|  | 0 | | 1 | |  | |
| --- | --- | --- | --- | --- | --- | --- |
|  | Mean | Std. Dev. | Mean | Std. Dev. | Diff. in Means | p |
| total\_restatements | 0.0000 | 0.0000 | 1.1556 | 0.4080 | 1.1556 | <1e-04 |
| spread | 218.6968 | 149.4993 | 250.4785 | 167.3463 | 31.7817 | <1e-04 |
| log\_spread | 5.1386 | 0.7864 | 5.3123 | 0.7042 | 0.1737 | <1e-04 |
| size | 7434.0160 | 27611.5610 | 11377.4156 | 51506.7163 | 3943.3997 | <1e-04 |
| log\_size | 7.0462 | 2.0410 | 7.5682 | 1.8415 | 0.5219 | <1e-04 |
| profitability\_w | 0.1584 | 0.1774 | 0.1533 | 0.1728 | -0.0051 | 0.0934 |
| leverage\_w | 0.3438 | 0.2385 | 0.3631 | 0.2455 | 0.0194 | <1e-04 |
| mtb\_w | 1.7591 | 1.0116 | 1.7007 | 0.9341 | -0.0584 | 6e-04 |