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ACCOUNTING FOR
TRANSPARENCY

German Business Panel

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German Business Panel

Cost Structure, Accounting Choices, Corona Support Programs, Tax Incidence, Organizational Trust During and Beyond the COVID-19 Crisis

Codebook: Round 2

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Das German Business Panel ist ein langfristiges Befragungspanel des DFG-geförderten überregionalen Projektes „Accounting for Transparency“

Overview & Example

Brief summary: The COVID-19 crisis is arguably one of the greatest concerns of firms in Germany in these days. Therefore, the German Business Panel developed a survey to ask a representative sample of firms in German about their perceived economic uncertainty, their plans for investments, and employment. We also asked about expectations about firm survival, take-up of government support, and managerial strategies to mitigate the impact of the COVID-19 crisis and firm characteristics. The questionnaire was launched on the 16th November 2020 and closed on the 24th June 2021.

Variable name: Variable names are indicated in the top row of each question summary. In case the question has multiple items, the items are indicated by a number. Variable names are provided along with English labels.

Coding (incl. missing convention): The coding of the variables indicates the variable range.

-9999	dropout	-9996	does not apply	-9997	don't know
-9998	refusal	-9995	recoding		

Variable type: Types of variables can be **string** or **numeric**.

Filtering: Filters and conditional redirects are highlighted by Courier. If questions are presented to all respondents, this is not explicitly stated.

Example:

Variable name	ccd1-ccd7
Original survey question	In welchem Ausmaß wurden die folgenden Kennzahlen Ihres Unternehmens durch die Corona-Krise beeinflusst? Bitte vergleichen Sie die aktuellen Kennzahlen mit den Kennzahlen zum Jahresbeginn 2020.
English translation of survey question	To what extent were the following key figures impacted by the Corona crisis? Please indicate by what percentage the key figures have changed compared to the beginning of 2020.
Variable label	ccd1 revenue impact ccd2 no. of employees impact ccd3 liquidity impact ccd4 liabilities impact ccd5 accounts receivable impact ccd6 net income impact ccd7 accruals impact
Variable type	numeric
Range	[-100,100]
Filter	None

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Survey Start

Opening	<p>Vielen Dank, dass Sie sich bereiterklärt haben, an unserer Befragung teilzunehmen</p> <p>Ihre Mitarbeit an dieser Befragung ist für die Aussagekraft unserer Studie ausgesprochen wichtig. Die Befragung kann jederzeit unterbrochen werden und durch erneutes Klicken auf Ihren persönlichen Link an derselben Stelle fortgesetzt werden. Bitte beantworten Sie die Fragen aus der Sicht Ihres Unternehmens.</p> <p>Informationen zum Datenschutz</p> <p>Ihre Angaben werden selbstverständlich streng vertraulich nach EU-Datenschutz-Grundverordnung (DSGVO) sowie den weiteren Datenschutzgesetzen behandelt. Die forschungsbezogenen Ergebnisse werden ausschließlich in anonymisierter Form in Veröffentlichungen verwendet. Insbesondere möchten wir auf die folgenden Punkte hinweisen:</p> <ul style="list-style-type: none">• Alle Befragungsdaten werden ausschließlich zu Forschungszwecken benutzt. Ihre Angaben werden selbstverständlich streng vertraulich behandelt.• Ihre Teilnahme an unserer Studie ist freiwillig. Mit Ihrer Teilnahme willigen Sie ein, dass Ihre Daten gespeichert, verarbeitet und weitergegeben werden dürfen.• Sie können ihre Einwilligung jederzeit widerrufen. Durch den Widerruf wird die Rechtmäßigkeit der aufgrund der Einwilligung bis zum Widerruf erfolgten Verarbeitung nicht berührt.• Die forschungsbezogenen Ergebnisse werden ausschließlich in anonymisierte und aggregierter Form in Veröffentlichungen verwendet, so dass keine Rückschlüsse auf Ihre Person sowie Ihr Unternehmen möglich sind• Ausführliche Informationen erhalten Sie in unserer Erklärung zum Datenschutz <p><input type="checkbox"/> Ja, ich habe die Informationen zum Datenschutz gelesen, verstanden und möchte an der Befragung teilnehmen.</p>
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Variable name	gbpid
Comment	Researchers may use gbpid as the unique identifier to construct a panel dataset.
Variable label	gbp identification number
Variable type	string

Variable name	BvDID
Comment	Researchers may use BvDID for matching purposes.
Variable Label	bvid
Variable type	string

Variable name	startDate
Comment	This variable indicates the time when the recipient starts the survey. Example: 24sep2021 11:46:11
Variable label	survey start date
Variable type	date in Stata %tc format

Variable name	endDate
Comment	This variable indicates the time when the recipient finishes the survey. Example: 24sep2021 11:46:11
Variable label	survey end date
Variable type	date in Stata %tc format

Variable name	recordedDate
Comment	This variable implies the time when the answers are uploaded to the server. Example: 24sep2021 11:46:11
Variable label	recorded date
Variable type	date in Stata %tc format

Variable name	ccgic1
Original survey question	Welche Rechtsform hat ihr Unternehmen?
English translation of survey question	What is the legal form of your company?
Variable label	legal form
Variable type	numeric
Comment	If "Other" is selected, the corresponding text entry is stored in variable ccgic1_text (accessible under restrictive conditions).
Range	[1, 18]
	1 = Einzelunternehmen 2 = GmbH 3 = GmbH & Co. KG 4 = UG 5 = AG 6 = oHG 7 = GbR 8 = PartG 9 = KG 10 = SE 11 = Verein 12 = KGaA 13 = Genossenschaft 14 = Öffentlich-rechtliches Unternehmen 15 = Personengesellschaft 16 = Limited 17 = Stiftung 18 = Other
Filter	None

Variable name	ccgic2
Original survey question	Bitte geben Sie den Jahresumsatz (in EUR) im Jahr 2019 Ihres Unternehmens an.
English translation of survey question	Please indicate the annual revenue (in EUR) of your company in 2019.
Variable label	annual revenue
Variable type	numeric
Range	[0, ∞)
Filter	None

Variable name	ccgic3
Original survey question	Welches der folgenden Intervalle entspricht am ehesten dem Jahresumsatz Ihres Unternehmens im Jahr 2019?
English translation of survey question	Which of the following intervals corresponds most closely to the annual revenue of your company in 2019?
Variable label	annual revenue categorical
Variable type	numeric
Comment	Revenues provided in ccgic2 will automatically be translated in the respective category of ccgic3.
Range	[1,14]

- 1 = Less than 50.000 EUR
- 2 = 50.000 – 100.000 EUR
- 3 = 100.001 – 350.000 EUR
- 4 = 350.001 – 700.000 EUR
- 5 = 700.001 – 2.000.000 EUR
- 6 = 2.000.001 – 6.000.000 EUR
- 7 = 6.000.001 – 8.000.000 EUR
- 8 = 8.000.001 – 10.000.000 EUR
- 9 = 10.000.001 – 12.000.000 EUR
- 10 = 12.000.001 – 20.000.000 EUR
- 11 = 20.000.001 – 40.000.000 EUR
- 12 = 40.000.001 – 50.000.000 EUR
- 13 = 50.000.001 – 60.000.000 EUR
- 14 = More than 60.000.000 EUR

Filter	Conditional on ccgic2 being empty
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Variable name	ccgic5
Original survey question	Wie viele sozialversicherungspflichtige Mitarbeiter (in vollen Stellen) hat Ihr Unternehmen?
English translation of survey question	How many employees (full-time) are subject to social security in your firm?
Variable label	number employees
Variable type	numeric
Range	[0,∞)
Filter	None

Variable name	ccgic6
Original survey question	Welches der folgenden Intervalle entspricht am ehesten der Zahl der sozialversicherungspflichtigen Mitarbeiter (in vollen Stellen) in Ihrem Unternehmen?
ENGLISH TRANSLATION OF THE Original survey question	Which of the following intervals corresponds most closely to the number of employees (full-time) subject to social security in your firm?
Variable label	number employees categorical
Variable type	numeric
Comment	Number of employees provided in ccgic5 will automatically be translated in the respective category of ccgic6.
Range	[1,9]
	1 = No employees 2 = 1-5 3 = 6-9 4 = 10-19 5 = 20-49 6 = 50-249 7 = 250-499 8 = 500-999 9 = More than 1000
Filter	Conditional on ccgic5 being empty

Variable name	ccgic11
Variable label	salutation
Variable type	string
Filter	None

Variable name	ccgic12
Variable label	title
Variable type	string
Filter	None

Variable name	ccgic13
Variable label	highest level of education
Variable type	string
Filter	None

Variable name	ccgic14
Variable label	position in the company
Variable type	string
Filter	None

Variable name	ccgic15
Variable label	division in the company
Variable type	string
Filter	None

Variable name	industry_WZ08
Original survey question	Bitte wählen sie den für Ihr Unternehmen bedeutendsten Wirtschaftszweig, in dem Sie aktiv sind, durch die Wahl der zutreffenden Kategorien.
English translation of survey question	Please select the most important industry sector, in which your company is active, by selecting the corresponding category.
Variable label	industry classification
Variable type	numeric
Comment	The variable indicates the most important industry in which the firm is active in according to the classification scheme by German Statistical Office. The level of detail stored corresponds to the specification by the respondents.
Filter	None

Variable name	cdat2
Original survey question	<p>Unterstützen Sie uns in zukünftigen Befragungen, um die langfristige wirtschaftliche Entwicklung besser verstehen zu können und damit die Rahmenbedingungen für die deutsche Wirtschaft zu verbessern!</p> <p>Um zu erfahren, wie staatliche Regulierung auf Unternehmen wirkt (gerade aktuell in der Corona-Krise) und wie sie verbessert werden kann, würden wir Sie gerne zu weiteren Befragungen einladen. Dafür benötigen wir für die weitere Verarbeitung Ihrer Kontaktdaten eine Einwilligung.</p> <p>Ihre Kontaktdaten werden getrennt vom Fragebogen ausschließlich für den Zweck weiterer Befragungen aufgehoben. Sie werden niemals mit den von Ihnen angegebenen Antworten in Verbindung gebracht. Ihre Kontaktdaten werden niemals an Dritte weitergegeben. Nach Abschluss der letzten Befragung werden Ihre Kontaktdaten gelöscht. Ausführliche Informationen erhalten Sie in unseren Datenschutzhinweisen nach Art. 13 DSGVO.</p> <p><u>Wir wären sehr dankbar, wenn wir Sie für das weitere Mitwirken an unserem Forschungsprojekt gewinnen könnten.</u> Selbstverständlich ist dies freiwillig und Sie können die Einwilligung jederzeit widerrufen. Durch den Widerruf wird die Rechtmäßigkeit der aufgrund der Einwilligung bis zum Widerruf erfolgten Verarbeitung nicht berührt.</p>

Variable label	contact agreement
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	cdat3
Original survey question	<p>Leisten Sie einen Beitrag, um Klarheit über die Situation und Struktur von Unternehmen in Deutschland zu schaffen! Damit kann die Wissenschaft einen Beitrag leisten, die Rahmenbedingungen für die deutsche Wirtschaft zu verbessern.</p> <p>Um ein vollständiges Bild der Unternehmenslandschaft in Deutschland zu etablieren, möchten wir die <u>erhobenen Umfragedaten mit Daten aus getrennt vorliegenden Unternehmensdatenbanken oder mit auf Webseiten frei zugänglichen Daten verknüpfen</u>. Dies können beispielsweise Informationen zum Wirtschaftszweig und zu weiteren Strukturinformationen Ihres Unternehmens sein.</p> <p>Für die Verknüpfung dieser Daten mit den Befragungsdaten benötigen wir Ihre Einwilligung. Die datenschutzrechtlichen Hinweise finden Sie in unserer Erklärung zum Datenschutz. Veröffentlichungen der anonymisierten Ergebnisse von Analysen der verknüpften Daten erlauben keine Rückschlüsse auf Ihre Person oder Ihr Unternehmen.</p> <p>Wir freuen uns sehr, wenn Sie uns dabei unterstützen, die Erwartungen und Einschätzungen der Unternehmen in Deutschland besser zu verstehen. Ihre Einwilligung ist natürlich freiwillig. Sie können sie jederzeit widerrufen. Durch den Widerruf wird die Rechtmäßigkeit der aufgrund der Einwilligung bis zum Widerruf erfolgten Verarbeitung nicht berührt.</p>
Variable label	data linking agreement
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None
Variable name	AGS
Comment	The AGS (amtlicher Gemeindegchlüssel), issued by the statistical offices, identifies the municipality of the company. (available under restrictive conditions).
Variable label	official municipality code
Variable type	string
Filter	None

Variable name	weight
Comment	This variable indicates the sampling weights with regard to each observation. The sampling weights are calculated by raking algorithms. Further information please consult the relevant documentation on the GBP website.
Variable label	sampling weights
Variable type	numeric
Filter	None

Variable name	wave
Comment	This variable indicates the survey wave.
Variable label	survey wave
Variable type	string
Filter	None

Crisis Impact & Cost Structure

Variable name	ccd1-ccd7	
Original survey question	In welchem Ausmaß wurden die folgenden Kennzahlen Ihres Unternehmens durch die Corona-Krise beeinflusst? Bitte vergleichen Sie die aktuellen Kennzahlen mit den Kennzahlen zum Jahresbeginn 2020.	
English translation of survey question	To what extent were the following key figures impacted by the Corona crisis? Please indicate by what percentage the key figures have changed compared to the beginning of 2020.	
Variable label	ccd1	revenue impact
	ccd2	no. of employees impact
	ccd3	liquidity impact
	ccd4	liabilities impact
	ccd5	accounts receivable impact
	ccd6	net income impact
	ccd7	accruals impact
Variable type	numeric	
Range	[-100,100]	
Filter	None	
Variable name	cun5	
Original survey question	Was schätzen Sie: Wann werden die monatlichen Umsätze Ihres Unternehmens wieder so hoch sein wie zum Zeitpunkt vor der Corona-Krise?	
English translation of survey question	Please give an estimate: when will the monthly revenue from your company reach the pre-corona crisis levels?	
Variable label	Expectation: revenue recovery	
Variable type	numeric	
Comment	If 1 is selected, the date entry is stored in the variable cun5_date.	
Range	[1,3]	
	1 = On (see var cun5_date)	
	2 = Already recovered	
	3 = Never	
Filter	Conditional on ccd1<0	

Variable name	cun5_date
Original survey question	Was schätzen Sie: Wann werden die monatlichen Umsätze Ihres Unternehmens wieder so hoch sein wie zum Zeitpunkt vor der Corona-Krise?
English translation of survey question	Please give an estimate: when will the monthly revenue from your company reach the pre-corona crisis levels?
Variable label	Expectation: date of revenue recovery
Variable type	string ("yyyy-mm-dd")
Comment	The earliest possible date entry equals the start date of the survey.
Range	≥ 2020-11-16
Filter	Conditional on cun5=1

Variable name	cos1
Original survey question	Wie schwierig ist es für Ihr Unternehmen, Ihre Kosten bei sinkender Nachfrage (bspw. bedingt durch die Corona-Krise) innerhalb von 3 Monaten zu verringern?
English translation of survey question	How difficult is it for your company to reduce your costs within 3 months when facing decreasing demand (e.g. due to the Corona crisis)?
Variable label	difficulty cost reduction
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Very easy 5 = Neither easy nor difficult 10 = Very difficult
Filter	None

Variable name	cos2 - cos9	
Original survey question	Was sind für Ihr Unternehmen die größten Hürden zur Kostensenkung?	
English translation of survey question	What are the biggest hurdles for your company when reducing costs?	
Variable label	cos2	long-term employee contracts
	cos3	know-how retention
	cos4	other long-term commitments
	cos5	legal obligations
	cos6	disposal of operating assets less economical than capacity reduction/shutdowns
	cos7	planning uncertainty
	cos8	other reasons
	cos9	no hurdles
	Variable type	numeric
Comment	If cos8 is selected, the text entry is stored in the variable cos8_text (accessible under restrictive conditions).	
Range	[0,1]	
	0	No
	1	Yes
Filter	None	

Variable name	cos10-cos13	
Original survey question	Sie haben angegeben, dass Sie Umsätze steigern konnten. Was war der Grund dafür?	
English translation of survey question	What are reasons for the revenue increase?	
Variable label	cos10	higher demand
	cos11	higher market prices
	cos12	others
	cos13	I don't know
Variable type	numeric	
Comment	If cos12 is selected, the text entry is stored in the variable cos12_text (accessible under restrictive conditions).	
Range	[0,1]	
	0 = No 1 = Yes	
Filter	Conditional on ccd1>=5	

Variable name	cos14-cos19	
Original survey question	Wie konnten Sie die höhere Nachfrage bedienen?	
English translation of survey question	How were you able to meet the higher demand?	
Variable label	cos14	employment of more personnel
	cos15	additional investments (PP&E, Technologies or other Assets)
	cos16	free capacity
	cos17	price increases to counteract increase in demand
	cos18	others
	cos19	not at all
Variable type	numeric	
Comment	If cos18 is selected, the text entry is stored in the variable cos18_text (accessible under restrictive conditions).	
Range	[0,1]	
	0 = No 1 = Yes	
Filter	Conditional on cos10=1	

Variable name	cos20-cos28
Original survey question	Was sind für Ihr Unternehmen die größten Hürden zur Kapazitätserhöhung?
English translation of survey question	What are the biggest hurdles for your company when increasing capacity?
Variable label	cos20 issues finding qualified personnel cos21 contractual regulations cos22 legal regulations cos23 missing liquidity cos24 Corona induced supply chain issues cos25 other supply chain issues cos26 planning uncertainty cos27 others cos28 no hurdles
Variable type	numeric
Comment	If cos27 is selected, the text entry is stored in the variable cos27_text (accessible under restrictive conditions).
Range	[0,1] 0 = No 1 = Yes
Filter	Conditional on ccd1>=5

Accounting Choices

Variable name	em1
Original survey question	Rechnungslegungsvorschriften räumen Unternehmen verschiedene Wahlrechte (bspw. die Wahl der Abschreibungsmethode) und Ermessensspielräume (bspw. bei der Bewertung von Rückstellungen) ein. Mit diesen lässt sich der Gewinn im Zeitablauf in unterschiedliche Richtungen beeinflussen.
English translation of survey question	<p>Welchen Effekt hatten die von Ihrem Unternehmen ausgeübten Wahlrechte und Ermessensspielräume in der aktuellen Periode?</p> <p>Accounting regulations offer companies various options (e.g. the choice of depreciation method) and discretionary powers (e.g. in the evaluation of accruals). These can be used to influence profit in different directions over time.</p> <p>What effect did the options and discretions exercised by your company have in the current period?</p>
Variable label	effect discretionary accounting choices
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	<p>0 = Strongly profit-reducing</p> <p>5 = Neutral</p> <p>10 = Strongly profit-increasing</p>
Filter	None

Expectstions & Uncertainty (Corona Crisis)

Variable name	cun1
Original survey question	Was schätzen Sie: An welchem Datum wird das öffentliche Leben in Deutschland aufgrund der Corona-Krise nicht mehr eingeschränkt sein?
English translation of survey question	Please give an estimate: On what date will public life in Germany no longer be restricted due to the Corona crisis?
Variable label	Expectation: date end of restrictions
Variable type	string ("yyyy-mm-dd")
Range	≥ 2020-11-16
Filter	None

Variable name	cun2
Original survey question	Wie sicher sind Sie sich bezüglich des von Ihnen angegebenen Datums?
English translation of survey question	How certain are you with respect to the date you provided?
Variable label	Certainty: end of restrictions
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Very unsecure 10 = Very secure
Filter	Conditional on valid entry for cun1

Variable name	cun10-cun15
Original survey question	Erwarten Sie, dass Ihr Unternehmen vor dem Ende der Krise von einer Schließung betroffen sein wird?
English translation of survey question	Do you expect your company to be affected by a closure before the end of the crisis?
Variable label	cun10 no cun11 yes – temporarily cun12 yes – permanently cun13 already temporarily closed cun14 already permanently closed cun15 I don't know
Variable type	numeric
Range	[0,1] 0 = No 1 = Yes
Filter	None

Variable name	cun16
Original survey question	Wie sicher sind Sie sich, dass Ihr Unternehmen von einer Schließung betroffen sein wird?
English translation of survey question	How certain are you that your company will be affected by a closure?
Variable label	Certainty: company closure
Variable type	numeric
Range	11 Point Likert Scale [0,10] 0 = Uncertain 10 = Very certain
Filter	Conditional on cun11=1 or cun12=1

Variable name	cun9
Original survey question	Was schätzen Sie: Wieviel Prozent der Unternehmen Ihrer Branche werden die Corona-Krise <u>bis zum 31.12.2021</u> überstehen?
English translation of survey question	Please give an estimate: What fraction of companies in your industry will survive the Corona crisis until the <u>31st December 2021?</u>
Variable label	Expectation: industry survival
Variable type	numeric
Range	[0,100]
Filter	None

Federal Government – Corona Emergency Measures

Variable name	cgm1-cgm10																				
Original survey question	Welche der im Frühjahr/Sommer 2020 beschlossenen nicht-steuerlichen staatlichen Mittel/Maßnahmen haben Sie aufgrund der Corona-Krise erhalten? Mehrfachnennungen sind möglich.																				
English translation of survey question	Which of the non-tax related government measures from spring/summer 2020 have you received due to the Corona crisis? Multiple answers are possible.																				
Variable label	<table border="1"> <tr> <td>cgm1</td> <td>Corona emergency relief</td> </tr> <tr> <td>cgm2</td> <td>interim aid</td> </tr> <tr> <td>cgm3</td> <td>short-term work/allowance</td> </tr> <tr> <td>cgm4</td> <td>guarantees/sureties</td> </tr> <tr> <td>cgm5</td> <td>credit authorization</td> </tr> <tr> <td>cgm6</td> <td>refinancing of existing KfW credits</td> </tr> <tr> <td>cgm7</td> <td>KfW special program</td> </tr> <tr> <td>cgm8</td> <td>simplified access security benefits</td> </tr> <tr> <td>cgm9</td> <td>others</td> </tr> <tr> <td>cgm10</td> <td>no measures requested/received</td> </tr> </table>	cgm1	Corona emergency relief	cgm2	interim aid	cgm3	short-term work/allowance	cgm4	guarantees/sureties	cgm5	credit authorization	cgm6	refinancing of existing KfW credits	cgm7	KfW special program	cgm8	simplified access security benefits	cgm9	others	cgm10	no measures requested/received
cgm1	Corona emergency relief																				
cgm2	interim aid																				
cgm3	short-term work/allowance																				
cgm4	guarantees/sureties																				
cgm5	credit authorization																				
cgm6	refinancing of existing KfW credits																				
cgm7	KfW special program																				
cgm8	simplified access security benefits																				
cgm9	others																				
cgm10	no measures requested/received																				
Variable type	numeric																				
Comment	If cgm9 is selected, the text entry is stored in the variable cgm9_text (accessible under restrictive conditions).																				
Range	[0,1] 0 = No 1 = Yes																				
Filter	None																				

Variable name	cgm11-cgm19
Original survey question	Welche der im Frühjahr/Sommer beschlossenen steuerlichen staatlichen Mittel/Maßnahmen haben Sie aufgrund der Corona-Krise erhalten? Mehrfachnennungen sind möglich.
English translation of survey question	Which tax related measures passed in the spring/summer have you received due to the Corona crisis? Multiple answers are possible.
Variable label	cgm11 refund tax prepayment for 2020 cgm12 immediate loss carryback cgm13 deferral tax payments cgm14 suspension enforcement measures cgm15 taxation corporate tax cgm16 deferral of import turnover tax cgm17 reintroduction degressive depreciation cgm18 others cgm19 no measures requested/received
Variable type	numeric
Comment	If cgm18 is selected, the text entry is stored in the variable cgm18_text (accessible under restrictive conditions).
Range	[0,1] 0 = No 1 = Yes
Filter	cgm15 conditional on ccgic1=1 or ccgic1=3 or ccgic1=6 or ccgic1=7 or ccgic1=9 or ccgic1=18

Variable name	cgm21-cgm25
Original survey question	Nahmen oder nehmen Sie Corona-Hilfsmaßnahmen der Bundesregierung im Herbst/Winter 2020 in Anspruch?
	Mehrfachnennungen sind möglich.
English translation of survey question	Did you receive or are you receiving Corona assistance from the federal government in the fall/winter of 2020?
	Multiple answers are possible.
Variable label	cgm21 extraordinary economic aid
	cgm22 short-term work/allowance
	cgm23 interim aid
	cgm24 others
	cgm25 none
Variable type	numeric
Comment	If cgm24 is selected, the text entry is stored in the variable cgm24_text (accessible under restrictive conditions).
Range	[0,1]
	0 = No 1 = Yes
Filter	Conditional on cun14≠1

Variable name	cgm26
Original survey question	Wie zufrieden sind Sie mit den aktuellen staatlichen Hilfsmaßnahmen im Vergleich zum Frühjahr 2020?
English translation of survey question	How satisfied are you with the current governmental measures compared to spring 2020?
Variable label	satisfaction governmental measures vs. spring
Variable type	numeric
Range	[0,4]
	0 = Very dissatisfied 4 = Very satisfied
Filter	Number of governmental measures claimed or requested \geq 1

Variable name	cgm27-cgm30
Original survey question	Erwarten Sie, dass die staatlichen Mittel oder Maßnahmen ausreichen, damit Ihr Unternehmen die Corona-Krise übersteht?
English translation of survey question	Do you expect that the governmental measurements are sufficient enough for your company to overcome the Corona crisis?
Variable label	cgm27 yes cgm28 no, additional measures needed cgm29 no, the following other measures are needed: cgm30 I don't know
Variable type	numeric
Comment	If cgm29 is selected, the text entry is stored in the variable cgm29_text (accessible under restrictive conditions).
Range	[0,1]
	0 = No 1 = Yes
Filter	Number of governmental measures claimed or requested \geq 1 & cun12 \neq 1 & cun14 \neq 1

Variable name	cgm31–cgm39
Original survey question	Sie haben angegeben staatliche Mittel/Maßnahmen zu beanspruchen bzw. beansprucht zu haben. Wofür wären bzw. waren diese am meisten nötig gewesen?
English translation of survey question	You have stated that you claim or have claimed governmental assistance. For what would these have been (or were they) most needed?
Variable label	cgm31 short-term liabilities cgm32 medium and long-term financing cgm33 repair and replacement work cgm34 wages and salary cgm35 deferred investment cgm36 tax payments cgm37 entrepreneurial wage cgm38 others cgm39 I don't know
Variable type	numeric
Comment	If cgm38 is selected, the text entry is stored in the variable cgm38_text (accessible under restrictive conditions).
Range	[0,1] 0 = No 1 = Yes
Filter	Number of governmental measures claimed or requested≥1

Variable name	cgm40-cgm55	
Original survey question	Haben Sie eine der von Ihnen beanspruchten Hilfsmaßnahmen (teilweise) zurückgezahlt?	
English translation of survey question	Have you (partially) repaid any of the aid you claimed?	
Variable label	cgm40	Corona emergency relief
	cgm41	interim aid
	cgm42	short-term work/allowance
	cgm43	guarantees/sureties
	cgm44	credit authorization
	cgm45	refinancing of existing KfW credits
	cgm46	KfW special program
	cgm47	simplified access security benefits
	cgm48	other non-tax measures
	cgm49	refund tax prepayment for 2020
	cgm50	immediate loss carryback
	cgm51	deferral tax payments
	cgm52	suspension enforcement measures
	cgm53	deferral import turnover tax
	cgm54	other tax measures
	cgm55	no governmental assistance has been repaid
Variable type	numeric	
Range	[0,1]	
	0 = No 1 = Yes	
Filter	Number of governmental measures claimed or requested ≥ 1	

Variable name	cgm56
Original survey question	Hatten Sie bei Beantragung erwartet, dass die staatlichen Mittel/Maßnahmen zurückgezahlt werden müssen?
English translation of survey question	When you applied, did you expect that the government measures would have to be repaid?
Variable label	Expectation: repayment of governmental measures
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	cgm54≠1

Variable name	cgm57-cgm62
Original survey question	Was sind Ihrer Meinung nach die größten Hürden bei der Beantragung und dem Erhalt staatlicher Mittel zur Bewältigung der Corona-Krise?
	Mehrfachnennungen sind möglich.
English translation of survey question	What do you think were the biggest hurdles in applying for and receiving government funding to cope with the Corona crisis?
	Multiple answers are possible.
Variable label	cgm57 too much administrative effort needed
	cgm58 requested funds disbursed too late
	cgm59 criteria for the application were not met
	cgm60 no capacity of tax consultant
	cgm61 others
	cgm62 I don't know
Variable type	numeric
Comment	If cgm61 is selected, the text entry is stored in the variable cgm61_text (accessible under restrictive conditions).
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	ccm1-ccm11
Original survey question	Welche Maßnahmen ergreifen Sie kurzfristig (0-12 Monate), um die Mehrbelastung durch die Corona-Krise zu decken?
	Mehrfachnennungen sind möglich.
English translation of survey question	What measures are you taking in the short-term (0-12 months) to cope with the burden of the Corona crisis?
	Multiple answers are possible.
Variable label	ccm1 decrease wage or bonus
	ccm2 decrease number of employees
	ccm3 decrease disbursement shareholders
	ccm4 reduction retained earnings
	ccm5 price increase
	ccm8 reduction R&D
	ccm10 others
	ccm11 no measures planned
Variable type	numeric
Comment	If ccm10 is selected, the text entry is stored in the variable ccm10_text (accessible under restrictive conditions).
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	ccm15
Original survey question	Haben Sie Investitionen vorgenommen, damit Ihre Mitarbeiter sowie Kunden die Hygieneregeln einhalten können?
English translation of survey question	Have you made investments so that your employees as well as customers can comply with hygiene rules?
Variable label	hygiene investments
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	ccm16
Original survey question	Wie viel haben Sie für die Maßnahmen zur Einhaltung der Hygieneregeln investiert (in €)?
English translation of survey question	How much have you invested in hygiene compliance measures (in €)?
Variable label	hygiene investment amount
Variable type	numeric
Range	≥ 0
Filter	Conditional on ccm15=1

Economic Growth Expectations

Variable name	cct27, cct28
Original survey question	Was erwarten Sie: Um wieviel Prozent verändert sich das Bruttoinlandsprodukt (BIP) in den Jahren 2020 und 2021 im Vergleich zum jeweiligen Vorjahr?
English translation of survey question	What do you expect: By what percentage will the gross domestic product (GDP) change in the years 2020 and 2021 compared to the respective previous year?
Variable label	cct27 Expectation: GDP growth 2020-2021 cct28 Expectation: GDP growth 2021-2022
Variable type	numeric
Range	[-30,30]
Filter	None

Tax Incidence Survey Experiment

Firms are randomly assigned to one of six different treatment groups.

The different treatment groups receive either a permanent 1%, 10%, or 25% decrease in profit tax burden or a 1%, 10% or 25% permanent increase in profit tax burden.

The variable tax_exp indicates which treatment has been assigned to each observation.

Variable name	tax_exp
Original survey question	Nehmen Sie an: Ihr Unternehmen hat durch eine Steuersenkung (<i>Steuererhöhung</i>) eine um (1%/10%/25%) dauerhaft niedrigere (höhere) Gewinnsteuerbelastung.
English translation of survey question	Assume: Your company has a (1%/10%/25%) permanently lower (higher) profit tax burden as a result of a tax cut (<i>increase</i>).
Variable label	indicator tax experiment assignment
Variable type	numeric
Range	[1,6] 1 = 1% permanently lower profit tax burden 2 = 10% permanently lower profit tax burden 3 = 25% permanently lower profit tax burden 4 = 1% permanently higher profit tax burden 5 = 10% permanently higher profit tax burden 6 = 25% permanently higher profit tax burden
Filter	None

Variable name	tax1-tax8
Original survey question	Nehmen Sie an: Ihr Unternehmen hat durch eine Steuersenkung eine um (1%/10%/25%) dauerhaft niedrigere Gewinnsteuerbelastung. Wie verteilen Sie die zusätzlichen Mittel? Bitte geben Sie Anteile an, die in der Summe 100 ergeben.
English translation of survey question	Assume: Your company has a permanently lower profit tax burden by (1%/10%/25%) due to a tax cut. How do you distribute the additional funds? Please enter shares that add up to 100.
Variable label	tax1 increased payment to employees tax2 creation of additional jobs tax3 increased income for partners tax4 higher distributions to shareholders tax5 increase in retained earnings/reserves tax6 price reductions (for customers) tax7 higher investments tax8 less use of tax saving opportunities tax9 others
Variable type	numeric
Comment	If tax9 is selected, the text entry is stored in the variable tax9_text (accessible under restrictive conditions).
Range	[0,100]
Filter	Sum of individual fractions cannot exceed 100% Conditional on tax_exp=1 or tax_exp=2 or tax_exp=3 tax3 conditional on ccgic1=1 or ccgic1=3 or ccgic1=4 or ccgic1=6 or ccgic1=7 or ccgic1=8 or ccgic1=9 tax 4 conditional on ccgic1=2 or ccgic1=5 or ccgic1=10 or ccgic1=11 or ccgic1=12 or ccgic1=13 or ccgic1=14 or ccgic1=18

Variable name	tax10
Original survey question	Warum würden Sie nach einer Steuersenkung mehr investieren? Welcher der zwei folgenden Gründe spielt für Sie eine größere Rolle:
English translation of survey question	Why would you invest more after a tax cut? Which of the following two reasons plays a greater role for you?
Variable label	investment incentive tax reduction
Variable type	numeric
Range	[0,100]
	0 = After the tax cut, more funds are available 50 = Both reasons are equally important 100 = After the tax cut, the investment is more worthwhile
Filter	Conditional on tax7≥5

Variable name	tax11-tax20
Original survey question	Nehmen Sie an: Ihr Unternehmen hat durch eine Steuerhöhung eine um (1%/10%/25%) dauerhaft höhere Gewinnsteuerbelastung. Aus welchen Bereichen finanzieren Sie die zusätzliche Steuerlast? Bitte geben Sie Anteile an, die in der Summe 100 ergeben.
English translation of survey question	Assume: Your company has a permanently higher profit tax burden by (1%/10%/25%) due to a tax increase. How do you finance the additional burden? Please enter shares that add up to 100.
Variable label	tax11 decrease payment to employees tax12 reduction of jobs tax13 decreased payout to partners tax14 lower distributions to shareholders tax15 decrease in retained earnings/reserves tax16 price increases (for customers) tax17 lower investments tax18 more use of tax saving opportunities tax19 others tax20 increase in debt capital
Variable type	numeric
Comment	If tax19 is selected, the text entry is stored in the variable tax19_text (accessible under restrictive conditions).
Range	[0,100]
Filter	Sum of individual fractions cannot exceed 100% Conditional on tax_exp=4 or tax_exp=5 or tax_exp=6 tax13 conditional on ccgic1=1 or ccgic1=3 or ccgic1=4 or ccgic1=6 or ccgic1=7 or ccgic1=8 or ccgic1=9 tax14 conditional on ccgic1=2 or ccgic1=5 or ccgic1=10 or ccgic1=11 or ccgic1=12 or ccgic1=13 or ccgic1=14 or ccgic1=18

Variable name	tax21
Original survey question	Warum würden Sie nach einer Steuererhöhung weniger investieren? Welcher der zwei folgenden Gründe spielt für Sie eine größere Rolle:
English translation of survey question	Why would you invest less after a tax increase? Which of the following two reasons plays a greater role for you?
Variable label	investment incentive tax increase
Variable type	numeric
Range	[0,100]
	0 = After the tax increase, there is less money to invest 50 = Both reasons are equally important 100 = After the tax increase, the investment is less worthwhile
Filter	Conditional on tax17≥5%

Overall Uncertainty

Variable name	cun17
Original survey question	Wie hoch ist die allgemeine Unsicherheit, mit der Ihr Unternehmen momentan konfrontiert ist?
English translation of survey question	How high is the general uncertainty your company is currently facing?
Variable label	Uncertainty: firm-level
Variable type	numeric
Range	[1,5]
	1 = Very low: future revenue can be very precisely predicted 2 = Low: future revenue can be precisely predicted 3 = Medium: future revenue can be approximately predicted 4 = High: future revenue is difficult to predict 5 = Very high: future revenue is very difficult to predict
Filter	None

Investments

Variable name	cin1
Original survey question	Planen Sie derzeit, kurzfristig (0-12 Monate) Investitionen zu tätigen?
English translation of survey question	Are you currently planning to make short-term (0-12 months) investments?
Variable label	investment short-term
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	cin2
Original survey question	Planen Sie derzeit, mittelfristig (12-24 Monate) Investitionen zu tätigen?
English translation of survey question	Are you currently planning to make medium-term (12-24 months) investments?
Variable label	investment medium-term
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	cin11
Original survey question	Welchen Anteil Ihres in 2019 erwirtschafteten Umsatzes (in %) möchten Sie kurzfristig (0-12 Monate) investieren?
English translation of survey question	What percentage of your revenue generated in 2019 would you like to invest in the short term (0-12 months)?
Variable label	investment amount short-term
Variable type	numeric
Comment	If firms do not plan any short-term investments, cin11 is automatically set to 0.
Range	[0,100]
Filter	Conditional on cin1=1

Variable name	cin12
Original survey question	Welchen Anteil Ihres in 2019 erwirtschafteten Umsatzes (in %) möchten Sie mittelfristig (12-24 Monate) investieren?
English translation of survey question	What percentage of your revenues generated in 2019 would you like to invest in the medium term (12-24 months)?
Variable label	investment amount medium-term
Variable type	numeric
Comment	If firms do not plan any medium-term investments, cin11 is automatically set to zero.
Range	[0,100]
Filter	Conditional on cin2=1

Variable name	cin13-cin14
Original survey question	Hatten Sie vor der Corona-Krise Investitionen geplant, die Sie nun angesichts der Situation aufschieben oder gänzlich streichen?
English translation of survey question	Do you intend to postpone or cancel planned investments due to the Corona crisis?
Variable label	cin13 investment postponement cin14 investment cancellation
Variable type	numeric
Range	[0,100]
Filter	None

Hiring

Variable name	chi1
Original survey question	Planen Sie derzeit, kurzfristig (0-12 Monate) zusätzliche Mitarbeiter einzustellen?
English translation of survey question	Are you currently planning to hire additional employees in the short term (0-12 months)?
Variable label	hiring short-term
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	chi2
Original survey question	Planen Sie derzeit, mittelfristig (12-24 Monate) zusätzliche Mitarbeiter einzustellen?
English translation of survey question	Are you currently planning to hire additional employees in the medium term (12-24 months)?
Variable label	hiring medium-term
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	chi3
Original survey question	Wie viele zusätzliche Mitarbeiter (in vollen Stellen) möchten Sie kurzfristig (0-12 Monate) einstellen?
English translation of survey question	How many additional employees (in full-time positions) are you planning to hire in the short term (0-12 months)?
Variable label	hiring amount short-term
Variable type	numeric
Comment	If firms do not plan any short-term hires, chi3 is automatically set to zero.
Range	[0,∞)
Filter	Conditional on chi1=1

Variable Name	chi4
Original survey question	Wie viele zusätzliche Mitarbeiter (in vollen Stellen) möchten Sie mittelfristig (12-24 Monate) einstellen?
English translation of survey question	How many additional employees (in full-time positions) are you planning to hire in the medium term (12-24 months)?
Variable label	hiring amount medium-term
Variable type	numeric
Comment	If firms do not plan any short-term hires, chi3 is automatically set to zero.
Range	[0,∞)
Filter	Conditional on chi2=1

Organizational Trust

Variable name	imp1-imp8																
Original survey question	Inwieweit stimmen Sie folgenden Aussagen zum Einfluss der Corona-Krise auf Ihr Unternehmen im Geschäftsjahr 2020 zu? Die Corona-Krise führte bei der Ermittlung der variablen Vergütung (z.B Boni) zu ...																
English translation of survey question	How far do you agree to the following statement concerning the effect of the corona crisis on your company in 2020? When determining variable payments, the corona crisis led to...																
Variable label	<table border="0"> <tr> <td>imp1</td> <td>change in the weighting of KPIs</td> </tr> <tr> <td>imp2</td> <td>use of new financial KPIs</td> </tr> <tr> <td>imp3</td> <td>use of new non-financial KPIs</td> </tr> <tr> <td>imp4</td> <td>adjustment of KPIs</td> </tr> <tr> <td>imp5</td> <td>adjustment of Objectives</td> </tr> <tr> <td>imp6</td> <td>other effects</td> </tr> <tr> <td>imp7</td> <td>no change</td> </tr> <tr> <td>imp8</td> <td>not relevant</td> </tr> </table>	imp1	change in the weighting of KPIs	imp2	use of new financial KPIs	imp3	use of new non-financial KPIs	imp4	adjustment of KPIs	imp5	adjustment of Objectives	imp6	other effects	imp7	no change	imp8	not relevant
imp1	change in the weighting of KPIs																
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imp3	use of new non-financial KPIs																
imp4	adjustment of KPIs																
imp5	adjustment of Objectives																
imp6	other effects																
imp7	no change																
imp8	not relevant																
Variable type	numeric																
Comment	If imp6 is selected, the text entry is stored in the variable imp6_text (accessible under restrictive conditions).																
Range	[0,1] 0 = No 1 = Yes																
Filter	Conditional on (ccgic5 ≥ 10 or ccgic6 ≥ 4) and (ccgic2 ≥ 1.000.000 or ccgic3 ≥ 6)																

Variable name	imp9-imp14
Original survey question	Inwieweit stimmen Sie folgenden Aussagen zum Einfluss der Corona-Krise auf Ihr Unternehmen im Geschäftsjahr 2020 zu? Die Corona-Krise führte in Kreditverträgen zu...
English translation of survey question	How far do you agree to the following statement concerning the effect of the corona crisis on your company in 2020? With regard to credit agreements, the corona crisis led to...
Variable label	imp9 use of new KPIs imp10 aadjustment of existing KPIs imp11 adjustment of KPI thresholds imp12 other effects imp13 no change imp14 not relevant
Variable type	numeric
Comment	If imp12 is selected, the text entry is stored in the variable imp12_text (accessible under restrictive conditions).
Range	[0,1] 0 = No 1 = Yes
Filter	Conditional on (ccgic5 \geq 10 or ccgic6 \geq 4) and (ccgic2 \geq 1.000.000 or ccgic3 \geq 6)

Variable name	imp15-imp20
Original survey question	Inwieweit stimmen Sie folgenden Aussagen zum Einfluss der Corona-Krise auf Ihr Unternehmen im Geschäftsjahr 2020 zu? Die Corona-Krise führte bei der Kommunikation an andere externe Adressaten (z.B. Kapitalgeber, Kunden, Lieferanten, Staat) zu...
English translation of survey question	How far do you agree with the following statement concerning the effect of the corona crisis on your company in 2020? The Corona crisis led to the following changes in disclosures to external stakeholders...
Variable label	imp15 use of new financial KPIs imp16 use of new non-financial KPIs imp17 adjustment of existing KPIs imp18 other effects imp19 no change imp20 not relevant
Variable type	numeric
Comment	If imp18 is selected, the text entry is stored in the variable imp18_text (accessible under restrictive conditions).
Range	[0,1] 0 = No 1 = Yes
Filter	Conditional on (ccgic5 ≥ 10 or ccgic6 ≥ 4) and (ccgic2 ≥ 1.000.000 or ccgic3 ≥ 6)

Variable name	imp21-imp26
Original survey question	Inwieweit stimmen Sie folgenden Aussagen zum Einfluss der Corona-Krise auf Ihr Unternehmen im Geschäftsjahr 2020 zu?
English translation of survey question	Die Corona-Krise führte bei uns zu... How far do you agree with the following statement concerning the effect of the corona crisis on your company in 2020?
Variable label	The Corona crisis led to... imp21 discontinuation or interruption of medium- and long-term financial plans imp22 greater use of sensitivity and/or scenario analyses imp23 more explicit and transparent communication imp24 other effects imp25 no change imp26 not relevant
Variable type	numeric
Comment	If imp24 is selected, the text entry is stored in the variable imp24_text (accessible under restrictive conditions).
Range	[0,1] 0 = No 1 = Yes
Filter	Conditional on (ccgic5 \geq 10 or ccgic6 \geq 4) and (ccgic2 \geq 1.000.000 or ccgic3 \geq 6)

Variable name	imp27-imp30
Original survey question	Zu welchem Zeitpunkt wurde und/oder wird bei Ihnen die Corona-Krise erstmals berücksichtigt?
English translation of survey question	At what point in time has and/or is the Corona crisis first been considered within your company?
Variable label	imp27 determining variable compensation imp28 internal planning and analyses imp29 credit agreements imp30 communication to stakeholders
Variable type	numeric
Range	[1,4]
	1 = In the first half of 2020 2 = In the second half of 2020 3 = After the second half of 2020 4 = Does not apply to us
Filter	Conditional on (ccgic5 \geq 10 or ccgic6 \geq 4) and (ccgic2 \geq 1.000.000 or ccgic3 \geq 6)

Variable name	tru1-4
Original survey question	Wie schätzen Sie Ihr Unternehmen ein?
English translation of survey question	How would you assess your company?
Variable label	<p>tru1 There is a very high level of trust throughout the company</p> <p>tru2 When someone within the company makes a promise, others in the company almost always trust that person to do his/her best to keep the promise</p> <p>tru3 In this company, employees have a lot of trust in managers</p> <p>tru4 Managers in this company trust their employees to make good decisions</p>
Variable type	numeric
Range	<p>11 Point Likert Scale [0,10]</p> <p>0 = I do not agree at all 5 = Neutral 10 = I strongly agree</p>
Filter	Conditional on (ccgic5 ≥ 10 or ccgic6 ≥ 4) and (ccgic2 ≥ 1.000.000 or ccgic3 ≥ 6)

Title: German Business Panel Codebook

Questionnaire: Cost Structure, Accounting Choices, Corona Support Programs, Tax Incidence, Organizational Trust During and Beyond the COVID-19 Crisis

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