



SFB/Transregio 266

ACCOUNTING FOR  
TRANSPARENCY

German Business Panel

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German Business Panel

# Accounting Transparency and Reporting, Local Business Tax Misperceptions, Key Financial Performance Indicators, And Changing Business Conditions During and Beyond the COVID-19 Crisis

## Codebook: Round 3

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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 German Business Panel (GBP) is a comprehensive survey of decision-makers in companies of all sizes, legal forms and industry sectors from all over Germany. The project is funded by the German Research Foundation (DFG) as part of the Collaborative Research Centre (Transregio) TRR 266 "Accounting for Transparency". In addition to the topics of accounting and corporate taxation, current issues such as the impact of the Corona crisis are covered in the survey. The aim is to provide timely information on expectations and assessments of companies for science, business and politics. The included questionnaires in this round are named: CA1, CA2, CA3, CA4, and CT2.

The questionnaires were launched on the 30<sup>th</sup> 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	-9998	refusal
-9997	don't know	-9996	does not apply
-9994	not in questionnaire		

### Variable type

Types of variables can be **string** or **numeric**.

### Filtering

Filters and conditional redirects are provided. If questions are presented to all respondents, this is not explicitly stated.

### Example

Variable name	ccd1, ccd2, ccd9, ccd6
Questionnaire	CA1, CA2, CA3, CA4, CT2
Original survey question	Welche Veränderung (in %) der folgenden Kennzahlen <u>erwarten Sie für das laufende Kalenderjahr für Ihr Unternehmen</u> im Vergleich zum vorangegangenen Kalenderjahr?
English translation of survey question	What change (in %) in the following key figures <u>do you expect for your company for the current calendar year</u> compared to the previous calendar year?
Variable name/label	ccd1      annual revenue change ccd2      annual employee number change ccd9      annual investments change ccd6      annual profit change
Variable type	numeric
Range	[-100,100]
Filter	None

Contents

Overview & Example ..... 2

Introduction ..... 4

Demographics..... 6

Common Part Questions ..... 13

Degree of Transparency, Organization of Accounting and Finance Activities ..... 17

Selection and Assessment of Key Financial Performance Indicators..... 31

Addresses, Information Sources, and Preparation of External Reporting..... 37

Relevant Topics in the Design of External Reporting..... 49

Site Attractiveness, Potential Misperceptions of Trade Tax Rate..... 52

## Introduction

Variable name	cdat1
Original survey question	<b>Vielen Dank, dass Sie an unserer Befragung teilnehmen.</b>
	<p>Das German Business Panel liefert die Datengrundlage für ein tagesgenaues Bild der wirtschaftlichen Entwicklung sowie der Einschätzungen und Erwartungen von Unternehmen in Deutschland. 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.</p>
	<b>Bitte beantworten Sie die Fragen aus der Sicht Ihres Unternehmens.</b>
	<b>Informationen zum Datenschutz</b>
	<p>Ihre personenbezogenen Angaben werden selbstverständlich streng geschützt nach der EU-Datenschutz-Grundverordnung (DSGVO) verarbeitet. Daten und Ergebnisse werden ausschließlich in anonymisierter Form in forschungsbezogenen Veröffentlichungen verwendet. Insbesondere möchten wir auf die folgenden Punkte hinweisen:</p> <ul style="list-style-type: none"><li>• Alle Befragungsdaten werden ausschließlich zu Forschungszwecken genutzt. Ihre personenbezogenen Angaben werden selbstverständlich streng vertraulich behandelt.</li><li>• Ihre Teilnahme an unserer Studie ist freiwillig. Mit Ihrer Teilnahme willigen Sie ein, dass Ihre personenbezogenen Daten verarbeitet werden dürfen. Nur die nicht-personenbezogenen Forschungsdaten dürfen im Rahmen von Forschungsprojekten weitergegeben werden. Eine Verknüpfung dieser Forschungsdaten mit externen Daten ist nur möglich, sofern Sie dem am Ende der Befragung zustimmen.</li><li>• Sie können Ihre Einwilligung jederzeit widerrufen. Durch den Widerruf wird die Rechtmäßigkeit der aufgrund der Einwilligung bis zum Widerruf erfolgten Verarbeitung nicht berührt.</li><li>• Ergebnisse werden ausschließlich in anonymisierter sowie aggregierter Form in forschungsbezogenen Veröffentlichungen verwendet, so dass keine Rückschlüsse auf Ihre Person oder Ihr Unternehmen möglich sind.</li><li>• Ausführliche Informationen erhalten Sie in unseren Datenschutzhinweisen nach Art. 13 DSGVO.</li></ul>
Variable label	data protection
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

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	bvdid
Variable type	string

Variable name	distributionsentdate
Comment	This variable indicates the time when the initial invitation letter is sent. Example: 24sep2021 11:46:11
Variable label	distribution sent date
Variable type	date in Stata %tc format

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

## Demographics

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 18 = Other
Filter	None

Variable name	ccgic2
Original survey question	Bitte geben Sie den Jahresumsatz (in EUR) Ihres Unternehmens im vergangenen Kalenderjahr an.
English translation of survey question	Please indicate the annual revenue (in EUR) of your company in the previous calendar year.
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 vergangenen Kalenderjahr?
English translation of survey question	Which of the following intervals corresponds most closely to the annual revenue of your company in the previous calendar year?
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 der aktuellen Zahl der sozialversicherungspflichtigen Mitarbeiter (in vollen Stellen) in Ihrem Unternehmen?
English translation of the survey question	Which of the following intervals corresponds to the current number of full-time employees subject to social security in your company?
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 name/label	industry classification
Variable type	numeric
Comment	The variable indicates the most important industry in which the firm is active according to the classification scheme by the German Statistical Office. The level of detail stored corresponds to the specification by the respondents.
Filter	None

Variable name	cdat2
Original survey question	<p><b>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!</b></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	<b>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.</b>

Um ein vollständiges Bild der Unternehmenslandschaft in Deutschland zu etablieren, möchten wir die erhobenen Umfragedaten mit Daten aus getrennt vorliegenden Unternehmensdatenbanken oder mit auf Webseiten frei zugänglichen Daten verknüpfen. Dies können beispielsweise Informationen zum Wirtschaftszweig und zu weiteren Strukturinformationen Ihres Unternehmens sein.

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.

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.

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

Variable name	AGS
Comment	The AGS (amtlicher Gemeindegemeinschaftsschlüssel), issued by the statistics offices, identifies the municipality of the company (8 digits). This variable would be 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 weight
Variable type	numeric
Filter	None

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

Variable name	questionnaire
Comment	This variable indicates the questionnaire that the respondent has answered.
Variable label	questionnaire
Variable type	string
Filter	None

## Common Part Questions

Variable name	cos30 – cos38	
Questionnaire	CA1, CA2, CA3, CA4, CT2	
Original survey question	Wodurch wurde Ihr Unternehmen auf Grund der Pandemie finanziell belastet?	
English translation of survey question	What was the financial burden on your company due to the pandemic?	
Variable name/label	cos30	home office obligation
	cos31	employee absence due to school and/or daycare center closure
	cos32	employee absence due to illness
	cos33	supply chain disruption
	cos34	investment in hygiene measures
	cos35	expenses for digitalization measures (e.g. due to new working conditions)
	cos36	business closing
	cos37	other financial burden
	cos38	no burden
Variable type	numeric	
Comment	If cos37 is selected, the text entry is stored in the variable cos37_text (accessible under restrictive conditions).	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	None	
Variable name	cgm301	
Questionnaire	CA1, CA2, CA3, CA4, CT2	
Original survey question	Wie zufrieden sind Sie mit den politischen Maßnahmen zur Bekämpfung der Covid-19-Pandemie in Deutschland?	
English translation of survey question	How satisfied are you with the political measures to combat the Covid-19 pandemic in Germany?	
Variable label	political measures satisfaction	
Variable type	numeric	
Range	11 Point Likert Scale [0,10]	
	0 = Very unsatisfied 10 = Very satisfied	
Filter	None	

Variable name	ccd1, ccd2, ccd9, ccd6
Questionnaire	CA1, CA2, CA3, CA4, CT2
Original survey question	Welche Veränderung (in %) der folgenden Kennzahlen <u>erwarten Sie für das laufende Kalenderjahr für Ihr Unternehmen</u> im Vergleich zum vorangegangenen Kalenderjahr?
English translation of survey question	What change (in %) in the following key figures <u>do you expect for your company for the current calendar year</u> compared to the previous calendar year?
Variable name/label	ccd1      annual revenue change
	ccd2      annual employee number change
	ccd9      annual investments change
	ccd6      annual profit change
Variable type	numeric
Range	[-100,100]
Filter	None

Variable name	ccd0
Questionnaire	CA1, CA2, CA3, CA4, CT2
Original survey question	Wir erwarten, das aktuelle Kalenderjahr mit einem Verlust abzuschließen.
English translation of survey question	We expect to close the current calendar year with a loss.
Variable label	loss in current year
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	cun18
Questionnaire	CA1, CA2, CA3, CA4, CT2
Original survey question	Wie hoch ist die Unsicherheit bezüglich der erwarteten Umsätze Ihres Unternehmens?
English translation of survey question	What is the level of uncertainty regarding your company's expected sales?
Variable label	expected sales uncertainty
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Very certain 10 = Very uncertain
Filter	None

Variable name	ccd1_i, ccd6_i
Questionnaire	CA1, CA2, CA3, CA4, CT2
Original survey question	Welche Veränderung (in %) der folgenden Kennzahlen <u>erwarten Sie für Ihre Branche</u> für das laufende Kalenderjahr im Vergleich zum vorangegangenen Kalenderjahr?
English translation of survey question	What change (in %) in the following key figures <u>do you expect for your industry</u> in the current calendar year compared to the previous calendar year?
Variable name/label	ccd1_i      annual revenue industry change ccd6_i      annual profit industry change
Variable type	numeric
Range	[-100,100]
Filter	None

Variable name	cun9
Questionnaire	CA1, CA2, CA3, CA4, CT2
Original survey question	Was schätzen Sie: Wie viel Prozent der Unternehmen Ihrer Branche werden ihr Geschäft in den nächsten 12 Monaten aufgeben?
English translation of survey question	What do you estimate: what percentage of companies in your industry will go out of business in the next 12 months?
Variable label	Expectation: industry survival
Variable type	numeric
Range	[0,100]
Filter	None

Variable name	cgm302 – cgm308
Questionnaire	CA1, CA2, CA3, CA4, CT2
Original survey question	Welche Entscheidungen planen Sie in den nächsten 12 Monaten?
English translation of survey question	What decisions are you planning to make in the next 12 months?
Variable name/label	cgm302 research and development
	cgm303 fixed costs (e.g. permanent staff, rent)
	cgm304 bonus payments
	cgm305 withdrawals from entrepreneurs / shareholders
	cgm306 distribution to shareholders
	cgm307 sales prices
	cgm308 other measures
Variable type	numeric
Comment	If cgm308 is selected, the text entry is stored in the variable cgm308_text (accessible under restrictive conditions).
Range	[1,3]
	1 = no change 2 = decrease 3 = increase
Filter	cgm305 is displayed if ccgic1 = 1 or ccgic1 = 3 or ccgic1 = 6 or ccgic1 = 7 or ccgic1 = 8 or ccgic1 = 9 or ccgic1 = 11 or ccgic1 = 14 or ccgic1 = 18 cgm306 is displayed if ccgic1 = 2 or ccgic1 = 4 or ccgic1 = 5 or ccgic1 = 10 or ccgic1 = 12 or ccgic1 = 13
Variable name	cep1
Questionnaire	CA1, CA2, CA3, CA4, CT2
Original survey question	Wie zufrieden sind Sie mit der Wirtschaftspolitik in Deutschland?
English translation of survey question	How satisfied are you with economic policy in Germany?
Variable label	economic policy satisfaction
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Very unsatisfied 10 = Very satisfied
Filter	None



## Degree of Transparency, Organization of Accounting and Finance Activities

Variable name	discl1
Questionnaire	CA1, CA2, CA3, CA4
Original survey question	Gelten für Ihr Unternehmen Offenlegungspflichten (z.B. Veröffentlichung des Jahresabschlusses im Bundesanzeiger)?
English translation of survey question	Do disclosure obligations apply to your company (e.g. publication of the annual financial statements in the Federal Gazette)?
Variable label	disclosure obligation
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	discl2
Questionnaire	CA1
Original survey question	In welchem Umfang gewinnt Ihr Unternehmen wertvolle Informationen über Wettbewerber anhand der Offenlegungen anderer Unternehmen in Ihrer Branche (z.B. der Veröffentlichung des Jahresabschlusses im Bundesanzeiger)?
English translation of survey question	To what extent does your company gain valuable information about competitors from disclosures by other companies in your industry (e.g. the publication of the annual financial statements in the Federal Gazette)?
Variable label	competitor disclosure information
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = No information 10 = Very much information
Filter	None

Variable name	discl_r
Questionnaire	CA1
Variable label	transparency regulation adaptation group
Variable type	numeric
Comment	This variable defines treatment status for variables discl3_r – discl6_r. Each respondent will be randomly allocated to a specific treatment group and receive one of the four questions.
Range	[1,4]
	1 = treatment group for discl3_r 2 = treatment group for discl4_r 3 = treatment group for discl5_r 4 = treatment group for discl6_r
Filter	None

Variable name	discl3_r
Questionnaire	CA1
Original survey question	<p>Immer mehr Berichts-, Informations- und Nachweispflichten erschweren den unternehmerischen Alltag.</p> <p>So verzeichnet bspw. der Bürokratiekostenindex (BKI) des statistischen Bundesamtes in letzter Zeit wieder einen leichten Anstieg. Der BKI macht die bürokratische Belastung der Unternehmen greifbar und zeigt, wie sie sich im Zeitverlauf entwickelt. Dazu gehören Anträge, Meldungen, Kennzeichnungen, Statistiken oder Nachweise.</p> <p>(Quelle: Statistisches Bundesamt)</p> <p>Nach Ihrer Meinung: Wie würden Sie, ausgehend vom gegenwärtigen Grad der Transparenz von Unternehmen, in Ihrer Branche Regelungen zur Transparenz anpassen?</p>
English translation of survey question	<p>More and more reporting, information and verification obligations are making everyday business life more difficult.</p> <p>The German Federal Statistical Office's Bureaucracy Cost Index (BKI), for example, has recently recorded a slight increase. The BKI makes the bureaucratic burden on companies tangible and shows how it develops over time. This includes applications, notifications, identification drawings, statistics and certificates.</p> <p>(Source: Federal Statistical Office)</p> <p>In your opinion: Based on the current level of transparency in companies, how would you adapt transparency regulations in your industry?</p>
Variable label	transparency regulation adaptation 1
Variable type	numeric
Comment	The question is randomized, therefore naming convention: _r.
Range	<p>11 Point Likert Scale</p> <p>[0,10]</p> <p>0 = Much fewer disclosure requirements</p> <p>5 = No change</p> <p>10 = Much more disclosure requirements</p>
Filter	None

Variable name	discl4_r
Questionnaire	CA1
Original survey question	<p>Fälle wie Wirecard fordern stärkere Kontrollen und ein höheres Maß an Transparenz.</p> <p>Vertrauen, Integrität und verlässliche Akteure sind für einen stabilen Finanzmarkt unerlässlich. Manipulationen der Bilanzen von Kapitalmarktunternehmen erschüttern das Vertrauen in den deutschen Finanzmarkt und fügen ihm schweren Schaden zu. Nach den Vorkommnissen rund um das Unternehmen Wirecard ist es nötig, den Ordnungsrahmen für die Leitung und Überwachung von Unternehmen zu stärken. Dabei helfen soll das Gesetz zur Stärkung der Finanzmarktintegrität. Ziel des Gesetzes ist es, das Vertrauen in den deutschen Finanzmarkt wiederherzustellen und dauerhaft zu sichern. (Quelle: Die Bundesregierung)</p> <p>Nach Ihrer Meinung: Wie würden Sie, ausgehend vom gegenwärtigen Grad der Transparenz von Unternehmen, in Ihrer Branche Regelungen zur Transparenz anpassen?</p>
English translation of survey question	<p>Cases like Wirecard call for stronger controls and a higher level of transparency.</p> <p>Trust, integrity and reliable players are essential for a stable financial market. Manipulation of the balance sheets of capital market companies is shaking confidence in the German financial market and causing it serious damage. Following the events surrounding Wirecard, it is necessary to strengthen the regulatory framework for the management and supervision of companies. The Act on Strengthening Financial Market Integrity is intended to help with this. The aim of the law is to restore and permanently secure confidence in the German financial market. (Source: The Federal Government)</p> <p>In your opinion: Based on the current level of transparency in companies, how would you adapt transparency regulations in your industry?</p>
Variable label	transparency regulation adaptation 2
Variable type	numeric
Comment	The question is randomized, therefore naming convention: _r.
Range	<p>11 Point Likert Scale [0,10]</p> <p>0 = Much fewer disclosure requirements 5 = No change 10 = Much more disclosure requirements</p>
Filter	None

Variable name	discl5_r
Questionnaire	CA1
Original survey question	<p>Auf der einen Seite erschweren immer mehr Berichts-, Informations- und Nachweispflichten den unternehmerischen Alltag. So verzeichnet bspw. der Bürokratiekostenindex (BKI) des statistischen Bundesamtes in letzter Zeit wieder einen leichten Anstieg. Der BKI macht die bürokratische Belastung der Unternehmen greifbar und zeigt, wie sie sich im Zeit-verlauf entwickelt. Dazu gehören Anträge, Meldungen, Kenn-zeichnungen, Statistiken oder Nachweise. (Quelle: Statistisches Bundesamt)</p> <p>Auf der anderen Seite fordern Fälle wie Wirecard stärkere Kontrollen und ein höheres Maß an Transparenz. Vertrauen, Integrität und verlässliche Akteure sind für einen stabilen Finanzmarkt unerlässlich. Manipulationen der Bilanzen von Kapitalmarktunternehmen erschüttern das Vertrauen in den deutschen Finanzmarkt und fügen ihm schweren Schaden zu. Nach den Vorkommnissen rund um das Unternehmen Wirecard ist es nötig, den Ordnungsrahmen für die Leitung und Überwachung von Unternehmen zu stärken. Dabei helfen soll das Gesetz zur Stärkung der Finanzmarktintegrität. Ziel des Gesetzes ist es, das Vertrauen in den deutschen Finanzmarkt wiederherzustellen und dauerhaft zu sichern. (Quelle: Die Bundesregierung)</p> <p>Nach Ihrer Meinung: Wie würden Sie, ausgehend vom gegenwärtigen Grad der Transparenz von Unternehmen, in Ihrer Branche Regelungen zur Transparenz anpassen?</p>
English translation of survey question	<p>On the one hand, more and more reporting, information and verification requirements are complicating everyday business life. The German Federal Statistical Office's Bureaucracy Cost Index (BKI), for example, has recently recorded a slight increase. The BKI makes the bureaucratic burdens on companies tangible and shows how it develops over time. This includes applications, notifications, identifications, statistics or verifications. (Source: Federal Statistical Office)</p> <p>On the other hand, cases like Wirecard call for stronger controls and a higher level of transparency. Trust, integrity and reliable players are essential for a stable financial market. Manipulation of the balance sheets of capital market companies is shaking confidence in the German financial market and causing it serious damage. Following the events surrounding Wirecard, it is necessary to strengthen the regulatory framework for the management and supervision of companies. The Act on Strengthening Financial Market Integrity is intended to help with this. The aim of the law is to restore and permanently secure confidence in the German financial market. (Source: The Federal Government)</p> <p>In your opinion: Based on the current level of transparency in companies, how would you adapt transparency regulations in your industry?</p>
Variable label	transparency regulation adaptation 3
Variable type	numeric

Comment	The question is randomized, therefore naming convention: _r.
Range	11 Point Likert Scale [0,10]
	0 = Much fewer disclosure requirements 5 = No change 10 = Much more disclosure requirements
Filter	None
Variable name	discl6_r
Questionnaire	CA1
Original survey question	Nach Ihrer Meinung: Wie würden Sie, ausgehend vom gegenwärtigen Grad der Transparenz von Unternehmen, in Ihrer Branche Regelungen zur Transparenz anpassen?
English translation of survey question	In your opinion: Based on the current level of transparency in companies, how would you adapt transparency regulations in your industry?
Variable label	transparency regulation adaptation 4
Variable type	numeric
Comment	The question is randomized, therefore naming convention: _r.
Range	11 Point Likert Scale [0,10]
	0 = Much fewer disclosure requirements 5 = No change 10 = Much more disclosure requirements
Filter	None

Variable name	hie
Questionnaire	CA1
Original survey question	Wie viele Hierarchieebenen mit Personalverantwortung befinden sich in Ihrem Unternehmen <b>unter</b> der obersten Führungskraft (Vorstand oder Geschäftsführung)?
English translation of survey question	How many hierarchy levels with personnel responsibility are below the top executive (board of directors or management) in your company?
Variable label	hierarchy levels
Variable type	numeric
Filter	Conditional on ccgic5 >= 20 or ccgic6 >= 5

Variable name	hip
Questionnaire	CA1
Original survey question	Wie viele Personen berichten in Ihrem Unternehmen direkt an die oberste Führungskraft (Vorstand oder Geschäftsführung)?
English translation of survey question	How many people in your company report directly to the top executive (board of directors or management)?
Variable label	hierarchy people
Variable type	numeric
Range	[0,+∞)
Filter	Conditional on ccgic5 >= 20 or ccgic6 >= 5

Variable name	accorg1 – accorg6	
Questionnaire	CA1, CA3	
Original survey question	Wie sind Rechnungswesen und Finanzen in Ihrem Unternehmen organisiert?	
English translation of survey question	How are accounting and finances organized in your company?	
Variable name/label	accorg1	In the area of responsibility of sole managing director
	accorg2	Our company has its own CFO and this is part of the management
	accorg3	Our company has its own CFO and this is not part of the management
	accorg4	Some functions are outsourced (e.g. to the tax advisor or an accounting firm)
	accorg5	All functions are outsourced (e.g. to the tax advisor or an accounting firm)
	accorg6	other organization form
Variable type	numeric	
Comment	If accorg6 is selected, the text entry is stored in the variable accorg6_text (accessible under restrictive conditions).	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	accorg2 is displayed if ccgic5 >= 20 or ccgic6 >= 5 accorg3 is displayed if ccgic5 >= 20 or ccgic6 >= 5	



Variable name	repdec1 – repdec5
Questionnaire	CA1
Original survey question	Von wem werden die folgenden Entscheidungen zur externen Berichterstattung in Ihrem Unternehmen getroffen?
English translation of survey question	Who makes the following decisions about external reporting in your company?
Variable name/label	repdec1 recognition issues (e.g. revenue recognition on the merits, capitalization of development costs, etc.)
	repdec2 valuation issues (e.g. revenue recognition by amount)
	repdec3 disclosure issues (e.g. format of the income statement)
	repdec4 disclosure issues (e.g. frequency and extent of reporting)
	repdec5 voluntary reporting
Variable type	numeric
Range	[1,4]
	1 = External service providers (e.g. tax consultants) 2 = Autonomous from the finance and accounting department 3 = By the finance and accounting department only with the prior consent of top management 4 = Exclusively by top management
Filter	Conditional on discl1 = 1 and (ccgic5 >= 20 or ccgic6 >= 5) and accorg5 ≠ 1

Variable name	finp
Questionnaire	CA1
Original survey question	Wie viele Personen sind in Ihrem Unternehmen im Finanzbereich beschäftigt?
English translation of survey question	How many people are employed in your company in the finance sector?
Variable label	finance sector employee
Variable type	numeric
Range	[0,+∞)
Filter	Conditional on accorg5 ≠ 1 and (ccgic5 >= 20 or ccgic6 >= 5)

Variable name	task_cfo1 – task_cfo8
Questionnaire	CA1
Original survey question	Welche Aufgabenbereiche liegen in Ihrem Unternehmen im Verantwortungsbereich des Finanzchefs?
English translation of survey question	What are the areas of responsibility of the Chief Financial Officer in your company?
Variable name/label	task_cfo1   controlling
	task_cfo2   taxation
	task_cfo3   treasury or liquidity management
	task_cfo4   risk management
	task_cfo5   financial communication (with board, lenders, owners, investors, etc.)
	task_cfo6   strategic planning
	task_cfo7   internal audit
	task_cfo8   other responsibility
Variable type	numeric
Comment	If task_cfo8 is selected, the corresponding text entry is stored in the variable task_cfo8_text (accessible under restrictive conditions).
Range	[0,1]
	0 = Not Selected 1 = Selected
Filter	Conditional on accorg5 ≠ 1

Variable name	hire_ceo
Questionnaire	CA1
Original survey question	Wo war die aktuelle oberste Führungskraft vor Übernahme der aktuellen Position tätig?
English translation of survey question	Where did the current top executive work before assuming the current position?
Variable label	ceo previous work
Variable type	numeric
Range	[0,1]
	0 = outside of the company 1 = within the company
Filter	Conditional on ccgic1 ≠ 1

Variable name	hire_cfo
Questionnaire	CA1
Original survey question	Wo war der aktuelle Finanzchef vor Übernahme der aktuellen Position tätig?
English translation of survey question	Where did the current Chief Financial Officer work before assuming the current position?
Variable label	cfo previous work
Variable type	numeric
Range	[0,1]
	0 = outside of the company 1 = within the company
Filter	Conditional on accorg2 = 1 or accorg3 = 1

Variable name	restr1 – restr8
Questionnaire	CA1
Original survey question	Wurde in Ihrem Unternehmen im vergangenen Kalenderjahr eine der folgenden Restrukturierungsmaßnahmen angestoßen, z.B. aufgrund der wirtschaftlichen Einschränkungen im Zusammenhang mit der Covid-19-Pandemie?
English translation of survey question	Did your company initiate any of the following restructuring measures in the past calendar year, e.g. due to the economic restrictions in connection with the Covid-19 pandemic?
Variable name/label	restr1 no restructuring measures have been initiated
	restr2 breakdown or reorganization of business units or departments
	restr3 establishment or reduction of hierarchy
	restr4 regrouping tasks into departments
	restr5 redesign of internal process flows
	restr6 outsourcing of parts of the company
	restr7 wage adjustments or employee layoffs
	restr8 other restructuring measure
Variable type	numeric
Comment	If restr8 is selected, the text entry is stored in the variable restr8_text (accessible under restrictive conditions) .
Range	[0,1]  0 = Not selected 1 = Selected
Filter	Conditional on ccgic5 >= 20 or ccgic6 >= 5

Variable name	restr_time
Questionnaire	CA1
Original survey question	Was schätzen Sie: Wie viel Prozent Ihrer Zeit haben die Mitarbeiter des Finanzbereichs sich im vergangenen Kalenderjahr mit der Planung von Maßnahmen zur Restrukturierung der Organisation des Unternehmens beschäftigt?
English translation of survey question	What is your estimation: what percentage of their time in the past calendar year was spent by finance staff for planning measures to restructure the company's organization?
Variable label	finance staff time spent
Variable type	numeric
Range	[0,100]
Filter	Conditional on restr1 ≠ 1 and (restr2 = 1 or restr3 = 1 or restr4 = 1 or restr5 = 1 or restr6 = 1 or restr7 = 1 or restr8 = 1)
Variable name	learn1 – learn4
Questionnaire	CA1
Original survey question	Bitte geben Sie für jede Aussage an, wie stark sie auf das Finanz- und Rechnungswesen in Ihrem Unternehmen zutrifft.
English translation of survey question	For each statement, please indicate how strongly it applies to finance and accounting in your company.
Variable name/label	learn1      Learning is essential to improve ourselves
	learn2      Our core values embrace learning as a key to success
	learn3      If we stop learning, it endangers our future
	learn4      Learning is seen as an investment and less as a cost factor
Variable type	numeric
Range	[1,7]
	1= does not apply at all 7 = fully applies
Filter	Conditional on (ccgic5 >= 20 or ccgic6 >= 5) and accorg5 ≠ 1

Variable name	hr1 – hr4	
Questionnaire	CA1	
Original survey question	Inwiefern treffen die folgenden Aussagen auf Ihren Bereich zu?	
English translation of survey question	To what extent do the following statements apply to your field?	
Variable name/label	hr1	The expectations of our employees are clearly defined and constantly communicated
	hr2	Desired results are explicitly specified by clearly defined performance measures
	hr3	We work according to the clearly defined rules or guidelines to achieve our goals
	hr4	We regularly and comprehensively review the performance of our division as well as that of the individual employees
Variable type	numeric	
Range	[1,7]	
	1= Does not apply at all 7 = Fully applies	
Filter	None	

## Selection and Assessment of Key Financial Performance Indicators

Variable name	kpi1 – kpi8	
Questionnaire	CA2	
Original survey question	Mit Hilfe welcher Kennzahlen legt Ihr Unternehmen die Jahresziele fest?	
English translation of survey question	With the help of which key figures does your company set annual targets?	
Variable name/label	kpi1	key figures of the profit and loss account
	kpi2	liquidity key figures/key figures from the cash flow statement
	kpi3	profitability indicators
	kpi4	residual profits
	kpi5	bank balance
	kpi6	non-financial performance indicators
	kpi8	other key figures
	kpi7	we do not set annual targets
Variable type	numeric	
Comment	If kpi8 is selected, the text entry is stored in kpi8_text (accessible under restrictive conditions).	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	kpi1, kpi2, kpi3, kpi4 are displayed if (ccgic1 ≠ 1 and ccgic1 ≠ 11) or (ccgic1 = 1 and (ccgic2 ≥ 600000 or ccgic3 > 4)) or (ccgic1 = 11 and (ccgic2 ≥ 600000 or ccgic3 > 4))	

Variable name	kpi9 – kpi14												
Questionnaire	CA2												
Original survey question	Welche Kennzahlen der <b>Gewinn- und Verlustrechnung</b> werden in Ihrem Unternehmen zur Festlegung der Jahresziele verwendet?												
English translation of survey question	Which key figures from the <b>profit and loss account</b> does your company use to set annual targets?												
Variable name/label	<table border="0"> <tr> <td>kpi9</td> <td>sales</td> </tr> <tr> <td>kpi10</td> <td>earnings before interest and taxes (EBIT)</td> </tr> <tr> <td>kpi11</td> <td>earnings before interest, taxes, depreciation and amortization (EBITDA)</td> </tr> <tr> <td>kpi12</td> <td>profit before tax</td> </tr> <tr> <td>kpi13</td> <td>annual surplus</td> </tr> <tr> <td>kpi14</td> <td>other income statement key figure</td> </tr> </table>	kpi9	sales	kpi10	earnings before interest and taxes (EBIT)	kpi11	earnings before interest, taxes, depreciation and amortization (EBITDA)	kpi12	profit before tax	kpi13	annual surplus	kpi14	other income statement key figure
kpi9	sales												
kpi10	earnings before interest and taxes (EBIT)												
kpi11	earnings before interest, taxes, depreciation and amortization (EBITDA)												
kpi12	profit before tax												
kpi13	annual surplus												
kpi14	other income statement key figure												
Variable type	numeric												
Comment	If kpi14 is selected, the text entry is stored in kpi14_text (accessible under restrictive conditions).												
Range	[0,1]												
	0 = Not selected 1 = Selected												
Filter	Conditional on kpi1 = 1												



Variable name	kpi15 – kpi17
Questionnaire	CA2
Original survey question	Welche <b>Liquiditätskennzahlen / Kennzahlen der Kapitalflussrechnung (Cash-Flow)</b> werden in Ihrem Unternehmen zur Festlegung der Jahresziele verwendet?
English translation of survey question	Which <b>liquidity key figures / key figures of the cash flow statement</b> does your company use to set annual targets?
Variable name/label	kpi15      operating cash flow kpi16      free cash flow kpi17      other cash flow key figure
Variable type	numeric
Comment	If kpi17 is selected, the text entry is stored in variable kpi17_text (accessible under restrictive conditions).
Range	[0,1]  0 = Not selected 1 = Selected
Filter	Conditional on kpi2 = 1

Variable name	kpi18 – kpi21
Questionnaire	CA2
Original survey question	Welche <b>Rentabilitätskennzahlen</b> werden in Ihrem Unternehmen zur Festlegung der Jahresziele verwendet?
English translation of survey question	Which <b>profitability indicators</b> does your company use to set annual targets?
Variable name/label	kpi18      return on equity kpi19      return on sales kpi20      return on assets kpi21      other profitability key figure
Variable type	numeric
Comment	If kpi21 is selected, the text entry is stored in variable kpi21_text (accessible under restrictive conditions).
Range	[0,1]  0 = Not selected 1 = Selected
Filter	Conditional on kpi3 = 1

Variable name	kpi22 – kpi29
Questionnaire	CA2
Original survey question	Welche <b>nicht-finanziellen Leistungsindikatoren</b> werden in Ihrem Unternehmen zur Festlegung der Jahresziele verwendet?
English translation of survey question	Which <b>non-financial performance indicators</b> are being used in your company to set annual targets?
Variable name/label	kpi22      employee satisfaction
	kpi23      gender quota/diversity
	kpi24      social investment/social engagement
	kpi25      water consumption/energy consumption
	kpi26      environmental pollution/CO2 emissions
	kpi27      product returns & recycling
	kpi28      corporate reputation
	kpi29      other non-financial indicator
Variable type	numeric
Comment	If kpi29 is selected, the text entry is stored in variable kpi29_text (accessible under restrictive conditions).
Range	[0,1]
	0 = Not selected 1 = Selected
Filter	Conditional on kpi6 = 1

Variable name	exp_targ
Questionnaire	CA2
Original survey question	Im aktuellen wirtschaftlichen Umfeld ist die Erreichung der finanziellen Ergebnisziele für das laufende Geschäftsjahr...
English translation of survey question	In the current economic environment, the achievement of the financial targets for the current fiscal year is...
Variable label	target expectation
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Very uncertain 5 = Neither certain nor uncertain 10 = Very certain
Filter	None

Variable name	kpi1_up – kpi7_up
Questionnaire	CA2
Original survey question	In welcher Regelmäßigkeit werden intern Ihre Erfolgskennzahlen aktualisiert und an die Führungskräfte berichtet?
English translation of survey question	How often are the key performance indicators updated internally and reported to the executives?
Variable name/label	kpi1_up    key figures of the profit and loss account
	kpi2_up    liquidity indicators (e.g. bank balances)
	kpi3_up    profitability metrics
	kpi4_up    residual profits
	kpi5_up    balance sheet figures (e.g. equity)
	kpi6_up    non-financial performance indicators
	kpi7_up    forward-looking information (forecasts, budgets, ect.)
Variable type	numeric
Range	[0,6]
	0 = Never 1 = Every day 2 = Weekly 3 = Monthly 4 = Quarterly 5 = Biannually 6 = Annually
Filter	Conditional on ccgic5 >= 20 or ccgic6 >= 5
	kpi3_up is displayed if kpi3 = 1 kpi4_up is displayed if kpi4 = 1 kpi6_up is displayed if kpi6 = 1
Variable name	cons_inex
Questionnaire	CA2
Original survey question	In welchem Umfang stimmt die interne Kosten- und Erfolgsrechnung Ihres Unternehmens mit der externen Berichterstattung überein?
English translation of survey question	To what extend does the internal cost and income statement of your company correspond with the external reporting?
Variable label	internal and external reporting consistency
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = independent from each other 10 = completely consistent with each other
Filter	Conditional on discl1 = 1

Variable name	em1
Questionnaire	CA2
Original survey question	Welchen Effekt hatten die von Ihrem Unternehmen ausgeübten Wahlrechte und Ermessensspielräume in der aktuellen Periode?
English translation of survey question	What effect did the options and discretions exercised by your company have in the current period?
Variable label	effect discretionary accounting choices
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = strongly profit-reducing 10 = strongly profit-increasing
Filter	Conditional on discl1 = 1

Variable name	em11 – em19
Questionnaire	CA2
Original survey question	Hypothetisches Szenario: Gegen Ende des Geschäftsjahres sieht es so aus, als ob Ihr Unternehmen unter dem gewünschten Ergebnisziel liegen könnte. Welche der folgenden Entscheidungen würde Ihr Unternehmen am ehesten treffen?
English translation of survey question	Hypothetical scenario: Towards the end of the fiscal year, it looks like your company may be below its desired earnings target. Which of the following decisions is your company most likely to make?
Variable name/label	em11      delay projects, even if they lose their value em12      set incentives for higher product sales (credit conditions, discount campaigns, etc.) em13      selling fixed assets or other assets em14      buyback of own shares em15      adjustment of estimates when determining profit (e.g. when calculating provisions) em16      acceptance of missing the earnings target em17      reduction of expenses and costs em18      other measures em19      we do not take any measures
Variable type	numeric
Comment	If em18 is selected, the text entry is stored in variable em18_text (accessible under restrictive conditions).
Range	[0,1]  0 = Not selected 1 = Selected
Filter	em14 is displayed if ccgic1 = 5 or ccgic1 = 10

## Addresses, Information Sources, and Preparation of External Reporting

Variable name	erimp1 – erimp6
Questionnaire	CA3
Original survey question	Aus welchen Anlässen überprüfen Sie Ihre externe Berichterstattung auf Änderungsbedarf bzw. Verbesserungspotenzial?
English translation of survey question	On which occasions do you check your external reporting for the need for change or improvement potential?
Variable name/label	<p>erimp1 occasionally in the event of changes in the relevant legal provisions</p> <p>erimp2 in the event of changes in relevant industry standards or the reporting practice of relevant competitors</p> <p>erimp3 occasionally in the event of changes in the information requirements of other relevant target groups (e.g. banks or other creditors)</p> <p>erimp4 according to a regular cycle</p> <p>erimp5 other occasion</p> <p>erimp6 we never check these</p>
Variable type	numeric
Comment	If erimp5 is selected, the text entry is stored in the variable erimp5_text (accessible under restrictive conditions).
Range	[0,1]
	<p>0 = Not selected</p> <p>1 = Selected</p>
Filter	Conditional on discl1 = 1 and accorg5 ≠ 1
Variable name	erto
Questionnaire	CA3
Original survey question	In welchem Ausmaß hat sich der Finanzbereich Ihres Unternehmens in den vergangenen zwölf Monaten mit der verpflichtenden externen Berichterstattung und der freiwilligen externen Berichterstattung beschäftigt?
English translation of survey question	To what extent did your company's finance department deal with mandatory external reporting and voluntary external reporting in the past twelve months?
Variable label	optional and obligatory external reporting
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	<p>0 = mandatory reporting only</p> <p>10 = voluntary reporting only</p>
Filter	Conditional on discl1 = 1 and accorg5 ≠ 1

Variable name	erinfo1 – erinfo8
Questionnaire	CA3
Original survey question	Wie wichtig sind für die Ausgestaltung Ihrer externen Berichterstattung allgemein die folgenden Informationsquellen?
English translation of survey question	How important are the following sources of information for the design of your external reporting?
Variable name/label	erinfo1      recommendations from consultants or auditors erinfo2      internal departmental analysis or your own experience erinfo3      economically comparable companies (e.g. in terms of industry, location, size) erinfo4      companies with a high reputation for external reporting erinfo5      legal sources and their comments erinfo6      internal parties (e.g. management, employees, other departments) erinfo7      external addressees of the report (e.g. investors, customers, suppliers) erinfo8      other information source
Variable type	numeric
Comment	If erinfo8 is selected, the text entry is stored in the variable erinfo8_text (accessible under restrictive conditions).
Range	[1,7]  1 = not important at all 7 = extremely important
Filter	Conditional on discl1 = 1 and accorg5 ≠ 1

Variable name	erdiv1 – erdiv3
Questionnaire	CA3
Original survey question	Bitte geben Sie an, inwiefern Sie folgenden Aussagen zustimmen:
English translation of survey question	Please indicate to what extent you agree with the following statements:
Variable name/label	erdiv1      the processes and systems used to create our external reporting are progressive and innovative erdiv2      the content and form of our external reporting are progressive and innovative erdiv3      our department designs the external reporting effectively and efficiently according to our targets
Variable type	numeric
Range	[1,7]  1 = strongly disagree 7 = strongly agree
Filter	Conditional on discl1 = 1 and accorg5 ≠ 1

Variable name	adr1 – adr8	
Questionnaire	CA3	
Original survey question	Welche Adressaten sind für die externe Berichterstattung Ihres Unternehmens relevant?	
English translation of survey question	Which addressees are relevant for your company's external reporting?	
Variable name/label	adr1	capital providers (e.g. investors, banks) and intermediaries (e.g. analysts)
	adr2	suppliers/customers
	adr3	internal (e.g. employees, management)
	adr4	authorities and regulators (e.g. tax authorities)
	adr5	interest groups and NGOs
	adr6	competitors
	adr7	other addressees
	adr8	no one
Variable type	numeric	
Comment	If adr7 is selected, the text entry is stored in the variable adr7_text (accessible under restrictive conditions).	
Range	[0,1]	
	0 = Not Selected 1 = Selected	
Filter	Conditional on discl1 = 1 and accorg5 ≠ 1	

Variable name	adr9
Questionnaire	CA3
Original survey question	<p>Stellen Sie sich vor, Sie würden aufhören, Ihre externe Berichterstattung dem nachfolgenden Adressaten zur Verfügung zu stellen.</p> <p>Wie würde dies Ihrer Einschätzung nach <u>von dem jeweiligen Adressaten</u> wahrgenommen werden? Bitte geben Sie jeweils an, wie sicher Sie sich bei dieser Einschätzung sind.</p> <p><b>Kapitalgeber (z.B. Investoren, Banken) und Intermediäre (z.B. Analysten)</b></p>
English translation of survey question	<p>Imaging you stopped making your external reporting available to the subsequent addressees.</p> <p>In your opinion, how would this be perceived by the respective addressee? Please indicate in each case how sure you are with this assessment. <b>Capital providers (e.g. investors, banks) and intermediaries (e.g. analysts)</b></p>
Variable label	impact stop external reporting capital providers
Variable type	numeric
Range	<p>11 Point Likert Scale [0,10]</p> <p>0 = very negative 5 = no effect 10 = very positive</p>
Filter	Conditional on adr1 = 1



Variable name	adr10
Questionnaire	CA3
Original survey question	Wie sicher sind Sie sich bei dieser Einschätzung?
English translation of survey question	How certain are you about this assessment?
Variable label	impact stop external reporting capital providers: certainty
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = very uncertain 10 = very certain
Filter	Conditional on adr1 = 1

Variable name	adr11
Questionnaire	CA3
Original survey question	Stellen Sie sich vor, Sie würden aufhören, Ihre externe Berichterstattung dem nachfolgenden Adressaten zur Verfügung zu stellen.  Wie würde dies Ihrer Einschätzung nach <u>von dem jeweiligen Adressaten</u> wahrgenommen werden? Bitte geben Sie jeweils an, wie sicher Sie sich bei dieser Einschätzung sind. <b>Zulieferer/ Kunden</b>
English translation of survey question	Imaging you stopped making your external reporting available to the subsequent addressees. In your opinion, how would this be perceived by the respective addressee? Please indicate in each case how sure you are with this assessment. <b>Supplier/Customer</b>
Variable label	impact stop external reporting supplier/customer
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = very negative 5 = no effect 10 = very positive
Filter	Conditional on adr2 = 1

Variable name	adr12
Questionnaire	CA3
Original survey question	Wie sicher sind Sie sich bei dieser Einschätzung?
English translation of survey question	How certain are you about this assessment?
Variable label	impact stop external reporting supplier/customer: certainty
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = very uncertain 10 = very certain
Filter	Conditional on adr2 = 1

Variable name	adr13
Questionnaire	CA3
Original survey question	Stellen Sie sich vor, Sie würden aufhören, Ihre externe Berichterstattung dem nachfolgenden Adressaten zur Verfügung zu stellen.  Wie würde dies Ihrer Einschätzung nach <u>von dem jeweiligen Adressaten</u> wahrgenommen werden? Bitte geben Sie jeweils an, wie sicher Sie sich bei dieser Einschätzung sind. <b>Interne (Mitarbeiter, Geschäftsführung)</b>
English translation of survey question	Imaging you stopped making your external reporting available to the subsequent addressees. In your opinion, how would this be perceived by the respective addressee? Please indicate in each case how sure you are with this assessment. <b>Internal employees/Management</b>
Variable label	impact stop external reporting internal employees/management
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = very negative 5 = no effect 10 = very positive
Filter	Conditional on adr3 = 1

Variable name	adr14
Questionnaire	CA3
Original survey question	Wie sicher sind Sie sich bei dieser Einschätzung?
English translation of survey question	How certain are you about this assessment?
Variable label	impact stop external reporting internal employees/management: certainty
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = very uncertain 10 = very certain
Filter	Conditional on adr3 = 1

Variable name	adr15
Questionnaire	CA3
Original survey question	Stellen Sie sich vor, Sie würden aufhören, Ihre externe Berichterstattung dem nachfolgenden Adressaten zur Verfügung zu stellen.  Wie würde dies Ihrer Einschätzung nach <u>von dem jeweiligen Adressaten</u> wahrgenommen werden? Bitte geben Sie jeweils an, wie sicher Sie sich bei dieser Einschätzung sind. <b>Behörden und Regulierer</b>
English translation of survey question	Imaging you stopped making your external reporting available to the subsequent addressees. In your opinion, how would this be perceived by the respective addressee? Please indicate in each case how sure you are with this assessment. <b>Authorities and regulators</b>
Variable label	impact stop external reporting authorities and regulators
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = very negative 5 = no effect 10 = very positive
Filter	Conditional on adr4 = 1

Variable name	adr16
Questionnaire	CA3
Original survey question	Wie sicher sind Sie sich bei dieser Einschätzung?
English translation of survey question	How certain are you about this assessment?
Variable label	impact stop external reporting authorities and regulators: certainty
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = very uncertain 10 = very certain
Filter	Conditional on adr4 = 1

Variable name	adr17
Questionnaire	CA3
Original survey question	Stellen Sie sich vor, Sie würden aufhören, Ihre externe Berichterstattung dem nachfolgenden Adressaten zur Verfügung zu stellen.  Wie würde dies Ihrer Einschätzung nach <u>von dem jeweiligen Adressaten</u> wahrgenommen werden? Bitte geben Sie jeweils an, wie sicher Sie sich bei dieser Einschätzung sind. <b>Interessenverbände und NGOs</b>
English translation of survey question	Imaging you stopped making your external reporting available to the subsequent addressees. In your opinion, how would this be perceived by the respective addressee? Please indicate in each case how sure you are with this assessment. <b>Interest groups and NGOs</b>
Variable label	impact stop external reporting interest groups and NGOs
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = very negative 5 = no effect 10 = very positive
Filter	Conditional on adr5 = 1

Variable name	adr18
Questionnaire	CA3
Original survey question	Wie sicher sind Sie sich bei dieser Einschätzung?
English translation of survey question	How certain are you about this assessment?
Variable label	impact stop external reporting interest groups and NGOs: certainty
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = very uncertain 10 = very certain
Filter	Conditional on adr5 = 1

Variable name	adr19
Questionnaire	CA3
Original survey question	Stellen Sie sich vor, Sie würden aufhören, Ihre externe Berichterstattung dem nachfolgenden Adressaten zur Verfügung zu stellen.  Wie würde dies Ihrer Einschätzung nach <u>von dem jeweiligen Adressaten</u> wahrgenommen werden? Bitte geben Sie jeweils an, wie sicher Sie sich bei dieser Einschätzung sind. <b>Konkurrenten</b>
English translation of survey question	Imaging you stopped making your external reporting available to the subsequent addressees. In your opinion, how would this be perceived by the respective addressee? Please indicate in each case how sure you are with this assessment. <b>Competitors</b>
Variable label	impact stop external reporting competitors
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = very negative 5 = no effect 10 = very positive
Filter	Conditional on adr6 = 1

Variable name	adr20
Questionnaire	CA3
Original survey question	Wie sicher sind Sie sich bei dieser Einschätzung?
English translation of survey question	How certain are you about this assessment?
Variable label	impact stop external reporting competitors: certainty
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = very uncertain 10 = very certain
Filter	Conditional on adr6 = 1

Variable name	adr21
Questionnaire	CA3
Original survey question	Stellen Sie sich vor, Sie würden aufhören, Ihre externe Berichterstattung dem nachfolgenden Adressaten zur Verfügung zu stellen.  Wie würde dies Ihrer Einschätzung nach <u>von dem jeweiligen Adressaten</u> wahrgenommen werden? Bitte geben Sie jeweils an, wie sicher Sie sich bei dieser Einschätzung sind.
English translation of survey question	<b>Text entry</b> Imaging you stopped making your external reporting available to the subsequent addressees. In your opinion, how would this be perceived by the respective addressee? Please indicate in each case how sure you are with this assessment. <b>Text Entry</b>
Variable label	impact stop external reporting "text entry"
Variable type	numeric
Comment	"Text Entry" in the question is the addresses that the respondent has explicitly provided in the variable adr7_text.
Range	11 Point Likert Scale [0,10]  0 = very negative 5 = no effect 10 = very positive
Filter	Conditional on adr7 = 1

Variable name	adr22
Questionnaire	CA3
Original survey question	Wie sicher sind Sie sich bei dieser Einschätzung?
English translation of survey question	How certain are you about this assessment?
Variable label	impact stop external reporting "text entry": certainty
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = very uncertain 10 = very certain
Filter	Conditional on adr7 = 1

Variable name	eraim1 – eraim4
Questionnaire	CA3
Original survey question	Inwiefern stimmen Sie den folgenden Aussagen zu? Die Ausgestaltung unserer externen Berichterstattung zielt insbesondere darauf ab...
English translation of survey question	To what extent do you agree with the following statements? The design of our external reporting is aimed in particular at...
Variable name/label	eraim1 correctly implementing the relevant legal norms and minimizing legal risks
	eraim2 comply with the minimum regulatory requirements
	eraim3 to be as transparent as possible towards our stakeholders
	eraim4 to design our corporate communication as appropriate to the target group as possible
Variable type	numeric
Range	[1,7]  1 = strongly disagree 7 = strongly agree
Filter	Conditional on discl1 = 1 and accorg5 ≠ 1

Variable name	afac1- afac5	
Questionnaire	CA3	
Original survey question	Wie gut sind die folgenden Faktoren für Ihr Unternehmen einschätzbar?	
English translation of survey question	How well can the following factors be assessed for your company?	
Variable name/label	afac1	behavior and strategies of competitors
	afac2	customer behavior (demand, preferences, needs)
	afac3	supplier behavior (offer, price setting)
	afac4	technical progress
	afac5	developments in the regulation of external reporting
Variable type	numeric	
Range	[1,7]	
	1 = very bad 7 = very good	
Filter	None	



## Relevant Topics in the Design of External Reporting

Variable name	ertopic_text
Questionnaire	CA4
Original survey question	Mit welchem <u>konkreten Thema</u> der freiwilligen oder verpflichtenden externen Berichterstattung ( <u>außer steuerlichen Themen</u> ) hat sich Ihr Bereich in den <u>letzten 12 Monaten</u> am intensivsten beschäftigt?
English translation of survey question	Which <u>concrete topic</u> of voluntary or mandatory external reporting ( <u>apart from tax issues</u> ) has your department dealt with the most intensively in the <u>past 12 months</u> ?
Variable label	concrete topic
Variable type	string
Filter	Conditional on discl1 = 1 and (ccgic5 >= 20 or ccgic6 >= 5)

Variable name	ertimp1
Questionnaire	CA4
Original survey question	In welchem Umsetzungsstadium befinden Sie sich zurzeit hinsichtlich der Umsetzung Ihres aktuellen Themas?
English translation of survey question	In which stage of implementation are you currently in regarding the implementation of your current topic?
Variable label	topic implementation stage
Variable type	numeric
Range	1 = The topic does not need to be implemented 2 = Not yet started 3 = Implementation started 4 = Implementation completed 5 = Applies to external reporting for the current financial year
Filter	Conditional on ertopic_text being not empty

Variable name	expt1 – expt4	
Questionnaire	CA4	
Original survey question	Als Sie begannen, sich mit Ihrem aktuellen Thema zu beschäftigen, wie gut einzuschätzen waren für Sie ...	
English translation of survey question	When you began to deal with your current topic, how well to assess were...	
Variable name/label	expt1	the minimum compliance requirements
	expt2	the preferences of the addressees of your external reporting
	expt3	the procedure for operational implementation in processes and systems
	expt4	other factors
Variable type	numeric	
Comment	If expt4 is selected, the text entry is stored in variable expt4_text (accessible under restrictive conditions).	
Range	[1,7]	
	1 = Very difficult 7 = Very easy	
Filter	Conditional on ertopic_text being not empty	

Variable name	expt5 – expt8	
Questionnaire	CA4	
Original survey question	Wie gut einzuschätzen sind für Sie bei Ihrem aktuellen Thema derzeit...	
English translation of survey question	How well do you assess your current topic at the moment...	
Variable name/label	expt5	the minimum requirement for compliance: current
	expt6	the preferences of the addressees of your external reporting: current
	expt7	the procedure for operational implementation in processes and systems: current
	expt8	other factors: current
Variable type	numeric	
Comment	If expt8 is selected, the text entry is stored in the variable expt8_text (accessible under restrictive conditions).	
Range	[1,7]	
	1 = Very difficult 7 = Very easy	
Filter	Conditional on ertopic_text being not empty	

Variable name	tadr1 – tadr3
Questionnaire	CA4
Original survey question	Wählen Sie bis zu drei Adressatengruppen aus, die Sie bei Ihrer Entscheidung über die Ausgestaltung der externen Berichterstattung im Hinblick auf Ihr aktuelles Thema am stärksten berücksichtigen.
English translation of survey question	Select up to three addressee groups that you will take the most into account when deciding on the structure of the external reporting regarding your current topic.
Variable name/label	tadr1      the most important target group
	tadr2      the second most important target group
	tadr3      the third most important target group
Variable type	numeric
Range	[1, 6]
	1 = Suppliers/customers 2 = Internal (employees, management) 3 = Authorities/regulators 4 = Interest groups/NGOs 5 = Capital provider 6 = Cannot be assessed
Filter	Conditional on ertopic_text being not empty

Variable name	twh1 – twh4
Questionnaire	CA4
Original survey question	Wie viel Prozent der Arbeitszeit wurden in Ihrem Bereich bislang bezüglich Ihres aktuellen Themas <b>ungefähr</b> für die folgenden Aspekte aufgewendet?
English translation of survey question	What percentage of the working time has been spent <b>approximately</b> on the following aspects with regards to your current topic in your area so far?
Variable name/label	twh1      understanding the minimum compliance requirements (e.g. the interpretation of laws and standards)
	twh2      determination of the preferences of the addressees of your external reporting
	twh3      procedure for the operational implementation in processes and systems
	twh4      other (rest category)
Variable type	numeric
Range	[0,100]
Filter	Conditional on ertopic_text being not empty

## Site Attractiveness, Potential Misperceptions of Trade Tax Rate

Variable name	inh1
Questionnaire	CT2
Original survey question	Sorgen Sie sich aufgrund der aktuellen Corona-Krise, dass die Lohnsummenregelung zu einer möglichen erbschaftsteuerlichen Zusatzbelastung führen könnte?
English translation of survey question	Given the current Corona crisis, are you concerned that the payroll rule could lead to a potential additional inheritance tax burden?
Variable label	payroll rule
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	Conditional on ccgic5 > 5 or ccgic6 >= 3

Variable name	inh2
Questionnaire	CT2
Original survey question	Wann gab es das letzte Mal aufgrund einer Erbschaft oder Schenkung eine Änderung in der Eigentümerstruktur Ihres Unternehmens?
English translation of survey question	When was the last time there was a change in the ownership structure of your business due to an inheritance or gift?
Variable label	inheritance ownership structure change
Variable type	string
Range	≤ 2021
Filter	Conditional on ccgic5 > 5 or ccgic6 > 3

The following questions are part of a randomized control trial described in Blesse, Sebastian, Florian Buhlmann and Davud Rostam-Afschar. 2021. "Do firms prefer better infrastructure over low corporate taxes? Experimental evidence from a large-scale manager survey." AEA RCT Registry. June 25. <https://doi.org/10.1257/rct.7877-1.0>.

Variable name	mun
Questionnaire	CT2
Original survey question	In welcher Gemeinde befindet sich der Hauptstandort Ihres Unternehmens?
English translation of survey question	In which municipality is your company headquarter located?
Variable name/label	selected municipality headquarter
Variable type	string
Filter	None

Variable name	lbtr, cdf_lbtr, mth, cdf_mth								
Questionnaire	CT2								
Comment	<p>If mun is explicitly selected, these variables will be automatically stored. These variables indicate the true characteristics of the relevant municipality.</p> <p>Source: Indikatoren und Karten zur Raum- und Stadtentwicklung. INKAR. Ausgabe 2020. Hrsg.: Bundesinstitut für Bau-, Stadt- und Raumforschung (BBSR) im Bundesamt für Bauwesen und Raumordnung (BBR) - Bonn 2020.</p>								
Variable name/label	<table border="1"> <tr> <td>lbtr</td> <td>local business tax rate</td> </tr> <tr> <td>cdf_lbtr</td> <td>cumulative local business tax rate</td> </tr> <tr> <td>mth</td> <td>minutes to highway</td> </tr> <tr> <td>cdf_mth</td> <td>cumulative minutes to highway</td> </tr> </table>	lbtr	local business tax rate	cdf_lbtr	cumulative local business tax rate	mth	minutes to highway	cdf_mth	cumulative minutes to highway
lbtr	local business tax rate								
cdf_lbtr	cumulative local business tax rate								
mth	minutes to highway								
cdf_mth	cumulative minutes to highway								
Variable type	numeric								
Filter	Conditional on mun being selected								

Variable name	exp_group
Questionnaire	CT2
Comment	<p>This variable specifies the treatment groups in the experiment. Different treatment group receives different set of information.</p> <p>The treatment group 1 receives information about the local business tax rate.  The treatment group 2 receives information about the minutes to highway.  The treatment group 3 receives information about the local business tax rate and the minutes to highway.  The treatment group 4 receives no information.</p>
Variable label	treatment group
Variable type	numeric
Range	[1,4]
Filter	None

Variable name	uti1
Questionnaire	CT2
Original survey question	Was meinen Sie: Die Gemeinde am Hauptstandort Ihres Unternehmens / in der ausgewählten Gemeinde verwendet die Steuereinnahmen regelmäßig in angemessener Weise für sinnvolle Zwecke.
English translation of survey question	What do you think: The municipality of your company headquarter/ in the selected municipality regularly uses tax revenues appropriately for meaningful purposes.
Comment	If municipality is specified, the specified municipality is displayed in the question. Otherwise, the municipality of your company headquarter (die Gemeinde am Hauptstandort Ihres Unternehmens) is displayed.
Variable label	tax revenue usage
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Does not apply at all 10 = Fully applies
Filter	None

Variable name	gue1
Questionnaire	CT2
Original survey question	Was schätzen Sie: Wie hoch ist der Gewerbesteuerhebesatz (in Prozent) am Hauptstandort Ihres Unternehmens / in der ausgewählten Gemeinde?
English translation of survey question	What do you estimate: What is the business tax rate (in percent) at your company headquarter/ in the selected municipality?
Variable label	business tax rate estimation
Comment	If municipality is specified, the specified municipality is displayed in the question. Otherwise, the municipality of your company headquarter (am Hauptstandort Ihres Unternehmens) is displayed.
Variable type	numeric
Range	[0, 2000]
Filter	None

Variable name	gue2
Questionnaire	CT2
Original survey question	Was schätzen Sie: In wie viel Prozent der Gemeinden in Deutschland ist der Gewerbesteuerhebesatz <i>niedriger</i> als am Hauptstandort Ihres Unternehmens / in der ausgewählten Gemeinde?
English translation of survey question	What do you estimate: In what percentage of municipalities in Germany is the business tax rate <i>lower</i> than in your company headquarter / in the selected municipality?
Variable label	cumulative business tax rate estimation
Comment	If municipality is specified, the specified municipality is displayed in the question. Otherwise, the municipality of your company headquarter (am Hauptstandort Ihres Unternehmens) is displayed.
Variable type	numeric
Range	[0, 100]
Filter	None

Variable name	gue3
Questionnaire	CT2
Original survey question	Wie viele Minuten dauert es Ihrer Meinung nach im Durchschnitt, am Hauptstandort Ihres Unternehmens / in der ausgewählten Gemeinde die nächste Autobahn zu erreichen?
English translation of survey question	How many minutes do you think it takes on average to reach the nearest highway at your company's main location / in the selected municipality?
Variable label	minutes to highway estimation
Comment	If municipality is specified, the specified municipality is displayed in the question. Otherwise, the municipality of your company headquarter (am Hauptstandort Ihres Unternehmens) is displayed.
Variable type	numeric
Range	[0,250]
Filter	None

Variable name	gue4
Questionnaire	CT2
Original survey question	In wie viel Prozent der Gemeinden in Deutschland ist Ihrer Meinung nach die nächste Autobahn <i>schneller</i> zu erreichen als am Hauptstandort Ihres Unternehmens / in der ausgewählten Gemeinde?
English translation of survey question	In your opinion, in what percentage of municipalities in Germany is the nearest highway <i>faster</i> to reach than at your company's main location / in the selected community?
Variable label	cumulative minutes to highway estimation
Comment	If municipality is specified, the specified municipality is displayed in the question. Otherwise, the municipality of your company headquarter (am Hauptstandort Ihres Unternehmens) is displayed.
Variable type	numeric
Range	[0, 100]
Filter	None

Variable name	att1
Questionnaire	CT2
Original survey question	Wie beurteilen Sie die Standortattraktivität an Ihrem Standort aus Sicht Ihres Unternehmens / in der ausgewählten Gemeinde?
English translation of survey question	How would you rate the attractiveness of your location from the point of view of your company / in the selected municipality?
Comment	If municipality is specified, the specified municipality is displayed in the question. Otherwise, the municipality of your company headquarter (aus Sicht Ihres Unternehmens) is displayed.
Variable label	location attractiveness
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Very bad 10 = Very good
Filter	None



Variable name	min1 – min4
Questionnaire	CT2
Original survey question	Für wie wahrscheinlich halten Sie es (in Prozent), dass Sie sich bei zukünftigen Investitionsentscheidungen (z.B. F&E, Sachinvestitionen, Betriebstätten und/oder zusätzliche Arbeitnehmer) für einen der folgenden Standorte einsetzen?
English translation of survey question	How likely do you think it is (in percentage) that you will choose one of the following locations for future investment decisions (e.g. R&D, capital expenditures, operating facilities, and/or additional employees)?
Variable name/label	min1      main location of my company
	min2      neighboring municipalities of the main site
	min3      other German municipalities
	min4      outside of Germany
Variable type	numeric
Range	[0,100]
Filter	None

Variable name	albtr
Questionnaire	CT2
Original survey question	Was meinen Sie: Welcher Gewerbesteuerhebesatz an Ihrem Hauptstandort / in der ausgewählten Gemeinde wäre aus Sicht Ihres Unternehmens angemessen?
English translation of survey question	What do you think: What business tax rate at your main location / in the selected municipality would be appropriate from your company's point of view?
Variable label	appropriate level business tax rate
Comment	If municipality is specified, the specified municipality is displayed in the question. Otherwise, the municipality of your company headquarter (am Hauptstandort Ihres Unternehmens) is displayed.
Variable type	numeric
Range	[0,1000]
Filter	None

Variable name	subr
Questionnaire	CT2
Original survey question	Was meinen Sie: Sollte der Hauptstandort Ihres Unternehmens / in der ausgewählten Gemeinde mehr von regionaler Wirtschaftsförderung (Land, Bund, EU) profitieren?
English translation of survey question	What do you think: Should the main location of your company / in the selected municipality benefit more from regional economic development (state, federal, EU)?
Variable label	business subsidy
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Not at all 10 = Very strongly
Filter	None

Variable name	troff
Questionnaire	CT2
Original survey question	Stellen Sie sich vor, dass ausgehend vom Status quo der Hauptstandort Ihres Unternehmens einen finanziellen Spielraum hat, der es ermöglicht, entweder den Gewerbesteuerhebesatz zu senken <b>oder</b> die Verkehrsinfrastruktur zu verbessern. Was sollte Ihrer Meinung nach eher gemacht werden?
English translation of survey question	Imagine that, based on the status quo, your company's main location has financial leeway to either reduce the business tax rate or improve the transport infrastructure. Which one do you think should rather be done?
Variable label	tax rate or infrastructure
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Improve transport infrastructure 10 = Reduce business tax rate
Filter	None

Variable name	ila1 – ila10	
Questionnaire	CT2	
Original survey question	Welche der folgenden Standortfaktoren sind aus Sicht ihres Unternehmens am relevantesten für die Attraktivität einer Gemeinde als potentieller Unternehmensstandort?	
English translation of survey question	From your company's perspective, which of the following location factors are the most relevant to the attractiveness of a community as a potential business location?	
Variable name/label	ila1	low public debt
	ila2	availability of public financial aid
	ila3	low municipal taxes and fees
	ila4	availability of suitable commercial space
	ila5	efficient public administration
	ila6	availability of qualified workforce on site
	ila7	good offer of schools and day care centers for children
	ila8	availability of universities and research institutions
	ila9	good transport infrastructure
	ila10	efficient digital infrastructure
Variable type	numeric	
Comment	The respondents are asked to distribute 100 points among the listed factors. More points indicate a higher importance of the respective factor.	
Range	[0,100]	
Filter	None	

Variable name	inf1 – inf5
Questionnaire	CT2
Original survey question	Wir haben Sie zuvor um Ihre Einschätzung sowohl zum Gewerbesteuerhebesatz als auch zur Autobahnanbindung an Ihrem Hauptstandort gebeten. Wir bieten Ihnen nun an, diese Information von uns zu bekommen.
English translation of survey question	Bitte wählen Sie, welche Information Sie von uns bekommen möchten. We have previously asked you for your assessment of both the business tax rate and the highway access at your main location. We now offer you to get this information from us.
Variable name/label	Please select which information you would like to receive from us. inf1      real business tax rate level inf2      real minutes to highway inf3      real cumulative business tax rate level inf4      real cumulative minutes to highway inf5      no information
Variable type	numeric
Comment	This question is only visible if a municipality was selected.
Range	[0,1]
Filter	0 = Not selected 1 = Selected None

Variable name	nomun_inf1, nomun_inf2, nomun_inf5
Questionnaire	CT2
Original survey question	Wir haben Sie zuvor um Ihre Einschätzung sowohl zum Gewerbesteuerhebesatz als auch zur Autobahnanbindung an Ihrem Hauptstandort gebeten. Wir bieten Ihnen nun an, die durchschnittlichen Werte in Deutschland von uns zu bekommen. Bitte wählen Sie, welche Information Sie von uns bekommen möchten.
English translation of survey question	We have previously asked you for your assessment of both the business tax rate and the highway access at your main location. We now offer you to get this information from us.  Please select which information you would like to receive from us.
Variable name/label	nomun_inf1 no municipality: real business tax rate level nomun_inf2 no municipality: real minutes to highway nomun_inf5 no municipality: no information
Variable type	numeric
Range	[0,1]  0 = Not selected 1 = Selected
Filter	Conditional on mun being not selected

**Title:** German Business Panel Codebook

**Questionnaire:** Accounting Transparency and Reporting, Local Business Tax Misperceptions, Key Financial Performance Indicators, And Changing Business Conditions During and Beyond the COVID-19 Crisis

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