

SFB/Transregio 266

ACCOUNTING FOR  
TRANSPARENCY

German Business Panel

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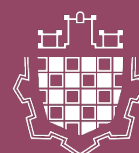
German Business Panel

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

## Codebook: Round 4

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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 surveys. 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, CT2, CT1a, and CCorona.

This set of questionnaires were launched on the 28 December, 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	discl1
Questionnaire	CA1, CA2
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

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## Introduction

Variable name	cdat1
Original survey question	<p>Vielen Dank, dass Sie an unserer Befragung teilnehmen.</p> <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> <p>Bitte beantworten Sie die Fragen aus der Sicht Ihres Unternehmens.</p> <p>Informationen zum Datenschutz</p> <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	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).  Additional options (15 = Personengesellschaft, 16 = Limited, 17 = Stiftung) are only available in Round 1 and 2.
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? Bitte geben Sie die aktuelle Zahl an.
English translation of survey question	How many employees (full-time) are subject to social security in your firm? Please provide the current number.
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 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>Für Ihre Einwilligung zur Speicherung Ihrer Kontaktdaten und/oder zur Datenverknüpfung wären wir Ihnen sehr dankbar! Sie unterstützen uns dabei, die Erwartungen und Einschätzungen deutscher Unternehmen besser zu verstehen. Die Einwilligung ist selbstverständlich freiwillig. Sie können Ihre Einwilligung(en) jederzeit ohne Angabe von Gründen widerrufen. Ihnen entsteht dadurch kein Nachteil. Durch den Widerruf wird die Rechtmäßigkeit der aufgrund der Einwilligung bis zum Widerruf erfolgten Datenverarbeitung nicht berührt.</p> <p>Ausführliche Informationen erhalten Sie in unseren Datenschutzhinweisen nach Art. 13 DSGVO.</p> <p>Weitere Befragungen</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.</p> <p>Dafür benötigen wir Ihre Zustimmung, um Ihre Kontaktdaten für den Zweck weiterer Befragungen speichern zu dürfen. Die Kontaktdaten werden getrennt von Ihrem Fragebogen gespeichert, sodass keinerlei Verbindung zwischen Ihren Kontaktdaten und Ihren Antworten hergestellt werden kann. Ihre Kontaktdaten werden niemals an Dritte weitergegeben und nach Abschluss der letzten Befragung gelöscht.</p>
Variable label	contact agreement
Variable type	numeric
Range	[0,1]
	<p>0 = No</p> <p>1 = Yes</p>
Filter	None

Variable name	cdat3
Original survey question	Datenverknüpfung
	Um ein vollständiges Bild der Unternehmenslandschaft in Deutschland zu bekommen, möchten wir Ihre Umfragedaten mit Daten aus Unternehmensdatenbanken oder von frei zugänglichen Webseiten verknüpfen. Dabei wird stets sichergestellt, dass aus veröffentlichten Forschungsergebnissen keinerlei Rückschlüsse auf Ihre Person oder Ihr Unternehmen möglich sind.
Variable label	data linking agreement
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None
Variable name	AGS
Variable label	official municipality code
Variable type	string
Comment	The AGS (amtlicher Gemeindeschlüssel), issued by the statistics offices, identifies the municipality of the company. This variable is saved in 8 digits.
Filter	None
Variable name	PLZ
Variable label	postal code
Variable type	string
Comment	This variable is saved in 5 digits.
Filter	None

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

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

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

## Common Part Questions

Variable name	cos30 – cos38	
Questionnaire	CA1, CA2, CT2, CCorona, CT1a	
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
	cos39	order decline
Variable type	numeric	
Comment	If cos37 is selected, the text entry is stored in the variable cos37_text (accessible under restrictive conditions). cos39 is a new option category in Wave 4.	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	None	
Variable name	cgm301	
Questionnaire	CA1, CA2, CT2, CCorona, CT1a	
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, CT2, CCorona, CT1a
Original survey question	Welche Veränderung (in %) der folgenden Kennzahlen erwarten Sie für das laufende Kalenderjahr für Ihr Unternehmen im Vergleich zum vorangegangenen Kalenderjahr?
English translation of survey question	What change (in %) in the following key figures do you expect for your company for the current calendar year 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, CT2, CCorona, CT1a
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	cun17
Questionnaire	CA1, CA2, CT2, CCorona, CT1a
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, CT2, CCorona, CT1a
Original survey question	Welche Veränderung (in %) der folgenden Kennzahlen erwarten Sie für Ihre Branche für das laufende Kalenderjahr im Vergleich zum vorangegangenen Kalenderjahr?
English translation of survey question	What change (in %) in the following key figures do you expect for your industry 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, CT2, CCorona, CT1a
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, CT2, CCorona, CT1a
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
	cgm309 equity ratio
Variable type	numeric
Comment	If cgm308 is selected, the text entry is stored in the variable cgm308_text (accessible under restrictive conditions). cgm309 is a new option category in Wave 4.
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, CT2, CCorona, CT1a
Original survey question	Wie zufrieden sind Sie mit der Wirtschaftspolitik in Deutschland?
English translation of survey question	How satisfied are you with the 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
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 Zeitverlauf entwickelt. Dazu gehören Anträge, Meldungen, Kennzeichnungen, 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 unter 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
Range	0 = 0 1 = 1 2 = 2 3 = 3 4 = 4 5 = 5 6 >= 5
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	
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	

## Relevant Topics in the Design of External Reporting

Variable name	ertopic_text
Questionnaire	CA1
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	CA1
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	CA1								
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	<table border="1"> <tr> <td>expt1</td> <td>the minimum compliance requirements</td> </tr> <tr> <td>expt2</td> <td>the preferences of the addressees of your external reporting</td> </tr> <tr> <td>expt3</td> <td>the procedure for operational implementation in processes and systems</td> </tr> <tr> <td>expt4</td> <td>other factors</td> </tr> </table>	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
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	CA1								
Original survey question	Wie gut einzuschätzen sind für Sie bei Ihrem aktuellen Thema <b>derzeit...</b>								
English translation of survey question	How do you assess your current topic <b>at the moment...</b>								
Variable name/label	<table border="1"> <tr> <td>expt5</td> <td>the minimum requirement for compliance: current</td> </tr> <tr> <td>expt6</td> <td>the preferences of the addressees of your external reporting: current</td> </tr> <tr> <td>expt7</td> <td>the procedure for operational implementation in processes and systems: current</td> </tr> <tr> <td>expt8</td> <td>other factors: current</td> </tr> </table>	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
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	CA1
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	CA1
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
Variable type	numeric
Range	[0,100]
Filter	Conditional on ertopic_text being not empty



## 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	Which of the following key performance indicators does your company use to set annual targets?																
Variable name/label	<table border="1"> <tr> <td>kpi1</td> <td>key figures of the profit and loss account</td> </tr> <tr> <td>kpi2</td> <td>liquidity key figures/key figures from the cash flow statement</td> </tr> <tr> <td>kpi3</td> <td>profitability indicators</td> </tr> <tr> <td>kpi4</td> <td>residual profits</td> </tr> <tr> <td>kpi5</td> <td>bank balance</td> </tr> <tr> <td>kpi6</td> <td>non-financial performance indicators</td> </tr> <tr> <td>kpi8</td> <td>other key figures</td> </tr> <tr> <td>kpi7</td> <td>we do not set annual targets</td> </tr> </table>	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
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 Gewinn- und Verlustrechnung werden in Ihrem Unternehmen zur Festlegung der Jahresziele verwendet?
English translation of survey question	Which key figures from the profit and loss account does your company use to set annual targets?
Variable name/label	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 Liquiditätskennzahlen / Kennzahlen der Kapitalflussrechnung (Cash-Flow) werden in Ihrem Unternehmen zur Festlegung der Jahresziele verwendet?
English translation of survey question	Which liquidity key figures / key figures of the cash flow statement 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 Rentabilitätskennzahlen werden in Ihrem Unternehmen zur Festlegung der Jahresziele verwendet?
English translation of survey question	Which profitability indicators 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 nicht-finanziellen Leistungsindikatoren werden in Ihrem Unternehmen zur Festlegung der Jahresziele verwendet?
English translation of survey question	Which non-financial performance indicators 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, etc.)
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 extent 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	Unternehmensgewinne sind stark von der Corona-Krise betroffen.  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.  Welchen Effekt hatten die von Ihrem Unternehmen ausgeübten Wahlrechte und Ermessensspielräume in der aktuellen Periode?
English translation of survey question	Corporate profits are strongly affected by the Corona crisis.  Accounting regulations grant companies various options (e.g. the choice of depreciation method) and discretionary powers (e.g. in the valuation of provisions). These can be used to influence profit in different directions over time.  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 5 = neutral 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	<table border="1"> <tr> <td>em11</td> <td>delay projects, even if they lose their value</td> </tr> <tr> <td>em12</td> <td>set incentives for higher product sales (credit conditions, discount campaigns, etc.)</td> </tr> <tr> <td>em13</td> <td>selling fixed assets or other assets</td> </tr> <tr> <td>em14</td> <td>buyback of own shares</td> </tr> <tr> <td>em15</td> <td>adjustment of estimates when determining profit (e.g. when calculating provisions)</td> </tr> <tr> <td>em16</td> <td>acceptance of missing the earnings target</td> </tr> <tr> <td>em17</td> <td>reduction of expenses and costs</td> </tr> <tr> <td>em18</td> <td>other measures</td> </tr> <tr> <td>em19</td> <td>we do not take any measures</td> </tr> </table>	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
em11	delay projects, even if they lose their value																		
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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																		

## Site Attractiveness, Potential Misperceptions of Trade Tax Rate

Variable name	inh1
Questionnaire	CT2
Original survey question	Im Folgenden sind wir an Ihrer Einschätzung zur Rolle der Lohnsummenregelung im Kontext von Erbschaften und Schenkungen interessiert.  Sorgen Sie sich aufgrund der aktuellen Corona-Krise, dass die Lohnsummenregelung zu einer möglichen erbschaftsteuerlichen Zusatzbelastung führen könnte?
English translation of survey question	Below, we are interested in your views on the role of the payroll rule in the context of inheritances and gifts.  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, Buhlmann, Florian and Rostam-Afschar, Davud. 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	If mun is explicitly selected, these variables will be automatically stored. These variables indicate the true characteristics of the relevant municipality.  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.
Variable name/label	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. The treatment groups receive different set of information.</p> <p>The treatment group 1 receives information about the local business tax rate.</p> <p>The treatment group 2 receives information about the minutes to highway.</p> <p>The treatment group 3 receives information about the local business tax rate and the minutes to highway.</p> <p>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.
Variable label	tax revenue usage
Variable type	numeric
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.
Range	<p>11 Point Likert Scale</p> <p>[0,10]</p> <p>0 = Does not apply at all</p> <p>10 = Fully applies</p>
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
Variable type	Numeric
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.
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
Variable type	numeric
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.
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
Variable type	numeric
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.
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
Variable type	numeric
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.
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?
Variable label	location attractiveness
Variable type	numeric
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.
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
Variable type	string
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. User input questions, saved primarily in string.
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 oder 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	<table border="1"> <tr> <td>ila1</td> <td>low public debt</td> </tr> <tr> <td>ila2</td> <td>availability of public financial aid</td> </tr> <tr> <td>ila3</td> <td>low municipal taxes and fees</td> </tr> <tr> <td>ila4</td> <td>availability of suitable commercial space</td> </tr> <tr> <td>ila5</td> <td>efficient public administration</td> </tr> <tr> <td>ila6</td> <td>availability of qualified workforce on site</td> </tr> <tr> <td>ila7</td> <td>good offer of schools and day care centers for children</td> </tr> <tr> <td>ila8</td> <td>availability of universities and research institutions</td> </tr> <tr> <td>ila9</td> <td>good transport infrastructure</td> </tr> <tr> <td>ila10</td> <td>efficient digital infrastructure</td> </tr> </table>	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
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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.
	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	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]
	0 = Not selected 1 = Selected
Filter	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 the average values in Germany 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

## Covid-19 Related Questions

Variable name	cgm1, cgm2, cgm3, cgm7, cgm9, cgm10, cgm11, cgm12, cgm13, cgm401																				
Questionnaire	CCorona																				
Original survey question	Welche der folgenden staatlichen Mittel/Maßnahmen haben Sie aufgrund der Corona-Krise erhalten?																				
English translation of survey question	Which of the following government measures have you received due to the Corona crisis?																				
Variable name/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-time work/ allowance</td> </tr> <tr> <td>cgm7</td> <td>KfW special program</td> </tr> <tr> <td>cgm9</td> <td>others</td> </tr> <tr> <td>cgm10</td> <td>no measures requested/received</td> </tr> <tr> <td>cgm11</td> <td>refund tax prepayment for 2020</td> </tr> <tr> <td>cgm12</td> <td>immediate loss carryback</td> </tr> <tr> <td>cgm13</td> <td>deferral tax payments</td> </tr> <tr> <td>cgm401</td> <td>new start assistance</td> </tr> </table>	cgm1	Corona emergency relief	cgm2	interim aid	cgm3	short-time work/ allowance	cgm7	KfW special program	cgm9	others	cgm10	no measures requested/received	cgm11	refund tax prepayment for 2020	cgm12	immediate loss carryback	cgm13	deferral tax payments	cgm401	new start assistance
cgm1	Corona emergency relief																				
cgm2	interim aid																				
cgm3	short-time work/ allowance																				
cgm7	KfW special program																				
cgm9	others																				
cgm10	no measures requested/received																				
cgm11	refund tax prepayment for 2020																				
cgm12	immediate loss carryback																				
cgm13	deferral tax payments																				
cgm401	new start assistance																				
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 = Not selected 1 = Selected																				
Filter	cgm401 is displayed if ccgic5 < 10 or ccgic6 <= 3																				
Variable name	cgm1_H_1_2020, cgm1_H_2_2020, cgm1_H_1_2021, cgm1_H_2_2021																				
Questionnaire	CCorona																				
Original survey question	Wann haben Sie die staatlichen Hilfen beantragt? - Corona emergency relief																				
English translation of survey question	When did you apply for the selected government funds?																				
Variable name/label	<table border="1"> <tr> <td>cgm1_H_1_2020</td> <td>01.01.2020 – 30.06.2020</td> </tr> <tr> <td>cgm1_H_2_2020</td> <td>01.07.2020 – 31.12.2020</td> </tr> <tr> <td>cgm1_H_1_2021</td> <td>01.01.2021 – 30.06.2021</td> </tr> <tr> <td>cgm1_H_2_2021</td> <td>01.07.2021 – 31.12.2021</td> </tr> <tr> <td>cgm1_H_1_2022</td> <td>01.01.2022 – 30.06.2022</td> </tr> </table>	cgm1_H_1_2020	01.01.2020 – 30.06.2020	cgm1_H_2_2020	01.07.2020 – 31.12.2020	cgm1_H_1_2021	01.01.2021 – 30.06.2021	cgm1_H_2_2021	01.07.2021 – 31.12.2021	cgm1_H_1_2022	01.01.2022 – 30.06.2022										
cgm1_H_1_2020	01.01.2020 – 30.06.2020																				
cgm1_H_2_2020	01.07.2020 – 31.12.2020																				
cgm1_H_1_2021	01.01.2021 – 30.06.2021																				
cgm1_H_2_2021	01.07.2021 – 31.12.2021																				
cgm1_H_1_2022	01.01.2022 – 30.06.2022																				
Variable type	string																				
Filter	Conditional on cgm1 being selected																				



Variable name	cgm2_H_1_2020, cgm2_H_2_2020, cgm2_H_1_2021, cgm2_H_2_2021
Questionnaire	CCorona
Original survey question	Wann haben Sie die staatlichen Hilfen beantragt? – interim aid
English translation of survey question	When did you apply for the selected government funds?
Variable name/label	cgm2_H_1_2020 01.01.2020 – 30.06.2020
	cgm2_H_2_2020 01.07.2020 – 31.12.2020
	cgm2_H_1_2021 01.01.2021 – 30.06.2021
	cgm2_H_2_2021 01.07.2021 – 31.12.2021
	cgm2_H_1_2022 01.01.2022 – 30.06.2022
Variable type	string
Filter	Conditional on cgm2 being selected

Variable name	cgm3_H_1_2020, cgm3_H_2_2020, cgm3_H_1_2021, cgm3_H_2_2021
Questionnaire	CCorona
Original survey question	Wann haben Sie die staatlichen Hilfen beantragt? – short-time work/allowance
English translation of survey question	When did you apply for the selected government funds?
Variable name/label	cgm3_H_1_2020 01.01.2020 – 30.06.2020
	cgm3_H_2_2020 01.07.2020 – 31.12.2020
	cgm3_H_1_2021 01.01.2021 – 30.06.2021
	cgm3_H_2_2021 01.07.2021 – 31.12.2021
	cgm3_H_1_2022 01.01.2022 – 30.06.2022
Variable type	string
Filter	Conditional on cgm3 being selected

Variable name	cgm7_H_1_2020, cgm7_H_2_2020, cgm7_H_1_2021, cgm7_H_2_2021
Questionnaire	CCorona
Original survey question	Wann haben Sie die staatlichen Hilfen beantragt? – KfW special program
English translation of survey question	When did you apply for the selected government funds?
Variable name/label	cgm7_H_1_2020 01.01.2020 – 30.06.2020
	cgm7_H_2_2020 01.07.2020 – 31.12.2020
	cgm7_H_1_2021 01.01.2021 – 30.06.2021
	cgm7_H_2_2021 01.07.2021 – 31.12.2021
	cgm7_H_1_2022 01.01.2022 – 30.06.2022
Variable type	string
Filter	Conditional on cgm7 being selected

Variable name	cgm9_H_1_2020, cgm9_H_2_2020, cgm9_H_1_2021, cgm9_H_2_2021
Questionnaire	CCorona
Original survey question	Wann haben Sie die staatlichen Hilfen beantragt? - others
English translation of survey question	When did you apply for the selected government funds?
Variable name/label	cgm9_H_1_2020 01.01.2020 – 30.06.2020
	cgm9_H_2_2020 01.07.2020 – 31.12.2020
	cgm9_H_1_2021 01.01.2021 – 30.06.2021
	cgm9_H_2_2021 01.07.2021 – 31.12.2021
	cgm9_H_1_2022 01.01.2022 – 30.06.2022
Variable type	string
Filter	Conditional on cgm9 being selected

Variable name	cgm11_H_1_2020, cgm11_H_2_2020, cgm11_H_1_2021, cgm11_H_2_2021
Questionnaire	CCorona
Original survey question	Wann haben Sie die staatlichen Hilfen beantragt? – refund tax prepayment for 2020
English translation of survey question	When did you apply for the selected government funds?
Variable name/label	cgm11_H_1_2020 01.01.2020 – 30.06.2020
	cgm11_H_2_2020 01.07.2020 – 31.12.2020
	cgm11_H_1_2021 01.01.2021 – 30.06.2021
	cgm11_H_2_2021 01.07.2021 – 31.12.2021
	cgm11_H_1_2022 01.01.2022 – 30.06.2022
Variable type	string
Filter	Conditional on cgm11 being selected

Variable name	cgm12_H_1_2020, cgm12_H_2_2020, cgm12_H_1_2021, cgm12_H_2_2021
Questionnaire	CCorona
Original survey question	Wann haben Sie die staatlichen Hilfen beantragt? – immediate loss carryback
English translation of survey question	When did you apply for the selected government funds?
Variable name/label	cgm12_H_1_2020 01.01.2020 – 30.06.2020
	cgm12_H_2_2020 01.07.2020 – 31.12.2020
	cgm12_H_1_2021 01.01.2021 – 30.06.2021
	cgm12_H_2_2021 01.07.2021 – 31.12.2021
	cgm12_H_1_2022 01.01.2022 – 30.06.2022
Variable type	string
Filter	Conditional on cgm12 being selected

Variable name	cgm13_H_1_2020, cgm13_H_2_2020, cgm13_H_1_2021, cgm13_H_2_2021
Questionnaire	CCorona
Original survey question	Wann haben Sie die staatlichen Hilfen beantragt? – deferral tax payments
English translation of survey question	When did you apply for the selected government funds?
Variable name/label	cgm13_H_1_2020 01.01.2020 – 30.06.2020 cgm13_H_2_2020 01.07.2020 – 31.12.2020 cgm13_H_1_2021 01.01.2021 – 30.06.2021 cgm13_H_2_2021 01.07.2021 – 31.12.2021 cgm13_H_1_2022 01.01.2022 – 30.06.2022
Variable type	string
Filter	Conditional on cgm13 being selected

Variable name	cgm401_H_1_2020, cgm401_H_2_2020, cgm401_H_1_2021, cgm401_H_2_2021
Questionnaire	CCorona
Original survey question	Wann haben Sie die staatlichen Hilfen beantragt? – new start assistance
English translation of survey question	When did you apply for the selected government funds?
Variable name/label	cgm401_H_1_2020 01.01.2020 – 30.06.2020 cgm401_H_2_2020 01.07.2020 – 31.12.2020 cgm401_H_1_2021 01.01.2021 – 30.06.2021 cgm401_H_2_2021 01.07.2021 – 31.12.2021 cgm401_H_1_2022 01.01.2022 – 30.06.2022
Variable type	string
Filter	Conditional on cgm401 being selected

Variable name	cgm27 – cgm30																				
Questionnaire	CCorona																				
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 funds are sufficient for your company to overcome the Corona crisis?																				
Variable name/label	<table border="1"> <tr> <td>cgm27</td> <td>yes</td> </tr> <tr> <td>cgm28</td> <td>no, additional measures are needed</td> </tr> <tr> <td>cgm29</td> <td>no, the following other measures are needed</td> </tr> <tr> <td>cgm30</td> <td>I don't know</td> </tr> </table>	cgm27	yes	cgm28	no, additional measures are needed	cgm29	no, the following other measures are needed	cgm30	I don't know												
cgm27	yes																				
cgm28	no, additional measures are 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). Note that this question subjects to additional filters in Round 2.																				
Range	[0,1]  0 = Not selected 1 = Selected																				
Filter	None																				
Variable name	cgm40 – cgm42, cgm46, cgm49 – cgm51, cgm54, cgm55, cgm402																				
Questionnaire	CCorona																				
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 name/label	<table border="1"> <tr> <td>cgm40</td> <td>Corona emergency relief</td> </tr> <tr> <td>cgm41</td> <td>interim aid</td> </tr> <tr> <td>cgm42</td> <td>short-time work/allowance</td> </tr> <tr> <td>cgm46</td> <td>KfW special program</td> </tr> <tr> <td>cgm49</td> <td>refund tax prepayment for 2020</td> </tr> <tr> <td>cgm50</td> <td>immediate loss carryback</td> </tr> <tr> <td>cgm51</td> <td>deferral tax payments</td> </tr> <tr> <td>cgm54</td> <td>other tax measures</td> </tr> <tr> <td>cgm55</td> <td>no governmental assistance has been repaid</td> </tr> <tr> <td>cgm402</td> <td>new start assistance</td> </tr> </table>	cgm40	Corona emergency relief	cgm41	interim aid	cgm42	short-time work/allowance	cgm46	KfW special program	cgm49	refund tax prepayment for 2020	cgm50	immediate loss carryback	cgm51	deferral tax payments	cgm54	other tax measures	cgm55	no governmental assistance has been repaid	cgm402	new start assistance
cgm40	Corona emergency relief																				
cgm41	interim aid																				
cgm42	short-time work/allowance																				
cgm46	KfW special program																				
cgm49	refund tax prepayment for 2020																				
cgm50	immediate loss carryback																				
cgm51	deferral tax payments																				
cgm54	other tax measures																				
cgm55	no governmental assistance has been repaid																				
cgm402	new start assistance																				
Variable type	numeric																				
Range	[0,1]  0 = No 1 = Yes																				
Filter	Number of governmental measures claimed or requested >= 1																				

Variable name	cte24
Questionnaire	CCorona
Original survey question	Aus Sicht Ihres Unternehmens: Halten Sie es für gerechtfertigt, dass die Regierung mit <u>staatlichen Hilfsmaßnahmen</u> für Unternehmen während der Corona Krise eingreift?
English translation of survey question	Do you think it is justified for the government to intervene with this <u>stimulus package</u> during the Corona crisis?
Variable label	opinion stimulus package
Variable type	Numeric
Range	[1,5]
	1 = not justified at all 2 = not justified 3 = not justified nor unjustified 4 = justified 5 = totally justified
Filter	None

Variable name	cte26
Questionnaire	CCorona
Original survey question	Aus Sicht Ihres Unternehmens: Halten Sie es für gerechtfertigt, dass die Regierung das <u>öffentliche Leben</u> zur Bekämpfung der Corona-Pandemie <u>einschränkt</u> ?
English translation of survey question	Do you think it is justified for the government to <u>restrict public life</u> to combat the Corona pandemic?
Variable label	Corona restriction opinion
Variable type	numeric
Range	[1,5]
	1 = not justified at all 2 = not justified 3 = not justified nor unjustified 4 = justified 5 = totally justified
Filter	None

Variable name	cte27 – cte31
Questionnaire	CCorona
Original survey question	Halten Sie es für gerechtfertigt, dass staatliche Hilfsmaßnahmen für Unternehmen zurückgezahlt werden müssen?
English translation of survey question	Do you think it is justifiable that the federal stimulus packages for companies need to be repaid?
Variable name/label	cte27 Yes, all aid should be repaid later in any case.
	cte28 Yes, if the financial situation has improved after the application was submitted
	cte29 Yes, if the application was based on false information
	cte30 Never, companies need the help in a crisis situation in any case
	cte31 I don't know
Variable type	numeric
Range	[0,1]
	0 = Not selected 1 = Selected
Filter	None
Variable name	cte32
Questionnaire	CCorona
Original survey question	Aus Sicht Ihres Unternehmens: Welcher der beiden Perspektiven stimmen Sie eher zu?
	<i>Hinweis:</i> <i><u>Weniger Steuern, keine Hilfen</u> bedeutet: Ihr Unternehmen zahlt weniger Steuern vor einer Krise und erhält dann keine Hilfsmaßnahmen in einer Krise.</i> <i><u>Mehr Steuern, Hilfen</u> bedeutet: Ihr Unternehmen zahlt mehr Steuern vor einer Krise und erhält dann Hilfsmaßnahmen in einer Krise.</i>
English translation of survey question	From your company's perspective, which of the two perspectives you more likely to agree with?
	<i>Hint:</i> <i><u>Less taxes, no aid</u> means: Your company pays less taxes before a crisis and then receives no aid in a crisis.</i> <i><u>More taxes, aid</u> means: Your company pays more taxes before a crisis and then receives aid in a crisis.</i>
Variable label	trade off tax and help
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = less tax, less help 10 = more tax, more help
Filter	None

Variable name	cte33
Questionnaire	CCorona
Original survey question	<p>Aus Sicht Ihres Unternehmens: Welcher der beiden Perspektiven stimmen Sie bei gleichbleibenden Staatsausgaben eher zu?</p> <p><i>Hinweis:</i>  <u>Weniger Steuern, mehr Schulden</u> bedeutet: Ihr Unternehmen zahlt weniger Steuern und der Staat muss die Neuverschuldung erhöhen.  <u>Mehr Steuern, weniger Schulden</u> bedeutet: Ihr Unternehmen zahlt mehr Steuern und der Staat kann die Neuverschuldung senken.</p>
English translation of survey question	<p>From your company's perspective, which of the two perspectives are you more likely to agree with if government spending remains the same?</p> <p><i>Hint:</i>  <u>Less taxes, more debt</u> means: your company pays less taxes and the government has to issue new debt.  <u>More taxes, less debt</u> means: Your company pays more taxes and the government can reduce debt level.</p>
Variable label	trade off tax and debt
Variable type	numeric
Range	<p>11 Point Likert Scale [0,10]</p> <p>0 = less tax, more debt 10 = more tax, less debt</p>
Filter	None

## Firms' Tax Burden and Tax Perception

Variable name	tbur1 – tbur5	
Questionnaire	CT1a	
Original survey question	Von wem werden steuerliche Belange in Ihrem Unternehmen bearbeitet?	
English translation of survey question	Who handles tax-related matters in your company?	
Variable name/label	tbur1	The company has its own tax department
	tbur2	Tax issues are handled in other departments (e.g. finance, accounting)
	tbur3	The company employs external tax consultants
	tbur4	The owner or individual employees in the company
	tbur5	In another way
Variable type	numeric	
Comment	If tbur5 is selected, the text entry is stored in the variable tbur5_text (accessible under restrictive conditions).	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	None	
Variable name	tbur6 – tbur8	
Questionnaire	CT1a	
Original survey question	In welcher Abteilung werden steuerliche Belange bearbeitet?	
English translation of survey question	In which department are tax-related matters handled?	
Variable name/label	tbur6	finance
	tbur7	accounting
	tbur8	other department
Variable type	numeric	
Comment	If tbur8 is selected, the text entry is stored in the variable tbur8_text (accessible under restrictive conditions).	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	Conditional on tbur2 = 1	



The following experiment studies firms' tax-related perception. Questions are specific to the firm's legal form (sole proprietorships & partnerships vs. corporations). Each company is given a profit by considering its characteristics (employee numbers, legal form, and industry) which are based on data from the Deutsche Bundesbank.

Variable name	profit_corp, profit_part, marginalprofit_corp, marginalprofit_part, profit_employee_part, profit_employee_corp
Questionnaire	CT1a
Comment	These variables are predefined based on data from the Deutsche Bundesbank. The variable values presented to participants are based on company's characteristics. "_corp" indicates corporation and "_part" indicates sole proprietorships or partnerships.
Variable type	string

### Sole Proprietorships & partnerships

**Information text** In diesem Teil unserer Befragung interessieren wir uns für die Ertragsteuerbelastung (Einkommensteuer und Gewerbesteuer). Nehmen Sie zur Beantwortung der folgenden Fragen an, dass Ihr Unternehmen ein ausschließlich **inländisches** Jahresergebnis vor Steuern **ohne Beteiligungserträge** (z.B. Dividenden) erzielt.



**Filter** Conditional on (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) and (ccgic5 and ccgic6 being not empty)

Variable name	tbur13
Questionnaire	CT1a
Original survey question	Wie hoch schätzen Sie die Ertragsteuerbelastung (in %), wenn Ihr Unternehmen ein inländisches Jahresergebnis vor Steuern in Höhe von XXX € erzielen würde?
English translation of survey question	In your opinion: How high would the income tax burden (in %) be if your company would achieve domestic annual earnings before taxes domestic annual earnings before taxes of XXX €?
Variable label	tax burden estimate 1
Variable type	numeric
Comment	The number XXX is calculated by considering company's characteristics (employee numbers, legal form, and industry) based on data from the Deutsche Bundesbank.
Range	[0, 100]
Filter	Conditional on (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) and (ccgic5 and ccgic6 being not empty)

Variable name	tbur14
Questionnaire	CT1a
Original survey question	Angenommen Ihr Unternehmen kann dieses Jahresergebnis vor Steuern um (XXX*10 %) € steigern. Wie hoch schätzen Sie die Ertragsteuerbelastung (in %) auf diese zusätzlichen (XXX*10 %) €?
English translation of survey question	Assume that your company can increase the annual pre-tax earnings by (XXX*10 %) €. How high do you estimate the income tax burden (in %) on this additional (XXX*10 %) €?
Variable name/label	tax burden estimate 2
Variable type	numeric
Comment	The number XXX is calculated by considering company's characteristics (employee numbers, legal form, and industry) based on data from the Deutsche Bundesbank.
Range	[0, 100]
Filter	Conditional on (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) and (ccgic5 and ccgic6 being not empty)

Variable name	tbur17
Questionnaire	CT1a
Original survey question	Welche Ertragsteuerbelastung (in %) empfinden Sie als angemessen, wenn Ihr Unternehmen ein inländisches Jahresergebnis vor Steuern in Höhe von XXX € erzielen würde?
English translation of survey question	What income tax burden (in %) do you think would be appropriate if your company would achieve domestic annual earnings before taxes of XXX €?
Variable name/label	tax burden estimate 3
Variable type	numeric
Comment	The number XXX is calculated by considering company's characteristics (employee numbers, legal form, and industry) based on data from the Deutsche Bundesbank.
Range	[0,100]
Filter	Conditional on (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) and (ccgic5 and ccgic6 being not empty)

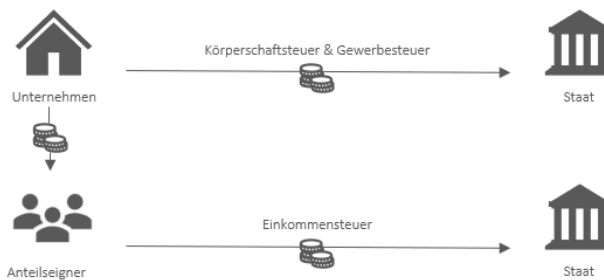
Variable name	tbur19
Questionnaire	CT1a
Original survey question	Wie schätzen Sie die Ertragsteuerbelastung Ihres Unternehmens im Vergleich zu inländischen Wettbewerbern in der Rechtsform einer Kapitalgesellschaft ein? Die Ertragsteuerbelastung meines Unternehmens ist...
English translation of survey question	How do you assess the income tax burden of your company compared to the domestic competitors of the legal form "corporation"? The income tax burden of my company is...
Variable label	tax burden comparison with domestic corporation
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = Very low 10 = Very high
Filter	Conditional on 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

In diesem Teil unserer Befragung interessieren wir uns für die Ertragsteuerbelastung. Nehmen Sie zur Beantwortung der folgenden Fragen an, dass Ihr Unternehmen ein ausschließlich inländisches Jahresergebnis vor Steuern ohne Beteiligungserträge (z.B. Dividenden) erzielt. Dabei möchten wir uns zwei verschiedene Fälle ansehen:

1. die **Ertragsteuerbelastung auf Unternehmensebene** (Körperschaftsteuer und Gewerbesteuer), d. h. ohne Berücksichtigung der Belastung im Fall einer Gewinnausschüttung an die Anteilseigner.



2. die **gesamte Ertragsteuerbelastung im Ausschüttungsfall an natürliche Personen** (Körperschaftsteuer, Gewerbesteuer und Einkommensteuer der Anteilseigner), d. h. unter Berücksichtigung der Belastung auf Unternehmens- sowie Anteilseignerebene (natürliche Personen).



Conditional on (ccgic1 = 2 or ccgic1 = 4 or ccgic1 = 5 or ccgic1 = 10 or ccgic1 = 12 or ccgic1 = 13) and (ccgic5 and ccgic6 being not empty)

Variable name	tbur9, tbur10
Questionnaire	CT1a
Original survey question	Wie hoch schätzen Sie die Ertragsteuerbelastung (in %), wenn Ihr Unternehmen ein inländisches Jahresergebnis vor Steuern in Höhe von XXX € erzielen würde?
English translation of survey question	In your opinion: How high would the income tax burden (in %) be if your company would achieve domestic annual earnings before taxes of XXX €?
Variable name/label	tbur9                      tax burden estimate company level 1 tbur10                      tax burden estimate shareholder level 1
Variable type	numeric
Comment	The number XXX is calculated by considering company's characteristics (employee numbers, legal form, and industry) based on data from the Deutsche Bundesbank.
Range	[0, 100]
Filter	Conditional on (ccgic1 = 2 or ccgic1 = 4 or ccgic1 = 5 or ccgic1 = 10 or ccgic1 = 12 or ccgic1 = 13) and (ccgic5 and ccgic6 being not empty)

Variable name	tbur11, tbur12
Questionnaire	CT1a
Original survey question	Angenommen Ihr Unternehmen kann dieses Jahresergebnis vor Steuern um (XXX*10 %) € steigern. Wie hoch schätzen Sie die Ertragsteuerbelastung (in %) auf diese zusätzlichen (XXX*10 %) €?
English translation of survey question	Assume that your company can increase the annual pre-tax earnings by (XXX*10 %) €. How high do you estimate the income tax burden (in %) on this additional (XXX*10 %) €?
Variable name/label	tbur11                      tax burden estimate company level 2 tbur12                      tax burden estimate shareholder level 2
Variable type	numeric
Comment	The number XXX is calculated by considering company's characteristics (employee numbers, legal form, and industry) based on data from the Deutsche Bundesbank.
Range	[0, 100]
Filter	Conditional on (ccgic1 = 2 or ccgic1 = 4 or ccgic1 = 5 or ccgic1 = 10 or ccgic1 = 12 or ccgic1 = 13) and (ccgic5 and ccgic6 being not empty)

Variable name	tbur15, tbur16
Questionnaire	CT1a
Original survey question	Welche Ertragsteuerbelastung (in %) empfinden Sie als angemessen, wenn Ihr Unternehmen ein inländisches Jahresergebnis vor Steuern in Höhe von XXX € erzielen würde?
English translation of survey question	What income tax burden (in %) do you think would be appropriate if your company would achieve domestic annual pre-tax earnings of XXX €?
Variable name/label	tbur15 tax burden estimate company level 3 tbur16 tax burden estimate shareholder level 3
Variable type	numeric
Comment	The number XXX is calculated by considering company's characteristics (employee numbers, legal form, and industry) based on data from the Deutsche Bundesbank.
Range	[0, 100]
Filter	Conditional on (ccgic1 = 2 or ccgic1 = 4 or ccgic1 = 5 or ccgic1 = 10 or ccgic1 = 12 or ccgic1 = 13) and (ccgic5 and ccgic6 being not empty)
Variable name	tbur18
Questionnaire	CT1a
Original survey question	Wie schätzen Sie die Ertragsteuerbelastung Ihres Unternehmens im Vergleich zu inländischen Wettbewerbern in der Rechtsform einer Personengesellschaft ein?  Die Ertragsteuerbelastung meines Unternehmens ist...
English translation of survey question	How do you assess the income tax burden of your company compared to domestic competitors of the legal form "partnership"?  The income tax burden of my company is...
Variable label	tax burden comparison with domestic partnerships
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = Very low 10 = Very high
Filter	Conditional on ccgic1 = 2 or ccgic1 = 4 or ccgic1 = 5 or ccgic1 = 10 or ccgic1 = 12 or ccgic1 = 13

Variable name	tbur20
Questionnaire	CT1a
Original survey question	Wie schätzen Sie die Ertragsteuerbelastung Ihres Unternehmens im Vergleich zu kleineren inländischen Wettbewerbern gleicher Rechtsform ein?
	Die Ertragsteuerbelastung meines Unternehmens ist...
English translation of survey question	How do you assess the income tax burden of your company compared to smaller domestic competitors of the same legal form?
	The income tax burden of my company is...
Variable label	tax burden comparison with smaller domestic competitors
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Very low 10 = Very high
Filter	None
Variable name	tbur21
Questionnaire	CT1a
Original survey question	Wie schätzen Sie die Ertragsteuerbelastung Ihres Unternehmens im Vergleich zu größeren inländischen Wettbewerbern gleicher Rechtsform ein?
	Die Ertragsteuerbelastung meines Unternehmens ist...
English translation of survey question	How do you assess the income tax burden of your company compared to larger domestic competitors of the same legal form?
	The income tax burden of my company is...
Variable label	tax burden comparison with larger domestic competitors
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Very low 10 = Very high
Filter	None

Variable name	tbur22
Questionnaire	CT1a
Original survey question	Wie schätzen Sie die Ertragsteuerbelastung Ihres Unternehmens im Vergleich zu ausländischen Wettbewerbern ein?
	Die Ertragsteuerbelastung meines Unternehmens ist...
English translation of survey question	How do you assess the income tax burden of your company compared to foreign competitors?
	The income tax burden of my company is...
Variable label	tax burden comparison with foreign competitors
Variable type	numeric
Comment	The option “My company does not have any international competitors” is also displayed alongside with the 11 Point Likert Scale (see tbur23).
Range	11 Point Likert Scale [0,10]
	0 = Very low 10 = Very high
Filter	None

Variable name	tbur23
Questionnaire	CT1a
Original survey question	Wie schätzen Sie die Ertragsteuerbelastung Ihres Unternehmens im Vergleich zu ausländischen Wettbewerbern ein?
	Die Ertragsteuerbelastung meines Unternehmens ist...
English translation of survey question	How do you assess the income tax burden of your company compared to foreign competitors?
	The income tax burden of my company is...
Variable label	tax burden comparison with foreign competitors – no competitors
Variable type	numeric
Comment	The option “My company does not have any international competitors” is displayed alongside with the 11 Point Likert Scale for tbur22.
Range	[0,1]
	0 = Not selected 1 = Selected
Filter	None



Variable name	tbur24, tbur25
Questionnaire	CT1a
Original survey question	Berücksichtigen Sie Ertragsteuern bei den folgenden betrieblichen Entscheidungen?
English translation of survey question	Do you consider income taxes when making the following operational decisions?
Variable name/label	tbur24 investment decisions profit tax tbur25 financing decisions profit tax
Variable type	string
Range	[0,5]
	1 = never 2 = rarely 3 = sometimes 4 = frequently 5 = always
Filter	None

Variable name	tbur26, tbur27
Questionnaire	CT1a
Original survey question	Beziehen Sie Ihre Steuerabteilung bzw. die für steuerliche Belange zuständige Abteilung in diese betrieblichen Entscheidungen ein?
English translation of survey question	Do you involve your tax department or other departments responsible for tax-related matters in operational decisions?
Variable name/label	tbur26 investment decisions tax department tbur27 financing decisions tax department
Variable type	numeric
Range	[0,1]
	1 = yes 0 = no
Filter	Conditional on (tbur1 = 1 or tbur2 = 1) and (tbur24 = 2 or tbur24= 3 or tbur24 = 4 or tbur24 = 5 or tbur25 = 2 or tbur25 = 3 or tbur25 = 4 or tbur25 = 5)

Variable name	tbur28, tbur29
Questionnaire	CT1a
Original survey question	Holen Sie bei diesen betrieblichen Entscheidungen professionellen Rat zu steuerlichen Aspekten von externer Seite (z.B. von einem Steuerberater) ein?
English translation of survey question	Do you seek for professional advice on tax aspects from external sources (e.g. a tax advisor) when making operational decisions?
Variable name/label	tbur28 investment decisions external advice tbur29 financing decisions external advice
Variable type	numeric
Range	[0,1]  1 = yes 0 = no
Filter	Conditional on (tbur3 = 1 or tbur4 = 1 or tbur5 = 1) and (tbur24 = 2 or tbur24 = 3 or tbur24 = 4 or tbur24 = 5 or tbur25 = 2 or tbur25 = 3 or tbur25 = 4 or tbur25 = 5)

Variable name	tbur30, tbur31
Questionnaire	CT1a
Original survey question	Welchen der folgenden Ertragsteuersätze nutzen Sie für diese betrieblichen Entscheidungen?
English translation of survey question	Which of the following income tax rates do you use to make these operating decisions?
Variable name/label	tbur30 investment decisions profit tax rate tbur31 financing decisions profit tax rate
Variable type	string
Range	Options: Durchschnittsteuersatz Grenzsteuersatz Gesetzlicher Steuersatz Selbst gesetzter Steuersatz Anderer Steuersatz
Filter	Conditional on tbur24 = 2 or tbur24 = 3 or tbur24 = 4 or tbur24 = 5 or tbur25 = 2 or tbur25 = 3 or tbur25 = 4 or tbur25 = 5

Variable name	tbur32 – tbur35
Questionnaire	CT1a
Original survey question	Bitte spezifizieren Sie den genutzten Steuersatz und geben die Höhe in % an.
English translation of survey question	Please specify the tax rate used and indicate the amount in %.
Variable name/label	tbur32 investment decisions self set tax rate
	tbur33 investment decisions other tax rate
	tbur34 financing decisions self set tax rate
	tbur35 financing decisions other tax rate
Variable type	string
Filter	Conditional on entries for tbur30 and tbur31

Variable name	tbur36
Questionnaire	CT1a
Original survey question	Nutzen Sie die Thesaurierungsbegünstigung gem. § 34a EStG in Ihrem Unternehmen?
English translation of survey question	Do you make use of the retention allowance according to § 34a EStG in your company?
Variable label	accumulation benefit usage
Variable type	string
Range	Ja Nein Diese Regelung ist mir nicht bekannt
Filter	Conditional on 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

Variable name	tbur37
Questionnaire	CT1a
Original survey question	Beziehen Sie die Besteuerung der Anteilseigner bei Ihren betrieblichen Entscheidungen mit ein?
English translation of survey question	Do you include shareholder taxation in your operational decisions?
Variable label	business decisions shareholder tax
Variable type	string
Range	Ja Nein
Filter	Conditional on ccgic1 = 2 or ccgic1 = 4 or ccgic1 = 5 or ccgic1 = 10 or ccgic1 = 12 or ccgic1 = 13

Variable name	tbur38
Questionnaire	CT1a
Original survey question	Wie hoch schätzen Sie den Anteil des steuerlichen Verwaltungsaufwandes an dem gesamten bürokratiebedingten Verwaltungsaufwand in Ihrem Unternehmen ein?
	<i>Der steuerliche Verwaltungsaufwand umfasst grundsätzlich sowohl die investierte Zeit als auch die Kosten zur Erfüllung steuerlicher Verpflichtungen. Darunter können z.B. die Erstellung von Steuererklärungen, die Vorbereitung und Begleitung von Betriebsprüfungen oder auch steuerliche Dokumentationspflichten fallen.</i>
English translation of survey question	How high do you estimate the share of tax-related administrative expenses in the total bureaucracy-related administrative expenses in your company?
	<i>Tax-related administrative expenses generally include both the time invested and the costs incurred in fulfilling tax obligations. This can include, for example, the preparation of tax returns, the preparation and monitoring of tax audits or tax documentation requirements.</i>
Variable label	proportion tax-related administrative costs
Variable type	numeric
Range	[0,100]
Filter	None

Variable name	tbur39
Questionnaire	CT1a
Original survey question	Für wie komplex halten Sie das deutsche Steuersystem?
English translation of survey question	How complex do you think the German tax system is?
Variable label	tax system complexity
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = not complex at all 10 = Very complex
Filter	None

Variable name	tbur40
Questionnaire	CT1a
Original survey question	Wie verantwortungsvoll geht der Staat Ihrer Meinung nach mit den eingenommenen Steuern um?
English translation of survey question	How responsibly does the state deal with the taxes it collects in your opinion?
Variable label	responsibility tax usage
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = not responsible 10 = Very responsible
Filter	None
Variable name	tbur41
Questionnaire	CT1a
Original survey question	Wie würden Sie Ihre eigenen Steuerkenntnisse einschätzen?
English translation of survey question	How would you rate your own tax knowledge?
Variable label	tax knowledge
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = not knowledgeable at all 10 = tax expert
Filter	None
Variable name	tid1
Questionnaire	CT1a
Original survey question	Bitte nennen Sie die Anzahl der an Ihrem Unternehmen beteiligten Gesellschafter.
English translation of survey question	Please state the number of shareholders involved in your company.
Variable label	number shareholders
Variable type	string
Comment	User input questions, saved primarily in string.
Filter	Conditional on ccgic1 = 3 or ccgic1 = 6 or ccgic1 = 7 or ccgic1 = 8 or ccgic1 = 9 or ccgic1 = 11 or ccgic1 = 14 or ccgic1 = 18

Variable name	tid2
Questionnaire	CT1a
Original survey question	Hat Ihr Unternehmen Standorte (z.B. Tochtergesellschaften, Betriebsstätten) im Ausland?
English translation of survey question	Does your company have locations (e.g. subsidiaries, operating sites) abroad?
Variable label	subsidiary abroad
Variable type	string
Range	[0,1]
	1= yes 0 = no
Filter	None

Variable name	tid3 – tid5
Questionnaire	CT1a
Original survey question	Wie hoch ist der Gewerbesteuer-Hebesatz Ihres Unternehmens (am Hauptsitz)?
English translation of survey question	What is your company's trade tax rate (at headquarters)?
Variable name/label	tid3      business tax rate in % tid4      My company is (partially) exempt tid5      My company is not subject to trade tax
Variable type	numeric
Comment	If tid3 (business tax rate in %) is selected, the corresponding text entry is stored in variable tid3_text.
Range	[0,1]
	1= selected 0 = not selected
Filter	None

Variable name	tid3_text
Questionnaire	CT1a
Original survey question	Wie hoch ist der Gewerbesteuer-Hebesatz Ihres Unternehmens (am Hauptsitz)?
English translation of survey question	What is your company's trade tax rate (at headquarters)?
Variable label	business tax rate entered value
Variable type	string
Filter	None

Variable name	tid6 – tid8	
Questionnaire	CT1a	
Original survey question	Gehört Ihr Unternehmen einem Konzern an?	
English translation of survey question	Does your company belong to a group?	
Variable name/label	tid6	parent company
	tid7	dependent company
	tid8	independent company
Variable type	numeric	
Range	[0,1]	
	1= selected 0 = not selected	
Filter	Conditional on ccgic1 ≠ 1 and (ccgic5 >= 50 or ccgic6 >= 6)	

Variable name	tid9 – tid11	
Questionnaire	CT1a	
Original survey question	Ist Ihr Unternehmen Mitglied eines ertragsteuerlichen Organkreises?	
English translation of survey question	Is your company a member of a tax group?	
Variable name/label	tid9	tax group parent
	tid10	tax group subsidiaries
	tid11	No
Variable type	numeric	
Range	[0,1]	
	1= selected 0 = not selected	
Filter	Conditional on tid8 ≠ 1 or tid8 = -9996 Option tid10 is displayed if ccgic1 = 2 or ccgic1 = 4 or ccgic1 = 5 or ccgic1 = 10 or ccgic1 = 12 or ccgic1 = 13	

**Title:** German Business Panel Codebook: Round 4

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

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