

SFB/Transregio 266

ACCOUNTING FOR  
TRANSPARENCY

German Business Panel

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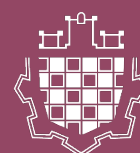
German Business Panel

# **Degree of Transparency, Earnings Management, Inflation Experiment, Costs for Tax Processes, and Digitalization within Companies**

## **Codebook: Round 5**

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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 economic policies, current issues such as the impact of the current inflation are covered in the survey. The aim is to provide timely information on expectations and assessments of companies for science, business and politics. The included questionnaires in this round are named CA5, CA6 and CT1b.

CA5 and CA6 were launched on the 26<sup>th</sup> July 2022. CT1b was launched on 11<sup>th</sup> August 2022.

### 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	CA5
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	Ihre personenbezogenen Angaben werden selbstverständlich streng geschützt nach der EU-Datenschutz-Grundverordnung (DSGVO) verarbeitet. Ergebnisse werden ausschließlich in anonymisierter Form in forschungsbezogenen Veröffentlichungen verwendet. Die Teilnahme an der Umfrage ist freiwillig und kann jederzeit abgebrochen werden.
Variable label	data protection agreement
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

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

Variable name	ccgic6
Original survey question	Welches der folgenden Intervalle entspricht der aktuellen Zahl der sozialversicherungspflichtigen Mitarbeiter (in vollen Stellen) in Ihrem Unternehmen?
English translation of the survey question	Which of the following intervals corresponds to the current number of full-time employees subject to social security in your company?
Variable label	number employees categorical
Variable type	numeric
Comment	Number of employees provided in ccgic5 will automatically be translated in the respective category of ccgic6.
Range	[1,9]
	<ul style="list-style-type: none"> <li>1 = No employees</li> <li>2 = 1-5</li> <li>3 = 6-9</li> <li>4 = 10-19</li> <li>5 = 20-49</li> <li>6 = 50-249</li> <li>7 = 250-499</li> <li>8 = 500-999</li> <li>9 = More than 1000</li> </ul>
Filter	Conditional on ccgic5 being empty

Variable name	ccgic11
Variable label	salutation
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 Kategorie.
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	string
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	Folgekontakt
	<p>Bei Interesse würden wir Ihnen gerne die Ergebnisse unserer Umfrage zur Verfügung stellen. Des weiteren würden wir Sie gerne - in einem Abstand von etwa 6 Monaten - zur Befragung kontaktieren, um zu erfahren, wie staatliche Regulierung auf Unternehmen wirkt und wie sie verbessert werden kann. Dafür benötigen wir Ihre Zustimmung, um Ihre Kontaktdaten für den Zweck einer weiteren Kontaktaufnahme speichern zu dürfen. Die Kontaktdaten werden getrennt von Ihrem Fragebogen gespeichert, sodass keinerlei Verbindung zwischen Ihren Kontaktdaten und Ihren Antworten hergestellt werden kann. Sie werden niemals mit den von Ihnen angegebenen Antworten in Verbindung gebracht. Ihre Kontaktdaten werden niemals an Dritte weitergegeben. Wir wären sehr dankbar, wenn wir Sie für das weitere Mitwirken an unserem Forschungsprojekt gewinnen könnten. Selbstverständlich ist dies freiwillig und Sie können die Einwilligung jederzeit widerrufen. Durch den Widerruf wird die Rechtmäßigkeit, der aufgrund der Einwilligung bis zum Widerruf erfolgten Verarbeitung, nicht.</p>
Variable label	contact agreement
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

Variable name	cdat3
Original survey question	Datenverknüpfung
	Um die Befragung so kurz wie möglich zu halten, aber dennoch ein vollständiges Bild der Unternehmenslandschaft in Deutschland zu bekommen, möchten wir Ihre Umfragedaten mit Daten aus Unternehmensdatenbanken oder von frei zugänglichen Webseiten verknüpfen. Dies können beispielsweise Informationen zum Wirtschaftszweig und zu weiteren Strukturinformationen Ihres Unternehmens sein. Dabei wird stets sichergestellt, dass aus öffentlichen Forschungsergebnissen keinerlei Rückschlüsse auf Ihre Person oder Ihr Unternehmen möglich sind. Wir freuen uns sehr, wenn Sie uns dabei unterstützen, die Erwartungen und Einschätzungen der Unternehmen in Deutschland besser zu verstehen.
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 Gemeindegemeinschaftsschlüssel), 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. This variable is not included in the dataset yet.
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 the respondent has answered to.
Filter	None

## Common Part Questions

Variable name	ccd1, ccd2, ccd9, ccd6
Questionnaire	CA5, CA6, CT1b
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	CA5, CA6, CT1b
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	cun9
Questionnaire	CA5, CA6, CTb1
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	CA5, CA6, CT1b
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. cgm307 is not asked in CA6.
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	CA5, CA6, CT1b
Original survey question	Wie zufrieden sind Sie mit der Wirtschaftspolitik in Deutschland?
English translation of survey question	How satisfied are you with economic policy in Germany?
Variable label	economic policy satisfaction
Variable type	numeric
Range	11 Point Likert Scale [0,10]  0 = Very unsatisfied 10 = Very satisfied
Filter	None

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

If not indicated otherwise, this section of questions is randomized. Each survey participant receives one of the following questions.

Variable name	discl1
Questionnaire	CA5, CA6
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	CA5, CA6
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	accorg1 – accorg6	
Questionnaire	CA5, CA6	
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 which is part of the management
	accorg3	our company has its own CFO which 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	kpi1 – kpi8
Questionnaire	CA5, CA6
Original survey question	Mit Hilfe welcher Kennzahlen legt Ihr Unternehmen die Jahresziele fest?
English translation of survey question	With the help of which key figures does your company set annual targets?
Variable name/label	kpi1      key figures of the profit and loss account kpi2      liquidity key figures/key figures from the cash flow statement kpi3      profitability indicators kpi4      residual profits kpi5      bank balance kpi6      non-financial performance indicators kpi8      other key figures kpi7      we do not set annual targets
Variable type	numeric
Comment	If kpi8 is selected, the text entry is stored in kpi8_text (accessible under restrictive conditions).
Range	[0,1]  0 = Not selected 1 = Selected
Filter	kpi1, kpi2, kpi3, kpi4 are displayed if (ccgic1 ≠ 1 and ccgic1 ≠ 11) or (ccgic1 = 1 and (ccgic2 >= 600000 or ccgic3 > 4)) or (ccgic1 = 11 and (ccgic2 >= 600000 or ccgic3 > 4))



## Selection and Assessment of Key Financial Performance Indicators

Variable name	finp
Questionnaire	CA5, CA6
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
Comment	The filtering condition is adapted for wave 5.
Range	[0, ∞)
Filter	Conditional on accorg1 = 1 or accorg2 = 1 or accorg3 = 1 or accorg4 = 1 or accorg6 = 1
Variable name	task_cfo1 – task_cfo8
Questionnaire	CA5, CA6
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	kpi9 – kpi14
Questionnaire	CA5, CA6
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	CA5, CA6
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 figures
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	CA5, CA6
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 figures
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	CA5, CA6
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 indicators
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	CA5, CA6
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	CA5, CA6
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
Comment	The filtering condition is adapted for wave 5.
Range	[1,7]
	1 = Never 2 = Every day 3 = Weekly 4 = Monthly 5 = Quarterly 6 = Biannually 7 = Annually
Filter	Conditional on ccgic5 >= 20 or ccgic6 >= 5 and if kpi1 = 1 or kpi2 = 1 or kpi3 = 1 or kpi4 = 1 or kpi5 = 1 or kpi6 = 1 or kpi8 = 1  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	CA5, CA6
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
Comment	The filtering condition is adapted for wave 5.
Range	11 Point Likert Scale [0,10]
	0 = Independent from each other 10 = Completely consistent with each other
Filter	Conditional on discl1 = 1 or (ccgic5 >= 20 or ccgic6 >= 5)

## Inflation Experiment

Variable name	infl_2021, infl_2022, infl_2023	
Questionnaire	CA6	
Original survey question	Wie hoch schätzen Sie die Inflationsrate für die jeweiligen Jahre ein?	
English translation of survey question	How high do you estimate the inflation rate for the respective years?	
Variable name/label	Infl_2021	inflation rate in 2021 in %
	Infl_2022	inflation rate in 2022 in %
	Infl_2023	inflation rate in 2023 in %
Variable type	numeric	
Range	[-100,100]	
Filter	None	

Survey participants randomly receive one of four information treatments after providing their own estimations for the inflation rates (Infl\_2021 – Infl\_2023):

Treatment 1: Participants' own inflation estimation

Treatment 2: Participants' own inflation estimation and inflation estimation from the Bundesbank

Treatment 3: Participants' own inflation estimation and estimation from the Bundesbank concerning development of inflation and energy prices

Treatment 4: Participants' own inflation estimation and estimation from the Bundesbank concerning development of inflation and wages

Variable name	exp_infl
Questionnaire	CA6
Variable label	belonging to a treatment group
Variable type	numeric
Range	[1,4]
	1 = Participant receives treatment 1: „Control“ 2 = Participant receives treatment 2: „Inflation“ 3 = Participant receives treatment 3: „Energy“ 4 = Participant receives treatment 4: „Wages“
Filter	None

Variable name	infl_prf1
Questionnaire	CA6
Original survey question	Im Vergleich zu heute: Wie planen Sie, den Absatzpreis Ihres Hauptproduktes bzw. Ihrer Hauptdienstleistung in den kommenden 12 Monaten anzupassen (in %)?
English translation of survey question	Compared to today, how do you plan to adjust the selling price of your main product or service in the next 12 months (in %)?
Variable name	adjustment of selling price in %
Variable type	numeric
Range	[-100,∞]
Filter	None

Variable name	infl_fa1 – infl_fa6
Questionnaire	CA6
Original survey question	Welcher Faktor bzw. welche Faktoren haben den größten Einfluss auf die Preissetzung in Ihrem Unternehmen?
English translation of survey question	Which factors have the greatest influence on pricing in your company?
Variable name/label	infl_fa1 labor costs infl_fa2 material costs/energy costs infl_fa3 competitor prices infl_fa4 customer demand infl_fa5 legal regulations infl_fa6 other
Variable type	numeric
Comment	If “other” is selected, the corresponding text entry is stored in variable infl_fa6_text (accessible under restrictive conditions)
Range	[0,1]  0= Not selected 1= Selected
Filter	None
Variable name	pass_v
Questionnaire	CA6
Variable label	assignment to a passthrough version
Variable type	Numeric
Comment	Survey participants receives either passthrough version 1 (infl_prp and infl_prn) or passthrough version 2 (infl_prf2).
Range	[1,2]  1 = Participant is assigned to passthrough version 1 2 = Participant is assigned to passthrough version 2
Filter	None

Variable name	infl_prp
Questionnaire	CA6
Original survey question	In welchem Intervall haben Sie in der Vergangenheit den Preis Ihres Hauptproduktes bzw. Ihrer Hauptdienstleistung angepasst?
English translation of survey question	At what interval have you adjusted the price of your main product or service in the past?
Variable label	past price adjustment interval in the past
Variable type	numeric
Range	[1,27]
	1 = Daily 2 = Weekly 3 = 1 months 4 = 2 months .... 26 = 24 months 27 = More than 24 months
Filter	Conditional on pass_v = 1

Variable name	infl_prn
Questionnaire	CA6
Original survey question	In welchem Intervall planen Sie aktuell den Preis Ihres Hauptproduktes bzw. Ihrer Hauptdienstleistung anzupassen?
English translation of survey question	At what interval do you currently plan to adjust the price of your main product or service?
Variable label	current price adjustment interval
Variable type	numeric
Range	[1,27]
	1 = Daily 2 = Weekly 3 = 1 months 4 = 2 months .... 26 = 24 months 27 = More than 24 months
Filter	Conditional on pass_v = 1



Variable name	infl_prf2
Questionnaire	CA6
Original survey question	Im Vergleich zu den vergangenen Jahren: Glauben Sie, dass Sie den Preis Ihres Hauptproduktes bzw. Ihrer Hauptdienstleistung in den nächsten 12 Monaten häufiger oder seltener anpassen werden?
English translation of survey question	Compared to past years: Do you think you will adjust the price of your main product or service more or less frequently in the next 12 months?
Variable label	future price adjustment interval %
Variable type	numeric
Range	[1,5]
	1 = Much rarer 2 = Rather rarer 3 = Unchanged 4 = Rather more often 5 = Much more often
Filter	Conditional on pass_v = 2

Variable name	elas_v
Questionnaire	CA6
Variable label	indicates the question shown for elasticity demand
Variable type	numeric
Range	[1,6]
	1 = Decrease by 5% 2 = Decrease by 10% 3 = Decrease by 20% 4 = Increase by 5% 5 = Increase by 10% 6 = Increase by 20%
Filter	None

Variable name	infl_lohi
Questionnaire	CA6
Original survey question	Stellen Sie sich vor, Sie würden den Preis Ihres Hauptproduktes bzw. Ihrer Hauptdienstleistung um 5%/10%/20% senken/erhöhen, Ihre Konkurrenz aber nicht. Um wie viel Prozent würde sich die Absatzmenge Ihres Hauptproduktes bzw. Ihrer Hauptdienstleistung verändern?
English translation of survey question	Imagine that you lower/increase the price of your main product or service by 5%/10%/20%, but your competitors do not. By what percentage would the sales volume of your main product or service change?
Variable label	change of sales volume in % with price change
Variable type	numeric
Comment	Depending on the value of elas_v, the participants are shown either 5%, 10% or 20% and one of the options lower or increase.
Range	[-100, ∞]
Filter	None

## List Experiment: Earnings Management

Variable name	em_group
Questionnaire	CA5
Variable label	Treatment group
Variable type	numeric
Comment	Survey participants are randomly assigned to one of six groups, which contain different combinations of questions.
Range	[1,6]

1 = Survey participant is assigned to group 1 and receives questions em\_list1T, em\_list2

2 = Survey participant is assigned to group 2 and receives questions em\_list1, emlist2T

3 = Survey participant is assigned to group 3 and receives questions direct, em\_list1

4 = Survey participant is assigned to group 4 and receives questions direct, em\_list2

5 = Survey participant is assigned to group 5 and receives questions indirect, em\_list1

6 = Survey participant is assigned to group 6 and receives questions indirect, em\_list2

Filter	None
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Variable name	list_order
Questionnaire	CA5
Variable label	list order
Variable type	string
Comment	This variable indicates the order of the answer options in the lists. For em_group = 1, the order is indicated by a five and a four-digit number, separated by a comma. If em_group = 2, the order is indicated by a four and a five-digit number, separated by a comma. If em_group > 2, the order is indicated by a four-digit number.
Filter	None

Variable name	em_list1
Questionnaire	CA5
Original survey question	<p>Aus Sicht Ihres Unternehmens: Wie viele der folgenden Maßnahmen haben Sie in den letzten Jahren ergriffen?</p> <p>Wir haben Tätigkeiten an externe Dienstleister ausgelagert, um Kosten zu reduzieren.</p> <p>Wir haben ausgelagerte Tätigkeiten wieder eingegliedert, um Lieferrisiken zu reduzieren.</p> <p>Wir haben in Risikomanagement investiert, um interne Effizienz zu erhöhen.</p> <p>Wir haben intensiv mit unseren Kunden kommuniziert, um die Umsätze zu verbessern.</p>
English translation of survey question	<p>From your company's point of view: How many of the following measures have you taken in recent years?</p> <p>We have outsourced activities to external service providers to reduce costs.</p> <p>We have reintegrated outsourced activities to reduce delivery risks.</p> <p>We have invested in risk management to increase internal efficiency.</p> <p>We have communicated intensively with our customers to improve sales.</p>
Variable label	how many of the measures have been taken in control list 1
Variable type	numeric
Range	[0,4]
Filter	None

Variable name	em_list1T
Questionnaire	CA5
Original survey question	<p>Aus Sicht Ihres Unternehmens: Wie viele der folgenden Maßnahmen haben Sie in den letzten Jahren ergriffen?</p> <p>Wir haben Tätigkeiten an externe Dienstleister ausgelagert, um Kosten zu reduzieren.</p> <p>Wir haben ausgelagerte Tätigkeiten wieder eingegliedert, um Lieferrisiken zu reduzieren.</p> <p>Wir haben in Risikomanagement investiert, um interne Effizienz zu erhöhen.</p> <p>Wir haben intensiv mit unseren Kunden kommuniziert, um die Umsätze zu verbessern.</p> <p>Wir haben Ermessensspielräume bei der Gewinnermittlung ausgenutzt, um den Gewinn in die gewünschte Richtung zu steuern</p>
English translation of survey question	<p>From your company's point of view: How many of the following measures have you taken in recent years?</p> <p>We have outsourced activities to external service providers to reduce costs.</p> <p>We have reintegrated outsourced activities to reduce delivery risks.</p> <p>We have invested in risk management to increase internal efficiency.</p> <p>We have communicated intensively with our customers to improve sales.</p> <p>We have used discretionary powers in the determination of profit to steer profit in the desired direction</p>
Variable label	how many of the measures have been taken in treatment list 1
Variable type	numeric
Range	[0,5]
Filter	None

Variable name	em_list2
Questionnaire	CA5
Original survey question	<p>Aus Sicht Ihres Unternehmens: Wie viele der folgenden Maßnahmen haben Sie in den letzten Jahren ergriffen?</p> <p>Wir haben Geschäftseinheiten umstrukturiert, um Kosten zu reduzieren.</p> <p>Wir haben die Zahl der Lieferanten reduziert, um Lieferrisiken zu reduzieren.</p> <p>Wir haben unser Projektmanagement angepasst, um interne Effizienz zu erhöhen.</p> <p>Wir haben in Marketing von Produkten investiert, um die Umsätze zu verbessern.</p>
English translation of survey question	<p>From your company's perspective, how many of the following measures have you taken in recent years?</p> <p>We have restructured business units to reduce costs.</p> <p>We have reduced the number of suppliers to reduce delivery risks.</p> <p>We have adjusted our project management to increase internal efficiency.</p> <p>We have invested in product marketing to improve sales.</p>
Variable label	how many of the measures have been taken in control list 2
Variable type	numeric
Range	[0,4]
Filter	None

Variable name	em_list2T
Questionnaire	CA5
Original survey question	<p>Aus Sicht Ihres Unternehmens: Wie viele der folgenden Maßnahmen haben Sie in den letzten Jahren ergriffen?</p> <p>Wir haben Geschäftseinheiten umstrukturiert, um Kosten zu reduzieren.</p> <p>Wir haben die Zahl der Lieferanten reduziert, um Lieferrisiken zu reduzieren.</p> <p>Wir haben unser Projektmanagement angepasst, um interne Effizienz zu erhöhen.</p> <p>Wir haben in Marketing von Produkten investiert, um die Umsätze zu verbessern.</p> <p>Wir haben Ermessensspielräume bei der Gewinnermittlung ausgenutzt, um den Gewinn in die gewünschte Richtung zu steuern.</p>
English translation of survey question	<p>From your company's perspective, how many of the following measures have you taken in recent years?</p> <p>We have restructured business units to reduce costs.</p> <p>We have reduced the number of suppliers to reduce delivery risks.</p> <p>We have adjusted our project management to increase internal efficiency.</p> <p>We have invested in product marketing to improve sales.</p> <p>We have used discretionary powers in the determination of profit to steer profit in the desired direction</p>
Variable label	how many of the measures have been taken in treatment list 2
Variable type	numeric
Range	[0,5]
Filter	None

Variable name	direct
Questionnaire	CA5
Original survey question	Aus Sicht Ihres Unternehmens: Wie häufig wurden in den letzten Jahren Wahlrechte und Ermessensspielräume bei der Gewinnermittlung so ausgenutzt, dass der Gewinn in die gewünschte Richtung gesteuert werden konnte?
English translation of survey question	From your company's point of view: How often have voting rights and discretionary leeway in the determination of profit been exploited in such a way that profit could be steered in the desired direction?
Variable label	extent of direct profit steering
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Never 5 = from time to time 10 = Always
Filter	None

Variable name	direct_v2
Questionnaire	CA5
Original survey question	Hat Ihr Unternehmen in den letzten Jahren Wahlrechte und Ermessensspielräume bei der Gewinnermittlung ausgenutzt, um den Gewinn in die gewünschte Richtung zu steuern?
English translation of survey question	In recent years, has your company made use of options and discretionary leeway in the determination of profit to steer the profit in the desired direction?
Variable label	direct profit steering
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None



Variable name	indirect
Questionnaire	CA5
Original survey question	Was meinen Sie: Wie häufig nutzten Unternehmen Ihrer Branche in den letzten Jahren Wahlrechte und Ermessensspielräume bei der Gewinnermittlung so aus, dass der Gewinn in die gewünschte Richtung gesteuert werden konnte?
English translation of survey question	What do you think: How often in recent years have companies in your sector used options and discretionary leeway in determining profits in such a way that profits could be steered in the desired direction?
Variable type	numeric
Range	11 Point Likert Scale [0,10]
	0 = Never 5 = from time to time 10 = Always
Filter	None

Variable name	indirect_v2
Questionnaire	CA5
Original survey question	Haben Unternehmen Ihrer Branche in den letzten Jahren Wahlrechte und Ermessensspielräume bei der Gewinnermittlung ausgenutzt, um den Gewinn in die gewünschte Richtung zu steuern?
English translation of survey question	Have companies in your industry taken advantage of profit election rights and discretionary powers in recent years to steer profits in the desired direction?
Variable label	indirect profit steering
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

## Digitalization and Taxation

Variable name	digi_1
Questionnaire	CT1b
Original survey question	Was denken Sie: Welchen Platz nimmt Deutschland unter den europäischen Ländern im Index für digitale Wirtschaft und Gesellschaft (DESI) der Europäischen Kommission im Jahr 2021 ein?
English translation of survey question	What do you think: Where will Germany rank among European countries in the European Commission's Digital Economy and Society Index (DESI) in 2021?
Variable label	Germany's DESI rank
Variable type	numeric
Comment	Participants are then shown that Germany is ranked 11th in the DESI.
Range	[1,27]
Filter	None

Variable name	tbur1-tbur5	
Questionnaire	CT1b	
Original survey question	Von wem werden steuerliche Belange in Ihrem Unternehmen bearbeitet?	
English translation of survey question	Who handles tax issues 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 "in another way" is selected, the corresponding text entry is stored in variable tbur5_text (accessible under restrictive conditions)	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	None	

Variable name	digi_2, digi_3, digi_4, digi_5, digi_6, digi_7
Questionnaire	CT1b
Original survey question	Geben Sie nachstehend an, von wem die folgenden steuerlichen Belange überwiegend bearbeitet werden.
English translation of survey question	Indicate below by whom the following tax matters are predominantly handled.
Variable name/label	digi_2 financial accounting digi_3 sales tax related processes digi_4 payroll digi_5 annual financial statement preparation digi_6 preparation of the tax declaration digi_7 other
Variable type	numeric
Comment	If "other" is selected, the corresponding text entry is stored in variable digi_7_text (accessible under restrictive conditions)
Range	[0,1]
	0 = Mainly in the company 1 = Mainly from external tax consultants
Filter	Conditional on (tbur3 = 1 and tbur1 = 1) or (tbur3 = 1 and tbur2 = 1) or (tbur3 = 1 and tbur4 = 1) or (tbur3 = 1 and tbur5 = 1)
Variable name	digi_8
Questionnaire	CT1b
Original survey question	Wie viele sozialversicherungspflichtige Mitarbeiter (in vollen Stellen) sind aktuell in Ihrer Steuerabteilung beschäftigt?
English translation of survey question	How many employees subject to social insurance contributions (in full positions) are currently employed in your tax department?
Variable label	employees subject to social insurance contribution in the tax department
Variable type	numeric
Range	[0,100000]
Filter	Conditional on tbur1 = 1
Variable name	digi_9
Questionnaire	CT1b
Original survey question	Wie viele sozialversicherungspflichtige Mitarbeiter (in vollen Stellen) sind aktuell in Ihrem Unternehmen mit steuerlichen Belangen beschäftigt?
English translation of survey question	How many employees subject to social insurance contributions (in full positions) are working with tax matters in your company?
Variable label	employees working with tax matters
Variable type	numeric
Range	[0,100000]
Filter	Conditional on tbur2 = 1

Variable name	digi_10
Questionnaire	CT1b
Original survey question	Wie viel Zeit (in Arbeitstagen in Ihrem Unternehmen) nimmt die Beschäftigung mit steuerlichen Belangen (z.B. Ausfüllen der Steuererklärung, Besprechung mit Beratern) innerhalb eines Kalenderjahres in Anspruch?
English translation of survey question	How much time (in working days in your company) does dealing with tax matters (e.g. filling in tax returns, meeting with consultants) take within a calendar year?
Variable label	working days for tax matters
Variable type	numeric
Range	[0,365]
Filter	Conditional on tbur1 = 0 and tbur2 = 0 and (tbur3 = 1 or tbur4 = 1 or tbur5 = 1)

Variable name	digi_11
Questionnaire	CT1b
Original survey question	Wie hoch waren die finanziellen Aufwendungen (in EUR) für externe Steuerberater (ausgenommen Wirtschaftsprüfer) in Ihrem Unternehmen im vergangenen Kalenderjahr?
English translation of survey question	How high were the financial expenses (in EUR) for external tax consultants (excluding auditors) in your company in the past calendar year?
Variable label	financial expenses for tax consultants
Variable type	numeric
Range	[0, ∞]
Filter	Conditional on tbur3 = 1

Variable name	digi_12
Questionnaire	CT1b
Original survey question	In den nächsten drei Fragen möchten wir Sie zu den Kosten für Ihre gesamten steuerlichen Prozesse befragen. Bitte berücksichtigen Sie hier sämtliche Kosten einschließlich beispielsweise interner Personalkosten, Kosten für externe Steuerberater (ausgenommen Wirtschaftsprüfer), Fortbildungskosten und Lizenzkosten für Software.  Wie hoch waren die gesamten internen und externen Kosten (in EUR) für die gesamten steuerlichen Prozesse in Ihrem Unternehmen im vergangenen Kalenderjahr?
English translation of survey question	What were the total internal and external costs (in EUR) for the entire tax processes in your company in the past calendar year?
Variable label	total costs for tax processes
Variable type	numeric
Comment	If tbur4 =1, then the additional information is given that the imputed entrepreneurial wage should also be taken into account
Range	[0, ∞]
Filter	None

Variable name	digi_14
Questionnaire	CT1b
Original survey question	Wie haben sich diese gesamten internen und externen Kosten für die gesamten steuerlichen Prozesse in Ihrem Unternehmen im Vergleich zum vorletzten Jahr verändert (in %)?
English translation of survey question	How have these total internal and external costs for the overall tax processes in your company changed compared to the year before last (in %)?
Variable label	1 year change in tax processes costs (past)
Variable type	numeric
Comment	If the participants select 100%, a follow up question asks for the exact increase, considering that it could be higher than 100%
Range	[-100,100]
Filter	None

Variable name	digi_15
Questionnaire	CT1b
Original survey question	Wie haben sich diese gesamten internen und externen Kosten für die gesamten steuerlichen Prozesse in Ihrem Unternehmen im Vergleich zum vorletzten Jahr verändert (in %)?
English translation of survey question	How have these total internal and external costs for the overall tax processes in your company changed compared to the year before last (in %)?
Variable label	2 years change in tax processes costs (past)
Variable type	numeric
Comment	If the participants select 100%, a follow up question asks for the exact increase, considering that it could be higher than 100%
Range	[-100,100]
Filter	None

Variable name	digi_14_100
Questionnaire	CT1b
Original survey question	Bitte tragen Sie die genaue Kostensteigerung (in %) ein, falls die Kostensteigerung mehr als 100% beträgt.
English translation of survey question	Please enter the exact cost increase (in %) if the cost increase is more than 100%.
Variable label	1 year change in tax processes costs (past) if higher than 100%
Variable type	numeric
Range	[0, ∞]
Filter	Conditional on digi_14 = 100

Variable name	digi_15_100
Questionnaire	CT1b
Original survey question	Bitte tragen Sie die genaue Kostensteigerung (in %) ein, falls die Kostensteigerung mehr als 100% beträgt.
English translation of survey question	Please enter the exact cost increase (in %) if the cost increase is more than 100%.
Variable label	2 years change in tax processes costs (past) if higher than 100%
Variable type	numeric
Range	[0, ∞]
Filter	Conditional on digi_15 = 100

Variable name	digi_16
Questionnaire	CT1b
Original survey question	Was schätzen Sie: Welche Veränderung der gesamten internen und externen Kosten für die gesamten steuerlichen Prozesse in Ihrem Unternehmen erwarten Sie für das kommende Jahr (in %)?
English translation of survey question	What do you estimate: What change do you expect in the total internal and external costs for the entire tax processes in your company for the upcoming year (in %)?
Variable label	1 year change in tax processes costs (future)
Variable type	numeric
Comment	If the participants select 100%, a follow up question asks for the exact increasement, considering that it could be higher than 100%
Range	[-100,100]
Filter	None

Variable name	digi_17
Questionnaire	CT1b
Original survey question	Was schätzen Sie: Welche Veränderung der gesamten internen und externen Kosten für die gesamten steuerlichen Prozesse in Ihrem Unternehmen erwarten Sie für die kommenden 2 Jahre (in %)?
English translation of survey question	What do you estimate: What change in the total internal and external costs for the entire tax processes in your company do you expect for the upcoming 2 years (in %)?
Variable label	2 years change in tax processes costs (future)
Variable type	numeric
Comment	If the participants select 100%, a follow up question asks for the exact increasement, considering that it could be higher than 100%
Range	[-100,100]
Filter	None

Variable name	digi_16_100
Questionnaire	CT1b
Original survey question	Bitte tragen Sie die genaue Kostensteigerung (in %) ein, falls die Kostensteigerung mehr als 100% beträgt.
English translation of survey question	Please enter the exact cost increase (in %) if the cost increase is more than 100%.
Variable label	1 year change in tax processes costs (future) if higher than 100%
Variable type	numeric
Range	[0, ∞]
Filter	Conditional on digi_16 = 100

Variable name	digi_17_100
Questionnaire	CT1b
Original survey question	Bitte tragen Sie die genaue Kostensteigerung (in %) ein, falls die Kostensteigerung mehr als 100% beträgt.
English translation of survey question	Please enter the exact cost increase (in %) if the cost increase is more than 100%.
Variable label	2 years change in tax processes costs (future) if higher than 100%
Variable type	numeric
Range	[0, ∞]
Filter	Conditional on digi_17 = 100

Variable name	digi_18 - digi_21
Questionnaire	CT1b
Original survey question	Welche der folgenden digitalen Tools werden für steuerliche Prozesse in Ihrem Unternehmen eingesetzt?
English translation of survey question	Which of the following digital tools are used for tax processes in your company?
Variable name/label	digi_18     standardized software specifically for tax processes (e.g. accounting software, document management system)
	digi_19     Data Analysis Tools
	digi_20     Robotic Process Automation (RPA) Tools
	digi_21     no digital tools
Variable type	numeric
Range	[0,1]
	0 = Not selected 1 = Selected
Filter	None



Variable name	digi_22 - digi_29	
Questionnaire	CT1b	
Original survey question	Bei welchen steuerlichen Prozessen in Ihrem Unternehmen setzen Sie diese digitalen Tools ein?	
English translation of survey question	In which tax processes in your company do you use these digital tools?	
Variable name/label	digi_22	invoice receipt
	digi_23	financial accounting
	digi_24	sales tax related processes
	digi_25	payroll
	digi_26	annual financial statement preparation
	digi_27	preparation of the tax return
	digi_28	real-time exchange of and access to tax-relevant data (e.g. business analyses, real-time tax balance sheet)
	digi_29	other
Variable type	numeric	
Comment	If "other" is selected, the corresponding text entry is stored in variable digi_29_text (accessible under restrictive conditions)	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	Conditional on digi_21 = 0	

Variable name	digi_30 - digi_36	
Questionnaire	CT1b	
Original survey question	Wer hat die Einführung digitaler Tools für steuerliche Prozesse angestoßen?	
English translation of survey question	Who initiated the introduction of digital tools for tax processes?	
Variable name/label	digi_30	tax consultant
	digi_31	management
	digi_32	employees
	digi_33	IT Company
	digi_34	legislator
	digi_35	suppliers and partner companies
	digi_36	other
Variable type	numeric	
Comment	If "other" is selected, the corresponding text entry is stored in variable digi_36_text (accessible under restrictive conditions)	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	Conditional on digi_21 = 0	

Variable name	digi_37 - digi_39	
Questionnaire	CT1b	
Original survey question	Hat Ihr Unternehmen bereits E-Rechnungen gestellt?	
English translation of survey question	Has your company already issued electronic invoices?	
Variable name/label	digi_37	Yes, mandatory
	digi_38	Yes, voluntarily
	digi_39	No
Variable type	numeric	
Range	[0,1]	
	0 = Not selected 1 = selected	
Filter	None	

Variable name	digi_40	
Questionnaire	CT1b	
Original survey question	Wie schätzen Sie den aktuellen Stand der Digitalisierung Ihrer steuerlichen Prozesse ein?	
English translation of survey question	How do you assess the current state of digitalization of your tax processes?	
Variable label	state of digitalization of tax processes	
Variable type	numeric	
Range	11 Point Likert Scale [0,10]	
	0 = Not digitalized 10 = Completely digitalized	
Filter	None	

**Title:** German Business Panel Codebook: Round 5

**Questionnaire:** Degree of Transparency, Earnings Management, Inflation Experiment, Costs for Tax Processes, and Digitalization within Companies

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