



SFB/Transregio 266

ACCOUNTING FOR
TRANSPARENCY

German Business Panel

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German Business Panel

Relevance of Accounting Information in B2B Relationships, Tax Uncertainty on Firm Decision-Making

Codebook: Round 8

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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". 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 CA8 and CT3.

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	cun9
Questionnaire	CA8
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

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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	revenue previous calendar
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]
	<p>1 = Less than 50.000 EUR</p> <p>2 = 50.000 – 100.000 EUR</p> <p>3 = 100.001 – 350.000 EUR</p> <p>4 = 350.001 – 700.000 EUR</p> <p>5 = 700.001 – 2.000.000 EUR</p> <p>6 = 2.000.001 – 6.000.000 EUR</p> <p>7 = 6.000.001 – 8.000.000 EUR</p> <p>8 = 8.000.001 – 10.000.000 EUR</p> <p>9 = 10.000.001 – 12.000.000 EUR</p> <p>10 = 12.000.001 – 20.000.000 EUR</p> <p>11 = 20.000.001 – 40.000.000 EUR</p> <p>12 = 40.000.001 – 50.000.000 EUR</p> <p>13 = 50.000.001 – 60.000.000 EUR</p> <p>14 = More than 60.000.000 EUR</p>
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]
	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	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]
	<p>0 = No 1 = Yes</p>
Filter	None

Common Part Questions

Variable name	ccd1, ccd2, ccd9, ccd6
Questionnaire	CA8, CT3
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	CA8, CT3
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	CA8, CT3
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	CA8, CT3
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	CA8, CT3
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

Effect of Tax Uncertainty on Firm Decision-Making

Variable name	inv_ce_2023 & inv_int_2023
Questionnaire	CT3
Original survey question	Welche Investitionsausgaben (in €) hat Ihr Unternehmen im Kalenderjahr 2023 getätigt?
English translation of survey question	What capital expenditure (in €) did your company make in calendar year 2023?
Variable name/label	inv_ce_2023 investment amount capital expenditure 2023 inv_int_2023 investment amount intangibles 2023
Variable type	numeric
Range	[0, ∞)
Comment	The display order of the answer options is randomized. The order can be taken from variable inv_2023_rand.
Filter	None

Variable name	inv_2023_rand
Questionnaire	CT3
Comment	This variable shows the display order of the answer options of the variables inv_ce_2023 & inv_int_2023.
Variable label	investment amount 2023 - randomisation
Variable type	numeric
Range	[1,2]
	1 = 1) Capital Expenditures - 2) Intangible investments 2 = 1) Intangible investments - 2) Capital Expenditures
Filter	None

Variable name	pt_6
Questionnaire	CT3
Original survey question	In Deutschland setzt sich die Gewinnbesteuerung von Unternehmen (ohne Solidaritätszuschlag) abhängig von der Rechtsform aus der Körperschaftsteuer/Einkommensteuer und der Gewerbesteuer zusammen. Welche Änderung in Prozentpunkten erwarten Sie für die Gewinnbesteuerung Ihres Unternehmens bis zum Jahresende 2026 im Vergleich zu heute?
English translation of survey question	In Germany, profit taxation for businesses (excluding the solidarity surcharge) is made up of corporation tax/income tax and municipal trade tax, depending on the legal form. What change in percentage points do you expect for your company's profit taxation by the end of 2026 compared to today?
Variable label	expected profit tax change - 2026
Variable type	numeric
Range	[-50,50]
Filter	None

Variable name	pt_9
Questionnaire	CT3
Original survey question	Wie sicher sind Sie sich bei dieser Schätzung?
English translation of survey question	How confident are you in this prediction?
Variable label	confidence mean profit tax change - 2026
Variable type	numeric
Comment	This question refers to the variable pt_6. The display order of the answer options is randomized. The order can be taken from variable pt_9_rand.
Range	[1,4]
	1 = Very certain 2 = Certain 3 = Uncertain 4 = Very uncertain
Filter	None

Variable name	pt_9_rand
Questionnaire	CT3
Comment	This variable shows the display order of the answer options of variable pt_9.
Variable label	confidence mean profit tax change - 2026 - randomisation
Variable type	numeric
Range	[1,2]
	1 = very certain <---> very uncertain 2 = very uncertain <---> very certain
Filter	None

Variable name	pt_3
Questionnaire	CT3
Original survey question	<p>Natürlich sind durchschnittliche Erwartungen mit Unsicherheit behaftet.</p> <p>Wir möchten nun wissen, für wie wahrscheinlich Sie es halten, dass die durchschnittliche Erwartung der Experten auf Ihr Unternehmen zutrifft.</p> <p>Was glauben Sie: Wie hoch ist die Wahrscheinlichkeit (in %), dass die Gewinnbesteuerung Ihres Unternehmens bis zum Jahresende 2026 im Vergleich zu heute konstant bleibt?</p>
English translation of survey question	<p>Naturally, average expectations are subject to uncertainty.</p> <p>We would now like to know how likely you think it is that the experts' average expectation will apply to your company.</p> <p>What do you think: What is the probability (in %) that your company's profit taxation will remain constant by the end of 2026 compared to today?</p>
Variable label	probability change profit tax - 2026
Variable type	numeric
Comment	0% (profit taxation does not remain constant in any case) - 100% (profit taxation remains constant in any case)
Range	[0,100]
Filter	None

Variable name	treatment
Questionnaire	CT3
Comment	<p>This variable specifies the treatment groups in the experiment. Different treatment group receives different set of information.</p> <p>1) Low Tax Uncertainty Treatment According to some of the experts who took part in the survey, the probability is at least 90% that the average profit taxation of companies will remain constant by the end of 2026 compared to today.</p> <p>This means that the average profit taxation of companies will change (i.e. increase or decrease) with a maximum probability of 10% according to these experts.</p> <p>2) High Tax Uncertainty Treatment According to some of the experts who took part in the survey, the probability is a maximum of 10% that the average profit taxation of companies will remain constant by the end of 2026 compared to today.</p> <p>This means that the average profit taxation of companies will change (i.e. increase or decrease) with a probability of at least 90% according to these experts.</p>
Variable label	tax uncertainty treatment
Variable type	numeric
Range	[1,2]
	1 = low uncertainty treatment 2 = high uncertainty treatment
Filter	None

Variable name	pt_d_1 – pt_d_7
Questionnaire	CT3
Original survey question	Wir möchten Sie nun nach Ihrer Erwartung bezüglich verschiedener Szenarien der Entwicklung der Gewinnbesteuerung Ihres Unternehmens befragen. Mit welcher Wahrscheinlichkeit erwarten Sie die folgenden Änderungen der Gewinnbesteuerung für Ihr Unternehmen in Prozentpunkten (%-Pkt.) bis zum Jahresende 2026 im Vergleich zu heute?
English translation of survey question	We would now like to ask you about your expectations regarding various scenarios for the development of your company's profit taxation. With what probability do you expect the following changes in profit taxation for your company in percentage points (%-points) by the end of 2026 compared to today?
Variable name/label	pt_d_1 < -6%-pp: probability change profit tax - 2026 pt_d_2 \geq -6%-pp und < -3%-pp: probability change profit tax - 2026 pt_d_3 \geq -3%-pp und < 0%-pp: probability change profit tax - 2026 pt_d_4 0%-pp (no change): probability change profit tax - 2026 pt_d_5 > 0%-pp und \leq +3%-pp: probability change profit tax - 2026 pt_d_6 > +3%-pp und \leq +6%-pp: probability change profit tax - 2026 pt_d_7 > +6%-pp: probability change profit tax - 2026
Variable type	numeric
Comment	The probabilities must add up to 100 percent. The display order of the answer options is randomized. The order can be taken from variable pt_d_rand.
Range	[0,100]
Filter	None

Variable name	pt_d_rand
Questionnaire	CT3
Comment	This variable shows the display order of the answer options of variables pt_d_1 – pt_d_7.
Variable label	dist. probability change profit tax - 2026 - randomisation
Variable type	numeric
Range	[1,2]
	1 = <-6%-pp <---> >+6%-pp 2 = >+6%-pp <---> <-6%-pp
Filter	None

Variable name	inv_ce_2024 & inv_ce_2025 inv_int_2024 & inv_int_2025
Questionnaire	CT3
Original survey question	Angesichts Ihrer Erwartung und der eventuellen Unsicherheit bezüglich der Entwicklung der Gewinnbesteuerung Ihres Unternehmens: Welche Investitionsausgaben (in €) planen Sie für Ihr Unternehmen in den folgenden Kalenderjahren?
English translation of survey question	In light of your expectation and the possible uncertainty regarding the development of your company's profit taxation: What capital expenditure (in €) are you planning for your company in the following calendar years?
Variable name/label	inv_ce_2024 investment amount capital expenditure 2024 inv_ce_2025 investment amount capital expenditure 2025 inv_int_2024 investment amount intangibles 2024 inv_int_2025 investment amount intangibles 2025
Variable type	numeric
Range	[0, ∞)
Comment	The display order of the answer options is randomized. The order can be taken from variable inv_2024_2025_rand.
Filter	None

Variable name	inv_2024_2025_rand
Questionnaire	CT3
Comment	This variable shows the display order of the answer options of the variables inv_ce_2024 & inv_int_2024 and inv_ce_2025 & inv_int_2025.
Variable label	investment amount 2024/2025 - randomisation
Variable type	numeric
Range	[1,2]
	1 = 1) Capital Expenditures - 2) Intangible investments 2 = 1) Intangible investments - 2) Capital Expenditures
Filter	None

Variable name	tax_wtp
Questionnaire	CT3
Original survey question	Wie viel wären Sie hypothetisch bereit zu zahlen (in EUR), um Zugang zu einem jährlichen Expertenbericht mit Informationen und Einschätzungen bezüglich der Entwicklung der Gewinnbesteuerung von Unternehmen in Deutschland zu erhalten?
English translation of survey question	How much would you hypothetically be willing to pay (in EUR) to access an annual expert report with information and assessments regarding the development of corporate profit taxation in Germany?
Variable label	willingness to pay - tax report
Variable type	numeric
Range	[0, ∞)
Filter	None

Variable name	tbur24
Questionnaire	CT3
Original survey question	Berücksichtigt Ihr Unternehmen die Gewinnbesteuerung bei Investitionsentscheidungen?
English translation of survey question	Does your company take profit taxation into account when making investment decisions?
Variable label	investment decisions profit tax
Variable type	numeric
Comment	Variable name comes from wave 4 in which this question was already posed. The display order of the answer options is randomized. The order can be taken from variable tbur24_rand.
Range	[1,5]
	1 = never 2 = rarely 3 = sometimes 4 = frequently 5 = always
Filter	None

Variable name	tbur24_rand
Questionnaire	CT3
Comment	This variable shows the display order of the answer options of variable tbur24.
Variable label	investment decisions profit tax - randomisation
Variable type	numeric
Range	[1,2]
	1 = never <---> always 2 = always <---> never
Filter	None

Variable name	tbur41
Questionnaire	CT3
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
Comment	Variable name comes from wave 4 in which this question was already posed.
Range	11 Point Likert Scale [0,10] 0 = No knowledge at all 10 = Tax expert
Filter	None
Variable name	ccgic4_inv
Questionnaire	CT3
Original survey question	Wie schätzen Sie Ihr Unternehmen ein: Sind die Entscheidungsträger in Ihrem Unternehmen bei Investitionsentscheidungen eher risikobereit oder versuchen sie Risiken zu vermeiden?
English translation of survey question	How do you assess your company: Are the decision-makers in your company more willing to take risks when making investment decisions or do they try to avoid risks?
Variable label	managerial risk attitude - investments
Variable type	numeric
Comment	Variable name comes from wave 1 in which this question was already posed as a general risk measure question (ccgic4). Here, we ask for risk attitude regarding investment. Therefore, it's named ccgic4_inv.
Range	11 Point Likert Scale [0,10] 0 = Not at all willing to take risks 10 = Very willing to take risks
Filter	None

Selection and Assessment of Key Financial Performance Indicators

Variable name	kpi1 – kpi8
Questionnaire	CA8
Original survey question	Mit Hilfe welcher Kennzahlen legt Ihr Unternehmen die Jahresziele fest?
English translation of survey question	With the help of which key figures does your company set annual targets?
Variable name/label	kpi1 key figures of the profit and loss account kpi2 liquidity key figures/key figures from the cash flow statement kpi3 profitability indicators kpi4 residual profits kpi5 bank balance kpi6 non-financial performance indicators kpi8 other key figures kpi7 we do not set annual targets
Variable type	numeric
Comment	If kpi8 is selected, the text entry is stored in kpi8_text (accessible under restrictive conditions).
Range	[0,1] 0 = Not selected 1 = Selected
Filter	kpi1, kpi2, kpi3, kpi4 are displayed if (ccgic1 ≠ 1 and ccgic1 ≠ 11) or (ccgic1 = 1 and (ccgic2 >= 600000 or ccgic3 > 4)) or (ccgic1 = 11 and (ccgic2 >= 600000 or ccgic3 > 4))
Variable name	kpi22 – kpi29
Questionnaire	CA8
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	CA8
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	em_dir_c
Questionnaire	CA8
Original survey question	In welche Richtung wirkten die ausgeübten Wahlrechte und Ermessensspielräume bei der Gewinnermittlung überwiegend?
English translation of survey question	In which direction did the exercised accounting options and managers' discretion in the past years influence your company's earnings?
Variable label	direction current
Variable type	numeric
Range	[-2,1]
	1 = Earnings increase 0 = Neutral -1 = Earnings decrease -2 = No options and discretions used
Filter	None

Relevance of Accounting Information in B2B Relationships

Variable name	b2b_pos
Questionnaire	CA8
Original survey question	Würden Sie Ihr Unternehmen eher als Lieferant oder eher als Unternehmenskunde einstufen?
English translation of survey question	Would you classify your company more as a supplier or more as a corporate customer?
Variable label	supply chain position
Variable type	numeric
Range	1 = Rather supplier 2 = Rather corporate customers 3 = Supplier and corporate customers to the same extent
Filter	None

Variable name	b2b_criteria1 – b2b_criteria9
Questionnaire	CA8
Original survey question	Wie wichtig sind die folgenden Kriterien für Ihr Unternehmen, wenn Sie andere Unternehmen als Kunden/ Lieferanten auswählen?
English translation of survey question	How important are the following criteria for your company when selecting other companies as customers/ suppliers?
Variable name/label	b2b_criteria1 key figures of the profit and loss account b2b_criteria2 liquidity key figures/ key figures from the cash flow statement b2b_criteria3 non-financial performance indicators (e.g. CO2 emissions) b2b_criteria4 length of the existing business partnership b2b_criteria5 plannable delivery amount at a reasonable price b2b_criteria6 timely payment b2b_criteria7 product characteristics (e.g. quality, price, certifications) b2b_criteria8 delivery characteristics (e.g. duration, punctuality, flexibility regarding quantity) b2b_criteria9 Andere
Variable type	numeric
Range	[1,7]
Filter	B2b_criteria5 and b2b_criteria6 are displayed if b2b_pos = 1 B2b_criteria7 and b2b_criteria8 are displayed if b2b_pos = 2 or 3

Variable name	block
Questionnaire	CA8
Comment	This variable indicates which block of questions the survey participant receives. Please consult the research team for further details about the discrete choice experiment.
Range	1 to 23

Variable name	dce1 – dce4
Questionnaire	CA8
Comment	This variable indicates the choice tasks that the survey participants receive in the discrete choice experiment. Please consult the research team for further details about the discrete choice experiment.

Variable name	b2b_bp1 – b2b_bp3
Questionnaire	CA8
Original survey question	Bitte wählen Sie die für Ihr Unternehmen zutreffenden Charakteristika aus.
English translation of survey question	Please select the characteristics that apply to your company.
Variable name/label	b2b_bp1 One of our corporate customers accounts for more than 10% of our sales.
	b2b_bp2 There are many customers for my company's products/services that we can sell to.
	b2b_bp3 Both not applicable.
Variable type	Numeric
Range	[0,1]
	0 = Not selected 1 = Selected
Filter	if b2b_pos = 1

Variable name	b2b_bp4 – b2b_bp6	
Questionnaire	CA8	
Original survey question	Bitte wählen Sie die für Ihr Unternehmen zutreffenden Charakteristika aus.	
English translation of survey question	Please select the characteristics that apply to your company.	
Variable name/label	b2b_bp4	One of our suppliers accounts for more than 10% of our purchases.
	b2b_bp5	For my company's most important purchases, there are many suppliers to choose from.
	b2b_bp6	Both not applicable.
Variable type	Numeric	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	if b2b_pos = 2 or 3	
Variable name	b2b_co2	
Questionnaire	CA8	
Original survey question	Hat Ihr Unternehmen Maßnahmen zur Reduktion von CO2-Emissionen eingeführt oder geplant?	
English translation of survey question	Has your company introduced or planned measures to reduce CO2 emissions?	
Variable label	supply chain position	
Variable type	numeric	
Range	1 = Yes, measures are implemented 2 = Yes, measures are planned 3 = No 4 = CO2-Emissions do not play a role for us	
Filter	None	
Variable name	b2b_reg	
Questionnaire	CA8	
Original survey question	Hat Ihr Unternehmen bereits Maßnahmen im Rahmen der CSRD und ESRS umgesetzt oder geplant, um sich auf die Nachhaltigkeitsberichterstattung vorzubereiten?	
English translation of survey question	Has your company already implemented or planned measures as part of the CSRD and ESRS to prepare for sustainability reporting?	
Variable label	measures of ESRS	
Variable type	numeric	
Range	1 = Yes 2 = No 3 = I haven't heard about CSRD/ ESRS so far	
Filter	None	

Variable name	b2b_reg_reas1 – b2b_reg_reas4
Questionnaire	CA8
Original survey question	Wieso hat Ihr Unternehmen noch keine Maßnahmen im Rahmen der CSRD und ESRS umgesetzt oder geplant?
English translation of survey question	Why has your company not yet implemented or planned any measures as part of the CSRD and ESRS?
Variable name/label	b2b_reg_reas1 My company is planning such measures in the future. b2b_reg_reas2 My company is not affected by the CSRD and ESRS. b2b_reg_reas3 My company is not affected by the CSRD and ESRS, but reports voluntarily on sustainability issues. b2b_reg_reas4 My company is not affected by the CSRD and ESRS, but collects information on sustainability issues.
Variable type	Numeric
Range	[0,1]
	0 = Not selected 1 = Selected
Filter	if b2b_reg = 2

Variable name	esrs1 – esrs10	
Questionnaire	CA8	
Original survey question	Welche der folgenden ESRS könnten für Ihr Unternehmen relevant sein?	
English translation of survey question	Which of the following ESRS could be relevant for your company?	
Variable name/label	esrs1	E1: climate change
	esrs2	E2: Pollution
	esrs3	E3: Water and marine resources
	esrs4	E4: Biodiversity and ecosystems
	esrs5	E5: Resource use and circular economy
	esrs6	S1: own workforce
	esrs7	S2: Workers in the value chain
	esrs8	S3: Affected communities
	esrs9	S4: Consumers and end-users
	esrs10	G1: Business conduct
Variable type	numeric	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	If b2b_reg = 1 or b2b_reg_reas1 = 1	

Variable name	esrs_assess1 – esrs_assess8	
Questionnaire	CA8	
Original survey question	Wir möchten nun Ihre allgemeine Meinung zu den ESRS erfahren. Kreuzen Sie bitte an, welchen Aussagen Sie zustimmen.	
English translation of survey question	We would now like to know your general opinion on the ESRS. Please indicate which statements you agree with.	
Variable name/label	esrs_assess1	The ESRS are too complex and cause a lot of bureaucracy.
	esrs_assess2	The cost of using ESRS is disproportionate to its benefits.
	esrs_assess3	There is a lack of internal/external experts who can support us with implementation.
	esrs_assess4	The basic approach that companies must report on sustainability issues is to be welcomed.
	esrs_assess5	The introduction of the ESRS will encourage many companies to pay more attention to sustainability issues.
	esrs_assess6	ESRS requirements do not take into account what data are available for companies.
	esrs_assess7	I can't judge because I don't know the exact details of the ESRS.
	esrs_assess8	Other
Variable type	numeric	
Range	[0,1]	
	0 = Not selected 1 = Selected	
Filter	If b2b_reg = 1 or 2	