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ACCOUNTING FOR TRANSPARENCY

German Business Panel

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German Business Panel

Bureaucracy Reduction of the German Economy, ESG Controlling, and Tax Uncertainty on Firm Decision-Making

Codebook: Round 9

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

DFG Deutsche Forschungsgemeinschaft

UNIVERSITÄT MANNHEIM

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 CA9a, CA10, CT3, and CB1.

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	CA9a, CA10, CT3, CB1
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	$[0, \infty)$
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	revenue previous calendar 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	$[0, \infty)$
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 Wirtschafts-zweig, 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 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.
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 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	wave
Variable label	survey wave
Variable type	numeric
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	CB1, CA9A, CA10, 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	CB1, CA9A, CA10, 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	ccd0_goal
Questionnaire	CB1, CA9A, CA10, CT3
Original survey question	Wir erwarten, im aktuellen Kalenderjahr unsere internen Ergebnisziele zu erreichen.
English translation of survey question	We expect to achieve our internal earnings targets in the current calendar year.
Variable label	internal earnings targets achievements in current year
Variable type	numeric
Range	[0,1] 0 = No 1 = Yes
Filter	None

Variable name	cun9
Questionnaire	CB1, CA9A, CA10, 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	out of business
Variable type	numeric
Range	[0,100]
Filter	None

Variable name	cgm302 – cgm308	
Questionnaire	CB1, CA9A, CA10, 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).	
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	CB1, CA9A, CA10, 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

Variable name	grb12, grw12, grr12, grb5, grw5, grr5; pob12, pow12, por12, pob5, pow5, por5	
Questionnaire	CB1	
Original survey question	Was erwarten Sie: Wie hoch wird das **Wirtschaftswachstum** in Deutschland sein? *Hinweis:* *Die Eintrittswahrscheinlichkeiten müssen sich zu 100% addieren. Beispiel: 5 % bester Fall + 90 % realistisch + 5 % schlechtester Fall = 100 %*	
English translation of survey question	What do you expect: How high will **economic growth** be in Germany? *Note:* *The probabilities of occurrence must add up to 100%. Example: 5 % best case + 90 % realistic + 5 % worst case = 100 %*	
Variable name/label	grb12	Economic growth best scenario 12 months
	pob12	Probability best scenario 12 months
	grw12	Economic growth worst scenario 12 months
	pow12	Probability worst scenario 12 months
	grr12	Economic growth real scenario 12 months
	por12	Probability real scenario 12 months
	grb5	Economic growth best scenario 5 years
	pob5	Probability best scenario 5 years
	grw5	Economic growth worst scenario 5 years
	pow5	Probability worst scenario 5 years
	grr5	Economic growth real scenario 5 years
	por5	Probability real scenario 5 years
Variable type	numeric	
Comment	None	
Range	The probabilities of occurrence must add up to 100%. Example: 5 % best case + 90 % realistic + 5 % worst case = 100 %	
Filter	None	

Variable name	dbr
Questionnaire	CB1
Original survey question	Wo sehen Sie das größte wirtschaftspolitische Potenzial für einen wirtschaftlichen Aufschwung im Jahr 2025?
English translation of survey question	Where do you see the greatest economic policy potential for an economic upturn in 2025?
Variable name/label	Greatest economic potential: German debt break
Variable type	numeric
Range	[1,3] 1 = Reform of the debt brake 2 = Abolition of the debt brake 3 = The regulations on the debt brake should remain unchanged
Filter	None

Variable name	inv
Questionnaire	CB1
Original survey question	Wo sehen Sie das größte wirtschaftspolitische Potenzial für einen wirtschaftlichen Aufschwung im Jahr 2025?
English translation of survey question	Where do you see the greatest economic policy potential for an economic upturn in 2025?
Variable name/label	Greatest economic potential: Investments
Variable type	numeric
Comment	None
Range	[1,3] 1 = Increase in government investment 2 = Reduction in government investment 3 = Government investment activity should remain unchanged
Filter	None

Variable name	ftax
Questionnaire	CB1
Original survey question	Wo sehen Sie das größte wirtschaftspolitische Potenzial für einen wirtschaftlichen Aufschwung im Jahr 2025?
English translation of survey question	Where do you see the greatest economic policy potential for an economic upturn in 2025?
Variable name/label	Greatest economic potential: Taxation of firms
Variable type	numeric
Comment	None
Range	[1,3] 1 = Reduction in corporate taxation 2 = Increase in corporate taxation 3 = Corporate taxation should remain unchanged
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 firm 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	$[0, \infty)$	
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 firm'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	Naturgemäß sind durchschnittliche Erwartungen mit Unsicherheit behaftet. Wir möchten nun wissen, für wie wahrscheinlich Sie es halten, dass die durchschnittliche Erwartung der Experten auf Ihr Unternehmen zutrifft. Was glauben Sie: Wie hoch ist die Wahrscheinlichkeit (in %), dass die Gewinnbesteuerung Ihres Unternehmens bis zum Jahresende 2026 im Vergleich zu heute konstant bleibt?
English translation of survey question	Naturally, average expectations are subject to uncertainty. We would now like to know how likely you think it is that the experts' average expectation will apply to your firm. What do you think: What is the probability (in %) that your firmy's profit taxation will remain constant by the end of 2026 compared to today?
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_ct3
Questionnaire	CT3
Comment	This variable specifies the treatment groups in the experiment. Different treatment group receives different set of information. 1) No Tax Uncertainty Treatment As just mentioned, the experts on average expect that corporate profit taxation will remain constant until the end of 2026 (a change of 0 percentage points). 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. 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.
Variable label	tax uncertainty treatment
Variable type	numeric
Range	[1,2] 1 = no 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 firm's profit taxation. With what probability do you expect the following changes in profit taxation for your firm 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	⩾ -6%-pp und <-3%-pp: probability change profit tax - 2026
	pt_d_3	⩾ -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 ⩽ +3%-pp: probability change profit tax - 2026
	pt_d_6	> +3%-pp und ⩽ +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 firm's profit taxation: What capital expenditure (in €) are you planning for your firm 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	$[0, \infty)$	
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	$[0, \infty)$
Filter	None

Variable name	tbur24
Questionnaire	CT3
Original survey question	Berücksichtigt Ihr Unternehmen die Gewinnbesteuerung bei Investitionsentscheidungen?
English translation of survey question	Does your firm 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 firm: Are the decision-makers in your firm 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

ESRS and CSRD, Selection of Key Financial Performance Indicators

Variable name	b2b_reg
Questionnaire	CA9a, CA10
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	CA9a, CA10	
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	CA9a, CA10	
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	CA9a, CA10	
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	

Variable name	kpi1 – kpi8	
Questionnaire	CA9a	
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	CA9a	
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	CA9a
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	CA9a, CA10
Original survey question	In welche Richtung wirkten die ausgeübten Wahlrechte und Ermessens-spielräume bei der Gewinnermittlung überwiegend?
English translation of survey question	In which direction did the exercised accounting options and managers' discretion influence your current 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

Variable name	discl2
Questionnaire	CA9a
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

Bureaucracy Reduction of the German Economy

Variable name	bureaucracy1 - bureaucracy6
Questionnaire	CA9a
Original survey question	Was erwarten Sie: In welchem Umfang wird das Bürokratieentlastungsgesetz IV für Ihr Unternehmen zur Entlastung von bürokratischem Aufwand führen?
English translation of survey question	What do you expect: To what extent will the Bureaucracy Relief Act IV reduce bureaucratic burdens for your company?
Variable label	random_bureaucracylaw
Variable type	Numeric
Range	11 Point Likert Scale [0,10] 0 = Very little relief 10 = Very high relief
Filter	None
Comment	Randomisation of the examples within the question wording. For final analysis condense *bureaucracy1* to *bureaucracy6*.

Variable name	prio_topic_1 - prio_topic_9	
Questionnaire	CA9a	
Original survey question	Welcher Bereich trägt am stärksten zu der Bürokratiebelastung in Ihrem Unternehmen bei? *Hinweis: Bitte ordnen Sie durch Klicken auf die einzelnen Felder die Bereiche entsprechend Ihrer Bürokratiebelastung in einer Rangordnung ein.*	
English translation of survey question	Which area contributes most to the bureaucratic burden in your company? Note: Please click on the individual fields to rank the areas according to your administrative burden.	
Variable name/label	prio_topic_1	Taxation
	prio_topic_2	Social insurance (e.g. documentation for health insurance companies)
	prio_topic_3	Construction law
	prio_topic_4	Labour law (e.g. new hires and terminations, minimum wage)
	prio_topic_5	External accounting (financial and sustainability reports)
	prio_topic_6	Foreign trade/customs
	prio_topic_7	Immigration law
	prio_topic_8	Labour and product safety/approvals
	prio_topic_9	Environmental protection
Variable type	Numeric	
Filter	None	

Variable name	tax_1 – tax_8	
Questionnaire	CA9a	
Original survey question	Sie haben angegeben, dass Sie die Besteuerung Ihres Unternehmens als besondere Belastung wahrnehmen. Welche Verpflichtungen betrifft dies besonders ?	
English translation of survey question	You have indicated that you perceive the taxation of your company as a particular burden. Which obligations does this affect in particular?	
Variable name/label	tax_1	Income tax
	tax_2	Trade tax
	tax_3	Corporate tax
	tax_4	Transfer pricing
	tax_5	Sales tax
	tax_6	Tax Audits by the tax office
	tax_7	Disclosure of tax burden (e.g. country-by-country-reporting)
	tax_8	Other
	tax_8_text	Other text
Variable type	numeric	
Comment	If tax_8 is selected, the text entry is stored in variable tax_8_text (accessible under restrictive conditions).	
Range	[0,1] 0 = Not selected 1 = Selected	
Filter	None	

Variable name	ext_1 - ext_10	
Questionnaire	CA9a	
Original survey question	Sie haben angegeben, dass Sie die Vorschriften zur externen Finanz- und Nachhaltigkeitsberichterstattung als besondere Bürokratiebelastung wahrnehmen. Welche Verpflichtungen betrifft dies besonders ?	
English translation of survey question	You have stated that you perceive the regulations on external financial and sustainability reporting as a particular bureaucratic burden. Which obligations does this particularly affect?	
Variable name/label	ext_1	Accounting and documentation obligations, e.g. according to HGB
	ext_2	Regulations according to IFRS (International Financial Reporting Standards)
	ext_3	Final examination
	ext_4	Disclosure requirements in the Federal Gazette
	ext_5	Management Report
	ext_6	Sustainability reports (CSRD/ESRS)
	ext_7	EU taxonomy requirements
	ext_8	Documentation within the supply chain, e.g. in accordance with the Supply Chain Due Diligence Act
	ext_9	Specifications for the digitalization of reports, e.g. in accordance with ESEF (European Single Electronic Format)

	ext_10	Other
	ext_10_text	Other text
Variable type	Numeric	
Comment	If ext_10 is selected, the text entry is stored in variable ext_10_text (accessible under restrictive conditions).	
Range	[0,1] 0 = Not selected 1 = Selected	
Filter	None	

Variable name	burden_feeling
Questionnaire	CA9a
Original survey question	Bürokratie kann sowohl dadurch entstehen, dass gesetzliche Regelungen hohe Belastungen vorschreiben, als auch dadurch, dass die Anwendung der Gesetze und das entsprechende Handeln staatlicher Behörden die Belastung für Unternehmen erzeugt. Aus Sicht Ihres Unternehmens: Die bürokratische Belastung durch mein Unternehmen entsteht eher durch, die Anwendung der Gesetze durch Behörden und andere staatliche Einrichtungen in Bund, Ländern und Kommunen oder durch die inhaltlichen Anforderungen der Gesetze und anderer staatlicher Vorgaben.
English translation of survey question	Bureaucracy can arise both from the fact that statutory regulations impose high burdens and from the fact that the application of laws and the corresponding actions of state authorities create burdens for companies. From your company's perspective: The bureaucratic burden on my company is more likely to arise from the application of laws by authorities and other government institutions at federal, state and local level or from the content requirements of laws and other government regulations.
Variable label	burden feeling bureaucrcy
Variable type	Numeric
Range	11 Point Likert Scale [0,10] 0 = Application by authorities 5 = Both equally 10 = Content of the regulations
Filter	None

Variable name	profit_losses
Questionnaire	CA9a

Original survey question	Aus Sicht Ihres Unternehmens: Was schätzen Sie, um wie viel Prozent würde der jährliche Gewinn steigen, falls staatliche Bürokratie auf ein angemessenes Maß reduziert würde? Hinweis: Bitte geben Sie einen Wert in Prozent an.
English translation of survey question	From your company's perspective, what percentage do you estimate your annual profit would increase if government bureaucracy were reduced to an appropriate level? Note: Please enter a value in per cent.
Variable label	profit losses bureaucracy reduction
Variable type	numeric
Range	[0,∞)
Filter	None

Variable name	maß_1 - maß_8	
Questionnaire	CA9a	
Original survey question	Die Belastung durch bürokratischen Aufwand in Deutschland hat in den letzten zwei Jahren bereits dazu geführt, dass mein Unternehmen ... *Hinweis: Eine Mehrfachauswahl ist möglich.*	
English translation of survey question	In the last two years, the bureaucratic burden in Germany has already led to my company ... Note: Multiple selection is possible.	
Variable name/label	maß_1	has not realized a planned investment.
	maß_2	has dismissed existing employees.
	maß_3	did not hire the required employees.
	maß_4	has refrained from hiring foreign skilled labor.
	maß_5	has decided not to develop a new product.
	maß_6	has realized projects planned in Germany in a foreign market instead.
	maß_7	has not entered into business relations with a foreign partner.
	maß_8	had to deploy additional resources (e.g. personnel, external advice) for a dispute with a state authority.
Variable type	Numeric	
Range	[0,1] 0 = Not selected 1 = Selected	
Filter	None	

ESG Controlling

Variable name	beitrag
Questionnaire	CA10
Original survey question	Kann Ihr Unternehmen einen Beitrag zur Nachhaltigkeit leisten?
English translation of survey question	Can your company contribute to sustainability?
Variable label	Sustainability contribution
Variable type	numeric
Range	0 = No 1 = Yes
Filter	None

Variable name	beitrag1 – beitrag10	
Questionnaire	CA10	
Original survey question	In welchen dieser Bereiche kann Ihr Unternehmen einen Beitrag zur Nachhaltigkeit leisten?	
English translation of survey question	In which of these areas can your company contribute to sustainability?	
Variable name/label	beitrag1	Coping with climate change and its consequences
	beitrag2	Preventing pollution of air, soil or water
	beitrag3	Protection of water and marine resources
	beitrag4	Conservation of biodiversity and ecosystems
	beitrag5	Implementation of circular economy systems
	beitrag6	Ensuring the occupational health and safety and human rights of our own workforce
	beitrag7	Ensuring occupational health and safety and human rights in companies in the company's own value chain
	beitrag8	Protecting the neighbors of local production sites
	beitrag9	Protection of consumers and end users
	beitrag10	Prevention of corruption, bribery or undue political influence
Variable type	numeric	
Range	[0,1] 0 = Not selected 1 = Selected	
Filter	If beitrag = 1	

Variable name	beitrag1_r – beitrag10_r	
Questionnaire	CA10	
Original survey question	Bitte ordnen Sie die ausgewählten Bereiche nach ihrer Bedeutung für Ihr Unternehmen (in absteigender Reihenfolge).	
English translation of survey question	Please rank the selected areas according to their importance for your company (in descending order).	
Variable name/label	beitrag1_r	Ranking: Coping with climate change and its consequences
	beitrag2_r	Ranking: Preventing pollution of air, soil or water

	beitrag3_r	Ranking: Protection of water and marine resources
	beitrag4_r	Ranking: Conservation of biodiversity and ecosystems
	beitrag5_r	Ranking: Implementation of circular economy systems
	beitrag6_r	Ranking: Ensuring the occupational health and safety and human rights of our own workforce
	beitrag7_r	Ranking: Ensuring occupational health and safety and human rights in companies in the company's own value chain
	beitrag8_r	Ranking: Protecting the neighbors of local production sites
	beitrag9_r	Ranking: Protection of consumers and end users
	beitrag10_r	Ranking: Prevention of corruption, bribery or undue political influence
Variable type	string	
Range	[0,10]	
Filter	Participants are asked to rank the items that they have selected (if beitrag1 to beitrag10 = 1).	

Variable name	beitrag_meas
Questionnaire	CA10
Original survey question	Setzen Sie bei internen Projekten und Maßnahmen zur Verbesserung der Nachhaltigkeit gezielte Schwerpunkte in den genannten Bereichen?
English translation of survey question	Do you set priorities for internal projects and measures to improve sustainability in the areas mentioned?
Variable label	priorities for sustainability
Variable type	numeric
Range	1 = Yes, only in the most important area. 2 = Yes, in multiple areas. 3 = No, we do not set priorities. 4 = No, we do not have projects to promote sustainability.
Filter	None

Variable name	esg_imp1 – esg_imp6	
Questionnaire	CA10	
Original survey question	Wie verbessern Sie aktuell die Nachhaltigkeit in Ihrem Unternehmen? Vor allem durch….	
English translation of survey question	How are you currently improving sustainability in your company? Mainly through….	
Variable name/label	esg_imp1	...management with sustainability indicators or targets derived from them.
	esg_imp2	...the monitoring of measures and projects aimed at sustainability targets.
	esg_imp3	...guidelines and specifications for sustainable behavior.
	esg_imp4	...training employees in sustainable behavior.
	esg_imp5	...role model function of the management on sustainability issues.
	esg_imp6	...our basic entrepreneurial conviction.
Variable type	numeric	
Range	6 Point Likert Scale [1,6]	

	1 = Does not agree at all 6 = Completely agree
Filter	If beitrag = 1

Variable name	esg_giveup
Questionnaire	CA10
Original survey question	Haben Sie schon einmal auf ein finanziell profitables Projekt aus Nachhaltigkeitsgründen verzichtet?
English translation of survey question	Have you ever given up a financially profitable project for reasons of sustainability?
Variable label	give up financially profitable project
Variable type	numeric
Range	1 = Yes, but the project would not have been very profitable. 2 = Yes, and the project would have been very profitable. 3 = No, we haven't faced that situation yet. 4 = No, profitable projects are implemented even if there are sustainability concerns.
Filter	None

Variable name	esg_person
Questionnaire	CA10
Original survey question	Wie oft wird in der Geschäftsleitung über Ziele und/oder Maßnahmen für mehr Nachhaltigkeit gesprochen?
English translation of survey question	How often does management talk about targets and/or measures for more sustainability?
Variable label	discussion of management about more sustainability
Variable type	Numeric
Range	1 = Once a month or more often 2 = About once every six months or quarter. 3 = About once a year 4 = Rather rarely or not at all
Filter	None

Variable name	esg_controll1 – esg_controll4	
Questionnaire	CA10	
Original survey question	Wer überwacht das Erreichen festgelegter Nachhaltigkeitsziele in Ihrem Unternehmen?	
English translation of survey question	Who monitors the achievement of defined sustainability targets in your company?	
Variable name/label	esg_controll1	The management itself.
	esg_controll2	Employees in the administration who report to the management.
	esg_controll3	The managers and employees on site.
	esg_controll4	We do not set any sustainability targets.
Variable type	numeric	
Range	[1,0]	

	0 = Not selected 1 = Selected
Filter	If beitrag = 1

Variable name	esg_goal1 – esg_goal2
Questionnaire	CA10
Original survey question	Was trifft auf Ihr Unternehmen zu? Es fällt uns leicht, ...
English translation of survey question	What applies to your company? It is easy for us to ...
Variable name/label	esg_goal1 ...to translate sustainability goals into concrete measures. esg_goal2 ...to achieve sustainability goals with these measures.
Variable type	numeric
Range	6 Point Likert Scale [1,6] 1 = Does not agree at all 6 = Completely agree
Filter	If beitrag = 1

Variable name	esg_goal_inex
Questionnaire	CA10
Original survey question	Werden Vorgaben für Ihre Nachhaltigkeitsziele im Wesentlichen intern festgelegt oder extern abgeleitet?
English translation of survey question	Are your sustainability targets essentially set internally or derived externally?
Variable label	sustainability targets: internal or external
Variable type	Numeric
Range	1 = Externally derived, e.g. from industry benchmarks, sustainability standards and certifications, etc. 2 = Determined internally 3 = Partially, partially 4 = Not applicable
Filter	None

Variable name	esg_fin_role
Questionnaire	CA10
Original survey question	Welche Rolle spielen Nachhaltigkeitsziele und finanzielle Erfolgsziele in Ihrer Unternehmenssteuerung, zum Beispiel bei der Zuweisung von Personal, Kapazitäten oder anderen Ressourcen?
English translation of survey question	What role do sustainability targets and financial performance targets play in your corporate management, for example in the allocation of personnel, capacities or other resources?
Variable label	importance of financial performance and sustainability performance
Variable type	Numeric
Range	1 = Financial goals are much more important. 2 = Financial goals are more important. 3 = Financial goals are slightly more important. 4 = Sustainability targets are slightly more important.

	5 = Sustainability goals are more important. 6 = Sustainability goals are much more important.
Filter	None

Variable name	esg_measure
Questionnaire	CA10
Original survey question	Wie messen Sie Nachhaltigkeit bei dem für Ihr Unternehmen wichtigsten Bereich? Vor allem mit Werten, die…
English translation of survey question	How do you measure sustainability in the most important area for your company? Primarily with values that...
Variable label	sustainability measurement
Variable type	Numeric
Range	1 = …be estimated using rules of thumb or reference values. 2 = …calculated and processed manually using spreadsheets (e.g. Excel). 3 = …be provided automatically by internal reporting systems. 4 = Sustainability is not measured by us.
Comment	The most important area is the area with the highest ranking (beitrag1_r to beitrag10_r). If there is no area indicated, the question is rephrased as “How do you measure sustainability in your company? Primarily with values that...”
Filter	None

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