

European Data Watch

This section will offer descriptions as well as discussions of data sources that may be of interest to social scientists engaged in empirical research or teaching courses that include empirical investigations performed by students. The purpose is to describe the information in the data source, to give examples of questions tackled with the data and to tell how to access the data for research and teaching. We will start with data from German speaking countries that allow international comparative research. While most of the data will be at the micro level (individuals, households, or firms), more aggregate data and meta data (for regions, industries, or nations) will be included, too. Suggestions for data sources to be described in future columns (or comments on past columns) should be send to: Joachim Wagner, University of Lueneburg, Institute of Economics, Campus 4.210, 21332 Lueneburg, Germany, or e-mailed to (wagner@uni-lueneburg.de).

Cost Structure Surveys for Germany

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1. Introduction

Information about the cost structures of companies is of central significance for carrying out empirical economic analyses. One of the most important sources of macroeconomic analyses, the German national accounting system, requires quantitative details about the cost structure in order to establish a consistency between the source of income and income distribution inter alia. Accordingly, input-output calculations can scarcely be carried out without information about the cost structures of companies. In microeconomic analyses, cost structures of companies play an important role in the evaluation of corporate strategies. In particular, they are required in order to acquire evidence about the relationship between factor allocation and company success.

For many decades, official statistics in Germany and cost structure surveys in the various sectors of the economy were predominantly based on the Law