The **Business Tendency Survey Report** and the **Volume of Manufacturing Index** from ZIMSTAT can be useful for your study, particularly for understanding industry trends and economic factors affecting financial reporting quality.

**How This Data Can Be Used in Your Analysis**

1️⃣ **Business Tendency Survey Report (Manufacturing & Mining)**

* **Why It’s Useful:**
  + Provides insights into **business confidence**, which can impact financial transparency.
  + Helps determine if firms in these sectors face financial constraints, influencing debt maturity decisions.
* **Key Metrics to Look For:**
  + Business **profitability trends**.
  + Investment trends in **machinery & infrastructure**.
  + Financing constraints (e.g., access to loans).

2️⃣ **Volume of Manufacturing Index (VMI)**

* **Why It’s Useful:**
  + Measures **production levels**, which may correlate with **firm profitability & debt usage**.
* **Key Metrics to Look For:**
  + Growth or decline in **manufacturing output**.
  + Impact of debt financing on production.