Codebooks for data used in "Corporate Board Quotas and Gender Equality Policies in the Workplace"

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A. Codebook for "data_final_25Jan2022.RData"

Note: See Supplemental Information Appendix B for full details about how we constructed this dataset from company reports.

Variable	Variable definition	Value & Value Label(s)	Source
year	Year		Own data
quota	Quota	1 = quota law adopted 0 = no quota law	Own data
sustain	Sustainability	1 = sustainability or social responsibility report 0 = other	Own data
pct_rev_change	% Revenue Change = Percentage change in company year-end revenue from the previous year to the current year	NA = revenue data not available in report	Own data
prop_attn	Overall = Share of report devoted to gender equality issues		Own data
prop_lead	Leadership = Share of report devoted to gender gap in leadership		Own data
prop_pay	Pay = Share of report devoted to gender pay gap		Own data
prop_family	Family Care = Share of report devoted to family care (ie., childcare, birth/maternity, family leave, and scheduling flexibility)		Own data
prop_harass	Discrim/Harass = Share of report devoted to sexual discrimination and harassment		Own data
fem_share	% Women on Board = Share of women board members	NA = board member data not available in report	Own data

chg_14_10	Quota shock = change in share of women on boards from pre-quota (2010) to full quota implementation (2014)	NA = board member data not available in report	Own data
below_mean_change_14_10	Low shock = company below the mean quota shock	1 = low quota shock 0 = other	Own data
above_mean_change_14_10	High shock = company below the mean quota shock	1 = high quota shock 0 = other	Own data
company	Company ID		Own data
country	Country		Own data
fem_sum	Number of women board members	NA = board member data not available in report	Own data
Italy	Report from Italian sample of companies	1 = report from Italian sample 0 = report not from Italian sample	Own data
lag1.quota	Quota law, lagged by 1 year	1 = Italy, from year 2012 0 = other NA = year dropped in lag	Own data
lag2.quota	Quota law, lagged by 2 years	1 = Italy, from year 2013 0 = other NA = year dropped in lag	Own data
lag3.quota	Quota law, lagged by 3 years	1 = Italy, from year 2014 0 = other NA = year dropped in lag	Own data
lead1.quota	Quota law, lead by 1 year	1 = Italy, from year 2010 0 = other NA = year dropped in lead	Own data
lead2.quota	Quota law, lead by 2 years	1 = Italy, from year 2009 0 = other NA = year dropped in lead	Own data
lead3.quota	Quota law, lead by 3 years	1 = Italy, from year 2008 0 = other NA = year dropped in lead	Own data

listed	Listed company	1 = listed 0 = not listed	Own data
no_members	Number of board members	Not used	Own data
attn	Number of gender equality tokens in report	Not used	Own data
prop_attn_no_lead	Share of report devoted to gender equality issues, not including gender gaps in leadership		Own data
prop_birthmatern	Share of report devoted to childbirth and maternity issues	Not used	Own data
prop_child	Share of report devoted to childcare issues	Not used	Own data
prop_leave	Share of report devoted to family leave issues	Not used	Own data
quota_10	Quota cutoff set to year 2010 (equivalent to lead1.quota)	1 = Italy, from year 2010 0 = other	Own data
quota_12	Quota cutoff set to year 2012 (equivalent to lag1.quota)	1 = Italy, from year 2012 0 = other	Own data
quota_13	Quota cutoff set to year 2013 (equivalent to lag2.quota)	1 = Italy, from year 2013 0 = other	Own data
revenue_num	Year-end revenue	Not used	Own data
word_count	Word count of report	Not used	Own data
translated	Report has been translated	1 = translated 0 = not translated	Own data
year_f	Year (factor variable)		Own data
year2007	Year 2007	1 = year 2007 0 = other	Own data
year2008	Year 2008	1 = year 2008 0 = other	Own data
year2009	Year 2009	1 = year 2009 0 = other	Own data
year2010	Year 2010	1 = year 2010 0 = other	Own data
year2011	Year 2011	1 = year 2011 0 = other	Own data
year2012	Year 2012	1 = year 2012 0 = other	Own data
year2013	Year 2013	1 = year 2013 0 = other	Own data
year2014	Year 2014	1 = year 2014 0 = other	Own data
year2015	Year 2015	1 = year 2015 0 = other	Own data
year2016	Year 2016	1 = year 2016	Own data

		0 = other	
year2017	Year 2017	1 = year 2017 0 = other	Own data

B. **Codebook for "Data_for_matching_country_level.csv"**

Variable	Variable definition	Value & Value Label(s)	Source
avg_share_women_2010	Average percentage of women on boards in 2010		OECD Employment Database
avg_share_women_2016	Average share of women on boards in 2016	Not used	OECD Employment Database
cb_quota_pre16	Corporate board quota before 2016	1 = Yes 0 = No	Own data (see Table 1)
country	Country		OECD Employment Database
family_spending_gdp	Share of spending on family policy		OECD Social Expenditures Database
flfp_ratio_2010	Female labor force participation (ratio female to male), 2010		World Bank
gdp_per_capita_2010	GDP per capita, 2010		World Bank
Include_matching	Include in matching	1 = country included in matching (cb_quota_pre16 = 0) 0 = not included in matching	Derived from own data
more_info	Source of information on board quotas	Not used	Own data
no_listed_2010	Number of listed companies, 2010	Not used	Own data
womenpar	Share of women in parliament		IPU Women in National Parliaments Database
year_cb_quota_implemented	Year corporate board quota implemented	NA = no quota	Own data (see Table 1)

year_cb_quota_passed	Year corporate board quota passed	NA = no quota	Own data (see Table 1)

C. Codebook for "company_level_20companies_merged.RData"

Note: See Supplemental Information Appendix D for full details about how we constructed this dataset from company reports.

Variable	Variable definition	Value & Value Label(s)	Source
year_f	Year		Own data
countryname	Country		Own data
quota	Quota	1 = quota law adopted 0 = no quota law	Own data
sustain	Sustainability	1 = sustainability or social responsibility report 0 = other	Own data
prop_attn	Overall = Share of report devoted to gender equality issues		Own data
prop_lead	Leadership = Share of report devoted to gender gap in leadership		Own data
prop_pay	Pay = Share of report devoted to gender pay gap		Own data
prop_family	Family Care = Share of report devoted to family care (ie., childcare, birth/maternity, family leave, and scheduling flexibility)		Own data
prop_harass	Discrim/Harass = Share of report devoted to sexual discrimination and harassment		Own data
company_f	Company ID		Own data

D. Codebook for "snoq.csv"

Note: See Supplemental Information Appendix E for full details about how we constructed this dataset from Lexis Nexis.

Variable	Variable definition	Value & Value Label(s)	Source
year	Year		Own data
donne_cda	Number of articles mentioning "women" and "board of directors"		Own data
donne_cda_quota	Within donne_cda, number of articles mentioning gender quota law		Own data
donne_cda_snoq	Within donne_cda, number of articles mentioning the social movement *Se Non Ora Quando*		Own data

References

World Bank Database. Available from: https://data.worldbank.org/

Inter-Parliamentary Union (IPU) Women in National Parliaments Database. Available from: https://data.ipu.org/women-ranking?month=1&year=2022

OECD Social Expenditures Database (SOCX). Available from: https://www.oecd.org/social/expenditure.htm

OECD Employment Database. Available from: https://www.oecd.org/employment/emp/onlineoecdemploymentdatabase.htm