

## Supplementary Material

### Determining Cronbach's Alpha (Taber 2018)

$$\alpha = \frac{N\bar{c}}{(\bar{v} + (N-1) \cdot \bar{c})} = \frac{N}{N-1} \left( 1 - \frac{\sum_{i=1}^N \sigma_{Y_i}^2}{\sigma_X^2} \right) \quad \text{with} \quad X = \sum_{i=1}^N Y_i$$

Where:

N: The number of components (e.g., items or subscales).

$\sigma_X^2$  : The variance of the observed total test scores.

$\sigma_{Y_i}^2$  : The variance of component i for the current sample of subjects.

$\bar{v}$  : The average variance of each component (e.g., items or subscales).

$\bar{c}$  : The average of all covariances between components for the current sample of individuals (i.e., excluding the variance of each component).

### Determining Simple Matching (Sokal and Michener 1958)

$$x = \frac{(a + d)}{(a + b + c + d)}$$

Where:

a : Number of codes or variable values that are identical in both compared documents.

d : number of codes or variable values that do not appear in both documents

b and c : number of codes or variable values that only occur in one document

**Table S1. Simple matching of coded segments in interviews [0;1].**

	I1	I2	I3	I4	I5	I6	I7	I8	I9	I10
I1 (finance institute)	1.00	0.86	0.71	0.68	0.76	0.70	0.81	0.74	0.77	0.75
I2 (finance institute)	0.86	1.00	0.74	0.76	0.75	0.76	0.80	0.69	0.76	0.78
I3 (finance institute)	0.71	0.74	10.00	0.75	0.78	0.79	0.74	0.72	0.75	0.68
I4 (finance institute)	0.68	0.76	0.75	10.00	0.77	0.76	0.80	0.75	0.78	0.65
I5 (environmental NGO)	0.76	0.75	0.78	0.77	10.00	0.77	0.75	0.75	0.86	0.74
I6 (finance institute)	0.70	0.76	0.79	0.76	0.77	10.00	0.71	0.73	0.75	0.75
I7 (two interlocutors from finance institute)	0.81	0.80	0.74	0.80	0.75	0.71	10.00	0.75	0.78	0.69
I8 (two regulatory experts)	0.74	0.69	0.72	0.75	0.75	0.73	0.75	10.00	0.78	0.64
I9 (environmental NGO)	0.77	0.76	0.75	0.78	0.86	0.75	0.78	0.78	10.00	0.69
I10 (finance institute)	0.75	0.78	0.68	0.65	0.74	0.75	0.69	0.64	0.69	1.00

## References

Sokal R.R. & Michener C.D. (1958) A statistical method for evaluating systematic relationships. The University of Kansas Scientific Bulletin 38: 1409-1438.

Taber, K.S. The Use of Cronbach's Alpha When Developing and Reporting Research Instruments in Science Education. Res Sci Educ 48, 1273–1296 (2018). <https://doi.org/10.1007/s11165-016-9602-2>