

Empirical evidence on  
comparability and  
consistency of ESEF reports.

**27<sup>th</sup> Eurofiling Workshop**

Ignacio Boixo

[boixo@eurofiling.info](mailto:boixo@eurofiling.info)

# Past research

- Early empirical evidence on ESEF annual reports  
ESEF today, ESG tomorrow. 11th March 2021  
<https://2021.eurofiling.info/eseftoday-esg-tomorrow>
- Early empirical evidence on ESEF Best Practices  
Extending ESEF opportunities. 7th December 2021  
<https://2021.eurofiling.info/>
- Evidencia temprana en Buenas Prácticas ESEF (*in Spanish*).  
Ampliando el horizonte de reporte. 14th December 2021  
<https://xbrl.es/wp/jornada-xbrl-espana-2021/>

# 3637 reports from <https://filings.xbrl.org/>

filings.xbrl.org



ABOUT

Country:

Search:

ENTITY	SYSTEM	COUNTRY	PERIOD ENDING	LANG	VIEW	JSON	ZIP	FILES	DATE ADDED
<a href="#">i</a> InterMail A/S [ LEI ]	ESEF	DK	2022-09-30	DA					2022-12-08
<a href="#">i</a> PENNEO A/S [ LEI ]	ESEF	DK	2022-09-30	EN					2022-12-08
<a href="#">i</a> INTERMEDIATE CAPITAL GROUP PLC [ LEI ]	ESEF	GB	2022-03-31	EN					2022-12-08
<a href="#">i</a> CHR. HANSEN HOLDING A/S [ LEI ]	ESEF	DK	2022-08-31	EN					2022-12-08
<a href="#">i</a> DCC PUBLIC LIMITED COMPANY [ LEI ]	ESEF	GB	2022-03-31	EN					2022-12-08

# File names & consistency at [filings.xbrl.org](https://filings.xbrl.org)

Country	Date	Detected	Warnings	Inconsist.	Errors	FileNotLoad	IOerror	formula:asse	html:syntaxE
AT	2020-12-31	7	10		17			7	
AT	2020-12-31	17		1	18				
AT	2021-12-31	18			18				
AT	2021-12-31	3			3			3	
AT	2020-12-31	4	12	1	17				
AT	2021-12-31	5			5			5	
AT	2020-12-31			1	1				
AT	2020-12-31	8			8			8	
AT	2021-12-31	15			15			15	
AT	2021-12-31	1			1			1	
AT	2020-12-31	2	5		7				
AT	2021-12-31		17	1	18				1

# What else inside the reports?

Country	Incorporation	English	Other lang.	UnitRef	Scale	Decimals	Date	MB. File	Generator	Facts	Ext.Concepts	Ext.Dimensions
AT			de	EUR	3	-3	2020-12-31	3	AMANA Au	329	28	
AT	Österreich	en		EUR	3	-3	2020-12-31	15	Authority C	380	37	
AT	Österreich		de	EUR	3	-3	2021-12-31	11	CoreFiling	361	39	
AT	Österreich		de	EUR	3	-3	2021-12-31	3	Generator_	396	48	
AT	Österreich	en	de	EUR	3	-3	2020-12-31	0	AMANA	423	28	
AT	Österreich		de	EUR	3	-3	2021-12-31	0	Generator_	422	56	
AT	Österreich		de	EUR	3	-3	2020-12-31	26	AMANA pc	237		
AT	Österreich	en	de	EUR	3	-3	2020-12-31	44	ParsePort	432	56	
AT	Österreich	en	de	EUR	3	-3	2021-12-31	11	ParsePort	413	63	
AT	Österreich		de	EUR	3	-3	2021-12-31	6	Generator_	456	108	
AT	Österreich		de	EUR	3	0	2020-12-31	1	CoreFiling	235	12	
AT	Österreich		de	EUR	3	0	2021-12-31	4	CoreFiling	236	32	

# What else inside the reports?

210000	310000	410000	510000	610000	800500	810000	Other Stmt	Warning types	Warning #
0000 2200	320000	420000		610000		810000	800300	8	201
210000	310000	410000	520000	610000		810000	800200 80	2	27
210000	310000	410000	520000	610000		810000	800300	4	131
0000 210000	310000	420000	520000	610000	0000 61000002	810000		3	21
210000	310000	420000	520000	610000		810000	800300	7	96
210000	320000	410000	520000	610000		810000		4	29
220000						810000		6	15
210000	310000	420000	520000	610000		810000		4	36
210000	310000	420000	520000	610000		810000		3	17
210000	320000	420000	520000	610000		810000		4	38
0000 210000	0000 320000	0000 410000	0000 510000	610000		810000	800200	5	364
210000	320000	410000	520000	610000		810000		5	269

# What else inside the reports?

PS Facts with no presentation statement	ER Non-English labels unnecessary	SL Substitution between	LR English labels unnecessary	DS Decimals too much	DN Hidden facts (style=	ML Missing labels	DO Date out of existing periods	PL Preferred label not	DT Date translated according to XBRL
15	101	37			10	14			9
13		14							
7	30	48				46			
8		2							
54	10		18		1				11
9		10							
9						2			
8					10	2			
		14				2			
8		19							
	145	6		206		6			
	25	12		214		17			

# Comparable Period and Data Points in the reports?

3637 Report	Comp <sup>o</sup> %	PeriodIn <sup>+</sup>	PeriodEn <sup>-</sup>	Concept	Dimension	Member
3169	87.13%		31/12/2020	Equity		
3118	85.73%		31/12/2020	CashAndCashEquivalents		
3072	84.47%		31/12/2020	Assets		
3007	82.68%		31/12/2020	Equity	ComponentsOfEquityAxis	IssuedCapitalMember
3001	82.51%	01/01/2020	31/12/2020	ProfitLoss		
2993	82.29%	01/01/2020	31/12/2020	CashFlowsFromUsedInFinancingActivities		
2976	81.83%	01/01/2020	31/12/2020	CashFlowsFromUsedInInvestingActivities		
2973	81.74%	01/01/2020	31/12/2020	ComprehensiveIncome		
2924	80.40%	01/01/2020	31/12/2020	CashFlowsFromUsedInOperatingActivities		
2923	80.37%		31/12/2020	EquityAndLiabilities		
2909	79.98%	01/01/2020	31/12/2020	IncomeTaxExpenseContinuingOperations		
2878	79.13%	01/01/2020	31/12/2020	ProfitLossBeforeTax		
2792	76.77%		31/12/2020	IssuedCapital		
2711	74.54%		31/12/2020	NoncurrentAssets		
2691	73.99%		31/12/2020	PropertyPlantAndEquipment		
2655	73.00%		31/12/2020	NoncurrentLiabilities		
2636	72.48%	01/01/2020	31/12/2020	ProfitLossFromOperatingActivities		
2605	71.63%		31/12/2020	CurrentLiabilities		
2595	71.35%		31/12/2020	CurrentAssets		
2595	71.35%		31/12/2019	Equity		
2583	71.02%		31/12/2020	Equity	ComponentsOfEquityAxis	RetainedEarningsMember
2534	69.67%		31/12/2019	Equity	ComponentsOfEquityAxis	IssuedCapitalMember



# Comparable Data Points in the reports (*Period ignored*)?

3637 Report	Comp <sup>o</sup> %	PeriodIn <sup>+</sup>	PeriodEn <sup>-</sup>	Concept	Dimension	Member
3578	98.38%			NameOfReportingEntityOrOtherMeansOfIdentification		
3559	97.86%			Equity		
3544	97.44%			ProfitLoss		
3543	97.42%			CashFlowsFromUsedInFinancingActivities		
3540	97.33%			Assets		
3518	96.73%			CashAndCashEquivalents		
3509	96.48%			ComprehensiveIncome		
3505	96.37%			CashFlowsFromUsedInInvestingActivities		
3469	95.38%			CashFlowsFromUsedInOperatingActivities		
3443	94.67%			IncomeTaxExpenseContinuingOperations		
3429	94.28%			AddressOfRegisteredOfficeOfEntity		
3403	93.57%			ProfitLossBeforeTax		
3400	93.48%			LegalFormOfEntity		
3391	93.24%			Equity	ComponentsOfEquityAxis	IssuedCapitalMember
3376	92.82%			DescriptionOfNatureOfEntitysOperationsAndPrincipalActivities		
3337	91.75%			CountryOfIncorporation		
3321	91.31%			DomicileOfEntity		
3248	89.30%			EquityAndLiabilities		
3245	89.22%			IssuedCapital		
3166	87.05%			NoncurrentAssets		
3134	86.17%			ProfitLossFromOperatingActivities		
3105	85.37%			NoncurrentLiabilities		

# Comparable Data Points in the reports (*Period & Dimensions ignored*)?

3637 Report	Comp <sup>n</sup> %	PeriodIn <sup>t</sup>	PeriodEn <sup>d</sup>	Concept
3612	99.31%			Equity
3604	99.09%			NameOfReportingEntityOrOtherMeans
3587	98.63%			CashFlowsFromUsedInFinancingActiv
3574	98.27%			ProfitLoss
3572	98.21%			Assets
3551	97.64%			ComprehensiveIncome
3548	97.55%			CashAndCashEquivalents
3548	97.55%			CashFlowsFromUsedInInvestingActivit
3513	96.59%			CashFlowsFromUsedInOperatingActiv
3476	95.57%			IncomeTaxExpenseContinuingOperati
3452	94.91%			AddressOfRegisteredOfficeOfEntity
3435	94.45%			ProfitLossBeforeTax
3414	93.87%			LegalFormOfEntity
3391	93.24%			DescriptionOfNatureOfEntitysOperatio
3353	92.19%			CountryOfIncorporation
3339	91.81%			DomicileOfEntity
3281	90.21%			EquityAndLiabilities
3278	90.13%			IssuedCapital
3193	87.79%			NoncurrentAssets
3162	86.94%			ProfitLossFromOperatingActivities
3127	85.98%			NoncurrentLiabilities
3119	85.76%			PropertyPlantAndEquipment

# Download from [2022.eurofiling.info](https://2022.eurofiling.info)

- Spreadsheet with all the details
- Module similar to the Open Source ESEF-ERICA mapper
- Statistical software, Open Source
- Free use of Quality Control engine ([easyQC](#)) for researchers

# Thanks for your attention

Ignacio Boixo

[boixo@eurofiling.info](mailto:boixo@eurofiling.info)