

Pension Footnote Reporting Trends:

The objective of this paper is twofold. In the first part data from individual companies are compared against previous years to analyze if there are any changes in the reporting structure for these companies. The second part provides a comparison between the taxonomy created from data of 10K statements and the official XBRL taxonomy of Pension footnotes. Analysis of error logs, obtained after data tagging, is used to identify any existing trends. Three cases are considered: (i) Using data of only fortune 100 companies. (ii) Using data of only fortune 500 companies. (iii) Using data of only fortune 1000 companies