Direct-method cash flow statements

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Once upon a time it was common to see citations of Accounting Trends and Techniques for a statistic along the lines of "despite the direct method being encouraged by standards, only 1% of firms use it to report cash flows from operating activities."

However, Accounting Trends and Techniques stopped providing statistics in 2011.

So what's the situation today?

To address this question, I used data from XBRL filings compiled using my `dera.pq` package. The answer: about 0.2% of 10-K filings today provide direct-method statements of cash flows. The note below has more detailed information.

The note below also provides some discussion of how to work with XBRL data and the challenges in doing so.

#xbrl

Context and links - 27 October 2026

The 0.2% figure is the finding reported with the original post on 11 June 2026. The maintained HTML analysis was updated on 23 October 2026; its PDF edition is dated 11 June 2026. The methods and qualifications are in that analysis.