

# DATASET

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### Summary

This project uses a local Postgres database (esg\_db) that is initialized by Docker on first startup.

The assistant queries this database via SQL.

The database is populated by importing CSV files from ./data (mounted into the dataset container as /data).

### Where to obtain the dataset

The dataset is publicly available via OSF:

- <https://osf.io/q2jpv/>
- Files: <https://osf.io/q2jpv/files/osfstorage>

If you cannot access it, request the CSVs from the author (see README contact).

### Academic source (APA 7)

Forster, K., Keil, L., Wagner, V., Müller, M. A., Sellhorn, T., & Feuerriegel, S. (2025). *Assessing Corporate Sustainability with Large Language Models: Evidence from Europe* (TRR 266 Accounting for Transparency Working Paper Series No. 202). <https://doi.org/10.2139/ssrn.5361703>

## Required CSV files (minimum)

These files must exist locally BEFORE starting Docker (because init SQL uses COPY):

- data/raw/companies.csv
- data/raw/indicator\_metadata.csv
- data/processed/esg\_indicators\_postprocessed.csv

The exact CSV → table mapping is documented in:

- data/dataset-manifest.json

## Import mechanism

Docker Compose mounts:

- ./data → /data (read-only)
- ./db/esg/init → /docker-entrypoint-initdb.d (read-only)

On first container startup, Postgres runs:

- 1) db/esg/init/00\_schema.sql  
Creates schema and tables.
- 2) db/esg/init/10\_load.sql  
Imports CSV data using COPY statements (from /data/...).

## Database tables (3)

### 1) esg.companies (raw)

Company master data (per year).

Typical columns: firm UUID, name, isin, country, primary sector, year.

### 2) esg.indicator\_metadata (raw)

Metadata describing ESG indicators (topic, label/specification, type\_standard, etc.).

### 3) esg.esg\_indicators\_postprocessed (processed)

Main fact table with extracted observations:

- company\_id, year, company\_year
- data\_point\_id, data\_point\_description
- model\_output, model\_output\_valid
- value\_final, unit\_final

## Notes on missing values

Missing values do not necessarily imply errors. Often an indicator was not reported by a company in a given year, or it was not applicable/material for that company-year context.

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