Formal Proceedings and Platform Reporting Adjustments under the Digital Services Act: Evidence from the DSA Transparency Database

Or: Transparency Regulation and Reportability under the Digital Services Act: Evidence from the DSA Transparency Database

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1. Motivation

The Digital Services Act created an unprecedented transparency infrastructure for studying platform governance in Europe. Through the DSA Transparency Database, researchers now have access to large-scale platform disclosures on moderation decisions across multiple services and over time. This creates an important opportunity for empirical research on how platforms respond to regulatory obligations in practice.

At the same time, recent empirical work shows that this new transparency regime is not simply a neutral window into underlying moderation behavior. Platforms differ substantially in how they classify, submit, and structure their Statements of Reasons, and the database remains shaped by self-reporting choices, incomplete disclosure, and non-trivial data-quality problems. As a result, the DSA Transparency Database is valuable not only because it provides access to moderation-related information, but also because it makes platform reporting behavior itself observable.

This raises an important motivation for the present study. If transparency regulation relies on platform self-disclosure, then a central empirical question is not only whether regulation changes underlying platform behavior, but also whether it changes how platforms report that behavior. In this sense, the DSA Transparency Database offers a unique opportunity to study whether formal regulatory intervention is associated with observable adjustments in reporting practices.

2. Research Questions

The proposal is organized around the following questions:

- **Main research question:** Are formal DSA proceedings associated with observable changes in platform reporting patterns in the DSA Transparency Database?
- **Secondary question 1:** Following the opening of formal proceedings, do platforms exhibit changes

in reporting regularity, completeness, and timeliness in their DSA-TDB submissions?

- **Secondary question 2:** Do formal DSA proceedings primarily appear in the data as changes in reporting behavior rather than clear changes in underlying moderation behavior?

3. Literature Review and Research Gap

This literature review focuses exclusively on empirical studies that use the DSA Transparency Database as a primary data source.

Recent empirical work using the DSA Transparency Database has made several important contributions, while also revealing persistent limitations that remain unresolved.

First, Drolsbach and Pröllochs provide an early descriptive overview of the database and show that platforms differ substantially in their reported moderation patterns. Their findings indicate that raw moderation intensity is highly heterogeneous across platforms: some platforms, such as TikTok, report far more Statements of Reasons (SoRs) per user than others, and platforms also differ markedly in the use of automation, decision types, and legal grounds. The main implication of this study is not simply that some platforms moderate more than others, but rather that platforms appear to implement and report DSA-related moderation obligations in highly uneven ways. This makes straightforward cross-platform comparisons of moderation volume difficult to interpret.

Second, Trujillo, Fagni, and Cresci move beyond early descriptive work by explicitly questioning the reliability of the DSA Transparency Database as a source for empirical inference. They argue that prior studies have often remained overly descriptive and have not sufficiently accounted for platform-specific reporting practices. Their analysis emphasizes the need for platform-wise auditing and evaluates the database along several dimensions, including adequacy, consistency, coherence, and timeliness. Their findings reveal substantial measurement problems, including self-reported inconsistencies, non-standardized field usage, and major cross-platform differences in reporting conventions, with X standing out as a particularly problematic case. Taken together, their work suggests that the DSA Transparency Database is better suited to studying platform reporting practices and transparency-related disclosures than to directly measuring "true" moderation intensity or the substantive effectiveness of moderation.

Third, Shahi et al. examine whether platforms changed their self-reported moderation behavior around a concrete high-risk political event, namely the 2024 European Parliament election. Using approximately 1.58 billion SoRs from eight major social media platforms between March and October 2024, they study both moderation dynamics around the election and whether the database had become more reliable one year after its launch. Their main finding is that, aside from one LinkedIn anomaly plausibly linked to election-related misinformation, there is no evidence of a systematic shift in reported moderation behavior during the election period. At the same time, serious data-quality issues persist, including duplicate records, timestamp errors, sparse use of optional fields, overuse of vague categories, and enduring platform-specific inconsistencies. Their study therefore reinforces the view that the DSA Transparency Database should be treated as a partial and imperfect observability tool, rather than as a clean measure of actual platform behavior.

Taken together, these studies point to a common conclusion. The DSA Transparency Database is a highly valuable and unprecedented data source, but it is also shaped by platform-specific reporting choices, incomplete disclosure, and non-trivial data-quality problems. For this reason, the database

appears more credible for studying observable reporting behavior and transparency-related disclosure practices than for serving as a direct measure of actual moderation effort, enforcement intensity, or policy effectiveness..

3.1 Research Gap

Recent studies using the DSA Transparency Database show that platforms differ substantially in how they report moderation actions and that the database contains persistent data-quality problems. Taken together, this literature suggests that the DSA-TDB is better suited to studying reporting practices than to measuring underlying moderation behavior directly. Yet an important question remains unanswered: if the database primarily captures platform self-disclosure, do formal regulatory interventions change how platforms report, even if they do not directly reveal changes in underlying moderation behavior? Existing studies have not yet examined this question systematically. This study aims to fill that gap.

4. Empirical Objective

Rather than treating the DSA Transparency Database as a direct measure of actual moderation intensity, this study treats it as a source of observable reporting behavior. The empirical objective is therefore to examine whether formal DSA proceedings are followed by changes in how platforms report moderation actions, rather than to infer whether platforms substantively changed their underlying enforcement practices.

5. Empirical Strategy

5.1 Data

DSA Transparency Database

https://transparency.dsa.ec.europa.eu/

5.2 Methodology

This study adopts a staggered Difference-in-Differences design combined with an event-study framework to examine whether the opening of formal proceedings under the Digital Services Act is associated with observable changes in platform reporting patterns in the DSA Transparency Database. The empirical strategy exploits differences in the timing of formal proceedings initiated against specific platforms by the European Commission. Given the limited number of treated platforms, the heterogeneity of platform reporting practices, and the self-reported nature of the database, the results are interpreted as exploratory and suggestive causal evidence rather than as definitive causal estimates. More specifically, the design is intended to capture observable reporting adjustments following formal proceedings, not to identify changes in underlying moderation behavior directly.

5.3 Outcome Measures: Reporting Adjustments

Reporting regularity / completeness:

Share of generic or vague categories

Share of "other" or residual classifications

Share of missing optional or weakly informative fields

Share of implausible or internally inconsistent records

Field-use regularity across platform-periods

Timeliness:

Reporting delay: time between moderation decision and database submission

Median reporting delay by platform-period

Average reporting delay by platform-period

Share of actions reported within a short submission window

5.4 Literature basis for outcome choice

The choice of outcome measures is guided by recent literature on the DSA Transparency Database, which emphasizes the limits of using raw moderation volume as an indicator of platform behavior and instead highlights issues of informativeness, consistency, plausibility, and timeliness in self-reported disclosures. Existing studies show that platforms often rely on vague categories, rarely populate optional fields, and sometimes submit records that appear internally inconsistent or implausible. These dimensions are therefore more defensible as indicators of observable reporting adjustments than simple counts of moderation actions. In this study, they are interpreted as measures of reporting regularity, completeness, and timeliness, rather than as direct measures of underlying moderation quality.