The investigation of accidents is an occupational safety analytical tool aimed at discovering the causes of an accident. To understand the basic facts and causal factors of the accident is ideal the use of the Eurostat variables within European Statistics on Accidents at Work (ESAW variables). To achieve the objective set, last 100 occupational accident investigations conducted by the Labour Authorities in Andalusia (Spain) until 2014 in industries such as construction, manufacturing, agriculture and services were analysed. The results of this study show that 94% of the official occupational accident investigation reports analysed used the ESAW variables.