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Content Guide for Taxonomy 6.7

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1 Concept

This document explains how to configure templates for manual data entry or importing data from ERP back-end systems, and how this interface can speed up implementation of the process of electronically transferring your reporting data to the tax office.

The business content of the SAP ERP client for E-Bilanz solution for Taxonomy 6.7 consists of a set of seven Microsoft Excel templates that contain the business logic for the electronic submission of accounting data to the tax office.

Using these files, taxpayers can create master data (that is, information about the reports and the company) and submit both their annual financial statements and tax calculation details to the tax office. All templates have been created for use with SAP ERP client for E-Bilanz. Powerful controls allow the user to detect and correct consistency errors in the data automatically during collection. The table below lists the templates.

Microsoft Excel Templates in SAP ERP client for E-Bilanz

Template No.	Microsoft Excel Template Name	Description
1	SAP_E-Bilanz_Vorlage_Kerntaxonomie_6.7(_<Patch-Nummer>).xlsx	This workbook implements the GCD (Global Common Data) taxonomy and the German GAAP core taxonomy in the version mentioned in What's New in Taxonomy 6.7 [page 5] . This template serves most German commercial and industrial companies.
2	SAP_E-Bilanz_Vorlage_Kerntaxonomie_Microbilg_6.7(_<Patch-Nummer>).xlsx	This workbook implements the micro-capital-corporate-balance sheet law amendment act (MicroBilG) for Core
3	SAP_E-Bilanz_Vorlage_Bankentaxonomie_6.7(_<Patch-Nummer>).xlsx	This workbook implements the GCD (Global Common Data) taxonomy and the German special taxonomy for banks in the version mentioned in What's New in Taxonomy 6.7 [page 5] . This template is for companies whose main activity is banking.

Template No.	Microsoft Excel Template Name	Description
4	SAP_E-Bilanz_Vorlage_Versicherungstaxonomie_6.7(<Patch-Nummer>).xlsx	This workbook implements the GCD (Global Common Data) taxonomy and the German special taxonomy for insurance in the version mentioned in What's New in Taxonomy 6.7 [page 5] . This template is for companies whose main activity is insurance. This includes pension funds.
5	SAP_E-Bilanz_Vorlage_Branchentaxonomie_6.7(<Patch-Nummer>).xlsx	This workbook implements the GCD (Global Common Data) taxonomy and the German GAAP taxonomy for industries in the version mentioned in What's New in Taxonomy 6.7 [page 5] . This template is used for the Housing industry (JAbschlWUV), Agriculture and Forestry (BMELV sample closing), Hospitals (KHBV), Nursing Providers (PBV), Transport Companies (JAbschlVUV), and Municipal Enterprise (EBV, among others).
6	SAP_E-Bilanz_Vorlage_Branchentaxonomie_6.7(<Patch-Nummer>).xlsx	This workbook implements the Kleinstkapitalgesellschaften-Bilanzrechtsänderungsgesetz (MicroBilG) for industries.
7	SAP_E-Bilanz_Vorlage_Zahlungsinstitutstaxonomie_6.7(<Patch-Nummer>).xlsx	This workbook implements the GCD (Global Common Data) taxonomy and the German GAAP taxonomy for payment institutions in the version mentioned in What's New in Taxonomy 6.7 [page 5] .

2 What's New in Taxonomy 6.7

The SAP templates for SAP ERP client for E-Bilanz for taxonomy 6.7 contain the following improvements:

- Support of GCD (Global Common Data) taxonomy and German GAAP core taxonomies from April 1st 2023 (Version 6.7)

- Changeover of checks for "temporal validity"



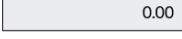






As of taxonomy version 6.7, the system no longer compares the validity period of items with the date values entered under *ValidSince* against the specified balance sheet key date, but against the specified start of the fiscal year.

The logic for determining whether an item with a *fiscalValidThrough* marking is to be treated as a required entry field under the present conditions has also been adjusted. As of taxonomy version 6.7, the reference value for the date comparison is no longer the specified start of the fiscal year but the specified balance sheet key date.

3 Configuration Principles

Color Coding

The following color coding was used in the cells of the worksheets of the Microsoft Excel templates:

Display	Description
Black text on white background 	Data can be entered in the cell.
Bold black text on white background 	The cell is editable and contains a totals amount.
Black text on light gray background 	The cell cannot be edited (descriptions, calculated amounts...).
Red text on light gray background 	The cell contains text information.
Bold white text on dark gray background 	The cell is not editable and contains a calculated amount.
No value and dark gray background 	The cell cannot be edited and corresponds to an abstract element or a tuple parent position.
Black description on yellow background 	The column/row is hidden.
Orange description on black background 	The column is tagged.
Bold white text on red background 	The control cell reports an error.

Protected Areas

The Microsoft Excel workbook and all worksheets are protected. Therefore, only cells that are not locked (and whose background color is white) can be edited by the user.

Hidden rows, columns, and sheets can be displayed by the user for information purposes, but must not be deleted under any circumstances. Deleting hidden columns or rows can affect the functioning of SAP ERP client for E-Bilanz.

The templates include default Microsoft Excel range names:

- XBRL* area names are used for tagging data and generating XBRL instance documents.
- The other area names are used to ensure the internal logic of the templates (for example, DROPDOWN* to manage the content of all dropdown lists within the workbook).

Best Practices

Layout Changes

Adding or removing a row at any point in the template can affect the functionality of SAP ERP client for E-Bilanz.

Adding or removing a column anywhere in the template can affect the functionality of SAP ERP client for E-Bilanz.

Therefore, you should only perform secondary calculations in separate worksheets or in the columns on the far right-hand columns of the template worksheets.

Copy and Paste

The copy and paste function should be used with caution, except in clearly defined cases where use is recommended:

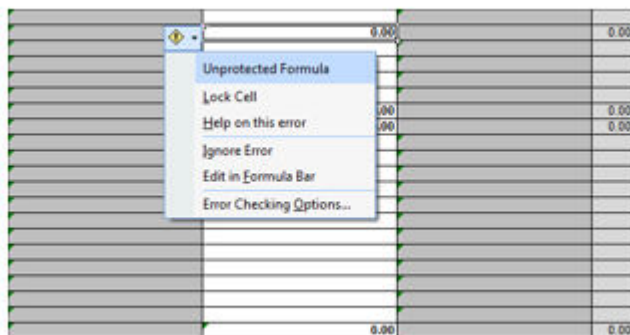
- Adding rows to the stockholders table
- Adding rows and blocks to the capital account history
- Adding Rows to the account statement table
- Adding Blocks to the financial statement for public-owned commercial operations

Rounding

Rounding problems can be identified by small inconsistencies in the *Kontrolle* (Check) columns of the reports: *Bilanz* (Financial Statement), *GuV* (P&L), *steuerliche Gewinnermittlung* (Taxable Profit and Loss), *Ergebnisverwendung* (Result Usage), and *Anhang* (Attachment). However, in the current version of the templates, you must solve these rounding problems manually.

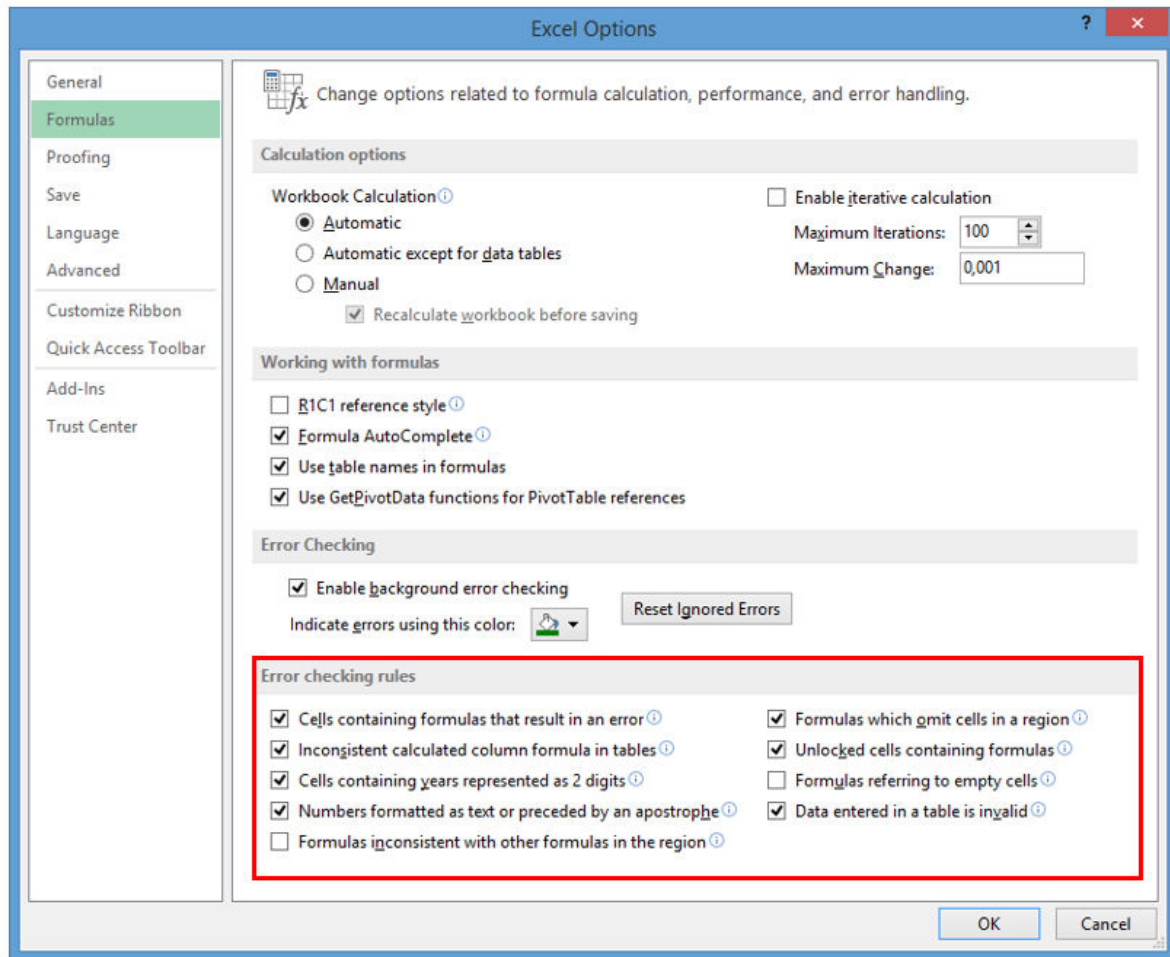
Formula Error

Microsoft Excel runs error validation rules for all formulas in the workbook. In case of errors, Microsoft Excel displays a green arrow in the upper left-hand corner of the worksheet cell and an exclamation point invites you to solve the problem or ignore it.



You can remove the *ungeschützte Formel* (Unprotected Formula messages) by protecting the worksheet. Other error messages may also be irrelevant: *Formel bezieht sich auf leere Zellen* (Formula refers to empty cells), and so on.

In this case, open the Microsoft Excel options, choose the *Formeln* (Formulas) area, and deselect the *Regeln für die Fehlerüberprüfung* (Error Checking Rules) option as shown below:



4 Stammdaten

Getting Started with Reporting- and Company Information

Before you load Microsoft Excel templates with accounting data and tax data, specify the required information about the company and the current financial reporting data submission on the first worksheet called *Stammdaten* (Master Data). This information is described in the GCD taxonomy, version 6.7, which you can download from the tax authority's website under <http://www.estuer.de>.

Depending on the master data, SAP ERP client for E-Bilanz does not generate the same accounting items in the instance document and the help information displayed in the year-end reports is different.

Werte ERP-System/Manuelle Eingabe

Choose first if you want to enter the GCD data manually or load it from the ERP system. For this purpose, select the corresponding option in the dropdown list of cell *G3* of the *Stammdaten* worksheet.

Beschreibung	XBRL	G	H
12 Art des Berichts	geninfo.report.id.reportType		
24 Fertigstellungsstatus des Berichts	geninfo.report.id.reportStatus		
27 Status des Berichts	geninfo.report.id.revisionStatus		
33 Berichtsbestandteile	geninfo.report.id.reportElement		
34 Bilanz	geninfo.report.id.reportElement.reportElements.B	X	X
35 Kapitalkontenentwicklung für Personengesellschaften	geninfo.report.id.reportElement.reportElements.KKE		
36 Eröffnungsbilanz ohne GuV	geninfo.report.id.reportElement.reportElements.EB		
37 GuV	geninfo.report.id.reportElement.reportElements.GuV	X	X
38 Ergebnisverwendung	geninfo.report.id.reportElement.reportElements.EV	X	
39 steuerliche Überleitungsrechnung	geninfo.report.id.reportElement.reportElements.STU	X	
40 steuerliche Gewinnermittlung	geninfo.report.id.reportElement.reportElements.SGE		
41 steuerliche Gewinnermittlung bei Personengesellschaften	geninfo.report.id.reportElement.reportElements.SGEP		
42 steuerliche Gewinnermittlung für besondere Fälle	geninfo.report.id.reportElement.reportElements.SGEB		
43 Kontenansätze zu einer oder mehreren Positionen	geninfo.report.id.reportElement.reportElements.KS		
44 Bilanzart	geninfo.report.id.statementType	Umwandlungsbilanz, zugleich Jahresabschluss	Umwandlungsbilanz, zugleich Jahresabschluss
62 Bilanzart steuerlich bei PersG / Mitunternehmensformen	geninfo.report.id.statementType.tax	(kein Wert)	
67 Bilanz enthält Ausweis des Bilanzgewinns	geninfo.report.id.incomeStatementEndsWithBaProfit	FALSE	
68 Bilanzierungsstandard	geninfo.report.id.accountingStandard	deutsches Handelsrecht	
72 Branche	geninfo.report.id.specialAccountingStandard		
73 Kontaxonomie	geninfo.report.id.specialAccountingStandard.K	X	X
74 GuV Format	geninfo.report.id.incomeStatementFormat	Gesamtkostenverfahren	
77 Konsolidierungsumfang	geninfo.report.id.consolidationRange	nicht konsolidiert/ Einzelabschluss	nicht konsolidiert / Einzelabschluss
79 Bericht gehört zu	geninfo.report.id.accordingTo		
80 Name Gesamthand	geninfo.report.id.accordingTo.name		
81 Unternehmenskennnummern, Gesamthand	geninfo.report.id.accordingTo.ifo		
82 13stellige Steuernummer	geninfo.company.id.ifo.type.companyId.ST13		
83 4stellige Bundesfinanzanznummer	geninfo.company.id.ifo.type.companyId.BF4		
84 Abschlussstichtag, Gesamthand	geninfo.report.id.accordingTo.yearEnd		
85 Beginn des Wirtschaftsjahres	geninfo.report.period.fiscalYearBegin	01/01/2015	01/01/2015

- If you select the *Manuelle Eingabe* (Manual Entry) option from the dropdown list, the cells in column *H* are displayed with a white background and are therefore available for entering data.
- If you select the *Werte ERP-System* (ERP System Values) option from the dropdown list, the cells in column *G* are displayed with a white background and the master data is imported from the *BD1* worksheet, which contains the GCD data from the ERP system.

Information About Master Data

The *Stammdaten* worksheet contains all tuples or item concepts that have been documented as mandatory in version 6.0 of the GCD taxonomy.

There are different types of data required to configure the submission of reported financial data:

- **Item:** Text unit, number, or date. This type of data corresponds to simple spreadsheet cells.
- **Single Choice Tuple:** This type corresponds to a dropdown list that offers only one value for selection.

- **Multiple choice tuple:** Each cell behaves like a checkbox where you can select an option. To do this, enter the value **x**.
- **Multiple Occurrence Tuple:** This type corresponds to a table in which you can insert no structured rows or multiple structured rows.

Art des Berichts

Only the value *Jahresabschluss* (Year-End Closing) is allowed.

Fertigstellungsstatus des Berichts

Only the value *Endgültig* (Final) is allowed.

Status des Berichts

This is the revision status. By default, the *Erstmalig* (First) value is selected.

Berichtsbestandteile

The following elements must be submitted to the tax office (multiple choice tuple in the GCD taxonomy). Enter the value **x** to announce the following reports:

- Bilanz
- Steuerlicher Betriebsvermögensvergleich
- Kapitalkontenentwicklung für Personenhandelsgesellschaften
- Eröffnungsbilanz ohne GuV
- GuV
- Anlagenspiegel (brutto)
- Ergebnisverwendung
- steuerliche Überleitungsrechnung
- steuerliche Gewinnermittlung
- steuerliche Gewinnermittlung bei Feststellungsverfahren
- steuerliche Gewinnermittlung für besondere Fälle
- Kontensalden zu einer oder mehreren Positionen

You must select the *Kontensalden zu einer oder mehreren Positionen* (Account Balances for One or More Items) option to be able to submit account statements.

Bilanzart

By default, the *Jahresabschluss* (Year-End Closing) value is selected.

Bilanzart steuerlich bei PersG / Mitunternehmerschaften

By default, no value is selected.

Bilanz enthält Ausweis des Bilanzgewinns

This truth value indicates whether the profit and loss statement shows retained earnings. Select *WAHR* (TRUE) or *FALSCH* (FALSE) from the dropdown list. There is no default value here.

Note

Note from the taxonomy: If the balance sheet was prepared in accordance with section 268 (1) HGB, taking full or partial use of the annual result into account, the items *Jahresüberschuss/Jahresfehlbetrag* (Annual Net Income/Net Loss) and *Gewinnvortrag/Verlustvortrag* (Profit Carryforward/Loss Carryforward) are

replaced by item *Bilanzgewinn/Bilanzverlust* (Retained Earnings/Loss). A *Ja* (Yes) or *Nein* (No) statement must be entered for this item. If the balance sheet was prepared using the German Commercial Code, section 268 (1), the report part *Ergebnisverwendung* (Appropriation of Net Income) must be submitted.

Bilanzierungsstandard

By default, the *deutsches Handelsrecht* (German GAAP) value is selected.

Branchen

This checkbox corresponds to the taxonomy or part of the taxonomy that was applied to the current template.

- Only the *Kerntaxonomie* (Core Taxonomy) value is allowed in the Core and MicroBilG Core templates.
- Only the *RechKredV* value is allowed in the template for banks.
- Only the *RechVersV* value is permitted in the template for insurance.
- Only the *RechZahlV* value is allowed in the template for payment institutes.
- In the industry template and MicroBilG industry template, you select the value of the industry from the dropdown list. By default, the *PBV* value is selected.

→ Recommendation

The current version of the industry template supports selection of one or two industries. More than two industries are not supported by the current version of industry templates.

Depending on the industries selected, the *zulässig für Branche* (Allowed for Industry) column in all final reports displays the value **x** or not to indicate the financial statement (FS) items for which accounting and tax data is allowed.

GuV Format

If you select the *GesamtKostenVerfahren* (Total Costs Procedure) option in the core template, only items that have the value *GKV* (Nature of Expense Method) or *neutral* (Neutral) in the *UKV/GKV* (COS/Nature of Expense) column are tagged by SAP ERP client for E-Bilanz.

If you select the *UmsatzKostenVerfahren* (Total Costs Procedure) option in the core template, only items that have the value *UKV* (Nature of Expense Method) or *neutral* (Neutra) in the *UKV/GKV* (COS/Nature of Expense) column are tagged by SAP ERP client for E-Bilanz.

Konsolidierungsumfang (Consolidation Scope)

Only the value *nicht konsolidiert/Einzelabschluss* (Year-End Closing) is allowed.

Bericht gehört zu

For partnerships, special and supplementary financial statements are assigned to the joint owner using the *Bericht gehört zu* (Report Belongs to) item. If special or supplementary financial statements are transferred, information about the joint owner must be stored in this area.

The company ID numbers in this tuple define the joint owner, not the current reporting company:

- *Name Gesamthand* (Name of Stockholder): Enter the name of the company.
- *Unternehmenskennnummern* (Company ID Numbers): This cell cannot be edited because this information corresponds to an abstract intersection.
 - *13stellige Steuernummer* (13-Digit Tax Code): Enter the 13-digit tax code of the company in ELSTER format here.

- *4stellige Bundesfinanzamtsnummer* (4-Digit Federal Tax Office ID): Enter the 4-digit federal tax office ID of the company here. In general, this ID corresponds to the 4 first digits of the 13-digit tax number (see above). In exceptional cases, this may differ.
- *Abschlussstichtag, Gesamthand* (Closing Key Date, Stockholder): Enter the closing key date of the company here. This date must be after the 31st December 2021.

Beginn des Wirtschaftsjahres

This date must be after the 31st December 2021.

Ende des Wirtschaftsjahres

This date must be after the 31st December 2021.

Bilanzstichtag

This date must be after the 31st December 2021.

Beginn des Wirtschaftsjahres (Vorjahr)

This date must be after the 31st December 2020.

Ende des Wirtschaftsjahres (Vorjahr)

This date must be after the 31st December 2020.

Bilanzstichtag (Vorjahr)

This date must be after the 31st December 2020.

Name des Unternehmens

Enter the name of the company.

Rechtsform

Select the legal form of your company from the dropdown list. By default, the *Aktiengesellschaft* (Public Limited Company) value is selected.

The template automatically assigns the selected legal form to the corresponding types using the following hidden table:

Selected Legal Form

Legal Form	Type
Relatives of the liberal professions	EU (sole proprietorship)
Individual purchasing	EU
Individual business person	EU
Sole proprietorship	EU
Home recruiter or equivalent person under homemaker law	EU
Farmer or forestry - as sole proprietor	EU
Other / foreign legal form type sole proprietorship	EU

Legal Form	Type
Other individual business operators (other than home-advertisers or equivalent persons under the Home-Workers Act)	EU
Other self-employed person	EU
Public limited company	CContr (Entities)
Other cooperative or economic cooperative	CContr
Institute of Public Law	CContr
Registered cooperative	CContr
Registered club	CContr
Local authority	CContr
Limited liability company	CContr
Commercial other legal person	CContr
Complementary Ltd.	CContr
Public Law entity	CContr
Credit cooperative providing credit exclusively to its members	CContr
Agricultural or administrative cooperative	CContr
Non-eligible association, institution, foundation or other assets	CContr
Public Religious Society	CContr
Public-Legal supply, transport, or port operations	CContr
Public or state-controlled savings bank	CContr
Public insurance company	CContr
Commons	CContr
REIT AG/SE	CContr
Societas Cooperativa Europaea	CContr
Other/foreign legal form type entity	CContr
Other legal entity under private law	CContr

Legal Form	Type
Other credit institution governed by public law	CContr
Foundation (Civil Law)	CContr
Entrepreneurial Society (Limited Liability)	CContr
Mutual Insurance Association	CContr
A central fund that grants loans exclusively to its members and is based on cooperative funds. Tasks restricted	CContr
Joint stock corporation & co limited company	PG (partnership)
Public limited company & Co OHG	PG
Atypical silent society	PG
European Economic Interest Grouping	PG
Civil law company	PG
GmbH & Co Limited Company	PG
GmbH & Co OHG	PG
Limited partnership	PG
Limited partnership on shares	PG, CContr
Co-contractors	EU, CContr, PG
Open trading company	PG
Partnership company	PG
Other/foreign legal form type co-entrepreneurship	PG
Other partnership (for example, real estate pool)	PG

A legal form can be assigned to several types separated by commas.

Depending on the corresponding type, the *zulässig für Rechtsform* (Allowed for Legal Form) column displays the value x in all financial statements or not to indicate the FS items for which accounting and tax data is allowed.

Firmensitz

- Street, Headquarters
- House Number, Headquarters
- Postal Code, Headquarters
- City, Headquarters
- Country, Headquarters: State or province code if it is a private foreign company.

Example

NRW stands for North Rhine-Westphalia.

Unternehmenskennnummern

This structure contains the company's tax codes. No information can be entered in the first cell because it corresponds to an abstract node.

- *13stellige Steuernummer* (13-Digit Tax Code): Enter the 13-digit tax code of the company in ELSTER format here.
- *Steuerliche IdNr* (Tax Code Number): Optionally, enter the tax code here (natural persons only).
- *4stellige Bundesfinanzamtsnummer* (4-digit Federal Tax Office ID): Enter the 4-digit federal tax office ID of the company here. In general, this ID corresponds to the 4 first digits of the 13-digit tax number (see above). In exceptional cases, this may differ.

Geschäftstätigkeit

For example, the content used in the trade tax return for the *Art des Unternehmens* (company type) can be reported here.

Zuordnung zur Einkunftsart

Income can be classified as follows:

- Einkünfte aus Land- und Forstwirtschaft
- Einkünfte aus Gewerbebetrieb
- Einkünfte aus selbständiger Arbeit
- Sonstige Fälle

Mutterunternehmen

This structure contains the tax codes of the parent company and should be filled if the reporting company belongs to a parent company.

The company indicators in this tuple define the parent company, not the current reporting company.

- *Name des Mutterunternehmens* (Name of Parent Company): Enter the name of the company.
- *Unternehmenskennnummern, Mutterunternehmen* (Company ID Numbers, Parent Company): No information can be entered in this cell because it corresponds to an abstract node.
- *13stellige Steuernummer* (13-Digit Tax Code): Enter the 13-digit tax code of the company in ELSTER format here.
- *Steuerliche IdNr* (Tax Code Number): Optionally, enter the tax code here.
- *4stellige Bundesfinanzamtsnummer* (4-Digit Federal Tax Office ID): Enter the 4-digit federal tax office ID of the company here. In general, this ID corresponds to the 4 first digits of the 13-digit tax number (see above). In exceptional cases, this may differ.

Unternehmen mit Gewinnermittlung für besondere Fälle

Companies with profit determination can be classified as follows:

- Nicht steuerbegünstigte Körperschaft mit wirtschaftlichen Geschäftsbetrieb/en
- Steuerbegünstigte Körperschaft mit wirtschaftlichen Geschäftsbetrieb/en
- Juristische Person des öffentlichen Rechts mit Betrieb/en gewerblicher Art
- Unternehmen mit Gewinnermittlung bei Handelsschiffen im internationalen Verkehr
- No value

Übermittlungsvariante bei Unternehmen mit wirtschaftlichem Geschäftsbetrieb oder Betrieb gewerblicher Art

The following transfer variants are available:

- Bilanz und GuV der Gesamtkörperschaft (Berichtsbestandteil Bilanz und GuV) sowie Steuerbilanz/en und/oder GuV/en für den/die wirtschaftlichen Geschäftsbetrieb/e oder Betrieb/e gewerblicher Art (Tabellendarstellung)
- Bilanz und GuV der Gesamtkörperschaft (Berichtsbestandteil Bilanz und GuV) sowie formlose Nebenrechnung für den/die wirtschaftlichen Geschäftsbetrieb/e oder Betrieb/e gewerblicher Art
- Steuerbilanz/en und/oder GuV/en für den/die wirtschaftlichen Geschäftsbetrieb/e oder Betrieb/e gewerblicher Art (Tabellendarstellung) ohne werthaltige Übermittlung der Berichtsbestandteile Bilanz und GuV
- No value

Note

Note from the taxonomy: The transfer of tax determination for commercial enterprises/public-owned commercial entities of an entity can take place in different variants. The intended variant selected is to be displayed via GCD item *Übermittlungsvariante bei Unternehmen mit wirtschaftlichem Geschäftsbetrieb oder Betrieb gewerblicher Art* (Submission Variant for Company with Commercial Business/es or Service/s). This item can only be reported with values if the *Unternehmen mit wirtschaftlichem Geschäftsbetrieb oder Betrieb gewerblicher Art* (Company with Commercial Business/es or Service/s) item is submitted with values in one of the *nicht steuerbegünstigte Körperschaft mit wirtschaftlichen Geschäftsbetrieb/en* (Non-Tax-Privileged Corporation with Commercial Business/es), *steuerbegünstigte Körperschaft mit wirtschaftlichen Geschäftsbetrieb/en* (Tax-Privileged Corporation with Commercial Business/es), or *juristische Person des öffentlichen Rechts mit Betrieb/en gewerblicher Art* (Public Law Entity with Taxable Purpose Business) characteristic values.

Inländische Betriebsstätte eines ausländischen Unternehmens

Domestic permanent establishments can be classified as follows.

- Zweigniederlassung nach Handelsrecht
- Übrige Betriebsstättenart

5 Gesellschafter

The stockholder table is defined on a separate worksheet called *Gesellschafter* (Stockholder). In the default setting, this table is loaded with data from the *BD2* worksheet (*ERP-Abfrage*). However, you can also enter stockholder information manually.

Note

Caution: In the default setting, the table contains 100 rows. To extend the stockholder table, please do NOT add rows directly, but use the Copy & Paste function to duplicate existing rows so that the formulas and dropdown lists can be re-used in the newly-added rows.

Each row corresponds to the description of one stockholder:

- *Name des Gesellschafters* (Stockholder Name) (text field)
- *Gesellschafterschlüssel* (Stockholder Key): If a company-related/company-internal assignment characteristic or stockholder key is used for the assignment or exists (for example, with regard to the assignment of capital account development/supplementary balance sheets), this assignment characteristic must be defined here.
- *Gesellschaftergruppe* (Stockholder Group) for tax purposes in commercial partnerships
Select the appropriate option for the stockholder from the dropdown menu.
- *lfd. Nummer* (Seq. Number) (text field): Number of the stockholder in the tax return for determining the tax base. Can only contain null values. The determination participants must be numbered sequentially in annex *FB* and listed only once if they have subscribed to several shares. The first numbering must also be retained in subsequent years so that the stored data can continue to be used. Therefore, if a participant leaves the company, its sequential number is not to be reassigned. A storage for this item is also expected for the transfer of a special/supplementary balance sheet data record.
- *13stellige Steuernummer des Gesellschafters* (13-Digit Tax Code for Stockholder): To avoid incorrect assignments, you must specify the 13-digit ELSTER tax code of the partner/co-contractor.
- *steuerliche IDNr* Tax ID Number: To avoid incorrect assignments, the tax identification number of the partner must be specified for natural persons.
- *Rechtsform des Gesellschafters*
You no longer have to enter an **x**. Instead, you choose the relevant option from a dropdown menu.
- *Beteiligungsschlüssel Gesellschafter* (Stockholder Investment Ratio):
 - For partnerships for tax purposes in relation to joint owner assets.
 - In the case of general balance sheets, information is to be provided for each individual stockholder who participated in the company during the profit determination period and for each individual special co-contractor. Specify the respective stockholding key of the partner/co-contractor in the company/co-enterprise with the share with which it was last involved in the WJ. For a (tax) indirect participant, report with 0 in the counter.
 - *Zähler* (Counter): Counter of investment key (integer value)
 - *Nenner des Beteiligungsschlüssels* (Investment Ratio Denominator)
- *Sonderbilanz benötigt?* (Special balance sheet required?) In the data record of the total balance, you must specify for each stockholder whether a special balance sheet or supplementary balance sheet is

issued. Processing of the joint owner balance sheet can only take place after all required special and supplementary balance sheets have been received.

- Select **WAHR** (TRUE) or **FALSCH** (FALSE) - or nothing, if inapplicable.
- **Ergänzungsbilanz benötigt?** (Special balance sheet required?) In the data record of the total balance, you must specify for each stockholder whether a special balance sheet or supplementary balance sheet is issued. Processing of the joint owner balance sheet can only take place after all required special and supplementary balance sheets have been received.
 - Select **WAHR** (TRUE) or **FALSCH** (FALSE) - or nothing, if inapplicable.

	C	D	E	P	Q	R
1	SAP E-Bilanz 6.2 Vorfälle					
2	Gesellschafter					
3	SAP E-Bilanz 6.2 Vorfälle					
4	Nur ausfüllen wenn Gesellschaft auch Gesellschafter hat					
7	Name des Gesellschafters	Gesellschafter Schlüssel	Gesellschaftergruppe	lfd. Nummer aus Feststellungserklärung	13stellige Steuernummer des Gesellschafters	steuerliche IDNr.
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

All fields (with the exception of **steuerliche IDNr.** (Tax ID Number)) are mandatory fields, that is, You must enter values if the company has at least one shareholder. The following fields are only to be filled in the case of a total joint owner balance sheet:

- Beteiligungsschlüssel
- Sonderbilanz benötigt?
- Ergänzungsbilanz benötigt?

The following fields are only to be filled in the case of a partnership:

- **Gesellschaftergruppe**
- **Rechtsform des Gesellschafters**

6 Kapitalkontenentwicklung

Context

The statement of changes in capital accounts displays the development of the capital accounts by shareholder if the legal form of the reporting company belongs to the PS (partnerships) category.

		Anfangsbestand Kapitalkonto	Einlagen	Entnahmen	Kapitaländerung durch Übertragung einer § 6b EStG	Ergebnisanteil	Umbau
Gesellschafterschlüssel steuerliche Überleitung Eigenkapitalkontenarten							
0001	Muster A						
	Steuerbilanzwert Alle Eigenkapitalkontenarten	100.00					
	Steuerbilanzwert - Alle Eigenkapitalkonten Vollhaffer	100.00					
	Steuerbilanzwert -- Festkapital Vollhaffer	10.00					
	Steuerbilanzwert -- Variables Kapital Vollhaffer	90.00					
0002	Muster B						
	Steuerbilanzwert Alle Eigenkapitalkontenarten	1.000.00					
	Steuerbilanzwert - Alle Eigenkapitalkonten Teilhaffer	1.000.00					
	Steuerbilanzwert -- Kommanditkapital Teilhaffer	600.00					
	Steuerbilanzwert -- Variables Kapital Teilhaffer	400.00					

Procedure

1. Select a stockholder key.

Gesellschafterschlüssel

The name of the stockholder is then automatically displayed on the *Gesellschafter* (Stockholder) worksheet. For each stockholder, specify the list of value types for tax reconciliation and equity account types.

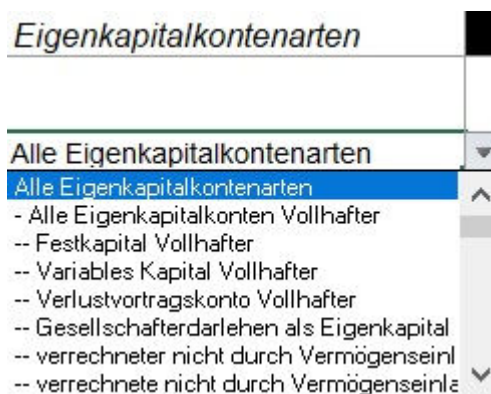
2. Select a value type for the tax reconciliation.

steuerliche Überleitung Eigenkapitalkontenarten

Muster A

Steuerbilanzwert	↳ Eigenkapitalkontenarten
Steuerbilanzwert	↳ Alle Eigenkapitalkonten Vollhafter
- Handelsbilanzwert	Festkapital Vollhafter
- Überleitungswert	
Steuerbilanzwert	-- Variables Kapital Vollhafter

3. Select an equity account type.



ⓘ Note

The amounts by category are then displayed automatically in the current row, or you can enter the amounts.

ⓘ Note

For more than eight combinations of tax reconciliation/equity account types, use the [Ganze Zeile kopieren](#) (Copy Entire Row) and then the [Kopierte Zellen einfügen](#) (Paste Copied Cells) functions to extend the current table with new rows.

For more than ten stockholders, use the Copy and Paste function to copy existing stockholders to the bottom of the worksheet.

ⓘ Note

In the [Eigenkapitalkontenarten](#) (Equity Account Types) column, manually create an aggregation hierarchy of the accounts as shown in the image above.

7 Bilanz

In the financial statement, each row corresponds to an item in the financial statement.

1	B		C		E	F	G	H	I	J	K	N	O
	SAP Bilanz		SAP E-Bilanz 5.4 Vorlage										
5	Beschreibung	XBRL	+/-	Vorr	ERP-Wert	manuelle Anpassung	angepasster ERP-Wert	Kon-	Überleitung von HGB zu Steuer				
11									Auswahl	aktuelle Periode	Vorperiode		
11	Bilanz	bs		1									
12	Summe Aktiva	bs.ass		1			0,00		0,00	keine		0,00	0,00
13	Rückständige fällige Einzahlungen auf Geschäftsanteile	bs.ass.unpaidCapDueCapOfCoop		1			0,00		0,00	keine		0,00	0,00
14	Bilanzneutralfälle	bs.ass.accountingConvenience		1			0,00		0,00	keine		0,00	0,00
15	Aufwendungen für Irgensatzung und Erweiterung	bs.ass.accountingConvenience.startUpCost		1			0,00		0,00	keine		0,00	0,00
16	Anlagevermögen	bs.ass.fuvas		1			0,00		0,00	keine		0,00	0,00
17	Immaterielle Vermögensgegenstände	bs.ass.fuvas.intan		1			0,00		0,00	keine		0,00	0,00
18	selbst gesch. gewerbl. Schutzrechte u. ahnl. Rechte u. Werte	bs.ass.fuvas.intan.selfmade		1						keine			
19	davon fertige	bs.ass.fuvas.intan.selfmade.finished		1						keine			
20	davon in Entwicklung befindlich	bs.ass.fuvas.intan.selfmade.underConst		1						keine			
21	entgeltl. erworb. Konzessionen, etc.	bs.ass.fuvas.intan.concessionBrands		1			0,00		0,00	keine		0,00	0,00
22	Konzessionen	bs.ass.fuvas.intan.concessionBrands.concession		1						keine			
23	gewerbliche Schutzrechte	bs.ass.fuvas.intan.concessionBrands.trademarks		1						keine			
24	sonstige Rechte und Werte	bs.ass.fuvas.intan.concessionBrands.other		1						keine			
25	EDV-Software	bs.ass.fuvas.intan.concessionBrands.software		1						keine			
26	Lizenzen an Rechten und Worten	bs.ass.fuvas.intan.concessionBrands.licenses		1						keine			
27	entgeltl. erworb. Konzessionen, etc. ausl. Betriebsstätten	bs.ass.fuvas.intan.concessionBrands.OtherForeign		1						keine			
28	Geschäfts-, Firmen- oder Patentrecht	bs.ass.fuvas.intan.goodwill		1			0,00		0,00	keine		0,00	0,00
29	derivativer Firmenwert (Goodwill)	bs.ass.fuvas.intan.goodwill.purchased		1						keine			
30	Geschäfts-, Firmen- oder Patentrecht ausl. Betriebsstätten	bs.ass.fuvas.intan.goodwillOtherForeign		1						keine			
31	geerbete Anzweigungen	bs.ass.fuvas.intan.other		1						keine			
32	sonstige immaterielle Vermögensgegenstände	bs.ass.fuvas.intan.other		1						keine			
33	Erhaltungen zu sonst. immateriellen Vermögensgegenständen	bs.ass.fuvas.intan.other.comment		1						keine			
34	Sachanlagen	bs.ass.fuvas.tan		1			0,00		0,00	keine		0,00	0,00
35	Grundstücke, grundstücksgleiche Rechte und Bauten	bs.ass.fuvas.tan.landBuildings		1			0,00		0,00	keine		0,00	0,00
36	unbebaute Grundstücke	bs.ass.fuvas.tan.landBuildings.landWithoutBuildings		1						keine			
37	grundstücksgleiche Rechte ohne Bauten	bs.ass.fuvas.tan.landBuildings.rightEquivalentToLandWithoutBuild		1						keine			
38	Bauten auf eigenen Grundst. u. grundst.gl. Rechte	bs.ass.fuvas.tan.landBuildings.buildingsOwnLand		1						keine			
39	davon Grund- und Bodencharakter	bs.ass.fuvas.tan.landBuildings.buildingsOwnLandandLandVal		1						keine			
40	Bauten auf fremden Grundstücken	bs.ass.fuvas.tan.landBuildings.buildingsOnNonOwnedLand		1						keine			
41	sonst. Grundstücke, nicht zuerordnbar	bs.ass.fuvas.tan.landBuildings.other		1						keine			
42	Grundstücke und Bauten ausl. Betriebsstätten	bs.ass.fuvas.tan.landBuildingsOtherForeign		1						keine			
43	technische Anlagen und Maschinen	bs.ass.fuvas.tan.machinery		1			0,00		0,00	keine		0,00	0,00
44	technische Anlagen	bs.ass.fuvas.tan.machinery.technicalEquipm		1						keine			
45	Maschinen und maschinengebundene Werkzeuge	bs.ass.fuvas.tan.machinery.machinery		1						keine			

Definition of Columns

Column	Definition
Beschreibung (Description) Microsoft Excel column B	Displays a short description (terse) for each item.
Microsoft Excel column A	Displays the indent level for each item as defined in the presentation view of the GAAP taxonomy.
XBRL	Displays the name of the concept for each item as defined in the GAAP taxonomy.
Aggregation	Contains the calculation links for this report. If an item has the value "+" or "-", this item is aggregated (added or subtracted) with other items of the same level to calculate the amount of the parent item (subtotal).

In the core and industry templates, the higher-level items defined in the presentation view correspond to subtotal items. This is not the case in the banks and insurer templates.

Because the subtotals and higher-level items do not match in the Bank and Insurance templates, in the *manuelle Anpassung* (Manual Adjustment) column, you must take how amounts are aggregated with each other from the subtotal formulas.

Column

Definition

Vorzeichen

With this, you can reverse the +/- sign of the ERP data of all items if this does not correspond to the sign convention of the E-Bilanz taxonomy. Replace the default value 1 with -1 to reverse the sign of the value in the *ERP-Wert* (ERP Value) column. Optionally, you can customize the ERP query so that all values comply with the E-Bilanz +/- sign convention.

The three columns on the far right-hand side of the worksheet contain additional information for each balance sheet item:

- *Meldepflichthinweis* (Reporting Obligation): Corresponds to the `fiscalRequirement` field of the GAAP taxonomy (Reference Linkbase).
- *Unzulässig für* (Not Permitted For): Corresponds to the `notPermittedFor` field of the GAAP (Reference Linkbase) taxonomy.
- *Zulässig für Rechtsform* (Permitted for Legal Form): This truth value is calculated on the basis of the `legalForm*` fields of the GAAP taxonomy (Reference Linkbase) and the type that corresponds to the legal form selected in the master data.
- *Abgelaufen* (Expired): Corresponds to the `validThrough` field of the GAAP taxonomy (Reference Linkbase).

zulässig für Branche

The industry templates also contain this column. It displays whether the data is allowed or not for the industries selected in the master data.

Manual Adjustments

Item	Kosten	Vorr	ERP-Wert	manuelle Anpassung	angepasster ERP-Wert	Cons	Übersichtung von H2J zu Steuer	aktuelle Periode	vorperiode
111 0000									
12 0000									
13 0000									
14 0000									
15 0000									
16 0000									
17 0000									
18 0000									
19 0000									
20 0000									
21 0000									
22 0000									
23 0000									
24 0000									
25 0000									
26 0000									
27 0000									
28 0000									
29 0000									
30 0000									
31 0000									
32 0000									
33 0000									
34 0000									
35 0000									
36 0000									
37 0000									
38 0000									
39 0000									
40 0000									
41 0000									
42 0000									
43 0000									
44 0000									
45 0000									

- With the exception of the items for which the end user is to enter text information, the Microsoft Excel columns *ERP-Wert* (ERP Value), *manuelle Anpassung* (Manual Adjustment), and *angepasster ERP-Wert* (Adjusted ERP Values) contain currency amounts for manual adjustment and column *J* is used for consistency checks.
- No cells in the *ERP-Wert* (ERP Value) column can be processed. Data is imported from worksheet *BD3* via cell formulas. These cell formulas are the result of a query of accounting data.
- If the item accepts values, you can enter values in the *manuelle Anpassung* column to adjust ERP values manually. By default, subtotals are calculated and displayed in bold type.

- If the item accepts amounts, the *angepasster ERP-Wert* /Adjusted ERP Value) column contains the adjusted values, which are tagged. These values are the total of the values in the *ERP-Wert* and *manuelle Anpassung* columns. Values are only displayed in this column under the following conditions:
 - An ERP value exists (OR a manual adjustment exists AND it is not zero)
 - AND the total of the ERP value and the manual adjustment is not zero.
- The cell in the *angepasster ERP-Wert* (Adjusted ERP Value) column can only be processed if the item accepts amounts in text or date format.
- The data in the *angepasster ERP-Wert* (Adjusted ERP Value) column is tagged by SAP ERP client for E-Bilanz and written to the XBRL instance document.
- The *Kontrolle* (Check) column checks the consistency of the adjusted values from the previous column. If there is an inconsistency, the check cell turns red and the calculated difference is displayed.

❁ Example



This check cell displays a difference of 1.00 Euro between the subtotal and the child items. If the difference is so small, this generally points to a rounding error in the report.

ⓘ Note

Caution: In the special case that adjustments are made to child items that do not contain any ERP amount and the total of these manual adjustments to the parent item is zero, the user must unlock the *ERP-Wert* (ERP Value) cell and enter value 0. The zero value is then displayed as an *angepasster ERP-Wert* (Adjusted Value) and is tagged in the final instance document.

Kontenüberleitungen (Account Transfers)

When transferring accounts, the HGB items from the ERP system are transferred to the tax balance sheet values.

Microsoft Excel columns *K* to *P* contain data for the account transfer and column *Q* is used for consistency checks.

Beschreibung	angepasster ERP-Wert	Kontroll	Auswahl	Überleitung von HGB zu Steuer		Steuerbilanz-Wert	Kontennachweis
				aktuelle Periode	Vorperiode		
Bilanz			keine				
Somme Aktiva	0,00	keine		0,00		0,00	0,00
Rückständige fällige Einzahlungen auf Geschäftsanteile		keine					
Bilanzierungshilfe	0,00	keine			0,00	0,00	0,00
Aufwendungen für Inangestaltung und Erweiterung		keine					
Anlagevermögen	0,00	keine		0,00		0,00	0,00
Immaterielle Vermögensgegenstände	0,00	keine		0,00		0,00	0,00
selbst gesch. gewerbl. Schutzrechte u. ähnl. Rechte u. Werte		keine					
davon fertige		keine					
davon in Entwicklung befindlich		keine					
entgeltl. erworb. Konzessionen, etc.	0,00	keine			0,00	0,00	0,00
Konzessionen		keine					
gewerbliche Schutzrechte		keine					
sonstige Rechte und Werte		keine					
EDV-Software		keine					
Lizenzen an Rechten und Werten		keine					
entgeltl. erworb. Konzessionen, etc. ausl. Betriebsstätten		keine					
Geschäfts-, Firmen- oder Praxiswert	0,00	keine				0,00	0,00
derivativer Firmenwert (Goodwill)		keine					
Geschäfts-, Firmen- oder Praxisw. ausl. Betriebsstätten		keine					
gebildete Anzahlungen		keine					
sonstige immaterielle Vermögensgegenstände		keine					
Erläuterungen zu sonst. immateriellen Vermögensgegenständen		keine					
Sachanlagen	0,00	keine		0,00		0,00	0,00
Grundstücke, grundstücksgleiche Rechte und Bauten	0,00	keine		0,00		0,00	0,00
unbebaute Grundstücke		keine					
grundstücksgleiche Rechte ohne Bauten		keine					
Bauten auf eigenem Grundst. u. grundst.gl. Rechte		keine					
davon Grund und Boden-Anteil		keine					
Bauten auf fremden Grundstücken		keine					
Übrige Grundstücke, nicht zuordenbar		keine					
Grundstücke und Bauten ausl. Betriebsstätten		keine					
technische Anlagen und Maschinen	0,00	keine			0,00	0,00	0,00
technische Anlagen		keine					
Maschinen und maschinengebundene Werkzeuge		keine					

This range corresponds to the following tuple elements of the GAAP taxonomy:

The screenshot displays the GAAP taxonomy interface. On the left, a tree view shows the hierarchy under 'Überleitung Handelsbilanzposten auf Steuerbilanzposten'. Three red annotations point to specific elements: 'Single Choice Tuple' points to 'Art der Überleitung', 'Sequence Tuple' points to 'Aktivposition', and another 'Sequence Tuple' points to 'Passivposition'. On the right, two XDRL tables are shown. The first table has columns 'aktuelle Periode' and 'Vorperiode', with values 0.00 for both. The second table is titled 'ODER' and also has columns 'aktuelle Periode' and 'Vorperiode', with values 0.00 for both.

In the *Auswahl* (Selection) column, you can select the type of reclassification you want to use. No transfer is carried out by default (value *keine* (None)).

Three types of transfer are permitted:

- *Änderung der Wertansätze* (Value Alterations): Value adjustment only
- *Umgliederung*
- *Umgliederung mit Änderung der Wertansätze* (Reclassification with Value Adjustment): Reclassification and value adjustment

The aggregation rules defined in the calculation view of the taxonomy are also valid for this election, that is, the template updates the subtotal automatically with the value selected for the child items. If the submission for a child item is a *Änderung der Wertansätze* (Value Adjustment) and a *Umgliederung* (Reclassification) of another item on the same level, the transfer for the higher-level subtotal is automatically *Umgliederung mit Änderung der Wertansätze* (Reclassification with Value Adjustment).

Überleitung von HGB zu Steuer			
Auswahl	aktuelle Periode	Vorperiode	Steuerbilanz-Wer
Umgliederung mit Änderung der Wertar	500,00	0,00	500,00
Umgliederung mit Änderung der Wertar	500,00	0,00	500,00
keine			
keine			
keine			
Umgliederung mit Änderung der Wertar	500,00	0,00	500,00
keine			
keine			
Änderung der Wertansätze	200,00		200,00
Umgliederung	300,00		300,00
keine			
keine			
keine	0,00	0,00	

Note

You can force the transfer type for a subtotal item. In this case, you interrupt the inheritance rules and the template switches to manual input mode, that is, you must define transfers for the entire hierarchy.

In the *aktuelle Periode* (Current Period) column, enter the possible change values for the current period.

In the *Vorperiode* (Previous Period) column, enter the possible change values for the previous period.

The template automatically adds the values to the higher-level items as defined in the Calculation Linkbase of the taxonomy. The Calculation Linkbase of the GAAP taxonomy is frequently used in templates except for when errors were corrected.

In the Spalte *Steuerbilanz-Wert* (Tax Balance Sheet - Value) column, you can see the final values of the items after manual adjustment and transfer. These values that cannot be processed are not part of the tax declaration because they can easily be calculated by the tax office by using the data in other columns.

The second *Kontrolle* (Check) column checks the consistency of the item values after transfer. If all cells are equal to 0.00 or do not contain a value, no consistency error is displayed. Otherwise, one or more control cells are highlighted in red and display the calculated difference for the subtotal.

Example

-95 000,00

Kontennachweise (Account Statements)

In the *Kontennachweis* (Account Statement) column of the financial statement, you can select all items for which one or more account statements exist. Account statements are data that refer to the source of an item in the ERP system (account number, description, amount) and are in the table of the *Kontennachweis* worksheet.

Multiple accounts of the ERP system can be aggregated to report an XBRL item.

The screenshot shows a SAP 'Bilanz' (Balance Sheet) worksheet. The 'Kontennachweis' column is highlighted in red, indicating that account statements exist for the items in that column. The 'Anpassung' column shows adjustments for the current and previous periods.

Zeile	Beschreibung	angepasster ESP-Wert	Kor.	Anpassung	aktuelle Periode	Vorperiode	Steuerbilanz Wert	Kor.	Kontennachweis	Anderspflichtigkeitswert
11	Bilanz									
12	Summe Aktiva	0,00	keine		0,00	0,00	0,00	0,00		unverändert
13	Rückständige fällige Einzahlungen auf Geschäftskonto									schonrecht nichtverf. soweit vorhanden
14	Rückstellungen	0,00	keine		0,00	0,00	0,00	0,00		schonrecht nichtverf. soweit vorhanden
15	Aufwendungen für Inangestaltung und Erwerbung									schonrecht nichtverf. soweit vorhanden
16	Anlagevermögen	0,00	keine		0,00	0,00	0,00	0,00		schonrecht nichtverf. soweit vorhanden
17	Immaterielle Vermögensgegenstände	0,00	keine		0,00	0,00	0,00	0,00		schonrecht nichtverf. soweit vorhanden
18	sonstige geistl. Schutzrechte u. ähnl. Rechte u. Werte									schonrecht nichtverf. soweit vorhanden
19	sonstige									
20	davon in Entwicklung befindlich									
21	erworb. Konzessionen, etc.	0,00	keine		0,00	0,00	0,00	0,00		keine Kontennachweise erwischt
22	Konzessionen									
23	gewerbliche Schutzrechte									
24	sonstige Rechte und Werte									
25	EVV-Schwere									
26	Lizenzen an Rechten und Werten									
27	erworb. erworb. Konzessionen, etc. ausl. Betriebsstätten									
28	Geschäfts-, Firmen- oder Druckverf.	0,00	keine		0,00	0,00	0,00	0,00		keine Kontennachweise erwischt
29	derkauter Firmenwert (Goodwill)									
30	Geschäfts-, Firmen- oder Druckverf. ausl. Betriebsstätten									
31	geleistete Anzahlungen									keine Kontennachweise erwischt
32	sonstige immaterielle Vermögensgegenstände									schonrecht nichtverf. soweit vorhanden
33	Erfahrungen zu sonst. immateriellen Vermögensgegenständen									
34	Sachanlagen	0,00	keine		0,00	0,00	0,00	0,00		unverändert
35	Grundstücke, grundstücksgleiche Rechte und Bauten	0,00	keine		0,00	0,00	0,00	0,00		unverändert
36	unbebaut									keine Kontennachweise erwischt
37	grundstücksgleiche Rechte ohne Bauten									keine Kontennachweise erwischt
38	Bauten auf eigenen Grundst. u. grundst.gl. Rechte									keine Kontennachweise erwischt
39	Bauten Grund und Boden-Anteil									keine Kontennachweise erwischt
40	Bauten auf fremden Grundstücken									keine Kontennachweise erwischt
41	Übrige Grundstücke, nicht zurbebaubar									schonrecht nichtverf. soweit vorhanden
42	Grundstücke und Bauten ausl. Betriebsstätten									schonrecht nichtverf. soweit vorhanden
43	technische Anlagen und Maschinen	0,00	keine		0,00	0,00	0,00	0,00		keine Kontennachweise erwischt
44	technische Anlagen									
45	Maschinen und maschinengebundene Hilfsmittel									

If an adjusted amount exists for the current item AND at least one account statement for the current item was found in the account statement table (see *Kontennachweis* worksheet), the account statement column cell is displayed with a white background so that you can select value **x**.

z-Wert	Kor.	Kontennachweis	Melde
2 000,00	0,00	x	mme
			chne

All account statements of the item are tagged, registered in the instance document, and submitted to the tax authority only if you select value **x**.

8 Gewinn- und Verlustrechnung

In the income statement, each line corresponds to an income statement item.

Beschreibung	XBRL	UKV/GKV	Vorz.	ERP-Wert	manuelle Anpassung	angepasster ERP-Wert
1 Gewinn- und Verlustrechnung	is	neutral	1			
2 Jahresüberschuss/-eintrag	is.netincome	neutral	1	0,00		
3 Ergebnis der gewöhnlichen Geschäftstätigkeit	is.netincome.regular	neutral	1	0,00		
4 davon Aufwendungen für das häusliche Arbeitszimmer	is.netincome.regular.homeOfficeExpenses	GKV	1			
5 Betriebsergebnis	is.netincome.regular.operatingTC	GKV	1	0,00		
6 Rohergebnis	is.netincome.regular.operatingTC.grossTradingProfit	GKV	1	0,00		
7 Gesamtergebnis	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1	0,00		
8 Erträge zur Erfüllung satzungsmäßiger Aufgaben	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1	0,00		
9 Mitgliedsbeiträge	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
10 Spenden	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
11 Erbschaften und Vermächtnisse	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
12 Gebühren	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
13 Sponsoring	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
14 Zuschüsse	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
15 sonstige Zuwendungen	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
16 aus Zweckbetrieben u. wirtschaftl. Geschäftsbetrieben	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1	0,00		
17 Umsatzsteuerfreie Erlöse	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
18 Umsatzsteuer ermäßigter Steuersatz	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
19 Umsatzsteuer Regelsteuersatz	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
20 Umsatzsteuer ohne Zuordnung nach Umsatzsteuerbeständen	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
21 Umsatzsteuer	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1	0,00		
22 in Umsatzsteuer enthaltener Bruttowert	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1	0,00		
23 Erlöse aus Leistungen nach § 13b UStG	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
24 Sonstige Umsatzsteuerfreie Erlöse	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
25 steuerfreie Umsätze nach § 4 Nr. 1a UStG (Ausfuhr Drittland)	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
26 steuerfreie E&L-Leistungen § 4 Nr. 1b UStG (vgl.)	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
27 steuerfreie Umsätze nach § 4 Nr. 8 ff UStG	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
28 steuerfreie Umsätze nach § 4 Nr. 2-7 UStG	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
29 sonstige umsatzsteuerfreie Umsätze	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
30 Umsatzsteuer ermäßigter Steuersatz	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
31 Umsatzsteuer Regelsteuersatz	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
32 Umsatzsteuer nach § 25 und § 25a UStG	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
33 Umsatzsteuer sonstige Umsatzsteuersätze	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
34 Umsatzsteuer ohne Zuordnung nach Umsatzsteuerbeständen	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
35 in Umsatzsteuer verrechnete Erbschämierungen	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1	0,00		
36 Erbschämierungen aus Leistungen nach § 13b UStG	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			
37 Erbschämierungen sonstige Umsatzsteuer nicht steuerbar	is.netincome.regular.operatingTC.grossTradingProfit.totalOutput	GKV	1			

Definition of Columns

Column	Definition
B	Displays an collected short description (terse) for each item.
A	Displays the indent level for each item as defined in the presentation view of the GAAP taxonomy.
XBRL	Displays the name of the concept for each item as defined in the GAAP taxonomy.
Aggregation	<p>Contains the calculation links for this report. If an item has the value “+” or “-”, this item is aggregated (added or subtracted) with other items of the same level to calculate the amount of the parent item (subtotal).</p> <p>In the core and industry templates, the higher-level items defined in the presentation view correspond to subtotal items. This is not the case in the banks and insurer templates.</p> <p>Because the subtotals and higher-level items do not match in the Bank and Insurance templates, in the <i>manuelle Anpassung</i> (Manual Adjustment) column, you must take how amounts are aggregated with each other from the subtotal formulas.</p>
UKV/GKV	<p>Displays whether the item is neutral, that is, it is always transferred, or <i>Gesamtkostenverfahren</i> (GKV), that is, it is only transferred with the P&L format Period Accounting, or <i>Umsatzkostenverfahren</i> (UKV), that is, it is only transferred with the P&L format Cost of Sales Accounting.</p>

Column

Definition

Vorzeichen

In this column, you can reverse the +/- sign of the ERP data of all items if this does not correspond to the sign convention of the E-Bilanz taxonomy. Replace the default value 1 with -1 to reverse the sign of the value in the *ERP-Wert* (ERP Value) column. Optionally, you can customize the ERP query so that all values comply with the E-Bilanz +/- sign convention.

The three columns on the far right-hand side of the worksheet contain additional information for each balance sheet item:

- *Meldepflichthinweis* (Reporting Obligation): Corresponds to the `fiscalRequirement` field of the GAAP taxonomy (Reference Linkbase).
- *Unzulässig für* (Not Permitted For): Corresponds to the `notPermittedFor` field of the GAAP (Reference Linkbase) taxonomy.
- *Zulässig für Rechtsform* (Permitted for Legal Form): This truth value is calculated on the basis of the `legalForm*` fields of the GAAP taxonomy (Reference Linkbase) and the type that corresponds to the legal form selected in the master data.
- *Abgelaufen* (Expired): Corresponds to the `validThrough` field of the GAAP taxonomy (Reference Linkbase).

zulässig für Branche

The industry template also contains this column. It displays whether the data is allowed or not for the industries selected in the master data.

Manual Adjustments

Beschreibung	HR	ERP-Wert	manuelle Anpassung	angepasster ERP-Wert	Kont	Restwert
1 Gewinn und Verlustrechnung						
2 periodischer Bruttoertrag						
3 Ergebnis der gewöhnlichen Geschäftstätigkeit						
4 davon Aufwendungen für den finanziellen Zurechnungs						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
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35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						

- With the exception of the items for which the end user is to enter text information, the Microsoft Excel columns *ERP-Wert* (ERP Value), *manuelle Anpassung* (Manual Adjustment), and *angepasster ERP-Wert* (Adjusted ERP Values) contain currency amounts for manual adjustment and column *J* is used for consistency checks.
- No cells in the *ERP-Wert* (ERP Value) column can be processed. Data is imported from worksheet *BD3* via cell formulas. These cell formulas are the result of a query of accounting data.

- If the item accepts values, you can enter values in the *manuelle Anpassung* column to adjust ERP values manually. By default, subtotals are calculated and displayed in bold type.
- If the item accepts amounts, the *angepasster ERP-Wert* /Adjusted ERP Value) column contains the adjusted values, which are tagged. These values are the total of the values in the *ERP-Wert* (ERP Value) and *manuelle Anpassung* (Manual Adjustment) columns. Values are only displayed in this column under the following conditions:
 - An ERP value exists (OR a manual adjustment exists AND it is not zero)
 - AND the total of the ERP value and the manual adjustment is not zero.
- The cell in the *angepasster ERP-Wert* (Adjusted ERP Value) column can only be processed if the item accepts amounts in text or date format.
- The data in the *angepasster ERP-Wert* (Adjusted ERP Value) column is tagged by SAP ERP client for E-Bilanz and written to the XBRL instance document.
- In the *Kontrolle (Kontrolle 1)* (Check (Check 1)) column in this Microsoft Excel worksheet, the consistency of the adjusted values is checked against the previous column. If there is an inconsistency, the check cell turns red and the calculated difference is displayed.

Example



This check cell displays a difference of 1.00 Euro between the subtotal and the child items. If the difference is so small, this generally points to a rounding error in the report.

Note

In the special case that adjustments are made to child items that do not contain any ERP amount and the total of these manual adjustments to the parent item is zero, the user must unlock the *ERP-Wert* (ERP Value) cell and enter value 0. The zero value is then displayed as an *angepasster ERP-Wert* (Adjusted Value) and is tagged in the final instance document.

Kontenüberleitungen (Account Transfers)

- When transferring accounts, the HGB items from the ERP system are transferred to the tax balance sheet values.
- Here, the *Auswahl* (Selection) to *Steuerbilanz-Wert* (Tax Balance Sheet - Value) columns contain data to make manual adjustments and the *Kontrolle-2* (Check 2) column is used for consistency checks.

11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47

- The *Auswahl* (Selection) and *aktuelle Periode* (Current Period) columns contain detailed information for the transfer. This information is tagged and is transferred to the tax office.
- The *Steuerbilanz-Wert* (Tax Balance Sheet - Value) column displays only calculated values and is also used to check the data.
- The *Kontrolle* (Check) column automatically checks if the data is consistent. The checks verify that the values entered are consistent, but not whether the values for the selected legal form are mandatory or are required.

This range corresponds to the following tuple elements of the GAAP taxonomy:

The screenshot shows the GAAP taxonomy interface. On the left, a tree view displays the hierarchy: 'Steuerliche Gewinnermittlung' > 'Überleitungsrechnung der Wertansätze aus der Handelsbilanz zur Steuerbilanz' > 'Überleitung Handelsbilanzposten auf Steuerbilanzposten'. This section is divided into 'Art der Überleitung' (with options: Umgliederung, Änderung der Wertansätze, Umgliederung mit Änderung der Wertansätze), 'Aktivposition' (with options: Name der Aktivposition, Wertänderung aus dem aktuellen Wirtschaftsjahr, Wertänderung aus Vorperioden), and 'Passivposition' (with options: Name der Passivposition, Wertänderung aus dem aktuellen Wirtschaftsjahr, Wertänderung aus Vorperioden). Below this are 'GuV-Posten mit erfolgswirksamen Abweichungen' and 'Erläuterung'. On the right, a table titled 'Auswahl' shows a dropdown menu with 'keine' selected. Below it, two tables show 'aktuelle Periode' and 'Vorperiode' values for various XBRL codes. The first table is for 'Aktivposition' and the second for 'Passivposition', both with an 'ODER' (OR) header. Red annotations on the left side of the screenshot label the 'Auswahl' dropdown as a 'Single Choice Tuple' and the 'Aktivposition' and 'Passivposition' sections as 'Sequence Tuple'.

- In the *Auswahl* (Selection) column, you can select the type of reclassification you want to use. No transfer is carried out by default (value *keine* (None)).
- Three types of transfer are permitted:
 - *Änderung der Wertansätze* (Value Adjustment): Value adjustment only
 - *Umgliederung*
 - *Umgliederung mit Änderung der Wertansätze* (Reclassification with Value Adjustment):
Reclassification and value adjustment
- The aggregation rules defined in the calculation view of the taxonomy are also valid for this election, that is, the template updates the subtotal automatically with the value selected for the child items. If the submission for a child item is a *Änderung der Wertansätze* (Value Adjustment) and a *Umgliederung* (Reclassification) of another item on the same level, the transfer for the higher-level subtotal is automatically *Umgliederung mit Änderung der Wertansätze* (Reclassification with Value Adjustment).

☸ Example

Example Transfer:

Überleitung von HGB zu Steuer			
Auswahl	aktuelle Periode	Steuerbilanz-Wert	Kon
keine			
Umgliederung mit Änderung der Wertar	100,00	100,00	0,00
Umgliederung mit Änderung der Wertar	100,00	100,00	0,00
keine			
Umgliederung mit Änderung der Wertar	100,00	100,00	0,00
Umgliederung mit Änderung der Wertar	100,00	100,00	0,00
Umgliederung mit Änderung der Wertar	100,00	100,00	0,00
Umgliederung mit Änderung der Wertar	100,00	100,00	0,00
keine			
keine			
keine			
Umgliederung mit Änderung der Wertar	100,00	100,00	0,00
keine			
Umgliederung	80,00	80,00	
Änderung der Wertansätze	20,00	20,00	
keine			

📄 Note

You can force the transfer type for a subtotal item. In this case, you interrupt the inheritance rules and the template switches to manual input mode, that is, you must manually define transfers for the entire hierarchy.

- In the *aktuelle Periode* (Current Period) column, enter the possible change values for the current period.
- In the *Vorperiode* (Previous Period) column, enter the possible change values for the previous period.
- The template automatically adds the values to the higher-level items as defined in the Calculation Linkbase of the taxonomy. The Calculation Linkbase of the GAAP taxonomy is frequently used in templates except for when errors were corrected.
- In the Spalte *Steuerbilanz-Wert* (Tax Balance Sheet - Value) column, you can see the final values of the items after manual adjustment and transfer. These values that cannot be processed are not part of the tax declaration because they can easily be calculated by the tax office by using the data in other columns.
- The second *Kontrolle* (Check) column checks the consistency of the item values after transfer. If all cells are equal to 0.00 or do not contain a value, no consistency error is displayed. Otherwise, one or more control cells are highlighted in red and display the calculated difference for the subtotal.

☸ Example

-95 000.00

Kontennachweise (Account Statements)

In the *Kontennachweis* (Account Statement) column of the income statement, you can select all items for which one or more account statements exist. Account statements are data that refer to the source of an item in the ERP system (account number, description, amount) and are in the table of the *Kontennachweis* worksheet.

Multiple accounts of the ERP system can be aggregated to report an XBRL item.

SAP Gewinn- und Verlustrechnung

SAP-Steuer 9 4 Vorjahr

Überleitung von H&M zu Steuer

Umsatzelement	Komplexion E&P Wert	Art	Kontenart	Umsatz Perioda	Umsatz Bilanz	Zus	Kontennachweis
11			Umsatz				
12		0,00	Umsatz	0,00	0,00		Kontennachweis
13		0,00	Umsatz	0,00	0,00		Kontennachweis
14			Umsatz				
15		0,00	Umsatz	0,00	0,00		Kontennachweis
16		0,00	Umsatz	0,00	0,00		Kontennachweis
17		0,00	Umsatz	0,00	0,00		Kontennachweis
18		0,00	Umsatz	0,00	0,00		Kontennachweis
19			Umsatz				
20			Umsatz				
21			Umsatz				
22			Umsatz				
23			Umsatz				
24			Umsatz				
25			Umsatz				
26		0,00	Umsatz	0,00	0,00		Kontennachweis
27			Umsatz				
28			Umsatz				
29			Umsatz				
30			Umsatz				
31			Umsatz				
32		0,00	Umsatz	0,00	0,00		Kontennachweis
33			Umsatz				
34			Umsatz				
35			Umsatz				
36			Umsatz				
37			Umsatz				
38			Umsatz				
39			Umsatz				
40			Umsatz				
41			Umsatz				
42			Umsatz				
43			Umsatz				
44			Umsatz				
45			Umsatz				
46		0,00	Umsatz	0,00	0,00		Kontennachweis
47			Umsatz				

- If an amount exists for the current item AND at least one account statement for the current item was found in the account statement table (see *Kontennachweis* worksheet), the account statement column cell is displayed with a white background so that you can select value **x**.

150,00			
		x	
	0,00		Summenmussfeld

- All Account statements of the item are tagged, registered in the instance document, and submitted to the tax authority only if you select value **x**.

9 Steuerliche Gewinnermittlung

This report contains three tables. Each row corresponds to one XBRL item.

1	A	B	C	E	F	G	H	I
1		Steuerliche Gewinnermittlung						
2		SAP E-Bilanz 5.4 Vorlage						
3								
4								
5		Beschreibung	XBRL	+	Vorz	ERP-Wert	manuelle Anpassung	angepasster ERP-Wert
6	1	Steuerlicher Gewinn / Verlust	fpl.netIncome				0,00	
7	2	Jahresüberschuss/-fehlbetrag	fpl.netIncome					
8	3	Abrechnungen	fpl.deductions					
9	3	abzüglich ertragsteuerlich nicht steuerbare Erträge	fpl.deductions.nonTaxableProfitIncomeTax				0,00	
10	4	davon Investitionszulage	fpl.deductions.nonTaxableProfitIncomeTax.investmentGrants					
11	3	abzüglich nach DBA steuerfreie Erträge	fpl.deductions.taxFreeProfitDBA					
12	3	abzüglich steuerfreie Erträge (§ 3 Nr. 40 EStG (TEV))	fpl.deductions.taxFreeProfitEStG_40					
13	3	abzüglich nach § 8b KStG steuerfreie Erträge	fpl.deductions.taxFreeProfitKStG8b				0,00	
14	4	Bezüge i. V. § 8b (1) und Gewinne i. V. § 8b (2) KStG	fpl.deductions.taxFreeProfitKStG8b.sub1_3					
15	4	zusätzlich 5 % nach § 8b Abs. 3 und Abs. 5 KStG	fpl.deductions.taxFreeProfitKStG8b.add5pSub3_5					
16	3	abzüglich übrige steuerfreie Erträge	fpl.deductions.taxFreeProfitOther					
17	3	abzüglich erwerbsbedingt Kinderbetreuungskosten	fpl.deductions.jobConditionCareCosts					
18	3	abzüglich Investitionsabzugsbetrag § 7g EStG	fpl.deductions.investmentDeductionEStG7g					
19	3	Erläuterung zum Investitionsabzugsbetrag nach § 7g EStG	fpl.deductions.investmentDeductionEStG7g.comment					
20	3	abzüglich sonstige Abrechnungen	fpl.deductions.other					
21	3	abzüglich Zinsschranke § 4h EStG	fpl.deductions.FinancingStrippingRuleEStG4h					
22	3	Zurechnungen	fpl.additions				0,00	
23	3	zusätzlich anteilige nicht abzugsfähige Abzüge nach § 3c EStG	fpl.additions.nonDeductableDeductionsEStG3c				0,00	
24	4	Bk in Zusammenhang mit nach DBA steuerfreien Erträgen	fpl.additions.nonDeductableDeductionsEStG3c.operatingCostsRelatingToDoubleTaxationTaxExempt					
25	4	Bezüge nach § 3c Abs. 2 EStG (Teileinkünfteverfahren)	fpl.additions.nonDeductableDeductionsEStG3c.sub2					
26	4	übrige / n. zuordentl. n. abzugsfähige Abzüge nach § 3c EStG	fpl.additions.nonDeductableDeductionsEStG3c.other					
27	3	zusätzlich § 8a KStG	fpl.additions.KStG8a					
28	3	zusätzlich Hinzurechnungsbetrag nach § 4 Abs. 4a EStG	fpl.additions.EStG4_4a					
29	3	zusätzlich nicht abzugsfähige BA nach § 4 Abs. 5 und 7 EStG	fpl.additions.nonDeductableExpEStG4_5EStG4_7					
30	3	zusätzlich GewSt nach § 4 Abs. 5a EStG	fpl.additions.tradeTaxEStG4_5a					
31	3	Sonstige Personensteuern	fpl.additions.otherPersonalTax					
32	3	zusätzlich Zinsschranke § 4h EStG	fpl.additions.FinancingStrippingRuleEStG4h					
33	3	zusätzlich Gewinnzuschlag § 8b Abs. 7 EStG	fpl.additions.profitMarkupEStG8b_7					
34	3	zusätzlich Gewinnzuschlag § 8b Abs. 10 EStG	fpl.additions.profitMarkupEStG8b_10					
35	3	zusätzlich Auflösung des AB § 7g Abs. 2 EStG	fpl.additions.releaseInvestmentDeductionEStG7g_2				0,00	
36	4	Auflösung aus dem vorangegangenen Wirtschaftsjahr	fpl.additions.releaseInvestmentDeductionEStG7g_2.reversePrevYear					
37	4	Auflösung aus dem 2. vorangegangenen Wirtschaftsjahr	fpl.additions.releaseInvestmentDeductionEStG7g_2.reverse2PrevYear					
38	4	Auflösung aus dem 3. vorangegangenen Wirtschaftsjahr	fpl.additions.releaseInvestmentDeductionEStG7g_2.reverse3PrevYear					
39	3	Gewinnanteil des abych als Beteiligten	fpl.additions.shareholderPartner					
40	3	zusätzlich Hinzurechnungen nach § 1 AStG	fpl.additions.AStG1					

The three tables of the report for determining the tax profit are as follows:

- **Steuerlicher Gewinn/Verlust** (Reporting Obligation): Starts with the annual net income/net loss and applies tax settlements and allocations.
- **Bei Personengesellschaften** (For Partnerships): Applies settlements, allocations, and corrections to partnerships.
- **Für besondere Fälle** (For Special Cases): Determines the tax profit for economic businesses and merchant ships in international traffic. Text cells are available for comments.

Definition of Columns

Column	Description
Beschreibung	Displays a short description (terse) collected for each item.
A	Displays the indent level for each item as defined in the presentation view of the GAAP taxonomy.
XBRL	Displays the name of the concept for each item as defined in the GAAP taxonomy.
Aggregation	Contains the calculation links for this report. If an item has the value + or -, this item is aggregated (added or subtracted) with other items of the same level to calculate the amount of the parent item (subtotal).

Column	Description
<i>Vorzeichen</i>	<p>With this column, you can reverse the +/- sign of the ERP data of all items if this does not correspond to the sign convention of the E-Bilanz taxonomy. Replace the default value 1 with -1 to reverse the sign of the value in the <i>ERP-Wert</i> (ERP Value) column. Optionally, you can customize the ERP query so that all values comply with the E-Bilanz +/-sign convention.</p>
The three columns on the far right-hand of the table	<p>contain additional information about each item of the financial statement usage:</p> <ul style="list-style-type: none"> • <i>Meldepflichthinweis</i> (Reporting Obligation): Corresponds to the <code>fiscalRequirement</code> field of the GAAP taxonomy (Reference Linkbase). • <i>Unzulässig für</i> (Not Permitted For): Corresponds to the <code>notPermittedFor</code> field of the GAAP (Reference Linkbase) taxonomy. • <i>Zulässig für Rechtsform</i> (Permitted for Legal Form): This truth value is calculated on the basis of the <code>legalForm*</code> fields of the GAAP taxonomy (Reference Linkbase) and the type that corresponds to the legal form selected in the master data. • <i>Abgelaufen</i> (Expired): Corresponds to the <code>validThrough</code> field of the GAAP taxonomy (Reference Linkbase).
<i>zulässig für Branche</i>	<p>The branch template also contains a column that displays if the data for the industry selected in the master data is permitted or not.</p>

Manual Adjustments

SAP Steuerliche Gewinnermittlung		ERP-Wert	manuelle Anpassung	angepasster ERP-Wert	Kont.	Kontennachwert	Maßpflichthinweis	unzulässig für
1	Beschreibung							
2	Steuerlicher Gewinn / Verlust			0,00		0,00		Summenmußa.fest
3	Jahresüberschuss/-fehlbetrag			0,00		0,00		Muße.fest
4	Abrechnungen			0,00		0,00		Summenmuße.fest
5	abzüglich ertragsteuerlich nicht steuerbare Erträge							Muße.fest
6	davon Investitionszulage							Muße.fest
7	abzüglich nach DBA steuerfreie Erträge							Muße.fest
8	abzüglich steuerfreie Erträge (§ 3 Nr. 40 EStG (TEV))							Muße.fest
9	abzüglich nach § 8b KStG steuerfreie Erträge			0,00		0,00		Summenmuße.fest
10	Zulage i. V. § 8b (1) und Gewinne i. V. § 8b (2) KStG							Muße.fest
11	zugänglich 5 % nach § 8b Abs. 3 und Abs. 5 KStG							Muße.fest
12	abzüglich übrige steuerfreie Erträge							Muße.fest
13	abzüglich erwerbsbedingte Kinderbetreuungskosten							Muße.fest
14	abzüglich Investitionsabzugsbetrag § 7a EStG							Muße.fest
15	Erkürterung zum Investitionsabzugsbetrag nach § 7a EStG	ERP-Daten	Manuelle Anpassungen	G+H (getaggt)				
16	abzüglich sonstige Abrechnungen			0,00		0,00		Muße.fest
17	abzüglich Zinsschranke § 4h EStG			0,00		0,00		Summenmuße.fest
18	Zurechnungen			0,00		0,00		Summenmuße.fest
19	zugänglich anteilige nicht abzugsfähige Abzüge nach § 3c EStG							Rechnerisch notwendig, w
20	Ba n Zusammenhang mit nach DBA steuerfreien Erträgen							Muße.fest
21	Beträge nach § 3c Abs. 2 EStG (Teileinkünfteverfahren)							Rechnerisch notwendig, w
22	übrige / n. zurechenb. n. abzugsfähige Abzüge nach § 3c EStG							Rechnerisch notwendig, w
23	zugänglich § 8b KStG							Muße.fest
24	zugänglich Minuzurechnungsbeitrag nach § 4 Abs. 4a EStG							Muße.fest
25	zugänglich nicht abzugsfähige BA nach § 4 Abs. 5 und 7 EStG							Muße.fest
26	zugänglich GewSt nach § 4 Abs. 5b EStG							Muße.fest
27	Sonstige Personensteuern							Rechnerisch notwendig, w
28	zugänglich Zinsschranke § 4h EStG							Muße.fest
29	zugänglich Gewinnzuschlag § 8b Abs. 7 EStG							Muße.fest
30	zugänglich Gewinnzuschlag § 8b Abs. 10 EStG							Muße.fest
31	zugänglich Auflösung des IAB § 7a Abs. 2 EStG			0,00		0,00		Summenmuße.fest
32	Auflösung aus dem vorangegangenen Wirtschaftsjahr							Muße.fest
33	Auflösung aus dem 2. vorangegangenen Wirtschaftsjahr							Muße.fest
34	Auflösung aus dem 3. vorangegangenen Wirtschaftsjahr							Muße.fest
35	Gewinnanteil des abzieh. still. Beteiligten							Rechnerisch notwendig, w
36	zugänglich Minuzurechnungen nach § 1 ASiG							Rechnerisch notwendig, w

- With the exception of the items for which text information is to be entered, the Microsoft Excel columns *ERP-Wert* (ERP Value), *manuelle Anpassung* (Manual Adjustment), and *angepasster ERP-Wert* (Adjusted ERP Values) contain currency amounts for manual adjustment and column *Kontrolle-1* (Check 1) is used for consistency checks.
- No cells in the *ERP-Wert* (ERP Value) column can be processed. Data is imported from worksheet *BD3* via cell formulas. These cell formulas are the result of a query of accounting data.
- If the item accepts values, you can enter values in the *manuelle Anpassung* column to adjust ERP values manually. By default, subtotals are calculated and displayed in bold type.
- If the item accepts *amounts* in text or date format, the *angepasster ERP-Wert* (Adjusted ERP Values) column contains the adjusted values, which are tagged. These values are the total of the values in the *ERP-Wert* and *manuelle Anpassung* columns. Values are only displayed in this column under the following conditions:
 - An ERP value exists (OR a manual adjustment exists AND it is not zero)
 - AND the total of the ERP value and the manual adjustment is not zero, AND the *unzulässig für* (Not Permitted For) column displays the *steuerlich* (Tax-Relevant) value.
- The cell in the *angepasster ERP-Wert* (Adjusted ERP Value) column is only editable if the position accepts the Text item.
- The data in the *angepasster ERP-Wert* (Adjusted ERP Values) column is tagged by SAP ERP client for E-Bilanz and written to the XBRL instance document.
- In the *Kontrolle* (Check) column (*Kontrolle-1* (Check 1)) in this Microsoft Excel worksheet, the consistency of the adjusted values is checked against the previous column. If there is an inconsistency, the check cell turns red and the calculated difference is displayed.

Example

-1.00

This check cell displays a difference of 1.00 Euro between the subtotal and the child items. If the difference is so small, this generally points to a rounding error in the report.

The screenshot shows a spreadsheet titled "Bilanz für wirtschaftlichen Geschäftsbetrieb / Betrieb gewerblicher Art". The columns are: Bilanz-Position, Beschreibung, Wert, ERP-Wert, manuelle Anpassung, angepasster ERP-Wert, and Kontennachweis. The 'ERP-Wert' column contains the text "ERP data", 'manuelle Anpassung' contains "Manual Adjustments", and 'angepasster ERP-Wert' contains "K+I (tagged)".

- With the exception of the items for which text information is to be entered, the Microsoft Excel columns *ERP-Wert* (ERP Value), *manuelle Anpassung* (Manual Adjustment), and *angepasster ERP-Wert* (Adjusted ERP Values) contain currency amounts for manual adjustment and column *Kontrolle-1* (Check 1) is used for consistency checks.
- No cells in column *ERP-Wert* can be processed. Data is imported from worksheet *BD3* via cell formulas. These cell formulas are the result of a query of accounting data.
- If the item accepts values, you can enter values in the *manuelle Anpassung* column to adjust ERP values manually. By default, subtotals are calculated and displayed in bold type.
- If the item accepts amounts in text or date format, the *angepasster ERP-Wert* column contains the adjusted values, which are tagged. These values are the total of the values in the *ERP-Wert* and *manuelle Anpassung* columns. Values are only displayed in this column under the following conditions:
 - An ERP value exists (OR a manual adjustment exists AND it is not zero)
 - AND the total of the ERP value and the manual adjustment is not zero.
- The cell in the *angepasster ERP-Wert* column can be processed only if the item accepts amounts in text or date format.
- The data in the *angepasster ERP-Wert* column is tagged by SAP ERP client for E-Bilanz and written to the XBRL instance document.

Kontennachweise (Account Statements)

In the *Kontennachweis* (Account Statement) column of the balance sheet for the commercial business / public-owned commercial operation, you can select all items for which one or more account statements exist. Account statements are data that refer to the source of an item in the ERP system (account number, description, amount) and are in the table of the *Kontennachweis* worksheet.

Multiple accounts of the ERP system can be aggregated to report an XBRL item.

Bilanz-Position	Beschreibung	W	Vor	ERP-Wert	manuelle Anpassung	angepasster ERP-Wert	Kontennachweis	Mitpflichtwert
Summe Aktiva	Wert der Bilanz-Position							Summenmussfeld
Rückständige fällige Einzahlungen auf Geschäftanteile	Wert der Bilanz-Position							Rechnenachw. notwendig
Aufwendungen für Inhabergehalt und Erweiterung	Wert der Bilanz-Position							Rechnenachw. notwendig
Anlagevermögen	Wert der Bilanz-Position							Summenmussfeld
Immaterielle Vermögensgegenstände	Wert der Bilanz-Position							Summenmussfeld
selbst gesch. gewerbli. Schutzrechte u. ähnl. Rechte u. Werte	Wert der Bilanz-Position							Rechnenachw. notwendig
Patent	Wert der Bilanz-Position							Rechnenachw. notwendig
davon in Entwicklung befindlich	Wert der Bilanz-Position							Rechnenachw. notwendig
entgeltl. erworb. Konzessionen, etc.	Wert der Bilanz-Position							Rechnenachw. notwendig
Konzessionen	Wert der Bilanz-Position							Rechnenachw. notwendig
gewerbliche Schutzrechte	Wert der Bilanz-Position							Rechnenachw. notwendig
sonstige Rechte und Werte	Wert der Bilanz-Position							Rechnenachw. notwendig
EDV-Software	Wert der Bilanz-Position							Rechnenachw. notwendig
Lizenzen an Rechten und Werten	Wert der Bilanz-Position							Rechnenachw. notwendig
entgeltl. erworb. Konzessionen, etc. ausl. Betriebsstätten	Wert der Bilanz-Position							Rechnenachw. notwendig
Geschäfte, Firmen- oder Markenwert	Wert der Bilanz-Position							Rechnenachw. notwendig
derivativer Firmenwert (Goodwill)	Wert der Bilanz-Position							Rechnenachw. notwendig
Geschäfte, Firmen- oder Markenwert	Wert der Bilanz-Position							Rechnenachw. notwendig
sonstige immaterielle Vermögensgegenstände	Wert der Bilanz-Position							Rechnenachw. notwendig
Bauverträge	Wert der Bilanz-Position							Rechnenachw. notwendig
Grundstücke, grundstücksgleiche Rechte und Bauten	Wert der Bilanz-Position							Rechnenachw. notwendig
unbebaute Grundstücke	Wert der Bilanz-Position							Rechnenachw. notwendig
grundstücksgleiche Rechte ohne Bauten	Wert der Bilanz-Position							Rechnenachw. notwendig
Bauten auf eigenen Grundst. u. grundst.gl. Rechte	Wert der Bilanz-Position							Rechnenachw. notwendig
davon Grund und Boden-Anteil	Wert der Bilanz-Position							Rechnenachw. notwendig
Bauten auf fremden Grundstücken	Wert der Bilanz-Position							Rechnenachw. notwendig
Übrige Grundstücke, nicht zuordenbar	Wert der Bilanz-Position							Rechnenachw. notwendig
Grundstücke und Bauten ausl. Betriebsstätten	Wert der Bilanz-Position							Rechnenachw. notwendig
technische Anlagen und Maschinen	Wert der Bilanz-Position							Rechnenachw. notwendig
technische Anlagen	Wert der Bilanz-Position							Rechnenachw. notwendig
Maschinen und maschinengebundene Werkzeuge	Wert der Bilanz-Position							Rechnenachw. notwendig
Betriebsanrichtungen	Wert der Bilanz-Position							Rechnenachw. notwendig
Reserve- und Ersatzteile	Wert der Bilanz-Position							Rechnenachw. notwendig
Güter	Wert der Bilanz-Position							Rechnenachw. notwendig

If an amount exists for the current item AND at least one account statement for the current item was found in the account statement table (see [Kontennachweis](#) (Account Statement) worksheet), the account statement column cell is displayed with a white background so that you can select value **X**.

150,00				
		X		
0,00				Summenmussfeld

All account statements of the item are tagged, registered in the instance document, and submitted to the tax authority only if you select value **X**.

The screenshot shows a spreadsheet titled "Bilanz für wirtschaftlichen Geschäftsbetrieb / Betrieb gewerblicher Art". The columns are: Bilanz-Position, Beschreibung, Wert, ERP-Wert, manuelle Anpassung, angepasster ERP-Wert, and Kontrollenachweis. The ERP-Wert, manuelle Anpassung, and angepasster ERP-Wert columns are highlighted with a red border. The text "ERP data" is written in blue in the ERP-Wert column, "Manual Adjustments" is written in red in the manuelle Anpassung column, and "K+1 (tagged)" is written in red in the angepasster ERP-Wert column. The spreadsheet lists various balance sheet items such as "Summe Aktiva", "Bilanzrückstellungen", "Immaterielle Vermögensgegenstände", etc.

- With the exception of the items for which text information is to be entered, the Microsoft Excel columns *ERP-Wert* (ERP Value), *manuelle Anpassung* (Manual Adjustment), and *angepasster ERP-Wert* (Adjusted ERP Values) contain currency amounts for manual adjustment and column *Kontrolle-1* (Check 1) is used for consistency checks.
- No cells in column *ERP-Wert* can be processed. Data is imported from worksheet *BD6* via cell formulas. These cell formulas are the result of a query of accounting data.
- If the item accepts values, you can enter values in the *manuelle Anpassung* column to adjust ERP values manually. By default, subtotals are calculated and displayed in bold type.
- If the item accepts amounts, the *angepasster ERP-Wert* / Adjusted ERP Value) column contains the adjusted values, which are tagged. These values are the total of the values in the *ERP-Wert* (ERP Value) and *manuelle Anpassung* (Manual Adjustment) columns. Values are only displayed in this column under the following conditions:
 - An ERP value exists (OR a manual adjustment exists AND it is not zero)
 - AND the total of the ERP value and the manual adjustment is not zero, AND the *unzulässig für* (Not Permitted For) column displays the *steuerlich* (Tax-Relevant) value.
- The cell in the *angepasster ERP-Wert* (Adjusted ERP Value) column is only editable if the position accepts the *Text* item.
- The data in the *angepasster ERP-Wert* (Adjusted ERP Value) column is tagged by SAP ERP client for E-Bilanz and written to the XBRL instance document.

Kontennachweise (Account Statements)

In the *Kontennachweis* (Account Statement) column of the income statement for the commercial business / public-owned commercial operation, you can select all items for which one or more account statements exist. Account statements are data that refer to the source of an item in the ERP system (account number, description, amount) and are in the table of the *Kontennachweis* worksheet.

Bilanz-Position	Beschreibung	W	Vor	ERP-Wert	manuelle Anpassung	angepasster ERP-Wert	Kontennachweis	Mitdepflichtwert
Summe Aktiva	Wert der Bilanz-Position	1					Summenmussfeld	
Rückständige Fällige Einzahlungen auf Geschäftanteile	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Aufwendungen für Inhaberbefreiung und Erweiterung	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Anlagevermögen	Wert der Bilanz-Position	1					Summenmussfeld	
Immaterielle Vermögensgegenstände	Wert der Bilanz-Position	1					Summenmussfeld	
selbst gesch. gewerbli. Schutzrechte u. ähnl. Rechte u. Werte	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Buchsch. Anlage	Wert der Bilanz-Position	1						
davon in Entwicklung befindlich	Wert der Bilanz-Position	1						
entgeltl. erworb. Konzessionen, etc.	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Konzessionen	Wert der Bilanz-Position	1					Buchnachw. notwendig	
gewerbliche Schutzrechte	Wert der Bilanz-Position	1					Buchnachw. notwendig	
sonstige Rechte und Werte	Wert der Bilanz-Position	1					Buchnachw. notwendig	
EDV-Software	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Lizenzen an Rechten und Werten	Wert der Bilanz-Position	1					Buchnachw. notwendig	
entgeltl. erworb. Konzessionen, etc. ausl. Betriebsstätten	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Geschäfte, Firmen- oder Praxiswert	Wert der Bilanz-Position	1					Buchnachw. notwendig	
derivativer Firmenwert (Goodwill)	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Geschäfte, Firmen- oder Praxiswert, ausl. Betriebsstätten	Wert der Bilanz-Position	1					Buchnachw. notwendig	
gewerbliche Schutzrechte	Wert der Bilanz-Position	1					Buchnachw. notwendig	
sonstige immaterielle Vermögensgegenstände	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Buchsch. Anlage	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Grundstücke, grundstücksgleiche Rechte und Bauten	Wert der Bilanz-Position	1					Buchnachw. notwendig	
unbebaute Grundstücke	Wert der Bilanz-Position	1					Buchnachw. notwendig	
grundstücksgleiche Rechte ohne Bauten	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Bauten auf eigenen Grundst. u. grundst.gl. Rechte	Wert der Bilanz-Position	1					Buchnachw. notwendig	
davon Grund und Boden-Anteil	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Bauten auf fremden Grundstücken	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Übrige Grundstücke, nicht zuordenbar	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Grundstücke und Bauten, ausl. Betriebsstätten	Wert der Bilanz-Position	1					Buchnachw. notwendig	
technische Anlagen und Maschinen	Wert der Bilanz-Position	1					Buchnachw. notwendig	
technische Anlagen	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Reparatur- und wartungsgebundene Werkzeuge	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Betriebsausstattungen	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Reserve- und Ersatzteile	Wert der Bilanz-Position	1					Buchnachw. notwendig	
Güter	Wert der Bilanz-Position	1					Buchnachw. notwendig	

If an amount exists for the current item AND at least one account statement for the current item was found in the account statement table (see [Kontennachweis](#) worksheet), the account statement column cell is displayed with a white background so that you can select value **x**.

150,00				
		x		
0,00				Summenmussfeld

All account statements of the item are tagged, registered in the instance document, and submitted to the tax authority only if you select value **x**.

12 Ergebnisverwendung

This report contains detailed information about the profits and losses of the fiscal year. Each row corresponds to one XBRL item. Result usage only exists in the core and industry templates.

Beschreibung	XBRL	R	Vorz	ERP-Wert	manuelle Anpassung	angepasster ERP-Wert	Kor	Auswahl
Ergebnisverwendung	incomeUse		1					keine
Bilanzgewinn / Bilanzverlust	incomeUse gainLoss		1			0,00		keine
Jahresüberschuss/-fehlbetrag	incomeUse gainLoss netIncome		1					keine
Gewinnvortrag aus dem Vorjahr	incomeUse gainLoss releaseEarningsPrevYear		1					keine
Verlustvortrag aus dem Vorjahr	incomeUse gainLoss accountLossPrevYear		1					keine
Entnahmen aus der Kapitalrücklage	incomeUse gainLoss releaseCapReserves		1					keine
Entnahmen aus Gewinnrücklagen	incomeUse gainLoss releaseRevenReserves		1			0,00		keine
Entnahmen aus der gesetzlichen Rücklage	incomeUse gainLoss releaseRevenReserves legalRes		1					keine
Entnahmen aus der Rücklage für eigene Anteile	incomeUse gainLoss releaseRevenReserves ownSharesRes		1					keine
aus RL für Anteile an herrsch / mehrheitl bet. Untern	incomeUse gainLoss releaseRevenReserves sharesParentCom		1					keine
Entnahmen aus satzungsmäßigen Rücklagen	incomeUse gainLoss releaseRevenReserves statRes		1					keine
aus anderen Gewinnrücklagen	incomeUse gainLoss releaseOtherRes		1					keine
Erträge aus der Kapitalherabsetzung	incomeUse gainLoss releaseCapital		1					keine
Einstellung in die Kapitalrücklage	incomeUse gainLoss releaseCapitalReserve		1					keine
Einstellungen in Gewinnrücklagen	incomeUse gainLoss additionRevenReserves		1			0,00		keine
in die gesetzliche Rücklage	incomeUse gainLoss additionRevenReserves legalRes		1					keine
in die Rücklage für eigene Anteile	incomeUse gainLoss additionRevenReserves ownSharesRes		1					keine
in RL für Anteile an herrsch / mehrheitl bet. Untern	incomeUse gainLoss additionRevenReserves sharesParentCom		1					keine
in die satzungsmäßigen Rücklagen	incomeUse gainLoss additionRevenReserves statRes		1					keine
in andere Gewinnrücklagen	incomeUse gainLoss additionOtherRes		1					keine
Abrechnung Geschäftszufuhren	incomeUse gainLoss DepPrAddUpShares		1					keine
Wiedererfüllung Geschäftszufuhren	incomeUse gainLoss registerRevenPrAddUpShares		1					keine
sonstige Ergebnisverrechnung	incomeUse gainLoss other		1					keine
Bezahlung auf Kapitalkonten	incomeUse gainLoss releasePartnersAccount		1					keine
Quadrant auf Kreditkonten	incomeUse gainLoss additionPartnersAccount		1					keine
Vorabausschüttung / beschlossene Ausschüttung GJ	incomeUse gainLoss dividendsPlanned		1					keine
Gewinnvortrag auf neue Rechnung	incomeUse gainLoss additionRetainedEarnings		1					keine
Verlustvortrag auf neue Rechnung	incomeUse gainLoss additionCumulLoss		1					keine
Ergebnisverwendungsvorschlag des Vorstands / der Geschäftsleitung	incomeUse managementProposing		1					keine
Ergebnisverwendungsbeschluss	incomeUse Decision		1					keine
Ausschüttungsbetrag für das Berichtsjahr	incomeUse dividends		1					keine
Gewinnvortrag auf neue Rechnung (Aktiengesellschaften)	incomeUse retainedEarnings		1					keine
Verlustvortrag auf neue Rechnung (Aktiengesellschaften)	incomeUse accountLoss		1					keine

Definition of Columns

Column	Description
<i>Beschreibung</i>	Displays a short description (terse) collected for each item.
<i>XBRL</i>	Displays the name of the concept for each item as defined in the GAAP taxonomy.
Microsoft Excel Column A	Displays the indent level for each item as defined in the presentation view of the GAAP taxonomy.
<i>Vorzeichen</i>	You can reverse the +/- sign of the ERP data of all items if this does not correspond to the sign convention of the E-Bilanz taxonomy. Replace the default value 1 with -1 to reverse the sign of the value in the <i>ERP-Wert</i> (ERP Value) column. Optionally, you can customize the ERP query so that all values comply with the E-Bilanz +/- sign convention.
<i>Aggregation</i>	Contains the calculation links for this report. If an item has the value "+" or "-", this item is aggregated (added or subtracted) with other items of the same level to calculate the amount of the parent item (subtotal).

Column	Description
3 columns on the far right-hand side	Contains additional information about each item of the financial statement usage: <ul style="list-style-type: none"> Meldepflichthinweis (Fiscal Requirement): Corresponds to the <code>fiscalRequirement</code> field of the GAAP taxonomy (Reference Linkbase). Unzulässig für (Not Permitted For): Corresponds to the <code>notPermittedFor</code> field of the GAAP (Reference Linkbase) taxonomy. Zulässig für Rechtsform (Permitted for Legal Form): This truth value is calculated on the basis of the <code>legalForm*</code> fields of the GAAP taxonomy (Reference Linkbase) and the type that corresponds to the legal form selected in the master data. Abgelaufen (Expired): Corresponds to the <code>validThrough</code> field of the GAAP taxonomy (Reference Linkbase).


The branch template also contains the *zulässig für Branche* (Permitted for Industry) column, which displays if the data for the industry selected in the master data is permitted or not.

Definition of Columns

Column	Description
<i>ERP-Wert</i> (ERP Value), <i>manuelle Anpassung</i> (Manual Adjustment), and <i>angepasster ERP-Wert</i> (Adjusted ERP Values) columns	Contains currency amounts for manual adjustments. The <i>Kontrolle-1</i> (Control 1) column is used for consistency checks.
No cells in the <i>ERP-Wert</i> (ERP Value) column can be processed.	Data is imported from worksheet <i>BD3</i> via cell formulas. These cell formulas are the result of a query of accounting data.

Column	Description
<i>manuelle Anpassung</i>	Here, you can enter values to adjust the ERP values manually. By default, subtotals are calculated and displayed in bold type.
<i>angepasster ERP-Wert</i>	<p>Contains the adjusted values that are tagged. These values are the total of the values in the <i>ERP-Wert</i> (ERP Value) and <i>manuelle Anpassung</i> (Manual Adjustment) columns. Values are only displayed in this column under the following conditions:</p> <ul style="list-style-type: none"> • An ERP value exists (OR a manual adjustment exists AND it is not zero) • AND the total of the ERP value and the manual adjustment is not zero, AND the <i>unzulässig für</i> (Not Permitted For) column displays the <i>steuerlich</i> (Tax-Relevant) value. <p>For string- and date items, the template prevents entries from being adjusted in the <i>manuelle Anpassung</i> (Manual Adjustment) cell and releases the <i>angepasster ERP-Wert</i> (Adjusted ERP Value) cell for data entry. If not, ERIC (Elster Rich Client) issues an error message.</p>
<i>angepasster ERP-Wert</i>	Data is tagged by SAP ERP client for E-Bilanz and is written to the XBRL instance document.
<i>Kontrolle (Kontrolle-1)</i> ((Check) (Check 1))	In this Microsoft Excel worksheet, the consistency of the adjusted values is checked against the previous column. If there is an inconsistency, the check cell turns red and the calculated difference is displayed.

❖ Example

Example. Inconsistency . This check cell displays a difference of 1.00 Euro between the subtotal and the child items. If the difference is so small, this generally points to a rounding error in the report.

ⓘ Note

In the special case that adjustments are made to child items that do not contain any ERP amount and the total of these manual adjustments to the parent item is zero, the user must unlock the *ERP-Wert* (ERP Value) cell and enter value **0**. The zero value is then displayed as an *angepasster ERP-Wert* (Adjusted Value) and is tagged in the final instance document.

Kontenüberleitungen (Account Transfers)

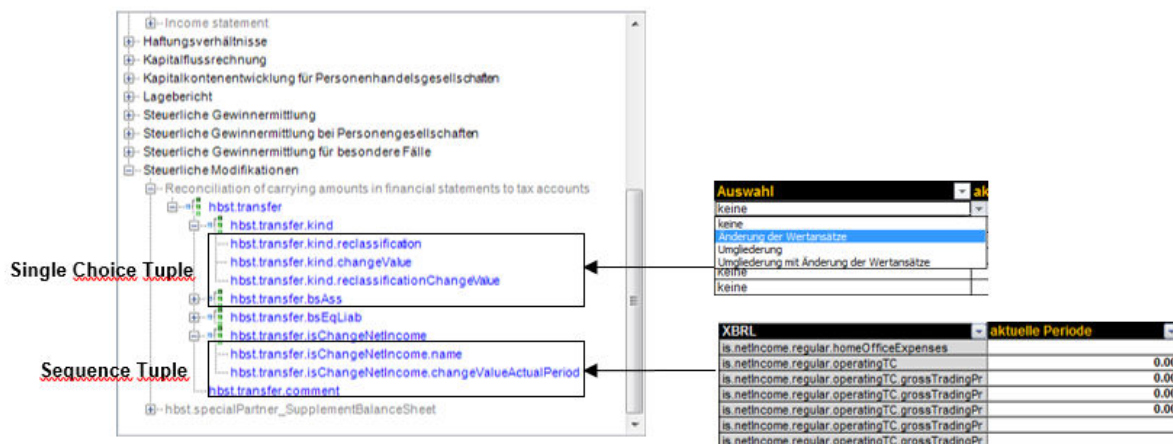
When transferring accounts, the HGB items from the ERP system are transferred to the tax balance sheet values.

Here, the *Auswahl* (Selection) to *Steuerbilanz-Wert* (Tax Balance Sheet - Value) columns contain data to make manual adjustments and the *Kontrolle-2* (Check 2) column is used for consistency checks.

Columns Relevant for Account Submission

Column	Description
<i>Auswahl</i> (Selection) and <i>aktuelle Periode</i> (Current Period) columns	Contains detailed information about the submission. This information is tagged and is transferred to the tax office.
<i>Steuerbilanz-Wert</i>	Displays only calculated values and is also used to check the data.
<i>Kontrolle</i>	Automatically checks if the data is consistent. The checks verify that the values entered are consistent, but not whether the values for the selected legal form are mandatory or are required.

This range corresponds to the following tuple elements of the GAAP taxonomy:



In the *Auswahl* (Selection) column, you can select the type of reclassification you want to use. No transfer is carried out by default (value *keine* (None)).

Three types of transfer are permitted:

- *Änderung der Wertansätze* (Value Adjustment): Value adjustment only
- *Umgliederung*
- *Umgliederung mit Änderung der Wertansätze* (Reclassification with Value Adjustment): Reclassification and value adjustment

The aggregation rules defined in the calculation view of the taxonomy are also valid for this election, that is, the template updates the subtotal automatically with the value selected for the child items. If the submission for a child item is a *Änderung der Wertansätze* (Value Adjustment) and a *Umgliederung* (Reclassification) of another item on the same level, the transfer for the higher-level subtotal is automatically *Umgliederung mit Änderung der Wertansätze* (Reclassification with Value Adjustment).

Überleitung von HGB zu Steuer			
Auswahl	aktuelle Periode	Steuerbilanz-Wert	Kon
keine			
Umgliederung mit Änderung der Wertansätze	100,00	100,00	0,00
Umgliederung mit Änderung der Wertansätze	100,00	100,00	0,00
keine			
Umgliederung mit Änderung der Wertansätze	100,00	100,00	0,00
Umgliederung mit Änderung der Wertansätze	100,00	100,00	0,00
Umgliederung mit Änderung der Wertansätze	100,00	100,00	0,00
Umgliederung mit Änderung der Wertansätze	100,00	100,00	0,00
keine			
keine			
keine			
Umgliederung mit Änderung der Wertansätze	100,00	100,00	0,00
keine			
Umgliederung	80,00	80,00	
Änderung der Wertansätze	20,00	20,00	
keine			

Note

You can force the transfer type for a subtotal item. In this case, you interrupt the inheritance rules and the template switches to manual input mode, that is, you must manually define transfers for the entire hierarchy.

In the *aktuelle Periode* (Current Period) column, enter the possible change values for the current period.

The template automatically adds the values to the higher-level items as defined in the Calculation Linkbase of the taxonomy. The Calculation Linkbase of the GAAP taxonomy is frequently used in templates except for when errors were corrected.

In the Spalte *Steuerbilanz-Wert* (Tax Balance Sheet - Value) column, you can see the final values of the items after manual adjustment and transfer. These values that cannot be processed are not part of the tax declaration because they can easily be calculated by the tax office by using the data in other columns.

The second *Kontrolle* (Check) column checks the consistency of the item values after transfer. If all cells are equal to 0.00 or do not contain a value, no consistency error is displayed. Otherwise, one or more control cells are highlighted in red and display the calculated difference for the subtotal. An example of this would be:

-95 000.00

Kontennachweise (Account Statements)

In the *Kontennachweis* (Account Statement) column of the balance sheet for the commercial business / public-owned commercial operation, you can select all items for which one or more account statements exist. Account statements are data that refer to the source of an item in the ERP system (account number, description, amount) and are in the table of the *Kontennachweis* worksheet.

Multiple accounts of the ERP system can be aggregated to report an XBRL item.

As you can see from the screen shot above, the cells of the *Kontennachweis* (Account Statement) column cannot be edited (dark gray background). This means that no detailed information was found in the account statement table (next worksheet) or that no amount exists for these items.

If an amount exists for the current item AND at least one account statement for the current item was found in the account statement table (see *Kontennachweis* worksheet), the account statement column cell is displayed with a white background so that you can select value **x**.

				Mussfeld
	1,000.00			rechner
		X		Mussfeld
				Mussfeld

All Account statements of the item are tagged, registered in the instance document, and submitted to the tax authority only if you select value **x**.

The items relevant for the comparison of company assets for tax purposes can usually be determined from the chart of accounts used. These items are identified by the accounts used in the posting record.

14 Anlagenspiegel

The *Anlagenspiegel* (Asset History Sheet) worksheet displays the 3-dimensional table area. The primary dimension *Wertentwicklung* (Changes in Value) is shown on the X axis (see column headers *Buchwert Ende* (Book Value End) to *Buchwert Anfang*) (Book Value Start).

		Anschaffungs- und Herstellungskosten zum Ende der Periode						Zugänge		Abgänge	
		Anschaffungs- und Herstellungskosten zum Anfang der Periode		Differenzen zum Endstand Vorperiode		Währungsdifferenzen gegenüber Endstand Vorperiode		Andere Differenzen gegenüber Endstand Vorperiode		davon aktivierte Zinsen für Fremdkapital	
12	steuerliche Überleitung	Positionen des Anlagevermögens									
13	1 Steuerbilanzwert	Anlagevermögen									
14	2 Steuerbilanzwert	Immaterielle Vermögensgegenstände									
15	3 Steuerbilanzwert	Selbst geschaffene gewerbliche Schutzrechte und ähnliche Rechte und Werte									
16	4 Steuerbilanzwert	davon fertige									
17	4 Steuerbilanzwert	davon in Entwicklung befindlich									
18	3 Steuerbilanzwert	entgeltlich erworbene Konzessionen, gewerbliche Schutz- und ähnliche Rechte und Werte sowie Lizenzen an solchen Rechten und Werten									
19	4 Steuerbilanzwert	Konzessionen									
20	4 Steuerbilanzwert	gewerbliche Schutzrechte									
21	4 Steuerbilanzwert	sonstige Rechte und Werte									
22	4 Steuerbilanzwert	EDV-Software									
23	4 Steuerbilanzwert	Lizenzen an Rechten und Werten									

The term *Anlagenspiegel* has been used synonymously for the term *Anlagengitter* mentioned legally in § 274a No. 1 HGB since the first taxonomy version.

The *Positionen des Anlagevermögens* (Fixed Asset Items) column displays a **short description (terse)** for each item. This is one of two secondary dimensions displayed on the Y axis. The fixed asset items correspond to the section of the same name in the financial statement.

The *steuerliche Überleitung* (Tax Reconciliation) column specifies the type of the value in the input area. This is one of two secondary dimensions displayed on the Y axis. The template supports the *Steuerbilanzwert* (Tax Base) characteristic value. It is expected that tax bases are supplied by ERP or that tax bases are entered manually.

The Microsoft Excel column *A* displays the **indent level** for each item. In contrast to the presentation view of the GAAP taxonomy, this is normalized so that it starts with 1 instead of 6 (compare with report component *Bilanz*).

Note

The following columns are inverted. This is done to harmonize the plus/minus signs required by ELSTER in the taxonomy with the plus/minus signs delivered from ERP:

- Retirements
- Accumulated depreciation
 - Accumulated depreciation at the beginning of the period
 - Depreciation, special depreciation, and other deductions in the period
 - Ordinary depreciation
 - Unplanned depreciation
 - Special depreciation

- Reduction amount in accordance with § 7g Section 2 EStG
- Non-allocable miscellaneous impairment losses
- Retirements not affecting P&L

This is done by selecting *ERP Werte* (ERP Values) under *Datenquelle* (Data Source). When changing to *Manuell/Andere* (Manual/Other), no inversion occurs.

15 Kontennachweis

Kontennachweis (Account Statement)

In the default setting, this table is loaded with data from the *BD4* worksheet (*ERP-Abfrage*) (ERP Query). However, you can also enter account statements manually.

Note

By default, these tables contain 5000 rows. To extend the account statement table, please do NOT add rows directly, but use the Copy & Paste function to duplicate existing rows so that the formulas and dropdown lists can be re-used in the newly-added rows.

To transfer account statements, you must select the *Kontensalden zu einer oder mehreren Positionen* (Account Balances for One or More Items) option on the *Stammdaten* (Master Data) worksheet by entering the value **x**. Then you can transfer account statements for financial statement-, P&L-, determination of taxable income-, and result usage items by entering the value **x** in the *Kontennachweis* (Account Statement) column.

In the opposite case, if you do not want to transfer account statements, simply do not select the *Kontensalden zu einer oder mehreren Positionen* (Account Balances for One or More Items) option on the *Stammdaten* (Master Data) worksheet. Also remove all **x** values from the *Kontennachweis* (Account Statement) column. Otherwise, the items for transferring account statements are read and ERiC (Elster Rich Client) may issue error messages.

Each row corresponds to the description of an account statement that is linked to an item. Multiple account statements may exist for the same item. The amounts are then aggregated:

- Name der Position (Textfeld)
- Kontonummer (Textfeld)
- Kontobeschreibung (Nummer)
- Kontosaldo

The following is an example of the *Kontennachweis* (Account Statement) worksheet.

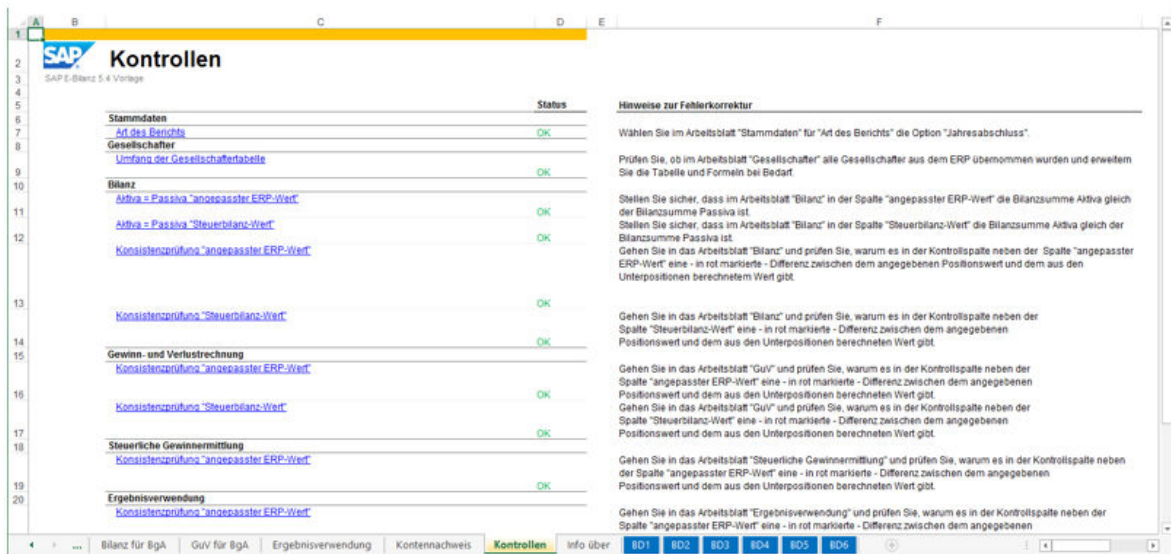
SAP E-Bilanz 5.4 Vorlage			
Kontennachweis			
Name der Position	Kontonummer	Kontobeschreibung	Kontosaldo
bs.ass.fixAss.landBuildings.landw/withoutBuildings	000001000	001000 Grundstuecke, grundstueckgleiche Rechte	3.364.723,00
bs.ass.fixAss.land.machinery.technequiv	000001100	011000 Technische Anlagen und Maschinen	299,00
bs.ass.curtAss.recv.trade.upTo1year	000014000	140000 Debitoren-Forderungen Inland 1	105.428.966,27
bs.ass.curtAss.recv.trade.upTo1year	000014100	141000 Debitoren-Forderungen Ausland	2.191,21
bs.ass.curtAss.recv.trade.above1year	000014002	140020 Debitoren-forderungen Inland, Restlaufzeit > 1 Jahr	-27,00
bs.ass.curtAss.cashequiv.cash	000010000	100000 Handkassa	-60.813,60
bs.ass.curtAss.cashequiv.cash	000010001	100001 Handkassa	8.623,00
bs.ass.curtAss.cashequiv.bank	000010020	100200 Cash in bank1 - EUR	3.000,00
bs.ass.curtAss.cashequiv.cash	000010022	100202 Cash in bank2 - EUR	3.000,00
bs.ass.curtAss.cashequiv.cash	000010200	102000 Kasse Fremdwahrung	-470,23
bs.ass.curtAss.cashequiv.bank	000011000	110000 Postgkto	12,38
bs.ass.curtAss.cashequiv.bank	000011200	112000 Bank 2	59.380,00
bs.ass.curtAss.cashequiv.bank	000011302	113202 Bank 2 (Ausgangs-Ueberweisungen Inland)	-753,00
bs.eq.lab.equity.subscribed.corp.finaPrev	000007000	070000 Stammkapital	-21,28
bs.eq.lab.lab.bank	000011310	113100 Bank 1 (Ausgangs-Schecks)	-123.101.171,15
bs.eq.lab.lab.bank	000011312	113102 Bank 1 (Ausgangs-Ueberweisungen Inland)	-5.132,77
bs.eq.lab.lab.bank	000011313	113103 Bank 1 (Ausgangs-Ueberweisungen Ausland)	-130,00
bs.eq.lab.lab.bank	000011314	113104 Bank 1 (Bankenzug)	-19.000,00
bs.eq.lab.lab.bank	000011315	113105 Bank 1 (Sonstige Zwischenbuchungen)	-120.000,00
bs.eq.lab.lab.bank	000011318	113108 Bank 1 (Scheckengang)	17.000,00
bs.eq.lab.lab.bank	000011319	113110 Bank 1 (Erhaltene Buerjeschaften)	-100,00
is.netincome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.grossSales.unknownVAT	000000000	800000 Umsatzerlöse Inland	-101.728.559,43
is.netincome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.grossSales.unknownVAT	000000001	800001 Dienstleistungserlöse	-300,00
is.netincome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.grossSales.unknownVAT	000000100	801000 Umsatzerlöse Ausland	-1.995,39
is.netincome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.reductionsFromGrossSale	000000000	880000 Kunden-Skonti	0,24
is.netincome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.reductionsFromGrossSale	000000100	881000 Unberechtigte Kundenabzüge	-0,24
is.netincome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.reductionsFromGrossSale	000000900	889000 Sonstige Erlöse-Schmälerungen	9,60

In the following, you see the corresponding tuple in the GAAP taxonomy:

All account statements are tagged for the item and are transferred to the tax office via the instance document only if you have selected value **x** in the *Kontennachweis* (Account Statement) column of the report.

16 Kontrollen

The *Kontrollen* (Checks) worksheet give you a quick overview of the data consistency in your E-Bilanz workbook before you continue with the electronic transfer. This dashboard can dramatically speed up implementation of your E-Bilanz process with the tax office because it reduces the time for correcting consistency errors. The *Kontrollen* (Checks) worksheet can be adjusted so that you can add your own checks.



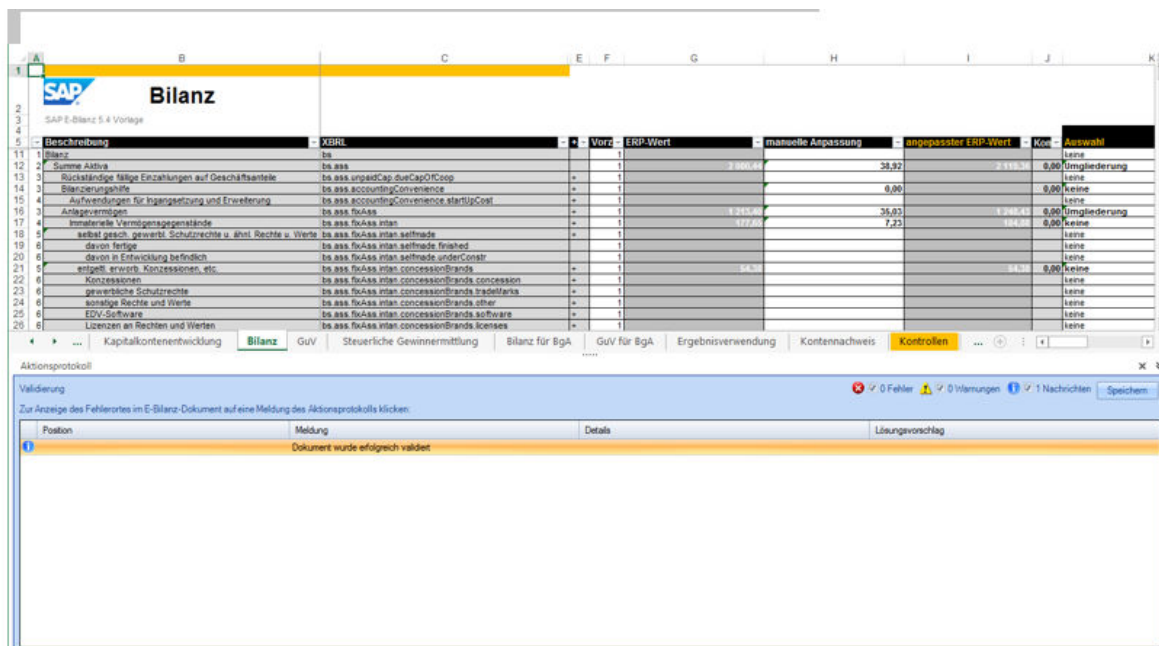
The list of checks is structured by worksheet. The status can be *OK* or *Falsch* (False). Microsoft Excel column F displays explanations how you achieve a valid status for each workbook check.

Multiple single checks can be responsible for a status, for example, the consistency checks in the reports ("Konsistenzprüfung..." / Consistency Check...) check that all values in the *Kontrolle* (Check) column are OK (0 or no value).

If you click on the description of the check, you jump to the corresponding location in the workbook.

17 Validation

During the validation, preview, or transfer of a tax balance sheet with SAP ERP client for E-Bilanz, a control pane displays the ELSTER Rich Component (ERIC) action log.



There are three types of messages: Errors, warnings, and messages.

Click on a message in the action log to display the error location in the E-Bilanz document.

For more information, see SAP Note [1749904](#).

18 Appendix

Interface for ERP Queries

The Microsoft Excel content for SAP ERP client for E-Bilanz provides you with a flexible and automated solution for transferring the tax balance sheet and covers the needs of all industries. With these templates, you do not need to tag any data; the ERP queries only have to correspond to a predefined format. The ERP query format is the same for all templates: Core, Banking, Insurance, and Industries.

You can write ERP queries by using BEx (Business Explorer) or similar Microsoft Excel-based interfaces.

Data Format:

All values are in text format.

Dates have the following format: MM.DD.YYYY

Value **x** means WAHR (TRUE) and no value means FALSCH (FALSE).

Query Worksheets

Worksheet BD1

Worksheet *BD1* contains the first part of the *Stammdaten* (Master Data) from the ERP system. Example Worksheet *BD1*:

A	B	C	D	E	F	G	H	I
1 NS	NODETAG	NODEVALUE						
2 de-gcd	geninfo.report.id.reportType							
3 de-gcd	geninfo.report.id.reportType.reportType.JA	X						
4 de-gcd	geninfo.report.id.reportStatus							
5 de-gcd	geninfo.report.id.reportStatus.reportStatus.E	X						
6 de-gcd	geninfo.report.id.revisionStatus							
7 de-gcd	geninfo.report.id.revisionStatus.revisionStatus.E	X						
8 de-gcd	geninfo.report.id.consolidationRange							
9 de-gcd	geninfo.report.id.consolidationRange.consolidationRange.EA	X						
10 de-gcd	geninfo.report.period.fiscalYearBegin	01.01.2015						
11 de-gcd	geninfo.report.period.fiscalYearEnd	31.12.2015						
12 de-gcd	geninfo.report.period.balSheetClosingDate	31.12.2015						
13 de-gcd	geninfo.report.period.fiscalPreviousYearBegin	01.01.2014						
14 de-gcd	geninfo.report.period.fiscalPreviousYearEnd	31.12.2014						
15 de-gcd	geninfo.report.period.balSheetClosingDatePreviousYear	31.12.2014						
16 de-gcd	geninfo.company.id.name	Muster Autoverkäufer						
17 de-gcd	geninfo.company.id.location	Firmensitz						
18 de-gcd	geninfo.company.id.location.street	Musterstraße						
19 de-gcd	geninfo.company.id.location.houseNo	5						
20 de-gcd	geninfo.company.id.location.zipCode	44263						
21 de-gcd	geninfo.company.id.location.city	Dortmund						
22 de-gcd	geninfo.company.id.location.country	NRW						
23 de-gcd	geninfo.company.id.idNo							
24 de-gcd	geninfo.company.id.idNo.type.companyId.ST13	5117050051729						
25 de-gcd	geninfo.company.id.idNo.type.companyId.STD	42953278164						
26 de-gcd	geninfo.company.id.idNo.type.companyId.BF4	5117						
27 de-gcd	geninfo.company.id.incomeClassification							
28 de-gcd	geninfo.company.id.incomeClassification.forestryAndAgriculture							
29 de-gcd	geninfo.company.id.incomeClassification.trade	X						
30 de-gcd	geninfo.company.id.incomeClassification.selfEmployment							
31 de-gcd	geninfo.company.id.incomeClassification.other							
32 de-gcd	geninfo.report.id.reportElement							
33 de-gcd	geninfo.report.id.reportElement.reportElements.B	X						
34 de-gcd	geninfo.report.id.reportElement.reportElements.KKE							
35 de-gcd	geninfo.report.id.reportElement.reportElements.EB							
36 de-gcd	geninfo.report.id.reportElement.reportElements.GUV	X						
37 de-gcd	geninfo.report.id.reportElement.reportElements.GUVMicroBIG							
38 de-gcd	geninfo.report.id.reportElement.reportElements.EV	X						
39 de-gcd	geninfo.report.id.reportElement.reportElements.STU	X						
40 de-gcd	geninfo.report.id.reportElement.reportElements.SGE							
41 de-gcd	geninfo.report.id.reportElement.reportElements.SGEP							

Columns in Worksheet BD1

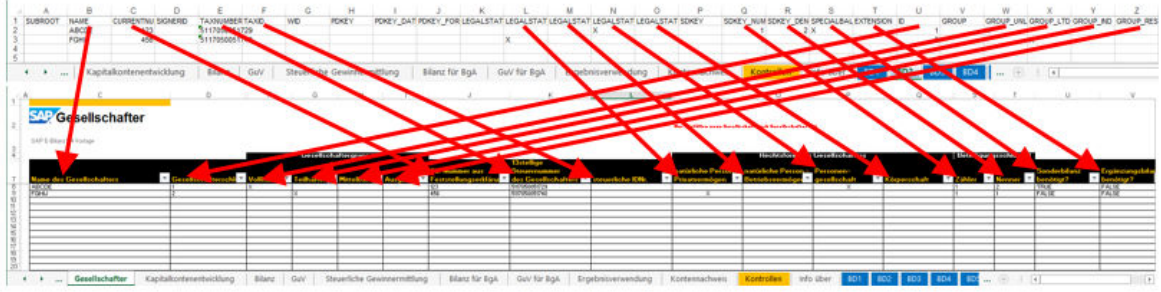
Column with Header	Content
Column <i>A</i> with header <i>NS</i>	Item Namespaces
Column <i>B</i> with header <i>NODETAG</i>	Item Concept Names

Column with Header	Content
Column <i>C</i> with header <i>NODEVALUE</i>	Concept Values

The master data is identified by concatenating the namespaces in column *A* and the item name in column *B*, which form the *Qualified Name* (or *QName*) of the XBRL concept. Because all master data concepts have the same namespace (*de-gcd*), a LOOKUP formula is used with the item names to load all data of the *Stammdaten* (Master Data) worksheet to the current version of the templates.

Worksheet BD2

Worksheet *BD2* contains the list of stakeholders (second part of the master data) from the ERP system. It is used to load the *Gesellschafter* (Stakeholder) worksheet with data. Example Worksheet *BD2*:



In the current version of the templates, only data from the following columns is used to load the table of stakeholders:

Columns in Worksheet *BD2*

Column with Header	Content
Column <i>B</i> with header <i>NAME</i>	Stakeholder name
Column <i>C</i> with header <i>CURRENTNUMBER</i>	Current number from stakeholder’s tax return for assessment of tax base
Column <i>E</i> with header <i>TAXNUMBER</i>	Stakeholder’s 13-digit tax number
Column <i>F</i> with header <i>TAXID</i>	Stakeholder’s tax ID
Column <i>L</i> with header <i>LEGALSTATUS_NPP</i>	Data loaded to the <i>natürliche Person – Privatvermögen</i> (Natural Person - Private Assets) column of the stakeholder table
Column <i>M</i> with header <i>LEGALSTATUS_NPB</i>	Data loaded to the <i>natürliche Person – Betriebsvermögen</i> (Natural Person - Private Assets) column of the stakeholder table
Column <i>N</i> with header <i>LEGALSTATUS_PG</i>	Data loaded to the <i>Personengesellschaft</i> (Private Limited Company) column of the stakeholder table
Column <i>O</i> with header <i>LEGALSTATUS_KOER</i>	Data loaded to the <i>Körperschaft</i> (Entity) column of the stakeholder table

Column with Header	Content
Column <i>Q</i> with header <i>SDKEY_NUM</i>	<i>Zähler</i> (Counter) of the investment ratio
Column <i>R</i> with header <i>SDKEY_DENOM</i>	<i>Nenner</i> (Counter) of the investment ratio
Column <i>S</i> with header <i>SPECIALBALANCE</i>	Displays whether a special balance sheet is required
Column <i>T</i> with header <i>EXTENSION</i>	Displays whether a balance sheet extension is required
Column <i>U</i> with header <i>ID</i>	Contains the stakeholder key.
Column <i>W</i> with header <i>GROUP_UNLTD</i>	Displays whether the stakeholder is a <i>Vollhafter</i> (General Partner).
Column <i>X</i> with header <i>GROUP_LTD</i>	Displays whether the stakeholder is a <i>Teilhafter</i> (Limited Partner).
Column <i>Y</i> with header <i>GROUP_IND</i>	Displays whether the stakeholder is an indirect stakeholder.
Column <i>Z</i> with header <i>GROUP_RES</i>	Displays whether the stakeholder has resigned or whether a successor is involved.

All stakeholders in the stakeholder table are arranged in the sequence of the rows from worksheet *BD2*.

Worksheet BD3

Worksheet *BD3* contains the balance sheet item values from the ERP system. Example Worksheet *BD3*:

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1 BSPL_S_DATA_XBRL-NODETAG		BSPL_S_DATA_XBRL-BALANCE	BSPL_S_DATA_XBRL-CURKEY-001	BSPL_S_DATA_XBRL-BSPR_S_D4	BSPL_S_D4	BSPL_S_C	BSPL_S_D4	BSPL_S_D4	BSPL_S_D4	BSPL_S_D4	BSPL_S_D4	BSPL_S_D4	BSPL_S_D4
2 bs ass	2241,88												
3 bs ass fuAss	1277,11			10 EUR	DEM04	90001	9000	2015	001	16			
4 bs ass fuAss intan	72,7				DEM04	90002	9000	2015	001	16			
5 bs ass fuAss intan copression@rands	25,33				DEM04	90004	9000	2015	001	16			
6 bs ass fuAss intan goodwil	23,47				DEM04	90005	9000	2015	001	16			
7 bs ass fuAss intan advPaym	18,9				DEM04	90006	9000	2015	001	16			
8 bs ass fuAss intan	397,49				DEM04	90007	9000	2015	001	16			
9 bs ass fuAss intan landBuildings	124,7				DEM04	90009	9000	2015	001	16			
10 bs ass fuAss intan landBuildings landWithouBuildings	20,74				DEM04	90010	9000	2015	001	16			
11 bs ass fuAss intan landBuildings rightEquivalentForLandWithouBuildings	2,18				DEM04	90011	9000	2015	001	16			
12 bs ass fuAss intan landBuildings buildingsOnOvseLand	84,42				DEM04	90012	9000	2015	001	16			
13 bs ass fuAss intan landBuildings buildingsOnNonOvseLand	17,36				DEM04	90013	9000	2015	001	16			
14 bs ass fuAss intan machinery	20,42				DEM04	90014	9000	2015	001	16			
15 bs ass fuAss intan otherEquipm	79,28				DEM04	90015	9000	2015	001	16			
16 bs ass fuAss intan inContrAdvPaym	81,59				DEM04	90016	9000	2015	001	16			
17 bs ass fuAss intan other	85,5				DEM04	90017	9000	2015	001	16			
18 bs ass fuAss fin	806,92				DEM04	90018	9000	2015	001	16			
19 bs ass fuAss fin sharesinAfl	74,01				DEM04	90019	9000	2015	001	16			
20 bs ass fuAss fin sharesinAfl partnerships	60,84				DEM04	90020	9000	2015	001	16			
21 bs ass fuAss fin sharesinAfl corporations	13,17				DEM04	90021	9000	2015	001	16			
22 bs ass fuAss fin loansToSharehol	51,26				DEM04	90022	9000	2015	001	16			
23 bs ass fuAss fin loansToSharehol geninSient	51,26				DEM04	90023	9000	2015	001	16			
24 bs ass fuAss fin loansToLAfl	81,63				DEM04	90024	9000	2015	001	16			
25 bs ass fuAss fin loansToLAfl partnerships	77,06				DEM04	90025	9000	2015	001	16			
26 bs ass fuAss fin loansToLAfl corporations	4,57				DEM04	90026	9000	2015	001	16			
27 bs ass fuAss fin particip	314,5				DEM04	90027	9000	2015	001	16			
28 bs ass fuAss fin particip partnerships	463,07				DEM04	90028	9000	2015	001	16			
29 bs ass fuAss fin particip corporations	98,59				DEM04	90029	9000	2015	001	16			
30 bs ass fuAss fin particip silent	150,84				DEM04	90030	9000	2015	001	16			
31 bs ass fuAss fin particip silent typical	71,48				DEM04	90036	9000	2015	001	16			
32 bs ass fuAss fin particip silent atypical	79,36				DEM04	90037	9000	2015	001	16			
33 bs ass fuAss fin loansToParticip	175,84				DEM04	90038	9000	2015	001	16			
34 bs ass fuAss fin loansToParticip partnerships	99,34				DEM04	90039	9000	2015	001	16			
35 bs ass fuAss fin loansToParticip corporations	76,5				DEM04	90040	9000	2015	001	16			
36 bs ass fuAss fin securities	16,92				DEM04	90041	9000	2015	001	16			
37 bs ass fuAss fin otherFuAss	66,71				DEM04	90042	9000	2015	001	16			
38 bs ass fuAss fin otherFuAss	28,15				DEM04	90043	9000	2015	001	16			
39 bs ass fuAss fin otherFuAss reneurClam	28,15				DEM04	90044	9000	2015	001	16			
40 bs ass curAss	832,38				DEM04	90045	9000	2015	001	16			
41 bs ass curAss inventory	161,79				DEM04	90046	9000	2015	001	16			

In the current version of the templates, only data from the following columns is used to load the financial statement, P&L, taxable income, financial statement usage, and the appendix:

Columns in Worksheet *BD3*

Column with Header	Content
Column <i>A</i> with header <i>BSPL_S_DATA_XBRL-NODETAG</i>	Item names
Column <i>B</i> with header <i>BSPL_S_DATA_XBRL-BALANCE</i>	Item amounts
Column <i>U</i> with header <i>BSPL_S_DATA_XBRL-NS</i>	Item Namespaces

The accounting data is identified by concatenating the namespaces in column *U* and the item name in column *A*, which form the *Qualified Name* (or *QName*) of the XBRL concept. For performance reasons, a LOOKUP formula is used on the QName to load values only for items that have the same names and different namespaces (*de-gaap-ci und de-bra*). To do this, the item name in column *A* is used as a key.

If column *J* with header *BSPL_S_DATA_XBRL-CCODE* is empty, it is because you have selected data for more than one company code from the ERP system. SAP ERP client for E-Bilanz aggregates the values of all available company codes if the data selection is not restricted to one company code.

Worksheet BD4

Worksheet *BD4* contains detailed information about account statements from the ERP system. The following is an example of worksheet *BD4* with a corresponding account statement table:

A	B	C	D	E	F	G
1	NFA00000	NFA00001	NFA00005-020	BSPL_S_DETAILS_XBRL-KT	BSPL_S_DETAILS_XBRL-RACCT	NFA00002
2	bsBanks.ass	144671.4	EUR	ZEBI	500001000	001000 Grundstücke, grundstücksgleiche Rechte
3	bsBanks.ass.cashRes	33.03	EUR	ZEBI	5000011000	011000 Technische Anlagen und Maschinen
4	bsBanks.ass.debtInstruments	3299.97	EUR	ZEBI	5000140000	140000 Debitoren-Forderungen Inland 1
5	bsBanks.ass.debtInstruments.affli	990.9	EUR	ZEBI	5000141000	141000 Debitoren-Forderungen Ausland
6	bsBanks.ass.debtInstruments.bonds	1089.99	EUR	ZEBI	5000140020	140020 Debitorenforderungen Inland, Restlaufzeit > 1 Jahr
7	bsBanks.ass.debtInstruments.moneyMarketPapers	1956.96	EUR	ZEBI	5000100000	100000 Handkassa
8	bsBanks.ass.debtInstruments.ownDebtInstruments	1123.02	EUR	ZEBI	5000100001	100001 Handkassa
9	bsBanks.ass.debtInstruments.particip	1023.93	EUR	ZEBI	5000100201	100201 Cash in bank1 - EUR
10	bsBanks.ass.deffTax	2444.22	EUR	ZEBI	5000100202	100202 Cash in bank2 - EUR
11	bsBanks.ass.deffTaxH2B274_2	2510.28	EUR	ZEBI	5000102000	102000 Kasse Fremdwahrung
12	bsBanks.ass.defectiveCoveredByCapital	2043.31	EUR	ZEBI	5000110000	110000 Postgkrokonto
13	bsBanks.ass.educaryAssets	1618.47	EUR	ZEBI	5000113200	113200 Bank 2
14	bsBanks.ass.goodsHeld	1354.23	EUR	ZEBI	5000113202	113202 Bank 2 (Ausgangs-Ueberweisungen Inland)
15	bsBanks.ass.intan	7968.42	EUR	ZEBI	5000070000	070000 Stammkapital
16	bsBanks.ass.intan.adpPaym	1916.65	EUR	ZEBI	5000113101	113101 Bank 1 (Ausgangs-Schecks)
17	bsBanks.ass.intan.concessionsBrands	1750.59	EUR	ZEBI	5000113102	113102 Bank 1 (Ausgangs-Ueberweisungen Inland)
18	bsBanks.ass.intan.goodwill	1783.62	EUR	ZEBI	5000113103	113103 Bank 1 (Ausgangs-Ueberweisungen Ausland)
19	bsBanks.ass.intan.selfmade	1684.53	EUR	ZEBI	5000113104	113104 Bank 1 (Bankenzug)
20	bsBanks.ass.leaseAssets	61832.15	EUR	ZEBI	5000113105	113105 Bank 1 (Sonstige Zwischenbuchungen)
21	bsBanks.ass.other	2345.13	EUR	ZEBI	5000113108	113108 Bank 1 (Scheckeingang)
22	bsBanks.ass.other.corpTaxCreditK3IG	2279.07	EUR	ZEBI	5000113110	113110 Bank 1 (Erhaltene Buergschaften)
23	bsBanks.ass.ownShares	1387.26	EUR	ZEBI	5000080000	800000 Umsatzerloese Inland
24	bsBanks.ass.particip	1453.32	EUR	ZEBI	5000080001	800001 Dienstleistungserloese
25	bsBanks.ass.particip.corporations	1420.29	EUR	ZEBI	50000801000	801000 Umsatzerloese Ausland
26	bsBanks.ass.particip.coop.particip	1486.35	EUR	ZEBI	5000089000	880000 Umsatzerloese Ausland
27	bsBanks.ass.particip.coop.particip.corporations	4789.35	EUR	ZEBI	50000810000	810000 Umsatzerloese Ausland
28	bsBanks.ass.prepaidExp.other	2411.19	EUR	ZEBI	5000040000	400000 Verbrauch Rohstoffe 1
29	bsBanks.ass.prepaidExp.underwritingBusiness	2378.15	EUR	ZEBI	5000040001	400001 Verschreibung Fremdbezogenes Material
30	bsBanks.ass.publDebtRetCentralBank	65.05	EUR	ZEBI	5000400010	400010 Verbrauch Rohstoffe 2
31	bsBanks.ass.publDebtRetCentralBank	167.1	EUR	ZEBI	500040010	400101 Capital
32	bsBanks.ass.receiveBanks	2939.67	EUR	ZEBI	5000040300	403000 Verbrauch Hilfsstoffe
33	bsBanks.ass.receiveBanks.aff	99.09	EUR	ZEBI	5000040400	404000 Ertrage
34	bsBanks.ass.receiveBanks.dueOnDemand	165.15	EUR	ZEBI	5000040100	401000 Einkauf Verpackungsmaterial
35	bsBanks.ass.receiveBanks.dueOnDemandBuildingsSocieties	528.48	EUR	ZEBI	50000410000	410000 Verbrauch Handelsware

A	C	D	E	F	G
1	Kontennachweis				
2	SAP E-Bilanz 5.4 Vorlage				
3	SAP E-Bilanz 5.4 Vorlage				
4					
7	Name der Position	Kontennummer	Kontenbeschreibung	Kontosaldo	
8	bs.ass.fixAss.tan.landBuildings	0000001000	01000 Grundstücke, grundstücksgleiche Rechte	3 364 723,00	
9	bs.ass.fixAss.tan.machinery	0000011000	011000 Technische Anlagen und Maschinen	299,00	
10	bs.ass.currAss.recv.trade	0000140000	140000 Debitoren-Forderungen Inland 1	105 428 966,27	
11	bs.ass.currAss.recv.trade	0000141000	141000 Debitoren-Forderungen Ausland	2 191,21	
12	bs.ass.currAss.recv.trade	0000140020	140020 Debitorenforderungen Inland, Restlaufzeit > 1 Jahr	-27,00	
13	bs.ass.currAss.cashEquiv	0000100000	100000 Handkassa	-60 813,60	
14	bs.ass.currAss.cashEquiv	0000100001	100001 Handkassa	5 630,00	
15	bs.ass.currAss.cashEquiv.cash	0000100201	100201 Cash in bank1 - EUR	3 000,00	
16	bs.ass.currAss.cashEquiv.cash	0000100202	100202 Cash in bank2 - EUR	3 000,00	
17	bs.ass.currAss.cashEquiv.cash	0000102000	102000 Kasse Fremdwahrung	-470,23	
18	bs.ass.currAss.cashEquiv.bank	0000110000	110000 Postgkrokonto	12,38	
19	bs.ass.currAss.cashEquiv.bank	0000113200	113200 Bank 2	59 380,00	
20	bs.ass.currAss.cashEquiv.bank	0000113202	113202 Bank 2 (Ausgangs-Ueberweisungen Inland)	-753,00	
21	bs.eqlab.equity.subscribed.corp.finaPrev	0000070000	070000 Stammkapital	-21,28	
22	bs.eqlab.lab.bank	0000113101	113101 Bank 1 (Ausgangs-Schecks)	-123 101 171,15	
23	bs.eqlab.lab.bank	0000113102	113102 Bank 1 (Ausgangs-Ueberweisungen Inland)	-5 132,77	
24	bs.eqlab.lab.bank	0000113103	113103 Bank 1 (Ausgangs-Ueberweisungen Ausland)	-130,00	
25	bs.eqlab.lab.bank	0000113104	113104 Bank 1 (Bankenzug)	-19 000,00	
26	bs.eqlab.lab.bank	0000113105	113105 Bank 1 (Sonstige Zwischenbuchungen)	-120 000,00	
27	bs.eqlab.lab.bank	0000113108	113108 Bank 1 (Scheckeingang)	17 000,00	
28	bs.eqlab.lab.bank	0000113110	113110 Bank 1 (Erhaltene Buergschaften)	-100,00	
29	is.netIncome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.grossSales.unknownVA	0000080000	800000 Umsatzerloese Inland	-101 726 559,43	
30	is.netIncome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.grossSales.unknownVA	0000080001	800001 Dienstleistungserloese	-300,00	
31	is.netIncome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.grossSales.unknownVA	00000801000	801000 Umsatzerloese Ausland	-1 995,39	
32	is.netIncome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.grossSales.unknownVA	00000890000	880000 Umsatzerloese Ausland	6,24	
33	is.netIncome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.reductionsFromGrossSales	0000081000	81000 Unerloehigte Kundenabzuege	-0,24	
34	is.netIncome.regular.operatingTC.grossTradingProfit.totalOutput.netSales.reductionsFromGrossSales	00000880000	889000 Sonstige Erloese-Schmalenrungen	9,60	

In the current version of the templates, only data from the following columns of worksheet *BD4* is used to load the account statement table:

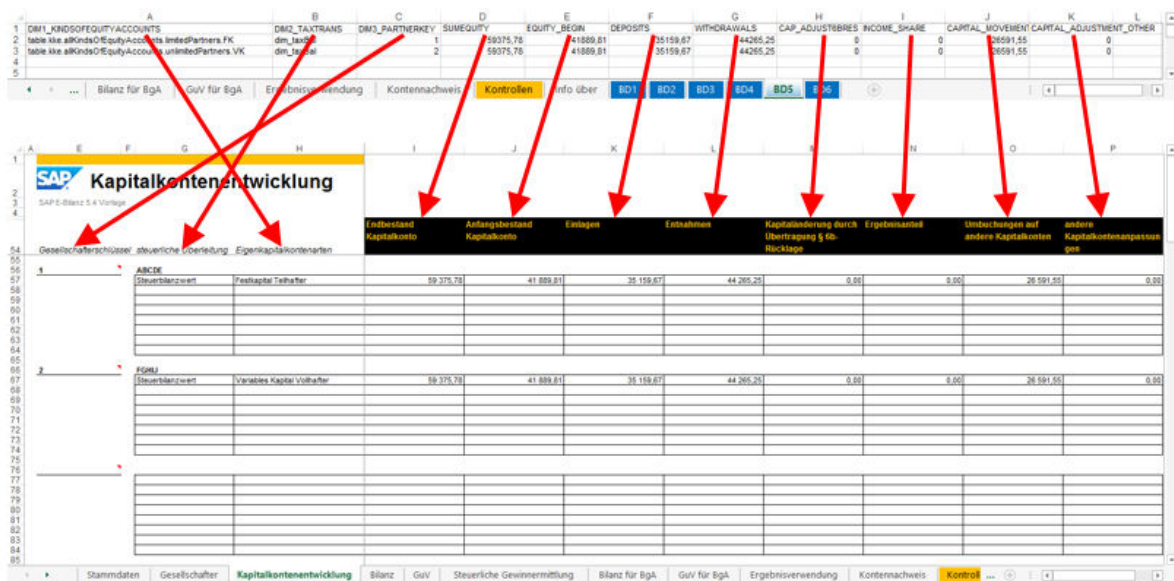
Columns in Worksheet *BD4*

Column with Header	Content
Column <i>A</i> with header <i>%FA00000</i>	Item names Multiple rows have the same item name.
Column <i>B</i> with header <i>%FA00001</i>	ERP account amounts
Column <i>E</i> with header <i>BSPL_S_DETAILS_XBRL-RACCT</i>	ERP account codes
Column <i>F</i> with header <i>%FA00002</i>	Long description of the ERP account (generally, concatenation of the code and the description)

The detailed information listed in the *Kontennachweis* (Account Statement) worksheet is displayed in the sequence of rows in worksheet *BD4*.

Worksheet *BD5*

Worksheet *BD5* contains the capital account data of the stakeholder. It is used to load the *Kapitalkontenentwicklung* (Statement of Changes in Capital Account) worksheet with data. Example Worksheet *BD5*:



Worksheet *BD6*

Worksheet *BD6* contains the financial statement and income statement for public-owned commercial operations. It is used to fill the *Bilanz für BgA* (Financial Statement for Public-Owned Commercial Operations)

and *GuV für BgA* (Income Statement for Public-Owned Commercial Operations) worksheets with data.
 Example Worksheet *BD6*:

	A	B	C	D	E	F	G	H
1	DM1_POSITION	DM2_BGA	BSPL_S_DATA_XBRL-BALANCE					
2	bs.ass	Muster A	8218,86					
3	bs.ass.currAss	Muster A	8218,86					
4	bs.eqLab	Muster A	8218,86					
5	is.netincome	Muster A	0,00					
6	bs.ass	Muster B	15000,54					
7	bs.ass.currAss	Muster B	15000,54					
8	bs.eqLab	Muster B	15000,54					
9	is.netincome	Muster B	0,00					
10								
11								
12								
13								
14								
15								
16								
17								

Worksheet *BD7*

Worksheet *BD7* contains the items of the asset history sheet. It is used to populate the *Anlagenpiegel* (Asset History Sheet) worksheet with data.

19 Frequently Asked Questions

Question: A value of 0.00 is not transferred to the *angepasster ERP-Wert* (Adjusted ERP Value) column.

Solution:



1. Choose ► *Überprüfen* ► *Blattschutz aufheben* ► (Check -> Remove Worksheet Protection).
2. Manually transfer the value to the *angepasster ERP-Wert* (Adjusted ERP Value) column.

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