



Disclosure Management

ESEF – Anchoring

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Introduction

For the ESEF implementation with Disclosure Management (for more details, see this [wiki](#)) ESMA requires that the extended elements are “anchored”.

Anchoring, as required by ESEF, links an extension element created by the preparer, to an appropriate element in the ESEF taxonomy that is either wider or narrower in accounting meaning or scope. Analysts, regulators and other users can use this information to better interpret and compare financial information collected through the use of extensions.

(source: <https://www.xbrl.org/guidance/esef-rules-anchoring-extensions/>)

Without anchors, you may see errors/warning during the validation such as:

```
[ESEF.3.3.2.anchoringRelationshipsForConceptsDefinedInElrContainingDimensionalRelationships] Anchoring relationships for concepts MUST be defined in a dedicated extended link role (or roles if needed to properly represent the relationships), e.g. http://{issuer default pattern for roles}/Anchoring.  
http://www.sap.com/role/Anchoring - sap-2020-12-31_def.xml 19, 21, ..
```

This wiki will briefly outline what is needed to achieve this within SAP Disclosure Management

Taxonomy

Within the extended taxonomy, you need to define anchors on your extended elements within the definition link.

In the Fujitsu Taxonomy Editor tool (aka XWand), this is defined as follows:

The screenshot shows the Fujitsu Taxonomy Editor interface. A table lists various taxonomic elements and their relationships. Two red boxes highlight specific annotations:

- Left Box:** A note stating: "Anchoring relationships MUST be defined in a dedicated extended link role (or roles if needed to properly represent the relationships), e.g. *http://[issuer default pattern for roles]/Anchoring*".
- Right Box:** A note titled "The RTS on ESEF distinguishes two different relationships:" with two bullet points:
 - An extension taxonomy element has a narrower accounting meaning or scope than an element in the ESEF taxonomy. The issuer shall identify the relationship of the extension taxonomy element concerned with the element in the ESEF taxonomy concerned in the issuer's XBRL extension taxonomy's definition linkbase. The definition linkbasearc with arcrole
 - An extension taxonomy element has a wider accounting meaning or scope than an element in the ESEF taxonomy. The issuer shall identify the relationship of the extension taxonomy element concerned with the element in the ESEF taxonomy concerned in the issuer's XBRL extension taxonomy's definition linkbase. The definition linkbasearc(s) with arcrole

The table in the background shows the following data:

Element	Relationship
Decrease Increase In Allowance Accounts On Trade Receivables	wider-narrower (*)
Adjustments for increase (decrease) in trade accounts payable	wider-narrower (*)
Adjustments for share-based payments	wider-narrower (*)
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	wider-narrower (*)
Cost of sales	wider-narrower (*)
Cost Cloud Subscriptions Support	wider-narrower (*)
Cost Software Licenses Support	wider-narrower (*)
Cost Cloud Software	wider-narrower (*)
Gains (losses) on net monetary position	
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	
Increase (decrease) through other changes, equity	
Issue of equity	
Other operating income (expense)	
Revenue	
Cloud Subscriptions And Support Revenue	wider-narrower (*)
Software Licenses And Support Revenue	wider-narrower (*)
Revenue from cloud and software	wider-narrower (*)

For further details, you can check the [documentation](#).

Operations in Disclosure Management

There are no requirements in the mapping within DM. The anchor information will not show in the mapper, nor is there any additional step to be performed.

The use of anchors is transparent to the end-user.

Previewer

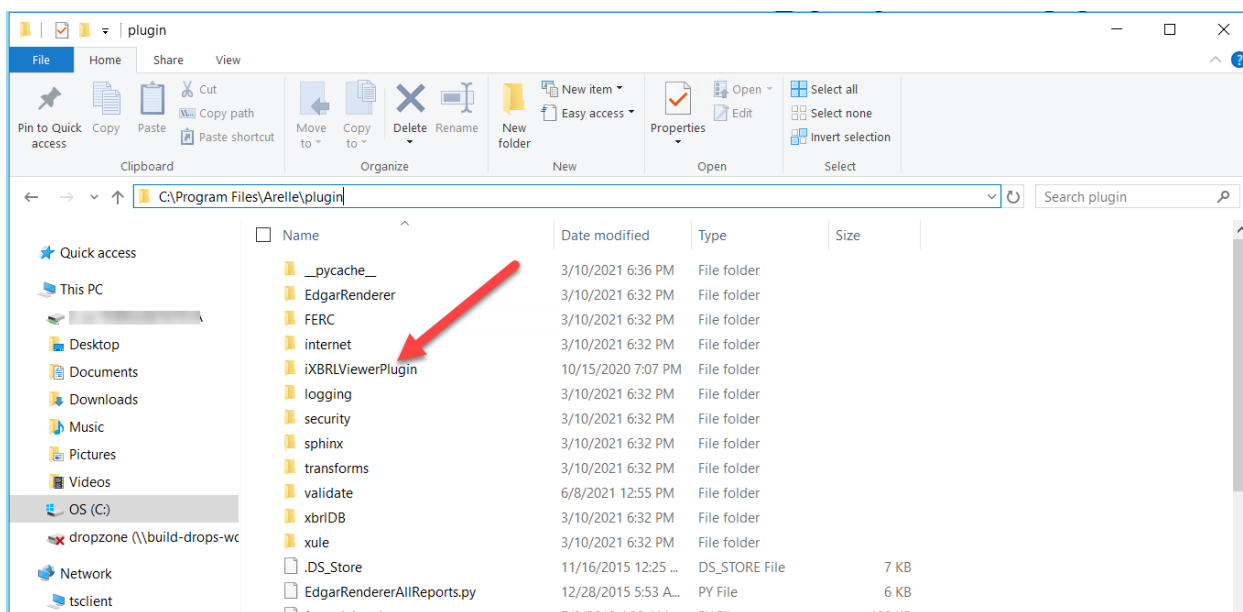
Disclosure Management uses the Workiva previewer embedded in Arelle to generate the preview files. For more details see this [wiki](#)

NOTE: The latest version of Arelle from (e.g. July 2021) still integrates an old version of the iXBRLviewer plugin, which does not include the support of the Anchoring. The latest version that does include this feature can be downloaded from Github <https://github.com/Workiva/ixbrl-viewer>

If you do not want to build the previewer yourself, you can download it from here:

<https://mdocs.sap.com/mcm/public/v1/open?shr=lyRpX0zix3Kizx5TKb IS8lmxlZjXsWFwejwG-7lat8>

You need to replace the folder C:\Program Files\Arelle\plugin\iXBRLViewerPlugin on each Task Engine server (where Arelle is installed) with the contents of the downloaded zip file.



With this version, you will see anchoring information in the previewer, for example

File | C:/Users/ADMINI~1/AppData/Local/Temp/2/Rar\$EX10.712/ XBRL%20Instance-preview.html#f-ixv-56

Inline Viewer Highlight: XBRL Elements

Mio. €	Textziffer	2019
Konzernbilanz des SAP-Konzerns zum 31. Dezember des jeweiligen		
Zahlungsmittel und Zahlungsmitteläquivalente	(E 3)	5.314
Sonstige finanzielle Vermögenswerte	(D 5), (E 3)	297
Forderungen aus Lieferungen und Leistungen und sonstige Forderungen	(A 2)	7.908
Sonstige nichtfinanzielle Vermögenswerte	(A 3), (G 1)	1.188
Tatsächliche Steuererstattungsansprüche		506
Summe kurzfristiger Vermögenswerte		15.213
Geschäfts- oder Firmenwert	(D 2)	29.162
Immaterielle Vermögenswerte	(D 3)	4.491
Sachanlagen	(D 4), (D 8)	5.466
Sonstige finanzielle Vermögenswerte	(D 5), (E 3)	2.336
Forderungen aus Lieferungen und Leistungen und sonstige Forderungen	(A 2)	129
Sonstige nichtfinanzielle Vermögenswerte	(A 3), (G 1)	1.701
Tatsächliche Steuererstattungsansprüche		435
Latente Steueransprüche	(C 5)	1.251
Summe langfristiger Vermögenswerte		45.002
Summe Vermögenswerte		60.215
Verbindlichkeiten aus Lieferungen und Leistungen und sonstige Verbindlichkeiten		
Tatsächliche Steuerschulden		255
Finanzielle Verbindlichkeiten	(E 3), (D 8)	3.273
Sonstige nichtfinanzielle Verbindlichkeiten	(B 3), (B 5), (G 2)	4.818
Rückstellungen	(A 4), (B 4), (B 5), (B 6)	268

Fact Properties

Concept

- (sap) Decrease Increase In Allowance Accounts On Trade Receivables
Adjustments for decrease (increase) in sales and bad debt allowances on trade receivables to reconcile profit (loss) to net cash flow from (used in) operating activities.

Dimensions

Date 1 Jan 2018 to 31 Dec 2018

Fact Value € 8

Accuracy 0 (ones)

Change No prior fact

Entity [LEI] 724500OHYNDT9OY8Q215

Concept sap:DecreaseIncreaseInAllowanceAcc...

< 1 of 1 >

▼ Anchoring

Wider anchor

- (ifrs-full) Adjustments for decrease (increase) in trade accounts receivable

Narrower anchors

- None

▼ References

Additional resources

[SAP Disclosure Management User Guide](#)

[2827882 - How to get ESEF taxonomy files](#)

[ESEF Reporting Manual](#)

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