

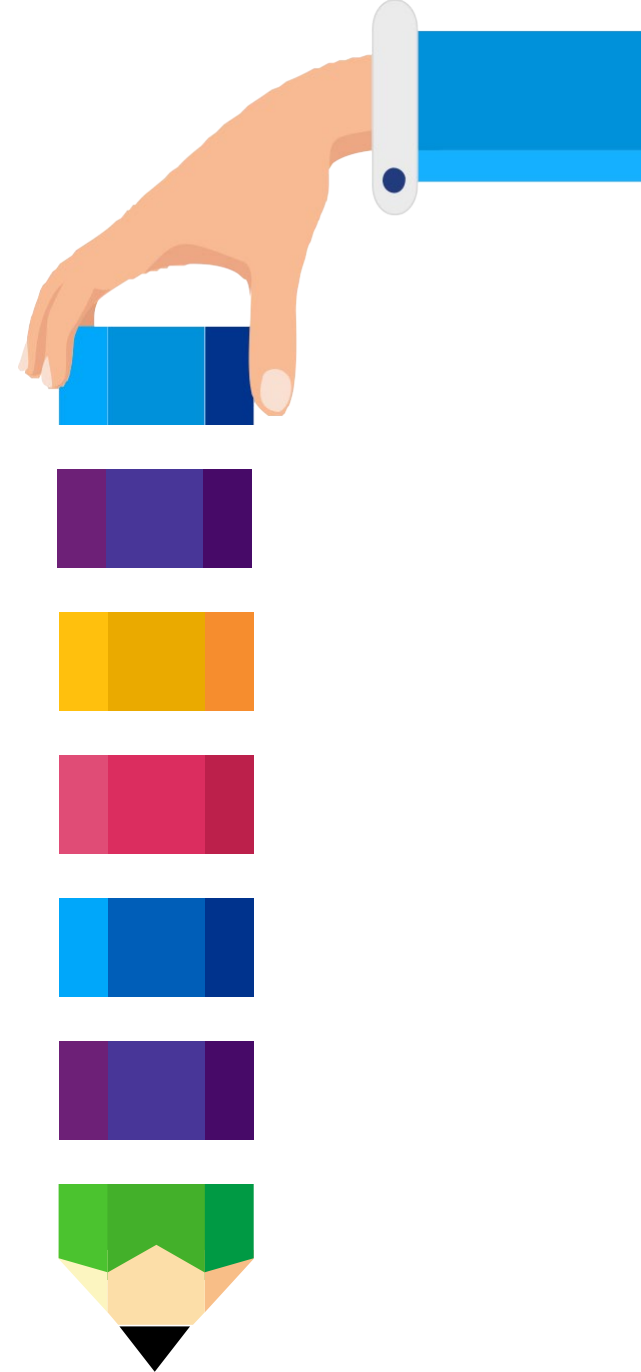
XBRL Basic

XBRL Basic

Internal use only

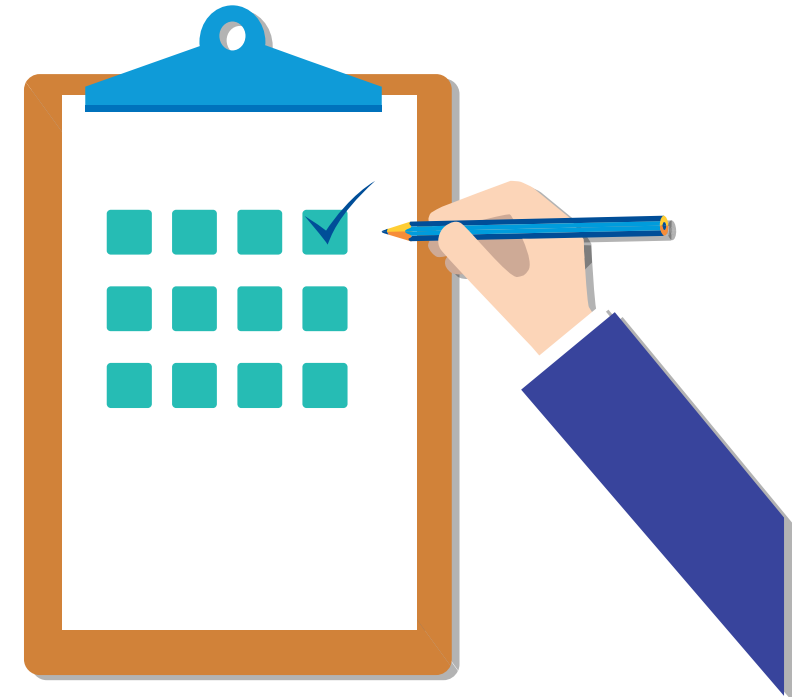
학습 목표

- ✓ XBRL의 기본 개념을 이해
- ✓ XBRL의 문서구조 이해
- ✓ XBRL 기본용어 이해
- ✓ XBRL 기본규칙(FRTA) 이해



학습 목차

- 01 XBRL 이란?
- 02 XBRL의 구조 (Taxonomy vs Instance Doc)
- 03 XBRL 공시 Process
- 04 XBRL 기본용어



XBRL 이란?

XBRL (eXtensible Business Reporting Lanaguage)

(특징)

- XML (eXtensible Mark up Language) 기반
- Meta Data의 표준화 (Taxonomy) : Data를 정의하는 Data
- 개념(Concept)과 표현(Presentation)의 분리 : Template제약 X



XBRL (eXtensible Business Reporting Lanaguage) : XML기반 기업보고 언어

XBRL 이란?

“양식에 정보(Fact)가 표시되는 형태”

반기 손익 계산서
제 47 기 반기 : 2015년 1월 1일부터 2015년 6월 30일까지
제 46 기 반기 : 2014년 1월 1일부터 2014년 6월 30일까지
삼성전자주식회사 (단위 : 백만원)

과 목	주석	제 47 (달) 반 기			
		3 개 월		누 적	
I. 매출액			32,552,308		64,241,514
II. 매출원가	17		23,281,164		46,517,443
III. 매출총이익			9,271,144		17,724,071
판매비와관리비	17,18	5,345,159		10,899,503	
IV. 영업이익			3,925,985		6,824,568
기타수익	19	466,553		743,025	
기타비용	19	61,548		191,688	
금융수익	20	1,052,570		2,101,541	
금융비용	20	963,141		1,937,585	
V. 법인세비용차감전순이익			4,420,419		7,539,861
법인세비용	21	783,793		1,411,517	
VI. 반기순이익			3,636,626		6,128,344



“정보(Fact)에 이름표(Tag)를 붙여서 사용하는 형태”

6,128,344

표준화된 이름표(Tag)

1. Context 정보

- 회사명: 삼성전자(주)
- 기간: 2015.1.1 ~ 6.30
- 통화단위: KRW

2. Concept 정보

- 항목명: ifrs-full_ProfitLoss
- 특성: Monetary item ...

- 표준이름표(Tag)를 통해 모든 회사의 공시정보가 비교가능
- 양식(Template, Form등)에 구애 받지 않고 유통

XBRL의 구조 (Taxonomy vs Instance Doc)

Taxonomy : 표준Tag 모음

(기준서 Level → Country Level → Company Level)

Instance Document : Tagging된 공시정보(Fact)



Taxonomy가 없으면 Instance Document는 작성불가

XBRL의 구조 (Taxonomy vs Instance Doc)

Taxonomy 구조

Schema : Item(항목) 모음 

5 Linkbase : Item간 관계 정의

1. Presentation Linkbase
2. Definition Linkbase
3. Label Linkbase
4. Calculation Linkbase
5. Reference Linkbase

XBRL의 구조 (Taxonomy vs Instance Doc)

Taxonomy 구조

Schema : Item(항목) 모음

(XML 원문)

```
<xsd:element id="ifrs-full_NoncurrentAccrualsAndNoncurrentDeferredIncomeIncludingNoncurrentContractLiabilitiesAbstract"
name="NoncurrentAccrualsAndNoncurrentDeferredIncomeIncludingNoncurrentContractLiabilitiesAbstract" type="xbrli:stringItemType"
substitutionGroup="xbrli:item" abstract="true" nillable="true" xbrli:periodType="duration" />
<xsd:element id="ifrs-full_RevenueFromSaleOfBooks" name="RevenueFromSaleOfBooks" type="xbrli:monetaryItemType"
substitutionGroup="xbrli:item" abstract="false" nillable="true" xbrli:balance="credit" xbrli:periodType="duration" />
<xsd:element id="ifrs-full_ProceedsFromExerciseOfOptions" name="ProceedsFromExerciseOfOptions" type="xbrli:monetaryItemType"
substitutionGroup="xbrli:item" abstract="false" nillable="true" xbrli:balance="debit" xbrli:periodType="duration" />
<xsd:element id="ifrs-full_ReclassificationOutOfAvailableForSaleFinancialAssets"
name="ReclassificationOutOfAvailableForSaleFinancialAssets" type="xbrli:monetaryItemType" substitutionGroup="xbrli:item"
abstract="false" nillable="true" xbrli:balance="credit" xbrli:periodType="duration" />
<xsd:element id="ifrs-full_TaxRateEffectFromChangeInTaxRate" name="TaxRateEffectFromChangeInTaxRate" type="dtr-
types:percentItemType" substitutionGroup="xbrli:item" abstract="false" nillable="true" xbrli:periodType="duration" />
<xsd:element id="ifrs-full_TangibleExplorationAndEvaluationAssets" name="TangibleExplorationAndEvaluationAssets"
type="xbrli:monetaryItemType" substitutionGroup="xbrli:item" abstract="false" nillable="true" xbrli:balance="debit"
xbrli:periodType="instant" />
```

(Excel 전환)

A	B	C	D	E	F	G	H	I	J	K
#	prefix	name	id	type	enumerations	substitutionGroup	balance	periodType	abstract	nillable
593	ifrs-full	RecurringFairValueMeasurementMember	ifrs-full_RecurringFairValueMeasurementMember	dtr-types:domainItemType		xbrli:item		duration	true	true
594	ifrs-full	MarketsOfCustomersMember	ifrs-full_MarketsOfCustomersMember	dtr-types:domainItemType		xbrli:item		duration	true	true
595	ifrs-full	EntityTotalForImpairmentOfFinancialAssetsMember	ifrs-full_EntityTotalForImpairmentOfFinancialAssets	dtr-types:domainItemType		xbrli:item		duration	true	true
596	ifrs-full	WeightedAverageCostOfCapitalMeasurementInputMember	ifrs-full_WeightedAverageCostOfCapitalMeasurementInputMember	dtr-types:domainItemType		xbrli:item		duration	true	true
597	ifrs-full	CurrencyRiskMember	ifrs-full_CurrencyRiskMember	dtr-types:domainItemType		xbrli:item		duration	true	true
598	ifrs-full	BiologicalAssetsTypeMember	ifrs-full_BiologicalAssetsTypeMember	dtr-types:domainItemType		xbrli:item		duration	true	true
599	ifrs-full	AllYearsOfInsuranceClaimMember	ifrs-full_AllYearsOfInsuranceClaimMember	dtr-types:domainItemType		xbrli:item		duration	true	true
600	ifrs-full	InsuranceContractsByComponentsMember	ifrs-full_InsuranceContractsByComponentsMember	dtr-types:domainItemType		xbrli:item		duration	true	true
601	ifrs-full	ReserveOfRemeasurementsOfDefinedBenefitPlansMember	ifrs-full_ReserveOfRemeasurementsOfDefinedBenefitPlansMember	dtr-types:domainItemType		xbrli:item		duration	true	true
602	ifrs-full	SummaryOfQuantitativeDataAboutWhatEntityManages	ifrs-full_SummaryOfQuantitativeDataAboutWhatEntityManages	xbrli:stringItemType		xbrli:item		duration	false	true
603	ifrs-full	PresentationOfOverlayApproachAbstract	ifrs-full_PresentationOfOverlayApproachAbstract	xbrli:stringItemType		xbrli:item		duration	true	true
604	ifrs-full	FairValueOfAssetsRepresentingContinuingInvolvementIn	ifrs-full_FairValueOfAssetsRepresentingContinuingInvolvementIn	xbrli:monetaryItemType		xbrli:item	debit	instant	false	true
605	ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesIn	ifrs-full_IncreaseDecreaseThroughTransfersAndOtherChangesIn	xbrli:monetaryItemType		xbrli:item	debit	duration	false	true
606	ifrs-full	PurchasesFairValueMeasurementLiabilities	ifrs-full_PurchasesFairValueMeasurementLiabilities	xbrli:monetaryItemType		xbrli:item	credit	duration	false	true
607	ifrs-full	NoncurrentAccrualsAndNoncurrentDeferredIncomeIncludingNoncurrentContractLiabilitiesAbstract	ifrs-full_NoncurrentAccrualsAndNoncurrentDeferredIncomeIncludingNoncurrentContractLiabilitiesAbstract	xbrli:stringItemType		xbrli:item		duration	true	true
608	ifrs-full	RevenueFromSaleOfBooks	ifrs-full_RevenueFromSaleOfBooks	xbrli:monetaryItemType		xbrli:item	credit	duration	false	true
609	ifrs-full	ProceedsFromExerciseOfOptions	ifrs-full_ProceedsFromExerciseOfOptions	xbrli:monetaryItemType		xbrli:item	debit	duration	false	true
610	ifrs-full	ReclassificationOutOfAvailableForSaleFinancialAssets	ifrs-full_ReclassificationOutOfAvailableForSaleFinancialAssets	xbrli:monetaryItemType		xbrli:item	credit	duration	false	true
611	ifrs-full	TaxRateEffectFromChangeInTaxRate	ifrs-full_TaxRateEffectFromChangeInTaxRate	dtr-types:percentItemType		xbrli:item		duration	false	true
612	ifrs-full	TangibleExplorationAndEvaluationAssets	ifrs-full_TangibleExplorationAndEvaluationAssets	xbrli:monetaryItemType		xbrli:item	debit	instant	false	true
613	ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossDesignated	ifrs-full_FinancialAssetsAtFairValueThroughProfitOrLossDesignated	xbrli:monetaryItemType		xbrli:item	debit	instant	false	true
614	ifrs-full	PurchasesOfAvailableForSaleFinancialAssets	ifrs-full_PurchasesOfAvailableForSaleFinancialAssets	xbrli:monetaryItemType		xbrli:item	credit	duration	false	true

XBRL의 구조 (Taxonomy vs Instance Doc)

Taxonomy 구조

Schema : Item(항목) 모음

1. Item의 Type
2. Item의 Substitution Group
3. Balance (Debit / Credit)
4. PeriodType(Instant /Duration)

type

dtr-types:areaItemType
dtr-types:domainItemType
dtr-types:percentItemType
dtr-types:perShareItemType
dtr-types:textBlockItemType
xbrli:dateItemType
xbrli:decimalItemType
xbrli:durationItemType
xbrli:monetaryItemType
xbrli:pureItemType
xbrli:sharesItemType
xbrli:stringItemType

Substitution Group

xbrldt:dimensionItem
xbrldt:hypercubeItem
xbrli:item

XBRL의 구조 (Taxonomy vs Instance Doc)

Taxonomy 구조

Linkbase : Item간 관계 정의

(XML 원문 – IFRS2022 Presentation link)

```
<!-- Taxonomy: 2022-03-24 (Final)***** Copyright (c) 2022 IFRS Foundation All rights reserved. R
<link:linkbase xmlns:link="http://www.xbrl.org/2003/linkbase" xmlns:xbrldt="http://xbrl.org/2005/xbrldt"
xmlns:xlink="http://www.w3.org/1999/xlink" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.xbrl.org/2003/linkbase http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd
http://www.w3.org/1999/xlink http://www.xbrl.org/2003/xlink-2003-12-31.xsd">
<link:roleRef roleURI="https://xbrl.ifrs.org/role/ifrs/ifrs_15_2022-03-24_role-831150" xlink:type="simple"
xlink:href="rol_ifrs_15_2022-03-24.xsd#ifrs_15_2022-03-24_role-831150"/>
<link:presentationLink xlink:role="https://xbrl.ifrs.org/role/ifrs/ifrs_15_2022-03-24_role-831150" xlink:type="extended">
<link:loc xlink:href=".../full_ifrs-cor_2022-03-24.xsd#ifrs-full_DisclosureOfRevenueFromContractsWithCustomersExplanatory"
xlink:label="loc_1" xlink:type="locator"/>
<link:loc xlink:href=".../full_ifrs-cor_2022-03-24.xsd#ifrs-full_ContractAssetsAbstract" xlink:label="loc_2"
xlink:type="locator"/>
<link:presentationArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" order="1.0"
xlink:from="loc_1" xlink:to="loc_2"/>
<link:loc xlink:href=".../full_ifrs-cor_2022-03-24.xsd#ifrs-full_NoncurrentContractAssets" xlink:label="loc_3"
xlink:type="locator"/>
<link:presentationArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" order="1.0"
xlink:from="loc_2" xlink:to="loc_3"/>
<link:loc xlink:href=".../full_ifrs-cor_2022-03-24.xsd#ifrs-full_CurrentContractAssets" xlink:label="loc_4"
xlink:type="locator"/>
<link:presentationArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" order="2.0"
xlink:from="loc_2" xlink:to="loc_4"/>
<link:loc xlink:href=".../full_ifrs-cor_2022-03-24.xsd#ifrs-full_ContractAssets" xlink:label="loc_5" xlink:type="locator"/>
<link:presentationArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" order="3.0"
xlink:from="loc_2" xlink:to="loc_5" preferredLabel="http://www.xbrl.org/2003/role/totalLabel"/>
<link:loc xlink:href=".../full_ifrs-cor_2022-03-24.xsd#ifrs-full_ContractLiabilitiesAbstract" xlink:label="loc_6"
xlink:type="locator"/>
<link:presentationArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" order="2.0"
xlink:from="loc_1" xlink:to="loc_6"/>
<link:loc xlink:href=".../full_ifrs-cor_2022-03-24.xsd#ifrs-full_NoncurrentContractLiabilities" xlink:label="loc_7"
xlink:type="locator"/>
```

(Excel 전환)

LinkRole	https://xbrl.ifrs.org/role/ifrs/ifrs_15_2022-03-24_role-831150								
Definition	[831150] Notes - Revenue from contracts with customers								
prefix	name	label	depth	order	priority	parent	arcrole		
ifrs-full	DisclosureOfRevenueFromContractsWithCustomersExplanatory	Disclosure of revenue from contracts with customers [text block]	0						
ifrs-full	ContractAssetsAbstract	Contract assets [abstract]	1	1.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	NoncurrentContractAssets	Non-current contract assets	2	1.0		0 ifrs-full:Contr http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	CurrentContractAssets	Current contract assets	2	2.0		0 ifrs-full:Contr http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	ContractAssets	Total contract assets	2	3.0		0 ifrs-full:Contr http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	ContractLiabilitiesAbstract	Contract liabilities [abstract]	1	2.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	NoncurrentContractLiabilities	Non-current contract liabilities	2	1.0		0 ifrs-full:Contr http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	CurrentContractLiabilities	Current contract liabilities	2	2.0		0 ifrs-full:Contr http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	ContractLiabilities	Total contract liabilities	2	3.0		0 ifrs-full:Contr http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	ReceivablesFromContractsWithCustomersAbstract	Receivables from contracts with customers [abstract]	1	3.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	NoncurrentReceivablesFromContractsWithCustomers	Non-current receivables from contracts with customers	2	1.0		0 ifrs-full:Recei http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	CurrentReceivablesFromContractsWithCustomers	Current receivables from contracts with customers	2	2.0		0 ifrs-full:Recei http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	ReceivablesFromContractsWithCustomers	Total receivables from contracts with customers	2	3.0		0 ifrs-full:Recei http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	RevenueFromContractsWithCustomers	Revenue from contracts with customers	1	4.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	ImpairmentLossOnReceivablesOrContractAssetsArisingFromContracts	Impairment loss on receivables or contract assets arising from cont	1	5.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContractsWithCustomers	Disclosure of disaggregation of revenue from contracts with custom	1	6.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContracts	Disclosure of disaggregation of revenue from contracts with custom	2	1.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContracts	Disclosure of disaggregation of revenue from contracts with custom	3	1.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	ProductsAndServicesAxis	Products and services [axis]	4	10.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	ProductsAndServicesMember	Products and services [member]	5	1.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	GeographicalAreasAxis	Geographical areas [axis]	4	20.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	GeographicalAreasMember	Geographical areas [member]	5	1.0		0 ifrs-full:Geog http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	MarketsOfCustomersAxis	Markets of customers [axis]	4	30.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	MarketsOfCustomersMember	Markets of customers [member]	5	1.0		0 ifrs-full:Market http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	TypesOfCustomersAxis	Types of customers [axis]	4	40.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	TypesOfCustomersMember	Types of customers [member]	5	1.0		0 ifrs-full:Types http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	GovernmentCustomersMember	Government customers [member]	6	1.0		0 ifrs-full:Types http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	NongovernmentCustomersMember	Non-government customers [member]	6	2.0		0 ifrs-full:Types http://www.xbrl.org/2003/arcrole/parent-child			
ifrs-full	TypesOfContractsAxis	Types of contracts [axis]	4	50.0		0 ifrs-full:Disc http://www.xbrl.org/2003/arcrole/parent-child			

XBRL의 구조 (Taxonomy vs Instance Doc)

Instance Document 구조

Context 정보와 Context ID

- 회사명 (보고실체 구분)
- 대상연도 / 기간 (전/당기구분)
- Instant or Duration
- 화폐단위
- Dimension 관련 정보

공시정보 (=Fact)

- 금액
- 서술적 정보(String)
- 비율
- Per Share



Fact + Tag + Context 정보로 정보의 정체성을 식별 가능
(어느 회사, 몇 년도, 계정이나 주석항목의 구체적인 내용 구분)

XBRL의 구조 (Taxonomy vs Instance Doc)

Instance Document 구조

```
<ifrs-full:EffectOfExchangeRateChangesOnCashAndCashEquivalents decimals="-6" contextRef="FY2017D"
unitRef="KRW">-13324000000</ifrs-full:EffectOfExchangeRateChangesOnCashAndCashEquivalents>
<ifrs-full:IncreaseDecreaseInCashAndCashEquivalents decimals="-6" contextRef="FY2017D" unitRef="KRW">990062000000</ifrs-
full:IncreaseDecreaseInCashAndCashEquivalents>
<ifrs-full:CashAndCashEquivalents decimals="-3" contextRef="FY2017I" unitRef="USD">7874031000</ifrs-full:CashAndCashEquivalents>
<ifrs-full:CashAndCashEquivalents decimals="-3" contextRef="FY2016I" unitRef="USD">6946503000</ifrs-full:CashAndCashEquivalents>
<ifrs-full:RevenueFromInterest decimals="-3" contextRef="FY2017D" unitRef="USD">10663518000</ifrs-full:RevenueFromInterest>
<ifrs-full:InterestExpense decimals="-3" contextRef="FY2017D" unitRef="USD">3440486000</ifrs-full:InterestExpense>
<ifrs-full:InterestRevenueExpense decimals="-3" contextRef="FY2017D" unitRef="USD">7223032000</ifrs-full:InterestRevenueExpense>
<ifrs-full:FeeAndCommissionIncome decimals="-3" contextRef="FY2017D" unitRef="USD">3736346000</ifrs-full:FeeAndCommissionIncome>
<ifrs-full:FeeAndCommissionExpense decimals="-3" contextRef="FY2017D" unitRef="USD">1815805000</ifrs-
full:FeeAndCommissionExpense>
<ifrs-full:FeeAndCommissionIncomeExpense decimals="-3" contextRef="FY2017D" unitRef="USD">1920541000</ifrs-
full:FeeAndCommissionIncomeExpense>
```

Fact

(XML 원문
– KB Ins Doc 2017)

Dividends paid to non-controlling interests	(4,640)	(5,156)	(5,156)	(4,830)
Changes in interest in subsidiaries	—	—	(163,658)	(153,321)
Others	652	(38,786)	148,775	139,377
Net cash inflow (outflow) from financing activities	3,255,265	3,181,326	14,688,746	13,760,981
Effect of exchange rate changes on cash and cash equivalents	65,557	89,142	(133,240)	(124,824)
Net increase (decrease) in cash and cash equivalents	439,123	(43,083)	990,062	927,529
Cash and cash equivalents at the beginning of the year	7,018,796	7,457,919	7,414,836	6,946,503
Cash and cash equivalents at the end of the year	₩ 7,457,919	₩ 7,414,836	₩ 8,404,898	US\$ 7,874,031

XBRL 공시 Process

금감원 Taxonomy 2016 내의 공시항목과
공시대상 회사의 재무제표 미 주석 항목을 연계

- 표준 Taxonomy Concept 이해
- Element 확장여부 판단
- Company Level Taxonomy 구성 (Linkbase포함)

IFRS Taxonomy 와
XBRL 구조를 잘 알고 있는
회계전문가 필요

(회계법인)

→ XBRL_Advance 1 교육

Stage1.
Taxonomy
Mapping

Stage2.
Taxonomy
Extension

Stage3.
Tagging

Stage4.
Validation

Stage5.
Submit

XBRL_Advance 2 교육 ←

XBRL Instance Doc 작성 (작성 Tool을 이용)

- Company Level Taxonomy의 항목을 공시정보에 Tagging
- Context ID 생성
- Tool에 의한 Validation 및 수정

XBRL Technical Rule 및
XBRL Tool 전문가 필요
(회계법인 외 조직 가능)



XBRL 공시를 위한 산출물 : Company Level Taxonomy + Instance Document

XBRL의 기본용어

(출처 : XBRL Specification 2.1)

Term	Definition
<i>Concept</i>	Concepts are defined in two equivalent ways. In a syntactic sense, a concept is an XML Schema element definition, defining the element to be in the item element substitution group or in the tuple element substitution group. At a semantic level, a concept is a definition of a kind of fact that can be reported about the activities or nature of a business activity.
<i>Context</i>	Contexts are elements that occur as children of the root element in XBRL instances. They document the entity, the period and the scenario that collectively give the appropriate context for understanding the values of items.
<i>Discoverable Taxonomy Set (DTS)</i>	A DTS is a collection of taxonomy schemas and linkbases. The bounds of a DTS are such that the DTS includes all taxonomy schemas and linkbases that can be discovered by following links or references in the taxonomy schemas and linkbases included in the DTS. At least one taxonomy schema in a DTS must import the <i>xbrl-instance-2003-12-31.xsd</i> schema. See Section 3 for details on the discovery process
<i>Element</i>	An XML element defined using XML Schema.
<i>Entity</i>	A business entity, the subject of XBRL items. Where the [XML] / [SGML] concept of syntactic "entity" is meant, this will be pointed out.

XBRL의 기본용어

(출처 : XBRL Secification 2.1)

Term	Definition
<i>Extended Link</i>	An extended link is an element identified as an extended link using the syntax defined in the XML Linking Language [XLINK] . Extended links represent a set of relationships between information that they contain and information contained in third party documents. See Section 3.5.2.4 for more details.
<i>Fact</i>	Facts can be simple, in which case their values must be expressed as simple content (except in the case of simple facts whose values are expressed as a ratio), and facts can be compound, in which case their value is made up from other simple and/or compound facts. Simple facts are expressed using items (and are referred to as items in this specification) and compound facts are expressed using tuples (and are referred to as tuples in this specification).
<i>Instance Namespace</i>	The namespace used for XBRL 2.1 instances, http://www.xbrl.org/2003/instance
<i>Item</i>	An item is an element in the substitution group for the XBRL item element. It contains the value of the simple fact and a reference to the context (and unit for numeric items) needed to correctly interpret that fact. When items occur as children of a tuple, they must also be interpreted in light of the other items and tuples that are children of the same tuple. There are numeric items and non-numeric items, with numeric items being required to document their measurement accuracy and units of measurement.

XBRL의 기본용어

(출처 : XBRL Specification 2.1)

Term	Definition
<i>Non-Numeric Item</i>	An item that is not a numeric item as defined below. Dates, in particular, are not numeric.
<i>Numeric Item</i>	An item whose simple content is derived by restriction from the XML Schema primitive types decimal, float or double, or complex content derived by restriction from the XBRL defined type fractionItemType (see Section 5.1.1.3 for details on item types).
<i>Period</i>	An instant or duration of time. In business reporting, financial numbers and other facts are reported "as of" an instant or for a period of certain duration. Facts about instants and durations are both common.
<i>Taxonomy</i>	A taxonomy is an XML schema and the set of XBRL linkbases that it references using <linkbaseRef> elements and the linkbases that are nested within it.
<i>Taxonomy Schema</i>	A taxonomy schema is an XML Schema [XML Schema Structures] . A large part of many taxonomy schemas is given over to the definition of the syntax for the Concepts in that taxonomy. Section 3.1 , Section 5 and Section 5.1 address this in more detail.
<i>XBRL Instance</i>	XBRL instances are XML fragments with root element, <xbrl> . XBRL instances contain business report facts, with each fact corresponding to a Concept defined in their supporting DTS. XBRL instances also contain contexts and units that provide additional information needed to interpret the facts in the instance.

XBRL의 기본용어

(출처 : SEC XBRL Glossary of Terms)

abstract

An attribute of an element to indicate that the element is only used in a hierarchy to group related elements together. An abstract element cannot be used to tag data in an instance document.

attribute

A property of an element such as its name, balance, data type, and whether the element is abstract. Attributes of XBRL US GAAP Taxonomy elements cannot be changed.

authoritative reference

Citations to specific authoritative accounting literature (pronouncements, standards, rules, and regulations) derived from various authoritative sources (Securities and Exchange Commission, Financial Accounting Standards Board, American Institute of Certified Public Accountants, *etc.*) and used to help define an element.

axis (pl. **axes**)

An instance document contains facts; an axis differentiates facts and each axis represents a way that the facts may be classified. For example, Revenue for a period might be reported along a business unit axis, a country axis, a product axis, and so forth.

axis-default relationship

The dimensional relationship indicating that the table axis has a default domain member. In the XBRL US GAAP Taxonomies 1.0, the default is always the domain element.

axis-domain relationship

The dimensional relationship indicating that the table axis has members drawn from a domain.

XBRL의 기본용어

(출처 : SEC XBRL Glossary of Terms)

balance

An attribute of a monetary item type designated as debit, credit, or neither; a designation, if any, should be the natural or most expected balance of the element - credit or debit - and thus indicates how calculation relationships involving the element may be assigned a weight attribute (-1 or +1).

calculation relationships

Additive relationships between numeric items expressed as parent-child hierarchies.

concept

XBRL technical term for element.

context

Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information.

decimal

Instance document fact attribute used to express the number of decimal places to which numbers have been rounded.

definition relationships file

Technical term for dimensional relationships file.

XBRL의 기본용어

(출처 : SEC XBRL Glossary of Terms)

Dimension

XBRL technical term for axis.

domain

An element that represents an entire set of other elements; the domain and its members are used to classify facts along the axis of a table. For example, "Arkansas" is a domain member in the domain "States," and would be used to classify elements such as revenues and assets in Arkansas as distinct from other states. When a fact does not have any domain member specified, that means it applies to the entire domain.

domain member

An element representing one of the possibilities within a domain.

domain-member relationship

Dimensional relationship indicating that a domain contains the member.

element

XBRL components (items, domain members, dimensions, and so forth). The representation of a financial reporting concept, including: line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables.

element definition

A human-readable description of a reporting concept. From an XBRL technical point of view, the element definition is the label with the type "documentation," and there are label relationships in a label relationships file, but from a user point of view the definition is an unchangeable attribute of the element.

XBRL의 기본용어

(출처 : SEC XBRL Glossary of Terms)

entry point

A taxonomy entry point is identified by a unique URL (or set of URLs) that defines a logical starting point. It enables taxonomies to be filtered for specific types of reporting.

extension taxonomy or extension

A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (presentation, calculation, labels, and so forth) without altering the original.

face of the financial statements

Financial statements without the notes or schedules.

Fact The occurrence in an instance document of a value or other information tagged by a taxonomy element.

Hierarchy Trees (presentation, calculation, and so forth) used to express and navigate relationships.

Hypercube XBRL technical term for a table.

imputed value

A value that is not specifically provided but could be calculated based on other provided numbers and calculation weights.

instance or instance document

XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from one or more XBRL taxonomies.

XBRL의 기본용어

(출처 : SEC XBRL Glossary of Terms)

Item XBRL technical term for a kind of element.

Label Human-readable name for an element; each element has a standard label that corresponds to the element name, and is unique across the taxonomy.

label type

A distinguishing name for each distinct element indicating the circumstances in which it should be used; each is given a separate defining role to use in different presentation situations.

line item Elements that conventionally appear on the vertical axis (rows) of a table.

Linkbase XBRL technical term for a relationships file.

mapping

Process of determining the elements that correspond to lines and columns in a financial statement and which elements must be created by extension.

Name Unique identifier of an element in a taxonomy.

namespace

Every element has a Universal Resource Identifier (URI) that identifies the organization that maintains the element definitions, with an indication of what the term covers. In the XBRL US GAAP Taxonomy, namespaces start with *http://xbrl.us/us-gaap/*. A namespace prefix is not the namespace.

XBRL의 기본용어

(출처 : SEC XBRL Glossary of Terms)

nillable

An attribute that appears on all taxonomy elements, and is used (false) on elements that, if used in an instance document, must have a non-empty value. XBRL taxonomy tools normally have the default value for nillable as "true." There is no need for any extension to define an element with nillable "false."

parent-child hierarchy

Relationship between elements that indicates subordination of one to the other as represented in a print listing or financial statement presentation. Relationships files use parent-child hierarchies to model several different relationships, including presentation, summation of a set of facts, and membership of concepts within a domain used as the axis of a table.

period type

An attribute of an element that reflects whether it is reported as an instant or duration time period.

prefix or namespace prefix

A shorthand sequence of letters for a namespace; "us-gaap," for example, is a common prefix for the namespace *http://xbrl.us/us-gaap/2008-01-31*.

presentation relationships

Relationships that arrange elements allowing them to navigate the taxonomy content in parent-child tree structures (hierarchies).

render or rendering

To process an instance document into a layout that facilitates readability and understanding of its contents.

XBRL의 기본용어

(출처 : SEC XBRL Glossary of Terms)

scaling

A process that automatically scales numeric data by value, thus saving time of entering zeros during the entry or creation process. XBRL does not support the scaling of numeric values (all values must be reported in their entirety); however, it is a feature commonly found in instance document creation software.

scenario

Tag that allows for additional information to be associated with facts in an instance document; this information encompasses in particular the reporting circumstances of the fact, as for example "actual or forecast." The scenario of any fact can be left unspecified.

Schema Technical term for an element declaration file.

segment

Tag that allows additional information to be included in the context of an instance document; this information captures segment information such as an entity's business units, type of debt, type of other income, and so forth.

sign value

Denotes whether a numeric fact in an instance has a positive (+) or negative (-) value.

standard label

The default label for an element. An extension may override the standard label.

XBRL의 기본용어

(출처 : SEC XBRL Glossary of Terms)

table

An element that organizes a set of axes and a set of line items to indicate that each fact of one of the line items could be further characterized along one or more of its axes. For example, if a line item is Sales and an axis is Scenario, this means that an instance document could have facts that are either for an unspecified scenario or for a specific scenario such as "actual or forecast."

tag (noun)

Identifying information that describes a unit of data in an instance document and encloses it in angle brackets (<> and). All facts in an instance document are enclosed by tags that identify the element of the fact.

tag (verb) To apply tags to an instance document.

taxonomy, taxonomies

Electronic dictionary of business reporting elements used to report business data. A taxonomy is composed of an element names file (.xsd) and relationships files directly referenced by that schema. The taxonomy schema files together with the relationships files define the concepts (elements) and relationships that form the basis of the taxonomy. The set of related schemas and relationships files altogether constitute a taxonomy.

type or data type

Data types (monetary, string, share, decimal, and so forth) define the kind of data to be tagged with the element name.

unit of measure

The units in which numeric items have been measured, such as dollars, shares, Euros, or dollars per share.

XBRL의 기본용어

(출처 : SEC XBRL Glossary of Terms)

validation

Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification.

weight

Calculation relationship attribute (-1 or +1) that works in conjunction with the balance of the parent and child numeric elements to determine the arithmetic summation relationship.

What questions
do you have?





Thank you

Internal use only

© 2022 Copyright owned by one or more of the KPMG International entities. KPMG International entities provide no services to clients. All rights reserved.

KPMG refers to the global organization or to one or more of the member firms of KPMG International Limited ("KPMG International"), each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. For more detail about our structure please visit home.kpmg/governance.

