Indonesia Stock Exchange (IDX) Taxonomy 2020

Guidebook

JAKARTA

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This IDX Taxonomy 2020 Handbook was prepared by the Indonesia Stock Exchange XBRL Team.

Phone: +62 21 515-0515

Email: xbrl@idx.co.id

Web: www.idx.co.id

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1. Introduction

1.1 Background and Objectives of XBRL Development at Indonesia Stock Exchange

In accordance with capital markets growth in Indonesia, demands for financial information and related disclosures are becoming more complex and increases in volume. Stakeholders, including analysts and investors, require improvements for readily available information which can be processed and utilized quickly and efficiently. It is expected that when all information is presented in a common format, these improvements can be achieved. In addition, to support and facilitate Business Intelligence at Indonesia Stock Exchange, and to provide investors and regulators with informative data for quick decision making, an integrated solution for standardized reporting is needed.

Currently, financial reports filed by the issuers are submitted through IDXnet, a web-based reporting gateway for Issuers. The majority of data sent by the issuers cannot be fully utilized because of the following challenges:

a. Detailed information, such as supplements, is only contained in PDF format and submitted as attachments;
b. Different varieties of reporting, in terms of the presentation structure among different issuers; and
c. Manual data validation process.

These challenges create obstacles, especially for analysts and investors, in extracting data and information quickly and accurately.

Therefore, in order to address these challenges, an XBRL-based reporting method will be implemented to standardize reporting formats, which will enhance and simplify data processing.

The function of XBRL is to diminish differences and create a consistent and comparable reporting format which is intended to make data processing easier for data users. When all reports are presented in the same format, the information can be easily utilized.

In order to enhance IDX's continuous monitoring efforts of listed issuers, and providing prompt response for listed issuers, a fast, reliable and informative data processing is needed. These enhancements are needed at IDX because of the recent growth in capital market activities:

a. Increasing number of registered issuers at Indonesia Stock Exchange;
b. Complexity and dynamics of corporate actions;
c. More varieties of reporting and disclosure of information received; and
d. More diverse marketable securities and types of listed companies.

XBRL will also be beneficial for supporting capital market information transparency because of:

a. The need for reliable and dependable market information of the listed companies for the investors and the market; and
b. Constraints of language differences and standards for global investors over Listed Company's financial information can be bridged by adoption of XBRL.

1.2 Developments of XBRL at Indonesia Stock Exchange

Since 2012, Indonesia Stock Exchange has initiated the development of XBRL-based reporting. In an effort to implement reporting using XBRL, IDX have prepared and built a taxonomy that will exclusively used in reporting. As the initial development step, IDX has completed specialized taxonomy for corporate financial statements. Furthermore, the taxonomy of financial reports will be disseminated to all Listed Companies. IDX plans to implement XBRL-based reporting in 2015.

The type of taxonomy of the existing financial statements includes:
a. Statement of Financial Position
b. Statement of Comprehensive Income
c. Statement of Changes in Equity
d. Statement of Cash Flow

This taxonomy will standardize all financial statements presentation formats from all sectors and sub-sectors that have been pre-defined by the Stock Exchange.

2. IDX Taxonomy 2020

2.1 General Information on IDX Taxonomy 2020

The IDX Taxonomy 2020 contains taxonomy for financial statements and is intended to be utilized for future financial reporting by listed issuers at the exchange.

Below is an overview of the IDX Taxonomy 2020.

Name:	Indonesia Stock Exchange (IDX) Taxonomy 2020
Date issued:	01 January 2020
Status:	Final
Publisher:	Indonesia Stock Exchange (IDX)

Scope:	IDX Taxonomy 2020 contains financial statements elements, including Statement of Financial Position, Statement of Comprehensive Income, Statement of Cash Flow and Statement of Changes in Equity, that were prepared in accordance with the following references and regulations:
	1. Indonesian Generally Accepted Accounting Principles or Pernyataan Standar Akuntansi Keuangan (PSAK);
	2. Statement of Sharia Accounting Standard;
	3. Provisions on Capital Market regulations:
	    a) Indonesian Capital Market & Financial Institution Supervisory Agency (Bapepam dan LK) No. VIII.G.7 on presentation and disclosure requirements for financial statements prepared by publicly listed entities in Indonesia;
	    b) Bapepam dan LK No. VIII.G.17 regulation on accounting guidelines for securities company;

	c) Bapepam dan LK No. SE-17/BL/2012 circular on financial statement disclosure checklist for the Indonesian capital market industry.
Namespace:	http://www.idx.co.id/xbrl/taxonomy/2020-04-30
Available online at:	http://www.idx.co.id/StaticData/XBRL/Taxonomy/English/IDX_Taxonomy_2020.zip

2.2 Version information

IDX Taxonomy 2020 is the first taxonomy that was developed by Indonesia Stock Exchange.

2.3 References used in creating IDX Taxonomy 2020

The overall format of the financial statements in the IDX taxonomy has been prepared through a review process of taking samples on 188 listed company's financial statements, or representing 35% of all listed companies.

IDX Taxonomy 2020 was built using several references and rules as follow:
- Statement of Financial Accounting Standards (PSAK);
- Statement of Financial Accounting Standards (ETAP)
- Statement of Sharia Accounting Standards;
- Provision on Capital Market regulations:
  o Financial Services Authority Rule No. VIII.G.7 about The Guidelines of Financial Report Presentation;
  o Financial Services Authority Rule No. VIII.G.17 about The Accounting Guidelines of Securities Companies;
  o Financial Services Authority Circular Letter No. SE-17/BL/2012 about checklist of Financial Statement Disclosure for All Industries in Indonesia Capital Market.

2.4 Detailed explanations on IDX Taxonomy 2020

A. Reporting forms

IDX Taxonomy 2020 represents financial statements to be used for reporting which were prepared based on the Indonesian Financial Accounting Standard or PSAK. The taxonomy contains the following reporting forms:

1. Document Entity Information (DEI)

   Contains information of the reporting entity and the document reported

2. Financial Statements

   2.1 Statement of Financial Position

   Based on PSAK 1, the statement of financial position can be presented based on current and non-current, and liquidity.

   2.2 Statement of Comprehensive Income

Reporting Expenses on the statement of comprehensive income, based on PSAK 1, must be done based on the function or nature of the expense. In addition, they must then be allocated based on before tax and after tax.

2.3 Statement of Changes in Equity

2.4 Statement of Cash Flow

Reporting cash flow from operations must be allocated based on direct method and indirect method.

B. Entry Points

The purpose of Entry Points is to separate reports into different categories. Because of the varieties of accounts across different industries, Indonesia Stock Exchange created eight entry points in the IDX taxonomy to simplify reporting. These Entry points are as follows:
1. General
2. Property
3. Infrastructure
4. Financial and Sharia
5. Securities
6. Collective Investment Contract
7. Insurance
8. Financing

Illustration of the IDX Taxonomy 2020
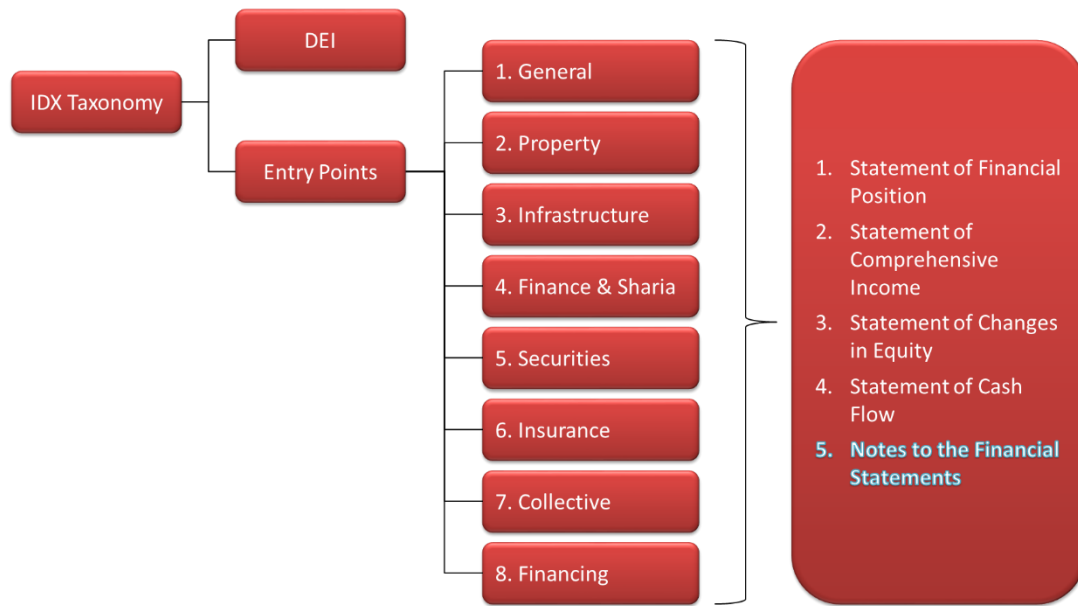
These entry points were determined based on industry classifications used by Indonesia Stock Exchange. There are currently nine industry sectors with 56 sub-sectors. The table on the next page is an illustration of the sectors and subsectors mapping that correspond with the taxonomy entry points.

Table of Sector and Sub Sector Mapping with Entry Point

Sector	Sub Sector	Entry Point
1. AGRICULTURE	11. CROPS	General / Umum
	12. PLANTATION	
	13. ANIMAL HUSBANDRY	
	14. FISHERY	
	15. FORESTRY	
	19. OTHERS	
2. MINING	21. COAL MINING	General / Umum
	22. CRUDE PETROLEUM & NATURAL GAS PRODUCTION	
	23. METAL AND MINERAL MINING	
	24. LAND / STONE QUARRYING	
	29. OTHERS	
3. BASIC INDUSTRY AND CHEMICALS	31. CEMENT	General / Umum
	32. CERAMICS, GLASS, PORCELAIN	
	33. METAL AND ALLIED PRODUCTS	
	34. CHEMICALS	
	35. PLASTICS & PACKAGING	
	36. ANIMAL FEED	
	37. WOOD INDUSTRIES	
	38. PULP & PAPER	
	39. OTHERS	
4. MISCELLANEOUS INDUSTRY	41. MACHINERY AND HEAVY EQUIPMENT	General / Umum
	42. AUTOMOTIVE AND COMPONENTS	
	43. TEXTILE, GARMENT	
	44. FOOTWEAR	
	45. CABLE	
	46. ELECTRONICS	
	49. OTHERS	
5. CONSUMER GOODS INDUSTRY	51. FOOD AND BEVERAGES	General / Umum
	52. TOBACCO MANUFACTURERS	
	53. PHARMACEUTICALS	
	54. COSMETICS AND HOUSEHOLD	
	55. HOUSEWARE	
	59. OTHERS	
6. PROPERTY, REAL ESTATE AND BUILDING CONSTRUCTION	61. PROPERTY AND REAL ESTATE	Property / Properti (juga bagian dari General / Umum)
	62. BUILDING CONSTRUCTION	
	69. OTHERS	
7. INFRASTRUCTURE, UTILITIES AND TRANSPORTATION	71. ENERGY	Infrastructure / Infrastruktur (juga bagian dari General / Umum)
	72. TOLL ROAD, AIRPORT, HARBOR AND ALLIED PRODUCTS	
	73. TELECOMMUNICATION	
	74. TRANSPORTATION	
	75. NON BUILDING CONSTRUCTION	
	79. OTHERS	
8. FINANCE	81. BANK	Keuangan dan Syariah / Financial and Sharia
	82. FINANCIAL INSTITUTION	Pembiayaan / Financing
	83. SECURITIES COMPANY	Sekuritas / Securities
	84. INSURANCE	Asuransi / Insurance
	85. INVESTMENT FUND / MUTUAL FUND	Kontrak Investasi Kolektif / Collective
	89. OTHERS	Sesuai Nature bisnis
9. TRADE, SERVICES & INVESTMENT	91. WHOLESALE (DURABLE & NON-DURABLE GOODS)	General / Umum
	93. RETAIL TRADE	
	94. TOURISM, RESTAURANT AND HOTEL	
	95. ADVERTISING, PRINTING AND MEDIA	
	96. HEALTHCARE	
	97. COMPUTER AND SERVICES	
	98. INVESTMENT COMPANY	
	99. OTHERS	

C. Document Entity Information (DEI)

Document Entity Information contains general information of the reporter and the reports submitted. The DEI is the same for all entry points. The information contained in the DEI is shown in the table below.

No	Element
1	General information [abstract]
2	Entity name
3	Explanation of change in name from the end of the preceding reporting period
4	Entity code
5	Entity identification number
6	Entity main industry
7	Sector
8	Subsector
9	Controlling shareholder information
10	Type of entity
11	Type of listed securities
12	Type of board on which the entity is listed
13	Whether the financial statements are of an individual entity or a group of entities
14	Period of financial statements submissions
15	Current period start date
16	Current period end date
17	Prior year end date
18	Prior period start date
19	Prior period end date
20	Description of presentation currency
21	Conversion rate at the reporting date if the presentation currency is not Rupiah
22	Level of rounding used in financial statements
23	Type of report on financial statements
24	Type of auditor's opinion
25	Matters disclosed in emphasis-of-matter or other-matter paragraph, if any
26	Result of review engagement
27	Date of auditor's opinion or result of review report
28	Current year auditor
29	Name of current year audit signing partner
30	Number of years served as audit signing partner
31	Prior year auditor
32	Name of prior year audit signing partner
33	Whether in compliance with BAPEPAM LK VIII G 11 rules concerning responsibilities of board of directors on financial statements
34	Whether in compliance with BAPEPAM LK VIII A two rules concerning independence of accountant providing audit services in capital market

D. Financial Statements

Each report refers to the corresponding presentation link. Below is a detailed explanation for the presentation link within the IDX Taxonomy 2020. The table below can be used as a reference for the forms being used. For example, if one is completing a cash flow statement with direct method for the infrastructure entry point, therefore the reference number is 3510000.

Presentation Links on IDX Taxonomy 2020

No	Entry Point	DEI	Statement of Financial Position		Statement of Comprehensive Income				Statement of Changes in Equity	Statement of Cash Flow	
			Current and Non-current	Liquidity	By Function		By Nature			Direct Method	Indirect Method
					After Tax	Before Tax	After Tax	Before Tax			
1	General	1000000	1210000	1220000	1311000	1321000	1312000	1322000	1410000	1510000	N/A
2	Property	1000000	2210000	2220000	2311000	2321000	2312000	2322000	2410000	2510000	N/A
3	Infrastructure	1000000	3210000	3210000	3311000	3321000	3312000	3322000	3410000	3510000	N/A
4	Financial and Sharia	1000000	N/A	4220000	N/A	N/A	4312000	4322000	4410000	4510000	N/A
5	Securities	1000000	N/A	5220000	5311000	5321000	N/A	N/A	5410000	5510000	N/A
6	Insurance	1000000	N/A	6220000	N/A	N/A	6312000	6322000	6410000	6510000	N/A
7	Collective Investment Contract	1000000	N/A	7220000	N/A	N/A	7312000	7322000	7410000	7510000	7520000
8	Financing	1000000	N/A	8220000	N/A	N/A	8312000	8322000	8410000	8510000	N/A

Presentation Links Notes to the financial statement on IDX Taxonomy 2020

Description	Industry							
	1	2	3	4	5	6	7	8
	General Industry	Property Industry	Infrastructure Industry	Financial and Sharia Industry	Securities Industry	Insurance Industry	Collective Industry	Financing Industry
Statement of cash flows, indirect method	1520000	2520000	3520000	n/a	n/a	n/a	7520000	n/a
Significant Accounting Policies	1610000	2610000	3610000	4610000	5610000	6610000	7610000	8610000
Trade Receivables								
by currency	1620100	2620100	3620100	n/a	n/a	n/a	n/a	n/a
by aging	1620200	2620200	3620200	n/a	n/a	n/a	n/a	n/a
by list of counterparty	1620300	2620300	3620300	n/a	n/a	n/a	n/a	n/a
by domestic or international	1620400	2620400	3620400	n/a	n/a	n/a	n/a	n/a
movement of allowance for impairment of Trade receivables	1620500	2620500	3620500	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Trade Receivables	1621000	2621000	3621000	n/a	n/a	n/a	n/a	n/a
Inventories	1630000	2630000	3630000	n/a	n/a	n/a	n/a	n/a
current and non/acurrent	1631000	2631000	3631000	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Inventories	1632000	2632000	3632000	n/a	n/a	n/a	n/a	n/a
Trade Payables								
by currency	1640100	2640100	3640100	n/a	n/a	n/a	n/a	n/a
by aging	1640200	2640200	3640200	n/a	n/a	n/a	n/a	n/a

by list of counterparty	1640300	2640300	3640300	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Trade Payables	1641000	2641000	3641000	n/a	n/a	n/a	n/a	n/a
Revenue								
by party	1616000	2616000	3616000	n/a	n/a	n/a	n/a	n/a
by type	1617000	2617000	3617000	n/a	n/a	n/a	n/a	n/a
by source	1618000	2618000	3618000	n/a	n/a	n/a	n/a	n/a
with value more than 10%	1619000	2619000	3619000	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Revenue	1616100	2616100	3616100	n/a	n/a	n/a	n/a	n/a
Interest and Sharia Income	n/a	n/a	n/a	4631100	n/a	n/a	n/a	n/a
Disclosure of Interest and Sharia Income	n/a	n/a	n/a	4631110	n/a	n/a	n/a	n/a
Interest Expense	n/a	n/a	n/a	4632100	n/a	n/a	n/a	n/a
Disclosure of Notes for Interest Expense	n/a	n/a	n/a	4632110	n/a	n/a	n/a	n/a
Fixed Assets (Property, Plant and Equipment)	1611000	2611000	3611000	4611000	5611000	6611000	7611000	8611000
Disclosure of Notes for Property, Plant and Equipment	1611100	2611100	3611100	4611110	5611100	6611100	7611100	8611100
Right of Use Assets	1612000	2612000	3612000	4612000	5612000	6612000	7612000	8612000
Disclosure of Notes for Right of Use Assets	1612100	2612100	3612100	4612100	5612100	6612100	7612100	8612100
Cost of Goods Sold	1670000	2670000	3670000	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Cost of Goods Sold	1671000	2671000	3671000	n/a	n/a	n/a	n/a	n/a
Long-Term Bank Loans	1691000a 1691000b	2691000a 2691000b	3691000a 3691000b	n/a	5691000a 5691000b	6691000a 6691000b	7691000a 7691000b	8691000a 8691000b
Long-Term Bank Loans Interest Information	1692000	2692000	3692000	n/a	5692000	6692000	7692000	8692000
Disclosure of Notes for Long-Term Bank Loans	1691100	2691100	3691100	n/a	5691100	6691100	7691100	8691100
Short-Term Bank Loans	1693000	2693000	3693000	n/a	5693000	6693000	7693000	8693000
Short-Term Bank Loans Interest Information	1696000	2696000	3696000	n/a	5696000	6696000	7696000	8696000
Disclosure of Notes for Short-Term Bank Loans	1693100	2693100	3693100	n/a	5693100	6693100	7693100	8693100
Bank Loans by Order of Liquidity	1694000	2694000	3694000	n/a	5694000	6694000	7694000	8694000
Bank Loans by Order of Liquidity Interest Information	1697000	2697000	3697000	n/a	5697000	6697000	7697000	8697000
Disclosure of Notes for Bank Loans by Order of Liquidity	1694100	2694100	3694100	n/a	5694100	6694100	7694100	8694100
Borrowings by creditor, by currency	n/a	n/a	n/a	4695000a 4695000b	n/a	n/a	n/a	8695000a 8695000b
Disclosure of Notes for Borrowings	n/a	n/a	n/a	4695100	n/a	n/a	n/a	8695100
Sukuk	1644000a 1644000b	2644000a 2644000b	3644000a 3644000b	4644000a 4644000b	5644000a 5644000b	6644000a 6644000b	7644000a 7644000b	8644000a 8644000b
Disclosure of Notes for Sukuk	1644100	2644100	3644100	4644100	5644100	6644100	7644100	8644100
Bonds Payable	1634000a 1634000b	2634000a 2634000b	3634000a 3634000b	4634000a 4634000b	5634000a 5634000b	6634000a 6634000b	7634000a 7634000b	8634000a 8634000b
Disclosure of Notes for Bonds Payable	1634100	2634100	3634100	4634100	5634100	6634100	7634100	8634100
Notes Payable	1621000a 1621000b	2621000a 2621000b	3621000a 3621000b	n/a	5621000a 5621000b	6621000a 6621000b	7621000a 7621000b	8621000a 8621000b
Notes Payable Interest Information	1621100	2621100	3621100	n/a	5621100	6621100	7621100	8621100
Disclosure of Notes for Notes Payable	1621100	2621100	3621100	n/a	5621100	6621100	7621100	8621100

Loans and Sharia receivables/financing								
by currency, related parties and third parties	n/a	n/a	n/a	4611100a 4611100b	n/a	n/a	n/a	n/a
by type	n/a	n/a	n/a	4612100a 4612100b	n/a	n/a	n/a	n/a
by Economic Sector	n/a	n/a	n/a	4613100a 4613100b	n/a	n/a	n/a	n/a
Other Information	n/a	n/a	n/a	4614100	n/a	n/a	n/a	n/a
Disclosure of Notes for Loans and Sharia receivables/financing	n/a	n/a	n/a	4614110	n/a	n/a	n/a	n/a
Sharia receivables/financing								
by currency, related parties and third parties	n/a	n/a	n/a	4611200a 4611200b	n/a	n/a	n/a	n/a
by type	n/a	n/a	n/a	4612200a 4612200b	n/a	n/a	n/a	n/a
by Economic Sector	n/a	n/a	n/a	4613200a 4613200b	n/a		n/a	n/a
Other Information	n/a	n/a	n/a	4614200	n/a	n/a	n/a	n/a
Disclosure of Notes for Loans Sharia receivables/financing	n/a	n/a	n/a	4614210	n/a	n/a	n/a	n/a
Third Party Funds								
Current Accounts and Wadiah Demand deposits	n/a	n/a	n/a	4621100	n/a	n/a	n/a	n/a
Savings Deposits and Wadiah Savings Deposits	n/a	n/a	n/a	4622100	n/a	n/a	n/a	n/a
Time deposits and Wakalah deposits	n/a	n/a	n/a	4623100	n/a	n/a	n/a	n/a
Annual average interest rate Third Party Funds	n/a	n/a	n/a	4624100	n/a	n/a	n/a	n/a
Disclosure of Notes for Third Party Funds	n/a	n/a	n/a	4624110	n/a	n/a	n/a	n/a
Temporary Syirkah Funds	n/a	n/a	n/a	4625100	n/a	n/a	n/a	n/a
Annual average interest rate Third Party Funds	n/a	n/a	n/a	4626100	n/a	n/a	n/a	n/a
Disclosure of Notes for Temporary Syirkah Funds	n/a	n/a	n/a	4626110	n/a	n/a	n/a	n/a

For a detailed list of the accounts, please see Appendix B.

E. Validation

To ensure data validity in the instance document, a validation process is required. This validation is processes using calculation link and formula. If the validation process detects errors, the data in the instance document needs to be corrected prior to filing.

1. Calculation Linkbase

The Calculation linkbase will perform data validation on one form (either one of the financial statements) by processing the calculation. This process checks the data by adding the data and multiply by weight, and validate the relationship between the entered data and the calculated data.

As an example, the Calculation Linkbase will validate Gross profit, which can be defined as:

Gross profit = Sales and revenue – Cost of sales and revenue

Therefore, the Calculation Linkbase will validate the entered value of Gross profit against the calculated value of Gross profit. If they do not match, en error message will pop-up.

Example of Data Validation Using Calculation Linkbase for Gross Profit Calculation

Item		Value		Weight		Result
Sales and revenue	CR	6.160.214.023.204	*	1	=	6.160.214.023.204
Cost of sales and revenue	DR	3.339.267.470.227	*	-1	=	-3.339.267.470.227
Gross profit	CR	2.520.946.552.977		≠		2.820.946.552.977

The Calculation linkbase has some limitations as follows:

a. Does not validate between contexts, between period (*duration*) and a certain date (*instant*).

    For example, On Statement of Cash Flow, there are values that represents a position for a certain date (instant), such as Cash and Cash Equivalents at beginning and end of the period, and there are values that represents a period (duration), such as Net cash flows received from (used in) operating activities.

b. Cannot be used between different types of financial statements

    The Calculation Linkbase can only validate on the same financial statement and cannot be used between different types of reports. For example, validating elements/data between Statement of Financial Position and Statement of Comprehensive Income.

In IDX Taxonomy 2020, the Calculation Linkbase is part of the taxonomy which will perform validation between each component that are contained in the reports, to ensure that the data being submitted is valid.

2. Formula

The formula can overcome the limitations that exist in Calculation Linkbase, because the formula can validate between contexts and between types of statements/reports. Although the Formula is separate from the taxonomy, it is used to perform validation of data in an instance document. The formula is also used to validate the following assertions:

a. *Existence Assertion*
    To ensure that required information has been filled. For example, assertion for Name of Entity in the DEI will check if the information has been provided or not. If the information for Name of Entity is not filled, the Formula will generate an error message.
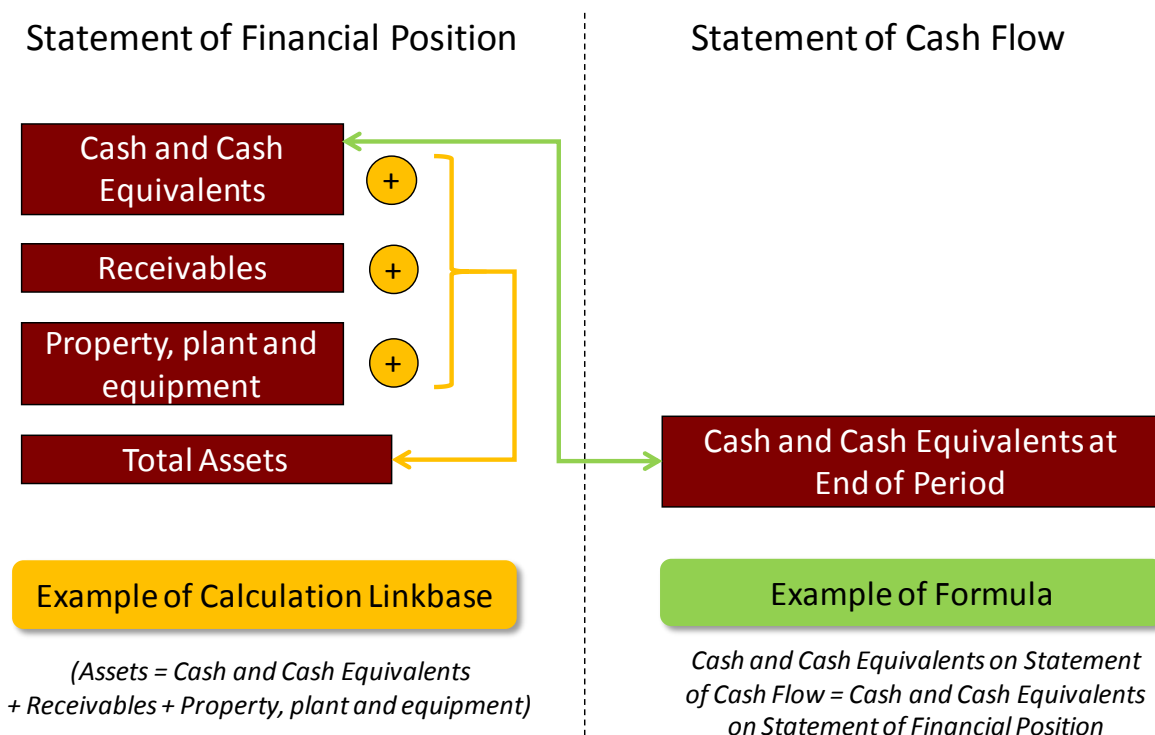
b. *Value Assertion*
    Value Assertion has the same function as Calculation Linkbase, but it can also validate between contexts and types of statements/reports. For example, if the value of Cash and

Cash Equivalents on the Statement of Financial Position is not equal to the value of Cash and Cash Equivalents on the Statement of Cash Flow, the Formula will generate an error message.

In IDX Taxonomy 2020, the Formula is used to ensure data validation is done in one form or between forms and ensure that the data is valid.

Example of Calculation Linkbase and Formula

Statement of Financial Position | Statement of Cash Flow

Cash and Cash Equivalents **+**

Receivables **+**

Property, plant and equipment **+**

Total Assets

Cash and Cash Equivalents at End of Period

Example of Calculation Linkbase

(Assets = Cash and Cash Equivalents + Receivables + Property, plant and equipment)

Example of Formula

Cash and Cash Equivalents on Statement of Cash Flow = Cash and Cash Equivalents on Statement of Financial Position

E. Current XBRL Specification Versions

The XBRL specifications of IDX Taxonomy 2020 are as follows:

1. XBRL 2.1, dated 2003-12-31 [with errata corrections to 2013-02-20]
2. Dimensions 1.0 [with Errata corrections to 2012-01-25]
3. Formula 1.0 [2009-2013]

F. Logic Architecture

The IDX Taxonomy 2020 is divided into two different layers of architecture; these layers are Report Layer and Dictionary Layer. An Entry Point schema will connect components in these layers.

1. Dictionary Layer

   The Dictionary Layer contains a dictionary for all elements required in the taxonomy. The Dictionary Layer is divided into 3 layers:

a. Dictionary Schema (cor)

The Dictionary schema contains all elements or accounts, including the references and corresponding labels for each of the elements.

b. Roletype Schema

Roletype Schema contains the definitions for the roletype schema, for example, [1510000] Statement of Cash Flow, direct method – General Industry, which is required in the taxonomy.

c. DEI Schema (rt)

DEI Schema (rt) contains the definitions for the reporting elements or components on the DEI.

2. Report Layer

The Report Layer connects the elements contained in the Dictionary and produce a business report. The Dictionary Layer will not be able to produce business reports without the Report Layer. For example, on the statement of financial position, the elements, such as assets or current assets, are retrieved from the Dictionary.
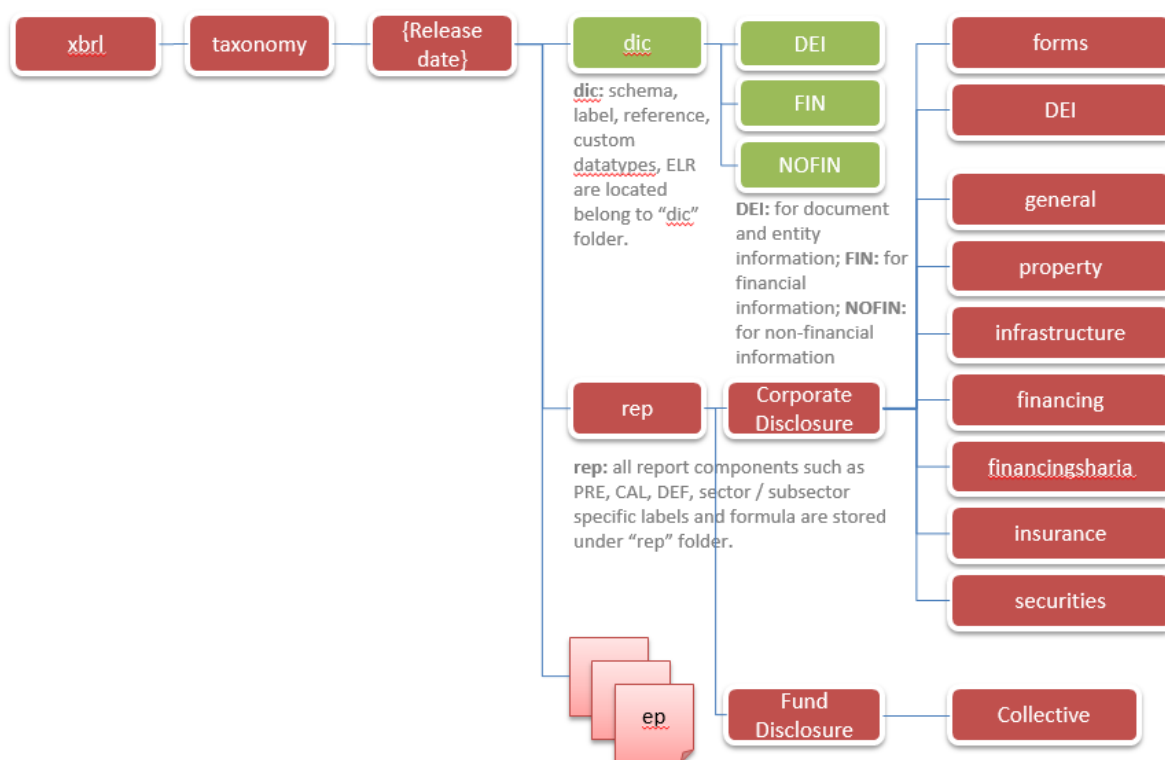
3. Entry Point

Contains the 8 entry points that have been predefined.
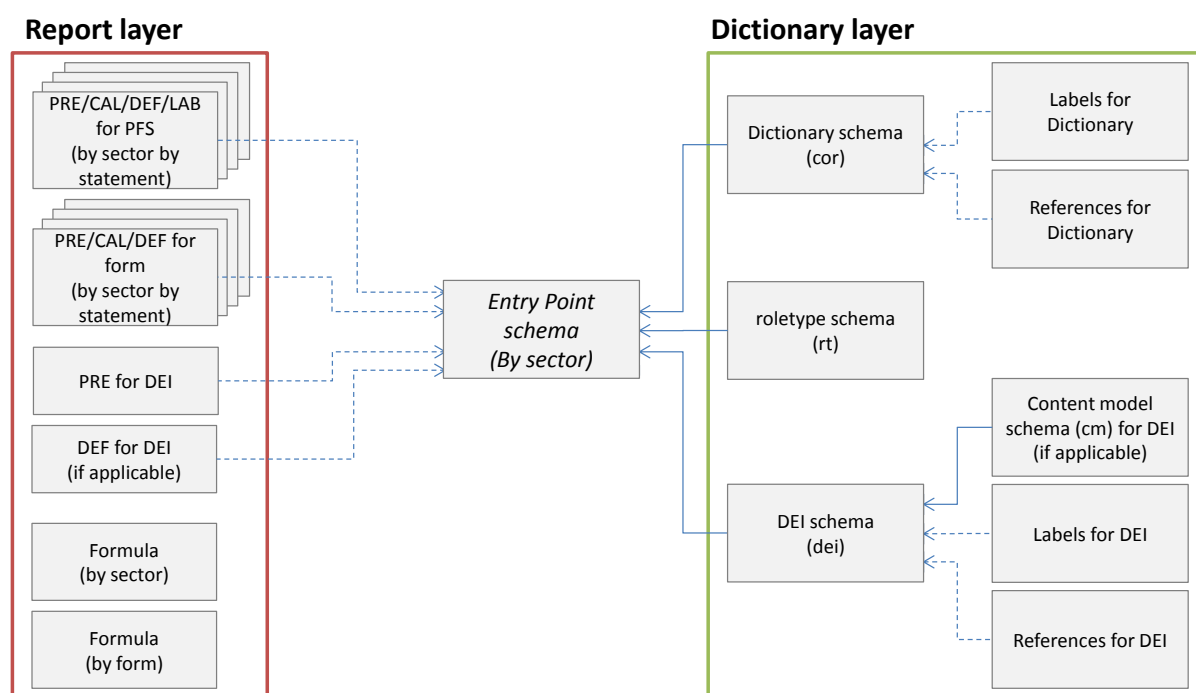
G. Folder Structure

The folder structure within the IDX Taxonomy 2020 is divided into two folders, dic (dictionary) and rep (report), to accommodate business needs and logic architecture. Separate from these folders are the entry points that connect the two folders.

1. dic

   Dic or Dictionary that contains the definitions for the elements within the taxonomy, which is divided into 3 folders:

   DEI – contains DEI elements

   FIN – contains financial elements

   NOFIN – contains non-financial elements, which is unavailable at this time.

2. rep

   Rep or Report contains all of the reports, presentations, calculations and definition linkbases. Their function is similar with the report on the logic architecture.

3. Ep

   Ep is the 8 *entry point* that was made to simplify the reporting process by classifying data required for each entry point.

The release date folder, as shown on the illustration above, contains the Information version of the taxonomy. Therefore, on future updates on the taxonomy, the components in the taxonomy will be refreshed and the version number will be updated. The physical folder of the taxonomy is located online at http://www.idx.co.id/xbrl/taxonomy/2020-04-30.

3. Public Review

Public Review on the proposed IDX taxonomy 2020 was conducted from February 27, 2020 untill February 28, 2020. The purpose of the Public Review is to introduce IDX Taxonomy and its development planning to listed companies, regulators, public accountants, data vendors and the public, and to obtain comments and feedback concerning the proposed IDX Taxonomy 2020. IDX received a total of 961 comments from 269 Issuers participated in the public review process.

The feedback collected was used to make updates for the finalization of IDX Taxonomy 2020. As much as 101 elements were updated or added. The public review was also conducted as part of the steps in submitting IDX Taxonomy 2020 for recognition status from XBRL International, a consortium of companies and agencies worldwide working to together to build XBRL language and promote its adoption. The purpose of taxonomy recognition is to ensure that IDX taxonomy has been established according to XBRL International's specifications and in compliance with internationally accepted taxonomy standards. Part of the requirements in the taxonomy recognition process is to collect public feedback from issuers, regulators, and other stakeholders regarding the taxonomy which has been created by IDX.
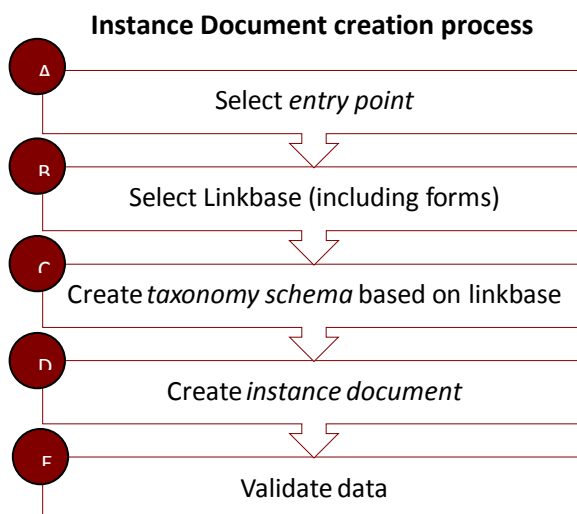
Below is a summary on the updates made to the proposed taxonomy after public review.

Added / Renamed Elements per Entry Point
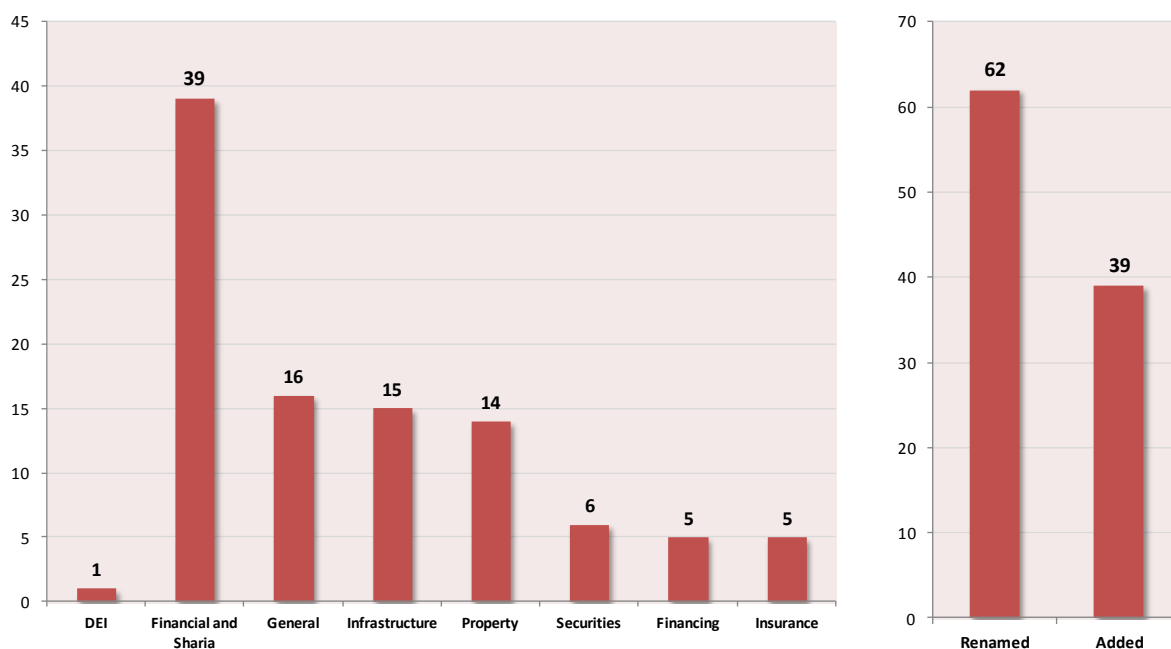
4. **Creating *Instance Document***

Instance Document is the format in which the reporting in XBRL is submitted, and it contains the financial data and information being reported. The process of creating an instance document is illustrated below.

Instance Document creation process

A	Select *entry point*
B	Select Linkbase (including forms)
C	Create *taxonomy schema* based on linkbase
D	Create *instance document*
E	Validate data

Instance Document creation (Demo)

PT Test Tbk, a company that operates in the basic and chemicals sector and in the pulp & paper sub-sector, needs to submit financial report for the year 2012. PT Test Tbk will need to follow the steps of creating the required instance document for XBRL reporting. These steps are explained below.

A. Selecting the entry point

The instance document creation process begins with selecting the entry point that fits the industry or sector in which your company operates. The corresponding entry point can be selected by referring to the sector and subsector mapping table shown on the next page. For example, PT Test Tbk operates in the basic and chemicals industry, therefore the appropriate entry point for this particular company is the *General* entry point.

Table of Entry Point selection by PT Test Tbk

Sector	Sub Sector	Entry Point
1. AGRICULTURE	11.CROPS	General / Umum
	12.PLANTATION	
	13.ANIMAL HUSBANDRY	
	14.FISHERY	
	15.FORESTRY	
	19.OTHERS	
2. MINING	21.COAL MINING	General / Umum
	22.CRUDE PETROLEUM & NATURAL GAS PRODUCTION	
	23.METAL AND MINERAL MINING	
	24.LAND / STONE QUARRYING	
	29.OTHERS	
3. BASIC INDUSTRY AND CHEMICALS	31.CEMENT	General / Umum
	32.CERAMICS, GLASS, PORCELAIN	
	33.METAL AND ALLIED PRODUCTS	
	34.CHEMICALS	
	35.PLASTICS & PACKAGING	
	36.ANIMAL FEED	
	37.WOOD INDUSTRIES	
	38.PULP & PAPER	
	39.OTHERS	
4. MISCELLANEOUS INDUSTRY	41.MACHINERY AND HEAVY EQUIPMENT	General / Umum
	42.AUTOMOTIVE AND COMPONENTS	
	43.TEXTILE, GARMENT	
	44.FOOTWEAR	
	45.CABLE	
	46.ELECTRONICS	
	49.OTHERS	
5. CONSUMER GOODS INDUSTRY	51.FOOD AND BEVERAGES	General / Umum
	52.TOBACCO MANUFACTURERS	
	53.PHARMACEUTICALS	
	54.COSMETICS AND HOUSEHOLD	
	55.HOUSEWARE	
	59.OTHERS	
6. PROPERTY, REAL ESTATE AND BUILDING CONSTRUCTION	61.PROPERTY AND REAL ESTATE	Property / Properti (juga bagian dari General / Umum)
	62.BUILDING CONSTRUCTION	
	69.OTHERS	
7. INFRASTRUCTURE, UTILITIES AND TRANSPORTATION	71.ENERGY	Infrastructure / Infrastruktur (juga bagian dari General / Umum)
	72.TOLL ROAD, AIRPORT, HARBOR AND ALLIED PRODUCTS	
	73.TELECOMMUNICATION	
	74.TRANSPORTATION	
	75.NON BUILDING CONSTRUCTION	
	79.OTHERS	
8. FINANCE	81.BANK	Keuangan dan Syariah / Financial and Sharia
	82.FINANCIAL INSTITUTION	Pembiayaan / Financing
	83.SECURITIES COMPANY	Sekuritas / Securities
	84.INSURANCE	Asuransi / Insurance
	85.INVESTMENT FUND / MUTUAL FUND	Kontrak Investasi Kolektif / Collective
	89.OTHERS	Sesuai Nature bisnis
9. TRADE, SERVICES & INVESTMENT	91.WHOLESALE (DURABLE & NON-DURABLE GOODS)	General / Umum
	93.RETAIL TRADE	
	94.TOURISM, RESTAURANT AND HOTEL	
	95.ADVERTISING, PRINTING AND MEDIA	
	96.HEALTHCARE	
	97.COMPUTER AND SERVICES	
	98.INVESTMENT COMPANY	
	99.OTHERS	

B. Selecting the *Linkbase* (including Form)

After selecting the appropriate entry point, PT Test Tbk will need to select five corresponding reporting forms based on the characteristics of the reports being reported. These forms are explained below. Detailed descriptions for each of the links are shown in Appendix B.

1. DEI (Document Entity Information)

   DEI [100000], is used for reporting DEI. Each of the *entry point* reports the same item, which is the [1000000] General information. Therefore, PT Test Tbk will report the DEI using the *[1000000] General information* Linkbase.

2. Statement of Financial Position

   Statement of Financial Position [1210000], is used for reporting statement of financial position. It has two types of selection based on the applied accounting standards; Current and Non-current, and Liquidity. Since PT Test Tbk is reporting its financial position based on Current and Non-current methods, therefore the Presentation Link selected is *[1210000] Statement of financial position presented using current and non-current - General Industry* Linkbase.

3. Statement of Comprehensive Income

   Statement of Comprehensive Income based on after tax function [1210000], based on PSAK 1 regulation, posting the expenses on the statement of comprehensive income can be entered by function or by nature. In addition, comprehensive income after tax can be entered as after tax or before tax. Since the statement of comprehensive income is categorized into four types, PT Test Tbk may submit the financial report based on the function and report tax as other comprehensive income after tax. Therefore, PT Test Tbk will select the *[1311000] Statement of comprehensive income, OCI components presented net of tax, by function - General Industry* Linkbase.

4. Statement of Changes in Equity

   Statement of Changes in Equity [1410000]. Each of the *entry point* only has one statement of changes in equity. Since PT Test Tbk uses the General entry point, therefore PT Test Tbk will select the *[1410000] Statement of changes in equity - General Industry* Linkbase.

5. Statement of Cash Flow

   Statement of Cash Flow – Direct Method [1510000].

   The statement of cash flow from operations can prepared using the direct method except for the collective investment contract which can still be prepared using the indirect method. Since PT Test Tbk uses the General entry point, Therefore, PT Test Tbk will use the [1510000] Statement of cash flows, direct method - General Industry.

6. Notes for Financial Statement

   The Notes for Financial statement based is selected based on selecting link base.

Table of Presentation Link selection by PT Test Tbk

No	Entry Point	DEI	Statement of Financial Position		Statement of Comprehensive Income				Statement of Changes in Equity	Statement of Cash Flow	
			Current and Non-current	Liquidity	By Function		By Nature			Direct Method	Indirect Method
					After Tax	Before Tax	After Tax	Before Tax			
1	General	1000000	1210000	1220000	1311000	1321000	1312000	1322000	1410000	1510000	N/A
2	Property	1000000	2210000	2220000	2311000	2321000	2312000	2322000	2410000	2510000	N/A
3	Infrastructure	1000000	3210000	3210000	3311000	3321000	3312000	3322000	3410000	3510000	N/A
4	Financial and Sharia	1000000	N/A	4220000	N/A	N/A	4312000	4322000	4410000	4510000	N/A
5	Securities	1000000	N/A	5220000	5311000	5321000	N/A	N/A	5410000	5510000	N/A
6	Insurance	1000000	N/A	6220000	N/A	N/A	6312000	6322000	6410000	6510000	N/A
7	Collective Investment Contract	1000000	N/A	7220000	N/A	N/A	7312000	7322000	7410000	7510000	7520000
8	Financing	1000000	N/A	8220000	N/A	N/A	8312000	8322000	8410000	8510000	N/A

Note: Detailed description for each of the links is shown in Appendix B of this Handbook.

Description	Industry							
	1	2	3	4	5	6	7	8
	General Industry	Property Industry	Infrastructure Industry	Financial and Sharia Industry	Securities Industry	Insurance Industry	Collective Industry	Financing Industry
Statement of cash flows, indirect method	1520000	2520000	3520000	n/a	n/a	n/a	7520000	n/a
Significant Accounting Policies	1610000	2610000	3610000	4610000	5610000	6610000	7610000	8610000
Trade Receivables								
by currency	1620100	2620100	3620100	n/a	n/a	n/a	n/a	n/a
by aging	1620200	2620200	3620200	n/a	n/a	n/a	n/a	n/a
by list of counterparty	1620300	2620300	3620300	n/a	n/a	n/a	n/a	n/a
by domestic or international	1620400	2620400	3620400	n/a	n/a	n/a	n/a	n/a
movement of allowance for impairment of Trade receivables	1620500	2620500	3620500	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Trade Receivables	1621000	2621000	3621000	n/a	n/a	n/a	n/a	n/a
Inventories	1630000	2630000	3630000	n/a	n/a	n/a	n/a	n/a
current and non/acurrent	1631000	2631000	3631000	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Inventories	1632000	2632000	3632000	n/a	n/a	n/a	n/a	n/a
Trade Payables								
by currency	1640100	2640100	3640100	n/a	n/a	n/a	n/a	n/a
by aging	1640200	2640200	3640200	n/a	n/a	n/a	n/a	n/a
by list of counterparty	1640300	2640300	3640300	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Trade Payables	1641000	2641000	3641000	n/a	n/a	n/a	n/a	n/a
Revenue								
by party	1616000	2616000	3616000	n/a	n/a	n/a	n/a	n/a
by type	1617000	2617000	3617000	n/a	n/a	n/a	n/a	n/a
by source	1618000	2618000	3618000	n/a	n/a	n/a	n/a	n/a
with value more than 10%	1619000	2619000	3619000	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Revenue	1616100	2616100	3616100	n/a	n/a	n/a	n/a	n/a
Interest and Sharia Income	n/a	n/a	n/a	4631100	n/a	n/a	n/a	n/a

Disclosure of Interest and Sharia Income	n/a	n/a	n/a	4631110	n/a	n/a	n/a	n/a
Interest Expense	n/a	n/a	n/a	4632100	n/a	n/a	n/a	n/a
Disclosure of Notes for Interest Expense	n/a	n/a	n/a	4632110	n/a	n/a	n/a	n/a
Fixed Assets (Property, Plant and Equipment)	1611000	2611000	3611000	4611000	5611000	6611000	7611000	8611000
Disclosure of Notes for Property, Plant and Equipment	1611100	2611100	3611100	4611110	5611100	6611100	7611100	8611100
Right of Use Assets	1612000	2612000	3612000	4612000	5612000	6612000	7612000	8612000
Disclosure of Notes for Right of Use Assets	1612100	2612100	3612100	4612100	5612100	6612100	7612100	8612100
Cost of Goods Sold	1670000	2670000	3670000	n/a	n/a	n/a	n/a	n/a
Disclosure of Notes for Cost of Goods Sold	1671000	2671000	3671000	n/a	n/a	n/a	n/a	n/a
Long-Term Bank Loans	1691000a 1691000b	2691000a 2691000b	3691000a 3691000b	n/a	5691000a 5691000b	6691000a 6691000b	7691000a 7691000b	8691000a 8691000b
Long-Term Bank Loans Interest Information	1692000	2692000	3692000	n/a	5692000	6692000	7692000	8692000
Disclosure of Notes for Long-Term Bank Loans	1691100	2691100	3691100	n/a	5691100	6691100	7691100	8691100
Short-Term Bank Loans	1693000	2693000	3693000	n/a	5693000	6693000	7693000	8693000
Short-Term Bank Loans Interest Information	1696000	2696000	3696000	n/a	5696000	6696000	7696000	8696000
Disclosure of Notes for Short-Term Bank Loans	1693100	2693100	3693100	n/a	5693100	6693100	7693100	8693100
Bank Loans by Order of Liquidity	1694000	2694000	3694000	n/a	5694000	6694000	7694000	8694000
Bank Loans by Order of Liquidity Interest Information	1697000	2697000	3697000	n/a	5697000	6697000	7697000	8697000
Disclosure of Notes for Bank Loans by Order of Liquidity	1694100	2694100	3694100	n/a	5694100	6694100	7694100	8694100
Borrowings by creditor, by currency	n/a	n/a	n/a	4695000a 4695000b	n/a	n/a	n/a	8695000a 8695000b
Disclosure of Notes for Borrowings	n/a	n/a	n/a	4695100	n/a	n/a	n/a	8695100
Sukuk	1644000a 1644000b	2644000a 2644000b	3644000a 3644000b	4644000a 4644000b	5644000a 5644000b	6644000a 6644000b	7644000a 7644000b	8644000a 8644000b
Disclosure of Notes for Sukuk	1644100	2644100	3644100	4644100	5644100	6644100	7644100	8644100
Bonds Payable	1634000a 1634000b	2634000a 2634000b	3634000a 3634000b	4634000a 4634000b	5634000a 5634000b	6634000a 6634000b	7634000a 7634000b	8634000a 8634000b
Disclosure of Notes for Bonds Payable	1634100	2634100	3634100	4634100	5634100	6634100	7634100	8634100
Notes Payable	1621000a 1621000b	2621000a 2621000b	3621000a 3621000b	n/a	5621000a 5621000b	6621000a 6621000b	7621000a 7621000b	8621000a 8621000b
Notes Payable Interest Information	1621100	2621100	3621100	n/a	5621100	6621100	7621100	8621100
Disclosure of Notes for Notes Payable	1621100	2621100	3621100	n/a	5621100	6621100	7621100	8621100
Loans and Sharia receivables/financing								
by currency, related parties and third parties	n/a	n/a	n/a	4611100a 4611100b	n/a	n/a	n/a	n/a
by type	n/a	n/a	n/a	4612100a 4612100b	n/a	n/a	n/a	n/a
by Economic Sector	n/a	n/a	n/a	4613100a 4613100b	n/a	n/a	n/a	n/a
Other Information	n/a	n/a	n/a	4614100	n/a	n/a	n/a	n/a
Disclosure of Notes for Loans and Sharia receivables/financing	n/a	n/a	n/a	4614110	n/a	n/a	n/a	n/a

Sharia receivables/financing								
by currency, related parties and third parties	n/a	n/a	n/a	4611200a 4611200b	n/a	n/a	n/a	n/a
by type	n/a	n/a	n/a	4612200a 4612200b	n/a	n/a	n/a	n/a
by Economic Sector	n/a	n/a	n/a	4613200a 4613200b	n/a	n/a	n/a	n/a
Other Information	n/a	n/a	n/a	4614200	n/a	n/a	n/a	n/a
Disclosure of Notes for Loans Sharia receivables/financing	n/a	n/a	n/a	4614210	n/a	n/a	n/a	n/a
Third Party Funds								
Current Accounts and Wadiah Demand deposits	n/a	n/a	n/a	4621100	n/a	n/a	n/a	n/a
Savings Deposits and Wadiah Savings Deposits	n/a	n/a	n/a	4622100	n/a	n/a	n/a	n/a
Time deposits and Wakalah deposits	n/a	n/a	n/a	4623100	n/a	n/a	n/a	n/a
Annual average interest rate Third Party Funds	n/a	n/a	n/a	4624100	n/a	n/a	n/a	n/a
Disclosure of Notes for Third Party Funds	n/a	n/a	n/a	4624110	n/a	n/a	n/a	n/a
Temporary Syirkah Funds	n/a	n/a	n/a	4625100	n/a	n/a	n/a	n/a
Annual average interest rate Third Party Funds	n/a	n/a	n/a	4626100	n/a	n/a	n/a	n/a
Disclosure of Notes for Temporary Syirkah Funds	n/a	n/a	n/a	4626110	n/a	n/a	n/a	n/a

In addition to the presentation links, other relevant linkbase may also be selected to present the report being reported.

C. Creating Taxonomy Schema based on the Linkbase Selected

After completing the linkbase selections (presentation link, calculation link, label link, definition link), a reporting schema is created. Below is an example of a Schema for PT Test Tbk financial reports for the year 2012.

Example of Schema Test2012-12-31.xsd
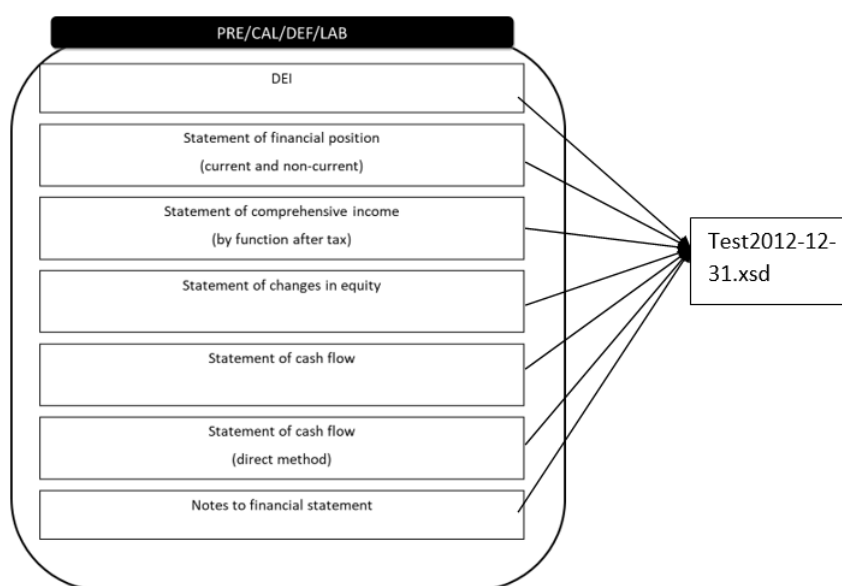
Creating *Instance Document*

Instance document is created by completing the data into the selected template.

1. Entering DEI information

    All reports must begin with entering data into the DEI form. The DEI form is identical for all entry points. An example of a completed DEI form is shown below.

DEI form for PT Test Tbk

General information [abstract]	
Entity name	PT. Test Tbk
Explanation of change in name from the end of the preceding reporting period	
Entity code	TEST
Entity identification number	111
Entity main industry	Umum / General
Sector	3. Basic Industry And Chemicals
Subsector	38. Pulp & Paper
Controlling shareholder information	National Corporation
Type of entity	Local Company - Indonesia Jurisdiction
Type of listed securities	Saham / Stock
Type of board on which the entity is listed	Utama / Main
Whether the financial statements are of an individual entity or a group of entities	Entitas grup / Group entity
Period of financial statements submissions	Tahunan / Annual
Current period start date	1/1/2012
Current period end date	12/31/2012
Prior year end date	12/31/2011
Prior period start date	1/1/2011
Prior period end date	12/31/2011
Description of presentation currency	Rupiah / IDR
Conversion rate at reporting date if presentation currency is other than rupiah	
Level of rounding used in financial statements	Satuan Penuh / Full Amount
Type of report on financial statements	Diaudit / Audited
Type of auditor's opinion	Wajar Tanpa Pengecualian / Unqualified
Matters disclosed in emphasis-of-matter or other-matter paragraph, if any	
Result of review engagement	
Date of auditor's opinion or result of review report	3/25/2013
Current year auditor	Public Accountant A
Name of current year audit signing partner	John Doe
Number of years served as audit signing partner	
Prior year auditor	Public Accountant B
Name of prior year audit signing partner	Alice and Bob
Whether in compliance with BAPEPAM LK VIII G 11 rules concerning responsibilities of board of directors on financial statements	Ya / Yes
Whether in compliance with BAPEPAM LK VIII A two rules concerning independence of accountant providing audit services in capital market	

2. Complete the financial data ("Tagging")

The financial data will be entered using the appropriate template which has been pre-selected. The tagging or mapping process is done simultaneously when entering the financial data into the template. The financial data on the financial report is entered into the appropriate elements or accounts in the template. In a situation when an account in the template does not exactly match with the account on the financial report, please select an account that closely represents that information. For example, the illustration below demonstrates the tagging process of PT Test Tbk's Statement of Financial Position.

**Example of Tagging/Mapping Current Assets elements on
PT Test Tbk Statement of Financial Position into the elements in the Taxonomy**

The tagging process is required for all data in the financial reports (Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flow). All financial data in the financial reports must be entered into the elements in the taxonomy.

D. Data Validation

In an effort to ensure that all of the financial data and information in the instance documents are correct and valid, a validation process is performed by utilizing the calculation link and formula. If an error is found on the instance document, the data in the instance document must be corrected accordingly.

**Example of PT Test Tbk Input Error on the Gross Profit
which is detected by the Calculation Link**

Before correction

Item		Value		Weight		Result
Sales and revenue	CR	6.160.214.023.204	*	1	=	6.160.214.023.204
Cost of sales and revenue	DR	3.339.267.470.227	*	-1	=	-3.339.267.470.227
⊖ Gross profit	CR	2.520.946.552.977				2.820.946.552.977

After correction

Item		Value		Weight		Result
Sales and revenue	CR	6.160.214.023.204	*	1	=	6.160.214.023.204
Cost of sales and revenue	DR	3.339.267.470.227	*	-1	=	-3.339.267.470.227
Gross profit	CR	2.820.946.552.977				2.820.946.552.977

If there is no error detected, the instance document creation is complete.

Instance Document **and Schema for PT Test Tbk**

TEST2012-12-31.xbrl   TEST2012-12-31.xsd

Instance Document   Schema

Appendix A - Fields in the Document Entity Information (DEI)

No.	Element	Options
1	General information [abstract]	
2	Entity name	
3	Explanation of change in name from the end of the preceding reporting period	
4	Entity code	
5	Entity identification number	
6	Entity main industry	Insurance
		Infrastructure
		Financial and Sharia
		Collective Investment Contract
		Financing
		Property
		Securities
		General
7	Sector	1. Agriculture
		2. Mining
		3. Basic Industry And Chemicals
		4. Miscellaneous Industry
		5. Consumer Goods Industry
		6. Property, Real Estate And Building Construction
		7. Infrastructure, Utilities And Transportation
		8. Finance
		9. Trade, Services & Investment
		Collective
8	Subsector	11. Crops
		12. Plantation
		13. Animal Husbandry
		14. Fishery
		15. Forestry
		19. Others - Agriculture
		21. Coal Mining
		22. Crude Petroleum & Natural Gas Production
		23. Metal And Mineral Mining
		24. Land / Stone Quarrying
		29. Others - Mining
		31. Cement
		32. Ceramics, Glass, Porcelain
		33. Metal And Allied Products
		34. Chemicals

No.	Element	Options
		35. Plastics & Packaging
		36. Animal Feed
		37. Wood Industries
		38. Pulp & Paper
		39. Others - Basic Industry And Chemicals
		41. Machinery And Heavy Equipment
		42. Automotive And Components
		43. Textile, Garment
		44. Footwear
		45. Cable
		46. Electronics
		49. Others - Miscellaneous Industry
		51. Food And Beverages
		52. Tobacco Manufacturers
		53. Pharmaceuticals
		54. Cosmetics And Household
		55. Houseware
		59. Others - Consumer Goods Industry
		61. Property And Real Estate
		62. Building Construction
		69. Others
		71. Energy
		72. Toll Road, Airport, Harbor And Allied Products
		73. Telecommunication
		74. Transportation
		75. Non Building Construction
		79. Others - Infrastructure, Utilities And Transportation
		81. Bank
		82. Financial Institution
		83. Securities Company
		84. Insurance
		85. Investment Fund / Mutual Fund
		89. Others - Finance
		91. Wholesale (Durable & Non-Durable Goods)
		93. Retail Trade
		94. Tourism, Restaurant And Hotel

No.	Element	Options
		95. Advertising, Printing And Media
		96. Healthcare
		97. Computer And Services
		98. Investment Company
		99. Others - Trade Services & Investment
		Collective
9	Controlling shareholder information	Individual WNI
		Individual Foreign, Residential
		Individual Foreign, Non-Residential
		National Corporation
		Foreign Corporation
10	Type of entity	Local Company - Indonesia Jurisdiction
		Joint Venture - Indonesia Jurisdiction
		Joint Venture - Non-Indonesia Jurisdiction
		Foreign Company
11	Type of listed securities	Stock
		Bond
		Stock and Bond
		Indonesian Depository Receipt
		Asset-Backed Securities
		Collective Investment Contract
12	Type of board on which the entity is listed	Main
		Development
13	Whether the financial statements are of an individual entity or a group of entities	Single entitiy
		Group entity
14	Period of financial statements submissions	
15	Current period start date	
16	Current period end date	
17	Prior year end date	
18	Prior period start date	
19	Prior period end date	
20	Description of presentation currency	Rupiah / IDR
		Dollar Amerika / USD
21	The conversion rate at the reporting date if the presentation currency is not Rupiah	
22	Level of rounding used in financial statements	Full Amount
		In Thousand
		In Million

No.	Element	Options
		In Billion
23	Type of report on financial statements	Unaudited
		Limited Review
		Audited
24	Type of auditor's opinion	Unqualified
		Qualified
		Adverse
		Disclaimer
25	Matters disclosed in emphasis-of-matter or other-matter-paragraph, if any	
26	Result of review engagement	
27	Date of auditor's opinion or result of review report	
28	Current year auditor	
29	Name of current year audit signing partner	
30	Number of years served as audit signing partner	
31	Prior year auditor	
32	Name of prior year audit signing partner	
33	Whether in compliance with BAPEPAM LK VIII G 11 rules concerning responsibilities of board of directors on financial statements	Yes
		No
34	Whether in compliance with BAPEPAM LK VIII A two rules concerning independence of accountant providing audit services in capital market	Yes
		No

Appendix B - List of accounts

A list of accounts that are present in IDX Taxonomy 2020 is available to download from IDX website at http://www.idx.co.id/en-us/home/listedcompanies/xbrl/taxonomy.aspx

Appendix C - Glossary

Terms	Definition
Business Concept	Definition of facts reported in accordance with a business perspective
Calculation Linkbase	Serves to connect each concepts in order for monetary values which appears in the instance document can be checked for consistency
Concept	The concept is often called the element that is used as the building blocks in the preparation of taxonomy. Examples of elements include "Asset" or "Profit and Loss"
Context	Components in XBRL instance document that defines contextual data, such as period and name of entity
Definition Linkbase	Serves to define the relationships between elements
Elemen	XML technical term borrowed by XBRL for business reporting which refers to the concepts defined in the taxonomy and measured in the XBRL instance document
Instance Document	Business reports presented in XBRL format
Label	Contains a definition of a business concept that can be read by the user
Label Linkbase	XBRL Linkbase that provides a label or description containing explanation on a business concept that can be read by the user
Linkbase	A set of relations that are stored in a separate file or integrated in an XBRL Schema
Markup / tagging (tag) / mapping	Tags that are contained in an instance document, which provides guidance on how the information should be processed
Presentation Linkbase	Serves to present the instance document in a format that can be read by the user
Reference Linkbase	XBRL Linkbase that links business concepts with reference sources
Schema	Documents required to define concepts in the taxonomy that contains a reference linkbase
Taxonomy	In XBRL, Taxonomy is an electronic dictionary that contains business concepts, consisting of schemas and linkbases.
Unit	Components in an XBRL instance that define a form of measure, such as the type of currency or percentage
Validation	Process of examining the consistency of an XBRL instance document against specified definitions and rules contained in the taxonomy
Value	Components in an XBRL instance document that defines monetary data

XBRL *(Extensible Business Reporting Language)*	XML-based language developed for communicating business information which is intended to simplify and speed up data processing and analysis
XBRL Dimension	XBRL reporting in a multi-dimensional format
XBRL Formula	Serves to provide a standard mechanism for defining the rules of taxonomy applied in an instance document
Xlink	XLink, or XML Linking Language, provides a method to connect internal and external links within an XML document
XML *(Extensible Markup Language)*	Electronic language used to create documents that can be read by computer software