

IFRS	IFRS	KAS	IFRS
abandonment	()	11	35
acceptance	()	ED	30
accountability			Frwk
accounting alternative			Frwk
accounting change		1	8
accounting estimate		1	8
accounting income		16	12
accounting information			Frwk
accounting policy		The specific principles, bases, conventions, rules and practices applied by an entity in preparing and presenting financial statements. [IAS 8.5]	1, 7, 15, 61-71, ED, 1, 8, 20, 23, 28, Frwk
accounting process			Frwk
accounting profit		The profit or loss for a period before deducting tax expense. [IAS12.5]	16 12
accounting purpose		ED	33
accounting standard			Frwk
accounting system			Frwk
accrual	()		Frwk
accrual basis		The effects of transactions and other events are recognized when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate. [F.22]	4, 18, Frwk
accumulated		3	38
accumulated impairment loss		3, ED	38, IFRS03
accumulating compensated absence	가	2	34
acquire	()	8, 9, ED	39, Frwk IFRS03
acquiree		ED	IFRS03
acquirer		ED	IFRS03
acquisition	()	15, ED	7, 28, Frwk
acquisition date	()	ED	IFRS03
active market		A market in which all the following conditions exist: (a) the items traded within the market are homogeneous; (b) willing buyers and sellers can normally be found at any time; and (c) prices are available to the public. [IAS 36.6, IAS 38.8]	3, ED 36, 38
actual level of production		10	2
adjust	()	ED	33
adjusting event		6	10
adjusting event after the balance sheet date		6	10
adjustment	()	15	28
advance payment		4	18
advance receipt		4	18
advantageous conversion rate		ED	33
advertis(z)ing commission		4	18
after-tax amount		ED	33
agency relationship		4	18
agreement		ED	24
agreement date		ED	36, IFRS03
		The date that a substantive agreement between the combining parties is reached and, in the case of publicly listed entities, announced to the public. In the case of a hostile takeover, the earliest date that a substantive agreement between the combining parties is reached is the date that a sufficient number of the acquiree's owners have accepted the acquirer's offer for the acquirer to obtain control of the acquiree. [IAS 36.6, (IAS 38.8), IFRS 3.A]	

IFRS	IFRS	KAS	IFRS
allocate		3	38
allocation			Frwk
amortis(z)ation		The systematic allocation of the depreciable amount of an asset over its useful life. (* In the case of an intangible asset or goodwill, the term 'amortisation' is generally used instead of 'depreciation'. Both terms have the same meaning.) [IAS 36.6, IAS 38.8]	3, 4, 18, 38, Frwk
amortis(z)ation method		3	38
amortis(z)ation method ()		3	38
amortis(z)ation of discounts or premiums on bond issue		7	23
amortis(z)ation period		3	38
amortis(z)ed acquisition cost	가		Frwk
amortis(z)ed cost	가	G	8 39
amortis(z)ed cost 가 (가)		The amount at which the financial asset or liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectability. [IAS 39.9]	8, 39, Frwk
amount			, ED 33, Frwk
amount of commitments		3	38
ancillary cost	가	7	23
announcement of a plan for discontinuance		11	35
annual financial statements		2	34
annual income tax rate		2	34
annual sales ()		2	34
antidilution		An increase in earnings per share or a reduction in loss per share resulting from the assumption that convertible instruments are converted, that options or warrants are exercised, or that ordinary shares are issued upon the satisfaction of specified conditions. [IAS 33.5]	ED 33
appreciation in value	가 (增價)	ED	17
appreciation in value	가 (가: 增價)	ED	17
approval of a plan for discontinuance		11	35
approximation technique		5	16
arbitrary ()		61-	20
arm's length transaction		ED	36
arm's length transaction		ED	24
arrangement		15	28
as a deduction from		ED	17
as a package		ED	17
assembly cost	가	5	16
asset		A resource: (a) controlled by an entity as a result of past events; and (b) from which future economic benefits are expected to flow to the entity. [IAS 38.8,	, ED 1, Frwk
asset group		ED	36
asset's performance		ED	36
associate		An entity, including an unincorporated entity such as a partnership, over which the investor has significant influence and that is neither a subsidiary nor an interest in a joint venture. [IAS 28.2]	15, ED 24, 28, 33
assumption	가	ED	33
at regular intervals		5	16
at the money	가	ED	33
attributable to ordinary equity holders		ED	33
attribute			Frwk

IFRS		IFRS	KAS	IFRS
auditor				Frwk
available for use	가		3	38
available for use	가		ED	36
available-for-sale security	가		8	39
average effective tax rate			16	12
average market price	가		ED	33
bad debt			1	8
balance				Frwk
balance sheet	(		, ED	1, Frwk
)			
balance sheet date	(		15, ED	1, 28
)			
bankruptcy			8, ED	31, 39
bargain purchase	가 (가)		ED	IFRS03
bargain purchase option	가	* option to purchase the asset at a price that is expected to be sufficiently lower than fair value at the date the option becomes exercisable	ED	17
bargain renewal option	가	* option to renew the asset at a price that is expected to be sufficiently lower than fair value at the date the option becomes exercisable	ED	17
basic earnings per share		Profit for the period that is attributable to ordinary shareholders (the numerator) divided by the weighted average number of ordinary shares outstanding during the period (the denominator). [IAS 33.10]	ED	33
basic remuneration			ED	IFRS02
basis of conversion			ED	33
basis of measurement				Frwk
beginning of the period				Frwk
beneficiary	()		61-	20
benefit			15,	28, Frwk
best estimate			ED	37
bid bond			ED	30
binding sales agreement			11, ED	35, 36
board of directors			15	28
bond issued with detachable stock purchase			9	APB14
bond issued with stock purchase warrant			9	APB14
bonus arrangement			ED	IFRS02
borrower			ED	30
borrowing				Frwk
borrowing cost		Interest and other costs incurred by an entity in connection with the borrowing of funds. [IAS 23.4]	7, 12	11, 23
borrowing cost eligible for capitalis(z)ation			7	23
business		An integrated set of activities and assets conducted and managed for the purpose of providing: (a) a return to investors; or (b) lower costs or other economic benefits directly and proportionately to policyholders or participants. A business generally consists of inputs, processes applied to those inputs, and resulting outputs that are, or will be, used to generate revenues. If goodwill is present in a transferred set of activities and assets, the transferred set shall be presumed to be a business. [IFRS 3.A]	ED	IFRS03
business combination		The bringing together of separate entities or businesses into one reporting entity. [IFRS 3.A]	3, 8, ED	33, 38, 39, IFRS03
business combination involving entities or businesses under common control		A business combination in which all of the combining entities or businesses ultimately are controlled by the same party or parties both before and after the combination, and that control is not transitory. [IFRS 3.A]	ED	IFRS03

IFRS	IFRS	KAS	IFRS
business segment	A distinguishable component of an entity that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments. [IAS 14.9]	11, ED	14, 35
business unit		ED	7
buyer ()		15	28
by-product		10	2
calculation		ED	33
call option		8, 9, ED	32, 39
call option asset		ED	32
call option obligation		ED	32
callable 가		8	39
capital approach		61-	20
capital commitment		ED	31
capital contribution		ED	31
capital maintenance adjustment			Frwk
capitalis(z)ation of borrowing cost		7	23
capitalis(z)ation rate		7	23
carrying amount	The amount at which an asset is recognised after deducting any accumulated depreciation (amortisation) and accumulated impairment losses thereon. [IAS 36.6, IAS 16.6, IAS 38.8]	3, 5, 8, 15, ED	16, 28, 38, 39, IFRS02
cash	Cash on hand and demand deposits. [IAS 7.6]	4, ED	1, 7, 18, 33, Frwk
cash and cash equivalents		ED	IFRS03
cash dividend			Frwk
cash equivalents	Short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. [IAS 7.6]	4, ED	1, 7, 18, Frwk
cash flow from operations			Frwk
cash flow projection		ED	36
cash flow statement ()		ED	1, 7
cash flows	Inflows and outflows of cash and cash equivalents. [IAS 7.6]	, ED	1, Frwk
cash inflow			Frwk
cash outflow			Frwk
cash payment		, ED	7, Frwk
cash price equivalent 가		3	38
cash receipt		, ED	7, Frwk
cash salary		ED	IFRS02
cash settlement		ED	33
cash-generating unit	The smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets. [IAS	11, ED	35, 36
cash-settled share-based payment transaction	A share-based payment transaction in which the entity acquires goods or services by incurring a liability to transfer cash or other assets to the supplier of those goods or services for amounts that are based on the price (or value) of the entity's shares or other equity instruments of the entity. [IFRS 2.A]	ED	IFRS02
certainty		ED	7
change in accounting estimate	An adjustment of the carrying amount of an asset or a liability, or the amount of the periodic consumption of an asset, that results from the assessment of the present status of, and expected future benefits and obligations associated with, assets and liabilities. Changes in accounting estimates result from new information or new developments and, accordingly, are not corrections of errors. [IAS 8.5]	1, 5	8, 16

IFRS	IFRS	KAS	IFRS
change in accounting policy		1	8
change in the investor's share of net assets of the investee		15	28
charitable contribution		2	34
claim		12	11
claim to cash			Frwk
clean-up		ED	37
close member of the family of an individual	Those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity. They may include: (a) the individual's domestic partner and children; (b) children of the individual's domestic partner; and (c) dependants of the individual or the individual's domestic partner. [IAS 24.9]	ED	24
closely interrelated or interdependent		12	11
collateral ()		4, 8	18, 39
collateralis(z)ed borrowing		8	39
collect		8	39
combining construction contract		12	11
combining entity		ED	IFRS03
commencement of capitalis(z)ation		7	23
commencement of lease term	The date from which the lessee is entitled to exercise its right to use the leased asset. It is the date of initial recognition of the lease (ie the recognition of the assets, liabilities, income or expenses resulting from the lease, as appropriate). [IAS17.4]	ED	17
commercial obsolescence		5	16
commercial pressure		ED	37
commercial production or use		3	38
commercial substance		5, ED	16, 31, IFRS02
commission		ED	7, 17
commitment		ED	30
commitment fee		4	18
commodity price 가		ED	32
common stock		8, 9	39, APB14
comparability 가		1,	8, Frwk
comparable interim period 가		2	34
compensation	Includes all employee benefits to which IFRS 2 Sharebased Payment applies. Employee benefits are all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered to the entity. It also includes such consideration paid on behalf of a parent of the entity in respect of the entity. Compensation includes: (a) short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave and paid sick leave, profit-sharing and bonuses (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free or subsidized goods or services) for current employees; (b) post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care;	ED	24

IFRS	IFRS	KAS	IFRS
	(c) other long-term employee benefits, including longservice leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit-sharing, bonuses and deferred compensation; (d) termination benefits; and (e) share-based payment. [IAS 24.9]		
compensation for impairment		5	16
complex capital structure		ED	33
compound financial instrument	A financial instrument that, from the issuer's perspective, contains both a liability and an equity element. [IAS 32.28]	ED	32, IFRS02
compound financial instrument	A financial instrument that, from the issuer's perspective, contains both a liability and an equity element. [IAS 32.28]	ED	32
comprehensive income			Frwk
conditional obligation		ED	32
consideration	가	4, ED	7, 18, 32, 33, Frwk, IFRS02
consignment sale		4	18
consolidated financial statements	The financial statements of a group presented as those of a single economic entity. [IAS 27.4, IAS 28.2]	ED	1, 14, 27
consolidation of shares		ED	33
constant periodic rate of return		ED	17
construction contract	A contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use. [IAS 11.3]	10, 12	2, 11
construction contract cost	가	12	11
construction contract price		12	11
construction contract progress		12	11
construction contract revenue		12	11
construction contract site		12	11
construction contract work in progress		12	11
construction contractor		12	11
construction overhead		12	11
construction personnel payroll		12	11
constructive obligation		ED	37
consumer price index	가	ED	32
contingent asset	A possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. [IAS 37.10]	ED	37
contingent lease payment		2	34
contingent liability	(a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or (b) a present obligation that arises from past events but is not recognised because: (i) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or (ii) the amount of the obligation cannot be measured with sufficient reliability. [IAS 37.10]	ED	10, 28, 30, 31, 37, IFRS03

IFRS		IFRS	KAS	IFRS
contingent rent		That portion of the lease payments that is not fixed in amount but is based on the future amount of a factor that changes other than with the passage of time (eg percentage of future sales, amount of future use, future price indices, future market rates of interest). [IAS 17.4]	ED	17
contingent settlement			ED	32
contingently issuable ordinary share		Ordinary shares issuable for little or no cash or other consideration upon the satisfaction of specified conditions in a contingent share agreement. [IAS 33.5]	ED	33
contingently issuable potential ordinary share			ED	33
continuing operation			11	35
continuing service contract		An agreement between two or more parties that has clear economic consequences that the parties have little, if any, discretion to avoid, usually because the agreement is enforceable at law. Contracts may take a variety of forms and need not be in writing. [IAS 32.13]	4 ED	18 33
contractual arrangement			8, ED	31, 32, 33, 39
contractual maturity date			ED	30
contractual obligation			ED	32
contractual right			ED	32
contractually agreed task			4	18
contribute assets			ED	31
contribute in kind			ED	31
control	()	The power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. [IAS 24.9, IAS 27.4, IAS 28.2, (IAS 31.3),	3, 15, , ED	24, 27, 28, 31, 38, Frwk
conversion			ED	32, 33
conversion of debt to equity			ED	7
conversion of debt to equity	()		ED	7
conversion option			9, ED	32, APB14
conversion right			9	APB14
convertible bond			9	APB14
convertible instrument			ED	32, 33
co-operative entities			ED	32
copyright			3, ED	17, 38
corporate asset		Assets other than goodwill that contribute to the future cash flows of both the cash-generating unit under review and other cash-generating units. [IAS 36.6]	ED	36
corporate bond			8	39
corporation			ED	31
cost	가	The amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction, or, when applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other IFRSs, eg IFRS 2 Share-based Payment. [IAS 16.6, IAS 38.8]	3, 15,	28, 38, Frwk
cost incurred	가		12	11
cost model	가		5	16
cost of conversion	가 가	Costs directly related to the units of production, such as direct labour together with a systematic allocation of fixed and variable production overheads that are incurred in converting materials into finished goods. [IAS 2.12]	10	2
cost of disposal		Incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense. [IAS 36.6]	ED	36
cost of goods sold	가			Frwk
cost of material	가		12	11

IFRS	IFRS	KAS	IFRS
cost of purchase	가	All of the purchase price, import duties and other taxes (other than those subsequently recoverable by the entity from the taxing authorities), and transport, handling and other costs directly attributable to the acquisition of the item. Trade discounts, rebates and other similar items are deducted in determining the costs of purchase. [IAS 2.11]	10 2
cost of sales	가		, ED 1, Frwk
cost of services	가		Frwk
cost of services	가 (가)		Frwk
cost plus contract	가	A construction contract in which the contractor is reimbursed for allowable or otherwise defined costs, plus a percentage of these costs or a fixed fee. [IAS 11.3]	12 11
cost saving	가		ED 36
cost-benefit consideration	.		Frwk
counterparty	()		ED IFRS02
credit decision			Frwk
credit rating	가 ()		4, 8 18, 39
credit risk		The risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. [IAS 32.52(b)]	8 39
credit risk policy			8 39
credit term			5 16
credit transaction			Frwk
creditor			Frwk
cumulative amortis(z)ation			8, ED 39, IFRS03
cumulative basis			12, ED 11, IFRS02
cumulative effect			1 8
cumulative preference shares			15, ED 27, 28, 33
current asset		An asset which satisfies any of the following criteria: (a) it is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle; (b) it is held primarily for the purpose of being traded; (c) it is expected to be realised within twelve months after the balance sheet date; or (d) it is cash or a cash equivalent (as defined in IAS 7 Cash Flow Statements) unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the balance sheet date. [IAS 1.57]	ED 1
current cost	가	The amount of cash or cash equivalents that would have to be paid if the same or an equivalent asset was acquired currently. The undiscounted amount of cash or cash equivalents that would be required to settle an obligation currently. [F.100(b)]	ED 1
current interim period			2 34
current liability		A liability shall be classified as current when it satisfies any of the following criteria: (a) it is expected to be settled in the entity's normal operating cycle; (b) it is held primarily for the purpose of being traded; (c) it is due to be settled within twelve months after the balance sheet date; or (d) the entity does not have an unconditional right to defer settlement of the liability for at least twelve months after the balance sheet date. All other liabilities shall be classified as non-current. [IAS 1.60]	ED 1
current market rate of interest			8 39
current period			1, ED 1, 8
current tax		The amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period. [IAS 12.5]	16 12

IFRS		IFRS	KAS	IFRS
current tax asset			16	12
current tax liability			16	12
date of final settlement			ED	IFRS02
date when the financial statements are authorized for issue	가		6	10
dealer			ED	17
debt component			ED	IFRS02
debt instrument			ED	32, 33
debt repayment schedule			ED	1
debt security			8, 9	39, APB14
deductible temporary differences		A temporary difference that will result in amounts that are deductible in determining taxable profit (tax loss) of future periods when the carrying amount of the asset or liability is recovered or settled. [IAS 12.5]	16	12
default			8	39
deferral			2,	34, Frwk
deferred compensation			ED	24
deferred income			61-	20
deferred tax assets		The amounts of income taxes recoverable in future periods in respect of: (a) deductible temporary differences; (b) the carryforward of unused tax losses; and (c) the carryforward of unused tax credits. [IAS 12.5]	16	12
deferred tax liabilities		The amounts of income taxes payable in future periods in respect of taxable temporary differences. [IAS 12.5]	16	12
delinquency	()		8	39
delivery			4, ED	18, 32
demand deposit			ED	7
dependant			ED	24
depletion	(,)			Frwk
depreciable amount	가 ()	The cost of an asset, or other amount substituted for cost (in the financial statements), less its residual value. [IAS 16.6, (IAS 36.6, IAS 38.8)]	3, 5	16, 38
depreciable asset	가		1, 61-71	8, 20
depreciaiton	가	The systematic allocation of the depreciable amount of an asset over its useful life. * In the case of an intangible asset, the term 'amortisation' is generally used instead of 'depreciation'. The two terms have the same meaning. [IAS 16.6, IAS 36.6]	5, ED	7, 16, Frwk
depreciation charge	가		5	16
depreciation method	가		5	16
depreciation period	가		5	16
derecognis(z)e			5	16
derecognition		Derecognition is the removal of a previously recognized financial asset or financial liability from an entity's balance sheet. [IAS 39.9]	5, 8	16, 39
derivative		A financial instrument or other contract within the scope of this Standard (see paragraphs 2-7) with all three of the following characteristics: (a) its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying'); (b) it requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors; and (c) it is settled at a future date. [IAS 39.9]	ED	39

IFRS	IFRS	KAS	IFRS
design right		3	38
designate		15	28
deterioration	(,)	6	10
determinable	가	8	39
development activity			Frwk
development expenditure		3	38
development phase		3	38
development	The application of research findings or other knowledge to a plan or design for the production of new or substantially improved materials, devices, products, processes, systems or services prior to the commencement of commercial production or use [IAS 38.8]	3	38
diluted earnings per share	The amount of profit for the period that is attributable to ordinary shareholders divided by the weighted average number of ordinary shares outstanding during the period, both adjusted for the effects of all dilutive potential ordinary shares. [IAS 33.31]	ED	33
dilution	A reduction in earnings per share or an increase in loss per share resulting from the assumption that convertible instruments are converted, that options or warrants are exercised, or that ordinary shares are issued upon the satisfaction of specified conditions. [IAS 33.5]	ED	33
dilutive effect		ED	33
dilutive potential ordinary share	Potential ordinary shares whose conversion to ordinary shares would decrease earnings per share or increase loss per share from continuing operations. [IAS 33.41]	ED	33
diminishing balance method		3, 5	16, 38
direct labour cost	가	10	2
direct material cost	가	10	2
direct method		ED	7
directly attributable			
disclose		1	8
disclosure		, ED	1, Frwk
discontinuing operation		11, ED	1, 35
discount	()	4, 8	18, 39
discount rate		, ED	36, Frwk
disposal	()	15, ED	7, 28
disposal proceed	가	ED	36
dispose		8, 9	39
disposition	()	8	39
distribute		ED	31
distribution		4, ED	18, 32
distribution network	()	ED	37
distribution to owners			Frwk
distributor		ED	24
dividend revenue		2	34
dividends	()	4, 6, 15, , ED	10, 18, 28, 32, 33, Frwk
domestic partner		ED	24
downstream activity		ED	14
downstream transaction		15	28
duration of a contract		12	11
duration of assistance		61-	20
early settlement provision		ED	32
earned	가		Frwk
earnings			Frwk
earnings per share		ED	33
earnings process	가	3	38
economic activity		ED	31
economic benefit		4, 15, , ED	14, 18, 24, Frwk

IFRS	IFRS	KAS	IFRS
economic life	Either: (a) the period over which an asset is expected to be economically usable by one or more users; or (b) the number of production or similar units expected to be obtained from the asset by one or more users. [IAS 17.4]	ED	17
economic reality		, ED	31, Frwk
effective control		4	18
effective interest method	The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see IAS 18), transaction costs, and all other premiums or discounts.	8, 9	39
	There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to estimate reliably the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments). [IAS 39.9]		
effective interest rate		8, 9	39
effective yield		4	18
efficiency variance		2	34
elements of financial statements			Frwk
embedded non-equity derivative		ED	32
embodied			Frwk
employee		, ED	Frwk, IFRS02
employee benefits	All forms of consideration given by an entity in exchange for service rendered by employees.[IAS 19.7]	ED	37
employee training cost		2	34
employment benefits		ED	IFRS02
end of the period			Frwk
enterprise ()			Frwk
entity-specific value 가	The present value of the cash flows an entity expects to arise from the continuing use of an asset and from its disposal at the end of its useful life or expects to incur when settling a liability.[IAS 16.6, IAS 38.8]	5, 10,	2, 16, Frwk
environmental context			Frwk
environmental damage		ED	37
equity ()	The residual interest in the assets of the entity after deducting all its liabilities.[F.49(C)]	, ED	1, Frwk
equity compensation benefits		ED	24
equity component		ED	32, 33, IFRS02
equity conversion option		ED	32

IFRS	IFRS	KAS	IFRS
equity instrument	A contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. [IFRS 2.A]	3, ED	32, 33, 38, IFRS02
equity instrument granted	The right (conditional or unconditional) to an equity instrument of the entity conferred by the entity on another party, under a share-based payment arrangement. [IFRS 2.A]	ED	IFRS02
equity method	A method of accounting whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the investor's share of net assets of the investee. The profit or loss of the investor includes the investor's share of the profit or loss of the investee. [IAS 28.2]	15, ED	28, 31
equity security		8, 9	39, APB14
equity-settled share-based payment transaction	A share-based payment transaction in which the entity receives goods or services as consideration for equity instruments of the entity (including shares or share options).[IFRS 2.A]	ED	IFRS02
error correction		1	8
escalation clause		12	11
establishment cost	가 * legal and secretarial costs incurred in establishing a legal entity	3	38
estimate	,	, ED	Frwk, IFRS02
estimated future cash flow		15	28
estimated total contract cost	가	12	11
estimated total contract cost	가 (가)	12	11
estimation		1,	8, Frwk
estimation uncertainty		ED	1
evaluate	가		Frwk
event		1, 15,	8, 28, Frwk
event after the balance sheet date, subsequent event	, Events after the balance sheet date are those events, favourable and unfavourable, that occur between the balance sheet date and the date when the financial statements are authorised for issue. Two types of events can be identified: (a) those that provide evidence of conditions that existed at the balance sheet date (adjusting events after the balance sheet date); and (b) those that are indicative of conditions that arose after the balance sheet date (non-adjusting events after the balance sheet date).[IAS 10.3]	6	10
exchange	,	5,	16, Frwk
exchange difference	The difference resulting from translating a given number of units of one currency into another currency at different exchange rates.[IAS 21.8]	7	23
exchange transaction		ED	IFRS03
executory contract		ED	37
exercisability	가	ED	IFRS02
exercise	,	ED	33
exercise price	가	ED	33, IFRS02
exhaustive		ED	36
existence			Frwk
existing shareholder		ED	33
expected cash flow			Frwk
expected dividend		ED	IFRS02
expected future cash flow		8	39
expected future cash payment			Frwk
expected future cash			Frwk
expected loss		12	11

IFRS	IFRS	KAS	IFRS
expected timing of receipt		11	35
expected volatility		ED	IFRS02
expenditure ()			Frwk
expense	Decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or incurrences of liabilities that result in decreases in equity, other than those relating to distributions to equity participants. [F.70(b)]	, ED	1, Frwk
expense	Decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or incurrences of liabilities that result in decreases in equity, other than those relating to distributions to equity participants. [F.70(b)]	ED	1
expire		ED	IFRS02
explanatory material			Frwk
external user			Frwk
extraction		4	18
extraordinary		ED	14
extraordinary item		61-	20
face (of financial statements) ()		ED	1
factor		ED	14
fair presentation		ED	1
fair value 가	The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.[IAS 2.6, (IAS16.6), IAS 17.4, IAS 18.7, (IAS 19.7), (IAS 20.3), IAS 21.8, IAS 32.11, (IAS 38.8), IAS 39.9, IFRS 1.A, (IFRS 2.A), IFRS 3.A, IFRS 4.A, IFRS 5.A]	3, 8, 9, 15, ED	1, 17, 28, 32, 33, 38, 39, Frwk, IFRS02
fair value less costs to sell 가		ED	36
faithful representation			Frwk
fee		4, ED	7, 18
fee and commission		8	39
fee and commission expense		ED	30
fee and commission income		ED	30
feedback value 가			Frwk
final interim period		2	34
finance cost		ED	32
finance income		ED	17
finance lease	A lease that transfers substantially all the risks and rewards incident to ownership of an asset. Title may or may not eventually be transferred.[IAS 17.4]	5, ED	7, 16, 17
financial accounting			Frwk
financial and operating policies		ED	IFRS03
financial asset	Any asset that is: (a) cash; (b) an equity instrument of another entity; (c) a contractual right:(i) to receive cash or another financial asset from another entity; or (ii) to exchange financial instruments with another entity under conditions that are potentially favourable; or (d) a contract that will or may be settled in the entity's own equity instruments and is: (i) a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or (ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments. [IAS 32.11]	4, ED	18, 32
financial budget		ED	36

IFRS	IFRS	KAS	IFRS
financial capital maintenance			Frwk
financial condition		4	18
financial difficulty		8	39
financial effect		6, ED	10, Frwk, IFRS03
financial flexibility			Frwk
financial forecast		ED	36
financial information			Frwk
financial institution	()	ED	30
financial instrument	Any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. [IAS 32.11]	9, ED	32, 33, 39
financial liability	Any liability that is: (a) a contractual obligation: (i) to deliver cash or another financial asset to another entity; or (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or (b) a contract that will or may be settled in the entity's own equity instruments and is: (i) a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or (ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments. [IAS 32.11]	4, ED	18, 32
financial performance		ED	1
financial policy		15, ED	27, 28, 31
financial position	The relationship of the assets, liabilities, and equities of an entity, as reported in the balance sheet.[F.47]	6, ED	1, 7, 10, Frwk
financial reporting			Frwk
financial reporting purpose		11	35
financial resource		8	39
financial service fee		4	18
financial statement item		1	8
financial statements	A complete set of financial statements comprises: (a) balance sheet; (b) income statement; (c) a statement showing either:(i) all changes in equity; or (ii) changes in equity other than those arising from transactions with equity holders acting in their capacity as equity holders; (d) a cash flow statement; and (e) notes, comprising a summary of significant accounting policies and other explanatory notes. [IAS 1.8, (F.7)]	1, ED	1, 8, Frwk
financial statements available for public use		ED	24
financial structure		ED	31
financial support		61-	20
financing activity	Activities that result in changes in the size and composition of the contributed equity and borrowings of the entity. [IAS 7.6]	, ED	7, 14, Frwk
financing cost		7	23
financing device		61-	20
finished goods		10	2
first-in,first-out (FIFO) method (formula)	The assumption that the items of inventory that were purchased or produced first are sold first, and consequently the items remaining in inventory at the end of the period are those most recently purchased or produced. [IAS 2.27]	1, 10	2, 8
fishing license		3	38
fishing right		3	38
fixed amount		ED	32

IFRS	IFRS	KAS	IFRS
fixed fee		12	11
fixed number	,	ED	32
fixed price contract	A contract in which the contractor agrees to a fixed contract price, or a fixed rate per unit of output, which in some cases is subject to cost escalation clauses. [IAS 11.3]	12	11
fixed production overheads	Those indirect costs of production that remain relatively constant regardless of the volume of production, such as depreciation and maintenance of factory buildings and equipment, and the cost of factory management and administration. [IAS 2.12]	10	2
forced sale		ED	36
foreign currency	A currency other than the functional currency of the entity. [IAS 21.8]	ED	32
foreign currency cash flow		ED	7
foreseeable future	가 ()	16	12
forfeiting rights			Frwk
forgivable loan	가 Loans which the lender undertakes to waive repayment of under certain prescribed conditions.[IAS 20.3]	61- 71	20
forward contract		ED	7
forward purchase contract		ED	33
forward repurchase price	가	ED	32
forward to buy shares		ED	32
forward to sell shares		ED	32
franchise fee		4	18
fraud		1	8
fundamental error		1	8
fundamental reorganis(z)ations		ED	37
future cash flow		, ED	7, Frwk
future cash payment		ED	IFRS02
future economic benefits	The potential to contribute, directly or indirectly, to the flow of cash and cash equivalents to the entity. The potential may be a productive one that is part of the operating activities of the entity. It may also take the form of convertibility into cash or cash equivalents or a capability to reduce cash outflows, such as when an alternative manufacturing process lowers the costs of production.[F.53]	2, 3, , ED	34, 36, 38, Frwk, IFRS03
future event		, ED	37, Frwk
future income		ED	7
future market price	가	ED	33
futures contract		ED	7
gain	Increases in economic benefits and as such are no different in nature from revenue.[F.75]	, ED	1, 32, Frwk
general administration cost	가	12	11
general administration expense		12	11
general overheads		ED	17
general purpose financial statements		ED	1
generally accepted accounting principles			Frwk
geographical area		ED	14
geographical area of operation		11	35
geographical segment	A distinguishable component of an entity that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments. [IAS 14.9]	11, ED	14, 35

IFRS	IFRS	KAS	IFRS
going concern	The entity is normally viewed as a going concern, that is, as continuing in operation for the foreseeable future. It is assumed that the entity has neither the intention nor the necessity of liquidation or of curtailing materially the scale of its operations.[IAS 1.23-24, F.23]	6, ED	1, 10, Frwk
goods		, ED	Frwk, IFRS02
goodwill	Future economic benefits arising from assets that are not capable of being individually identified and separately recognised. [IFRS 3.A]	3, 15, ED	28, 36, 38, IFRS03
governing body		15	28
government	Government, government agencies and similar bodies whether local, national or international.[IAS 20.3]	61-71	20
government agency		61-	20
government assistance	Action by government designed to provide an economic benefit specific to an entity or range of entities qualifying under certain criteria. [IAS 20.3]	61-71	20
government grant	Assistance by government in the form of transfers of resources to an entity in return for past or future compliance with certain conditions relating to the operating activities of the entity. They exclude those forms of government assistance which cannot reasonably have a value placed upon them and transactions with government which cannot be distinguished from the normal trading transactions of the entity.[IAS 20.3]	3, 61-71	20, 38
grant		ED	IFRS02
grant date	The date at which the entity and another party (including an employee) agree to a share-based payment arrangement, being when the entity and the counterparty have a shared understanding of the terms and conditions of the arrangement. At grant date the entity confers on the counterparty the right to cash, other assets, or equity instruments of the entity, provided the specified vesting conditions, if any, are met. If that agreement is subject to an approval process (for example, by shareholders), grant date is the date when that approval is obtained.[IFRS 2.A]	ED	IFRS02
grant related to assets	Government grants whose primary condition is that an entity qualifying for them shall purchase, construct or otherwise acquire long-term assets. Subsidiary conditions may also be attached restricting the type or location of the assets or the periods during which they are to be acquired or held. [IAS 20.3]	61-71	20
grant related to income	Government grants other than those related to assets. [IAS 20.3]	61-71	20
gross amount		15	28
gross amount due from customers for contract work as an asset		12	11
gross amount due to customers for contract work as an liability		12	11
gross cash payment		ED	7
gross cash receipt		ED	7
gross inflow		ED	14
gross investment in the lease	The aggregate of: (a) the minimum lease payments receivable by the lessor under a finance lease, and (b) any unguaranteed residual value accruing to the lessor. [IAS 17.4]	ED	17
gross profit		ED	1
gross up		ED	36
gross-profit approach		12	11

IFRS		IFRS	KAS	IFRS
group		A parent and all its subsidiaries. [IAS 21.8, IAS 27.4]	ED	24, 27
guarantee			4, 6, 61-71,	10, 18, 20, 37
guaranteed residual value	가	(a) for a lessee, that part of the residual value that is guaranteed by the lessee or by a party related to the lessee (the amount of the guarantee being the maximum amount that could, in any event, become payable); and (b) for a lessor, that part of the residual value that is guaranteed by the lessee or by a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee. [IAS 17.4]	ED	17
held for trading	()		ED	1
held-to-maturity security			8	39
high probability	가		8	39
highly probable	가		8	39
hire-purchase contract		The definition of a lease includes contracts for the hire of an asset which contain a provision giving the hirer an option to acquire title to the asset upon the fulfilment of agreed conditions. These contracts are sometimes known as hire purchase contracts. [IAS 17.6]	ED	17
historical cash flow information			ED	7
historical cost	가	Assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire them at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation, or in some circumstances (for example, income taxes), at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business. [F.100(a)]	, ED	1, Frwk
holder			9, ED	32, 33, 39
holding gain				Frwk
hostile takeover			ED	36
identifiability	가		3	38
identifiable	가		ED	36, IFRS03
identification			4	18
idle capacity			ED	17
idle plant			10	2
if-converted method	가		ED	33
immaterial			10, ED	2, 17
impairment			8	39
impairment loss		The amount by which the carrying amount of an asset exceeds its recoverable amount. [IAS 16.6, IAS 36.6, IAS 38.8]	3, 8, 15, ED	28, 36, 38, 39
impairment of assets			ED	36
impairment test			ED	36
implemented			ED	37
import duty			5	16

IFRS		IFRS	KAS	IFRS
impracticable	가	Applying a requirement is impracticable when the entity cannot apply it after making every reasonable effort to do so. For a particular prior period, it is impracticable to apply a change in an accounting policy retrospectively or to make a retrospective restatement to correct an error if: (a) the effects of the retrospective application or retrospective restatement are not determinable; (b) the retrospective application or retrospective restatement requires assumptions about what management's intent would have been in that period; or (c) the retrospective application or retrospective restatement requires significant estimates of amounts and it is impossible to distinguish objectively information about those estimates that: (i) provides evidence of circumstances that existed on the date(s) as at which those amounts are to be recognised, measured or disclosed; and (ii) would have been available when the financial statements for that prior period were authorized for issue from other information. [IAS 8.5]	1	8
improbable	가			Frwk
imputation of interest			61-	20
in an arm's length			8, 9	39
in process			7	23
in progress			7	23
in the money	가		ED	33
incentive payment	,		12	11
incidental income			12	11
incidental operation			5	16
incidental to ownership income		Increases in economic benefits during the accounting period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants. [F.70(a)]	ED	17
			, ED	1, Frwk
income approach			61-	20
income statement	(		, ED	1, Frwk
)			
income tax expense			ED	14
incremental cost	가		8, ED	36, 39
incremental fair value	가		ED	IFRS02
incur	,			Frwk
indefinite economic life			ED	17
independent expert	가		ED	37
index			ED	32
indicator			ED	32
indirect labour cost	가		10	2
indirect material cost	가		10	2
indirect method			ED	7
individual asset			11	35
individual business entity				Frwk
industrial property rights			3	38
industry				Frwk
inflow				Frwk
information needs			ED	1
infrastructure	,		61-	20
initial direct cost	가	Incremental costs that are directly attributable to negotiating and arranging a lease, except for such costs incurred by manufacturer or dealer lessors. [IAS	ED	17
initial disclosure event			11	35
initial recognition			8, 15, 16	12, 28, 39
initial service			4	18
in-process research and development project			ED	IFRS03
inspection			4	18

IFRS	IFRS	KAS	IFRS
installation		4	18
installation cost	가	5	16
installation fee		4	18
installment		ED	30
installment sale		4	18
insurance agency commission		4	18
intangible asset	An identifiable non-monetary asset without physical substance. [IAS 38.8]	3, ED	36, 38
interchangeable unit			Frwk
interest		4, 8, , ED	7, 18, 32, 33, 39, Frwk
interest earning asset		ED	30
interest paid		ED	7
interest rate implicit in the lease	The discount rate that, at the inception of the lease, causes the aggregate present value of (a) the minimum lease payments and (b) the unguaranteed residual value to be equal to the sum of (i) the fair value of the leased asset and (ii) any initial direct costs of the lessor. [IAS 17.4]	ED	17
interest received		ED	7
interest revenue		4	18
interest-bearing asset		ED	30
interest-bearing liability		ED	30
interim financial statements		2	34
interim operation		2	34
interim period	A financial reporting period shorter than a full financial year. [IAS 34.4]	2	34
intermediary		ED	24
intermediate party		4	18
internal cost	가	ED	17
internal reporting		ED	36
internal source of information		ED	36
internal transfer pricing	가	ED	36
internally generated		ED	36
intrinsic value	가	ED	32, IFRS02
inventory	Assets: (a) held for sale in the ordinary course of business; (b) in the process of production for such sale; or (c) in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories encompass goods purchased and held for resale including, for example, merchandise purchased by a retailer and held for resale, or land and other property held for resale. Inventories also encompass finished goods produced, or work in progress being produced, by the entity and include materials and supplies awaiting use in the production process. In the case of a service provider, inventories include the costs of the service, as described in paragraph 19, for which the entity has not yet recognized the related revenue (see IAS 18 Revenue). [IAS 2.6, IAS 2.8]	10, ED	1, 2
inventory obsolescence		1	8
inventory write-down		2	34

IFRS	IFRS	KAS	IFRS
investing activity	The acquisition and disposal of long-term assets and other investments not included in cash equivalents. [IAS 7.6]	, ED	7, 14, Frwk
investment		15,	28, Frwk
investment by owners			Frwk
investment-linked insurance fund		15	28
investor		, ED	33, Frwk
investor in a joint venture	A party to a joint venture and does not have joint control over that joint venture. [IAS 31.3]	ED	31
irrevocable agreement			Frwk
irrevocable commitment		ED	30
issue		ED	33
issuer		8, 9	39
joint control		ED	24, 31
joint venture	A contractual arrangement whereby two or more parties undertake an economic activity which is subject to joint control. [IAS 31.3]	ED	31, 33
jointly and severally liable for an obligation		ED	37
jointly controlled asset		ED	31
jointly controlled entity	A joint venture that involves the establishment of a corporation, partnership or other entity in which each venturer has an interest. The entity operates in the same way as other entities, except that a contractual arrangement between the venturers establishes joint control over the economic activity of the entity. [IAS 31.24]	ED	31
jointly controlled operation		ED	31
key assumption 가		ED	1, 36
key management personnel		ED	24
knowledgeable		8, 9	39
knowledgeable and willing party 가		ED	36
lapse		ED	IFRS02
lapse ,		ED	IFRS02
last-in, first-out(LIFO) method(formula)		1	8
lease	An agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time.	ED	17
lease income		ED	17
lease term	The non-cancellable period for which the lessee has contracted to lease the asset together with any further terms for which the lessee has the option to continue to lease the asset, with or without further payment, when at the inception of the lease it is reasonably certain that the lessee will exercise. [IAS 17.4]	ED	17
leasehold interest		ED	17
leasehold right		3	38
legal action ,			Frwk
legal constraint		8	39
legal factor		3	38
legal fees		ED	17
legal form		, ED	24, 32, Frwk
legal obligation	An obligation that derives from: (a) a contract (through its explicit or implicit terms); (b) legislation; or (c) other operation of law. [IAS 37.10]	ED	37
legal reorganis(z)ation		ED	31
legal right		3,	38, Frwk

IFRS	IFRS	KAS	IFRS
legal right of set-off	A debtor's legal right, by contract or otherwise, to settle or otherwise eliminate all or a portion of an amount due to a creditor by applying against that amount an amount due from the creditor. [IAS 32.45]	ED	32
legal title		4	18
legally enforceable			Frwk
lender			Frwk
lessee		ED	17
lessee's incremental borrowing rate of interest	The rate of interest the lessee would have to pay on a similar lease or, if that is not determinable, the rate that, at the inception of the lease, the lessee would incur to borrow over a similar term, and with a similar security, the funds necessary to purchase the asset. [IAS 17.4]	ED	17
lessor liability	A present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits. [IAS 37.10, F.49(b)]	ED, ED	17, Frwk
liability component		ED	32, 33
licenc(s)e fee		4	18
licensing agreement		ED	17
limited right of return		4	18
liquidate			Frwk
liquidation		ED	32
liquidity	The availability of sufficient funds to meet deposit withdrawals and other financial commitments as they fall due. [IAS 30.7, (F.16)]	, ED	1, Frwk
loan syndication fee		4	18
long-service leave	가	ED	24
long-term		ED	1
long-term employee		ED	24
long-term loan agreement	()	ED	1
loss	Decreases in economic benefits and as such they are no different in nature from other expenses. [F.79]	, ED	1, 32, Frwk
loss carry back		16	12
loss carry forward		16	12
major inspection		5	16
major modification		ED	17
management	,	, ED	1, Frwk
management approach		ED	14
management structure		ED	37
management team		ED	IFRS03
manufacturer		ED	17
manuscript		ED	17
market capitalis(z)ation	가	ED	36
market condition	A condition upon which the exercise price, vesting or exercisability of an equity instrument depends that is related to the market price of the entity's equity instruments, such as attaining a specified share price or a specified amount of intrinsic value of a share option, or achieving a specified target that is based on the market price of the entity's equity instruments relative to an index of market prices of equity instruments of other entities. [IFRS 2.A]	ED	IFRS02
market interest rate		8, ED	17, 39
market price	가	8, ED	17, 32, 39, IFRS02
matching			Frwk
material adjustment		ED	1
material transaction		15	28

IFRS	IFRS	KAS	IFRS
materiality	Information is material if its non-disclosure could influence the economic decisions of users taken on the basis of the financial statements. [IAS F.30]	1, ED	1, 8, Frwk
matrix approach		ED	14
maturity		8, 9, ED	30, 32, 39
measure			Frwk
measurement	The process of determining the monetary amounts at which the elements of the financial statements are to be recognised and carried in the balance sheet and income statement. [F.99]		Frwk
measurement base			Frwk
measurement basis		, ED	1, Frwk
measurement date	The date at which the fair value of the equity instruments granted is measured for the purposes of this IFRS. For transactions with employees and others providing similar services, the measurement date is grant date. For transactions with parties other than employees (and those providing similar services), the measurement date is the date the entity obtains the goods or the counterparty renders service. [IFRS 2.A]	ED	IFRS02
merchandise			Frwk
mineral ore		4	18
mineral rights		3	38
minerals		10	2
minimum lease payments	The payments over the lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by and reimbursed to the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee. However, if the lessee has an option to purchase the asset at a price that is expected to be sufficiently lower than fair value at the date the option becomes exercisable for it to be reasonably certain, at the inception of the lease, that the option will be exercised, the minimum lease payments comprise the minimum payments payable over the lease term to the expected date of exercise of this purchase option and the payment required to exercise it. [IAS 17.4]	ED	17
minority interest	That portion of the profit or loss and net assets of a subsidiary attributable to equity interests that are not owned, directly or indirectly through subsidiaries, by the parent. [IAS 27.4, IFRS 3.A]	ED	27, 36, IFRS 3
minutes of discussion		ED	31
misstatement			Frwk
monetary amount			Frwk
monetary asset		3	38
monetary unit			Frwk
monitor		ED	36
more likely than not	가	ED	37
most likely outcome	가 가	ED	IFRS02
motion picture film		4, ED	17, 18
motion picture films		ED	17
music copyright		4	18
mutual entity	An entity other than an investor-owned entity, such as a mutual insurance company or a mutual cooperative entity, that provides lower costs or other economic benefits directly and proportionately to its policyholders or participants. [IFRS 3.A]	ED	IFRS03

IFRS	IFRS	KAS	IFRS
mutual funds		15, ED	28, 31
nature	,	1, 4, , ED	1, 8, 14, 18, Frwk, IFRS 2
nature and extent		15	28
necessary condition		ED	33
negative goodwill		3	38
negotiate		ED	17
net cash inflow			Frwk
net cash-settled share option		ED	32
net fair value	가	ED	IFRS02
net identifiable asset	가	15	28
net investment in the lease		ED	17
		The gross investment in the lease discounted at the interest rate implicit in the lease. [IAS 17.4]	
net profit or loss	,	ED	7
net realis(z)able value	가 가	10, ED	, 1, 2, Frwk
		The estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Net realisable value refers to the net amount that an entity expects to realise from the sale of inventory in the ordinary course of business. Fair value reflects the amount for which the same inventory could be exchanged between knowledgeable and willing buyers and sellers in the marketplace. The former is an entity-specific value; the latter is not. Net realisable value for inventories may not equal fair value less costs to sell. [IAS 2.6, IAS 2.7]	
net selling price	가 , 가	3, 5, 11	16, 35, 38
net share-settled derivative		ED	32
neutral			Frwk
neutrality			Frwk
		Freedom from bias of the information contained in financial statements. [F.36]	
next most senior parent		ED	24
nominal amount		4, 61-71	18, 20
nominal financial capital			Frwk
maintenance			
non-accrual		ED	30
non-accumulating	가	2	34
compensated absence			
non-adjusting event		6	10
non-cancellable contract		4	18
non-cancellable lease		ED	17
		A lease that is cancellable only: (a) upon the occurrence of some remote contingency; (b) with the permission of the lessor; (c) if the lessee enters into a new lease for the same or an equivalent asset with the same lessor; or (d) upon payment by the lessee of an additional amount such that, at inception, continuation of the lease is reasonably certain. [IAS 17.4]	
non-cancellable period		ED	17
non-cumulative		ED	32
non-cumulative preference share		ED	32, 33
non-cumulative preference share		ED	32
non-current		ED	1
non-depreciable asset		61-	20
non-derivative		ED	32
non-discretionary employee profit-sharing plan		ED	33
non-financial asset		ED	IFRS02
non-financial information			Frwk
non-financial obligation		ED	32
non-monetary asset		3, 5	16, 38

IFRS	IFRS	KAS	IFRS
non-monetary benefits		ED	24
non-monetary grant		61-	20
nonreciprocal transfer			Frwk
non-recurring		8	39
non-refundable guarantee		4	18
non-regenerative resource		ED	17
normal capacity		10	2
normal operating cycle		ED	1
normal sale transaction		ED	17
note issuance facility		ED	30
note payable		4	18
note receivable		4	18
notes	Notes contain information in addition to that presented in the balance sheet, income statement, statement of changes in equity and cash flow statement. Notes provide narrative descriptions or disaggregations of items disclosed in those statements and information about items that do not qualify for recognition in those statements. [IAS 1.11]	, ED	1, Frwk
number of ordinary shares		ED	33
number of ordinary shares outstanding		ED	33
objective evidence		8	39
obligating event	An event that creates a legal or constructive obligation that results in an entity having no realistic alternative to settling that obligation. [IAS 37.10]	ED	37
obligation		, ED	1, 24, Frwk
obligation underlying liability			Frwk
observable market price	가 가	ED	36
obsolescence		ED	36
occur			Frwk
occurrence or non-occurrence		ED	37
offsetting		ED	1, 30
onerous contract	a contract in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it [IAS 37.10]	ED	37
ongoing line of business		11	35
open-ended mutual fund		ED	32
opening balance of retained earnings		1	8
operating activity	The principal revenue-producing activities of an entity and other activities that are not investing or financing activities. [IAS 7.6]	61- 71, ED	7, 20, Frwk
operating lease	A lease other than a finance lease. [IAS 17.4]	ED	17
operating payable		ED	7
operating policy		15, ED	27, 28, 31
operating receivable		ED	7
operating result		6	10
operating segment		ED	14
operator of joint venture		ED	31
option		ED	33
option contract		ED	7
option exercise price	가	ED	32
option life		ED	IFRS02
option pricing model	가	ED	IFRS02
ordinary activity		ED	14
ordinary share	An equity instrument that is subordinate to all other classes of equity instruments. [IAS 33.5]	ED	33
origination fee		4	18
out of the money	가	ED	33
outflow			Frwk
outright sales		ED	17

IFRS	IFRS	KAS	IFRS
outstanding	,	ED	33, IFRS 2
overhaul		5	16
overstatement			Frwk
owner			Frwk
owners' equity	,		Frwk
ownership interest		8, 9	39, APB14
paid annual leave	가	ED	24
paid sick leave	가	ED	24
paid-in capital		9	APB14
parent		ED	14, 24, 27, 33
			An entity that has one or more subsidiaries. [IAS 27.4, IFRS 3.A]
parent-subsidiary relationship	.	ED	IFRS03
partnership		15, ED	28, 31, 32
party		8, 9, ED	31, 39
past event		, ED	37, Frwk
patent		3, 4, ED	17, 18, 38
payable on demand		ED	1
payment term		4	18
penalty		12,	11, Frwk
pending litigation		12	11
percentage-of-completion method		4, 12	11, 18
			A method by which contract revenue is matched with the contract costs incurred in reaching the stage of completion, resulting in the reporting of revenue, expenses and profit which can be attributed to the proportion of work completed. [IAS 11.25]
performance		, ED	14, 33, Frwk
			The relationship of the income and expenses of an entity, as reported in the income statement. [F.47]
performance bonds		ED	30
performance condition		ED	IFRS02
period	,	ED	33
period of grace		ED	1
persuasive evidence		3	38
physical capital maintenance			Frwk
physical construction		7	23
physical form			Frwk
physical productive capacity			Frwk
physical substance		3	38
piecemeal disposal		11	35
piecemeal sale		11	35
planned major periodic maintenance		2	34
pledged as security		3, 5	16, 38
pledged as security		5	16
positive intention and ability		8	39
possible asset		ED	37
post-acquisition		15	28
post-employment benefits		ED	24
			Employee benefits (other than termination benefits) which are payable after the completion of employment. [IAS 19.7]
post-tax basis		ED	36
post-tax cash flow		5	16
potential cause of error		ED	IFRS03
potential obligation		ED	37
potential ordinary share		ED	33
			A financial instrument or other contract that may entitle its holder to ordinary shares. [IAS 33.5]
power to govern		ED	31
precontract cost	가	12	11
predictive value	가		Frwk
preference dividend		ED	33
preference share		15, ED	28, 32, 33

IFRS	IFRS	KAS	IFRS
preferred stock		8, 9	39, APB14
premium		4	18
pre-opening costs	가	* expenditure to open a new facility or business	38
pre-operating costs	가	* expenditures for starting new operations or launching new products or processes	38
prepaid lease payments		ED	17
preparation			Frwk
preparation			Frwk
prepare			Frwk
preparer			Frwk
present and potential			Frwk
present obligation		, ED	32, 37, Frwk, IFRS 2
present value	가	A current estimate of the present discounted value of the future net cash flows in the normal course of business. [F.100(d)]	8, 15, ED 28, 37, 39, Frwk
presentation		, ED	1, 33, Frwk
presentation currency		The currency in which the financial statements are presented. [IAS 21.9]	ED 1
pre-tax basis		ED	36
previous period		ED	1
price variance	가	2	34
primary reporting format		ED	36
primary responsibility			Frwk
principal		8, ED	7, 14, 33, 39
prior periods		1, 61-71	8, 20
probability of return	가	4	18
probable	가	More likely than not. [IFRS 3.A, IFRS 5.A]	3, 4, 8, ED 18, 37, 38, 39, Frwk
proceeds	가	8	39
product		, ED	14, Frwk
product warranty		ED	37
production facility		10	2
professional fee	가	5	16
profit		4	18
		The residual amount that remains after expenses (including capital maintenance adjustments, where appropriate) have been deducted from income. Any amount over and above that required to maintain the capital at the beginning of the period is profit. [F.105, F.107]	
profit and loss resulting from intragroup transactions		ED	27
profit or loss		15	28
profit or loss from continuing operations		ED	33
profitability		, ED	1, Frwk
profit-sharing		ED	24
progress billing		12	11
progress payment		4	18
project manager		12	11
promissory note		ED	30
property, plant and equipment		5,	16, Frwk
		Are tangible items that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period. [IAS 16.6]	

IFRS	IFRS	KAS	IFRS
proportionate consolidation	A method of accounting and reporting whereby a venturer's share of each of the assets, liabilities, income and expenses of a jointly controlled entity is combined line by line with similar items in the venturer's financial statements or reported as separate line items in the venturer's financial statements. [IAS 31.3]	ED	14
proposal		12	11
prospect			Frwk
prospective application	Prospective application of a change in accounting policy and of recognising the effect of a change in an accounting estimate, respectively, are: (a) applying the new accounting policy to transactions, other events and conditions occurring after the date as at which the policy is changed; and (b) recognising the effect of the change in the accounting estimate in the current and future periods affected by the change. [IAS 8.5]	1	8
prospectus			Frwk
prototype		3	38
provision	A liability of uncertain timing or amount. [IAS 37.10]	, ED	37, Frwk
proximity		ED	14
public announcement		ED	37
public authority		ED	30
publication ()		4	18
publicly listed		ED	36
published price 가		ED	IFRS03
published price quotation 가		15	28
purchase (), ()		ED	33
purchase method		ED	IFRS03
purchase price 가 , 가		3, 5	16, 38
purchase tax ,		5	16
purchased call on shares		ED	32
purchased call option		ED	33
purchased put on shares		ED	32
purchased put option		ED	33
purchasing ,			Frwk
put option	Contracts that give the holder the right to sell ordinary shares at a specified price for a given period. [IAS 33.5]	8, 9	39
put option asset		ED	32
put option liability		ED	32
puttable 가		8	39
puttable instrument 가		ED	32
qualifying asset		7	23
qualitative characteristic			Frwk
quoted equity instrument		ED	IFRS03
quoted market price 가		3	38
quoted price 가			Frwk
rate of return on assets			Frwk
rate of return on equity			Frwk
rational basis		61-	20
readily convertible 가			Frwk
real estate		4	18
realis(z)able 가			Frwk
realis(z)ation		ED	1
realis(z)ed			Frwk
realistic alternative		2, 6	10, 34
reasonable estimate		1,	8, Frwk
reasonable estimate			Frwk
reasonably certain		ED	17
rebate		10	2
receipt		ED	32
receivable			Frwk
reclassification		8, ED	1, 39
recognis(z)e		, ED	33, Frwk

IFRS			IFRS	KAS	IFRS
recognition			The process of incorporating in the balance sheet or income statement an item that meets the definition of an element and satisfies the following criteria for recognition: (a) it is probable that any future economic benefit associated with the item will flow to or from the entity; and (b) the item has a cost or value that can be measured with reliability. [F.82, F.83]		Frwk
recognition criteria				3, 4, 5, , ED	16, 18, 37, 38, Frwk
reconciliation				ED	33
recoverability assessment	가	가		ED	36
recoverable	가			4	18
recoverable amount	가		The higher of an asset's (or cash-generating unit's) fair value less costs to sell and its value in use. [IAS 36.6] Recoverable amount is the higher of an asset's net selling price and its value in use. [IAS16.6]	3, 8, 11, ED	1, 35, 36, 38, 39
recurring replacement				5	16
redemption				ED	32, 33
rediscounting				ED	30
refinancing				ED	1, 32
reflect				1	8
refund	()			ED	7
registration				ED	32
regular-way security trade				8	39
regulatory authority				ED	32
regulatory environment				ED	14
regulatory requirement				15	28
regulatory rule					Frwk
reimburse				12	11
reimbursement				12, ED	11, 37
related party			A party is related to an entity if: (a) directly, or indirectly through one or more intermediaries, the party: (i) controls, is controlled by, or is under common control with, the entity (this includes parents, subsidiaries and fellow subsidiaries); (ii) has an interest in the entity that gives it significant influence over the entity; or (iii) has joint control over the entity; (b) the party is an associate (as defined in IAS 28 Investments in Associates) of the entity; (c) the party is a joint venture in which the entity is a venturer (see IAS 31 Interests in Joint Ventures); (d) the party is a member of the key management personnel of the entity or its parent; (e) the party is a close member of the family of any individual referred to in (a) or (d); (f) the party is an entity that is controlled, jointly controlled or significantly influenced by, or for which significant voting power in such entity resides with, directly or indirectly, any individual referred to in (d) or (e); or (g) the party is a post-employment benefit plan for the benefit of employees of the entity, or of any entity that is a related party of the entity. [IAS 24.9]	ED	24, 30
related party relationship				ED	24
related party transaction			A transfer of resources, services or obligations between related parties, regardless of whether a price is charged. [IAS 24.9]	ED	24
relative fair value	가			ED	17, IFRS 3
relative importance					Frwk
relative liquidity				ED	30
relative sales value	가	가		10	2
relative value approach	가			ED	36
relevance			G		Frwk

IFRS		IFRS	KAS	IFRS
relevance	()	Information has the quality of relevance when it influences the economic decisions of users by helping them evaluate past, present or future events or confirming, or correcting, their past evaluations. [F.26]		Frwk
reliability		Information has the quality of reliability when it is free from material error and bias and can be depended upon by users to represent faithfully that which it either purports to represent or could reasonably be expected to represent. [F.31]		Frwk
reload feature		A feature that provides for an automatic grant of additional share options whenever the option holder exercises previously granted options using the entity's shares, rather than cash, to satisfy the exercise price. [IFRS 2.A]	ED	IFRS02
reload option		A new share option granted when a share is used to satisfy the exercise price of a previous share option. [IFRS 2.A]	ED	IFRS02
remote			ED	17, 31, 32
remuneration package			ED	IFRS02
rendering service			4, ,	7, 18, Frwk
renewable	가		3	38
rent	,		ED	7
repair and maintenance			5	16
repayment			2, 61-71	20, 34
repayment			61-	20
replacement			ED	IFRS02
reportable segment		A business segment or a geographical segment for which segment information is required to be disclosed. [IAS 14.9]	ED	14, 36
reporting date		The end of the latest period covered by financial statements or by an interim financial report. [IFRS 1.A]	15, ED	28, 36, IFRS 2
reporting period			61-	20
representational faithfulness				Frwk
repurchase	,		2, 4, 8	14, 34, 39
resale			4	18
research		Original and planned investigation undertaken with the prospect of gaining new scientific or technical knowledge and understanding. [IAS 38.8]	3	38
research and development cost			12	11
research expenditure			3	38
research phase			3	38
reserve			ED	32
residual interest				Frwk
residual value	가	The net amount which an entity expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal. [IAS 16.6] The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life. [IAS 16.6, IAS 38.8]	3, 5	16, 38
residual value	가	The net amount which an entity expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal. [IAS 16.6] The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life. [IAS 16.6, IAS 38.8]	3	38
resource			61- 71, ED	20, Frwk
responsibility			ED	24

IFRS	IFRS	KAS	IFRS
restate		15	28
restatement		1	8
restoration		12	11
restructure		ED	36
restructuring	A programme that is planned and controlled by management, and materially changes either: (a) the scope of a business undertaken by an entity; or (b) the manner in which that business is conducted. [IAS 37.10]	2, ED	34, 37
restructuring plan		ED	IFRS03
retail method		10	2
retail store	,	ED	33
retention		12	11
retirement	,	3	38
retirement benefit plan	Arrangements whereby an entity provides benefits for its employees on or after termination of service (either in the form of an annual income or as a lump sum) when such benefits, or the employer's contributions towards them, can be determined or estimated in advance of retirement from the provisions of a document or from the entity's practices. (See also post-employment benefit plans) [IAS 26.8]	ED	30
retrospective application	Applying a new accounting policy to transactions, other events and conditions as if that policy had always been applied. [IAS 8.5]	1	8
retrospectively	,	ED	33
revaluation method	가	5	16
revenue	The gross inflow of economic benefits during the period arising in the course of the ordinary activities of an entity when those inflows result in increases in equity, other than increases relating to contributions from equity participants. [IAS 18.7]	4, 15, , ED	1, 18, 28, Frwk
revenue earning activity	가	3,	38, Frwk
revenue-producing activity		ED	14
reversal of an impairment loss		ED	36
reverse acquisition	An acquisition where the acquirer is the entity whose equity interests have been acquired and the issuing entity is the acquiree. This might be the case when, for example, a private entity arranges to have itself 'acquired' by a smaller public entity as a means of obtaining a stock exchange listing. [IFRS 3.21]	ED	IFRS03
reverse share split		ED	33
revision	,	1	8
revolving underwriting		ED	30
right issue		ED	33
right of return		4	18
risk and return		ED	14
risk and reward		4, 5, 8	16, 18, 39
risk and uncertainty		ED	37
risk specific to an asset		ED	36
risk-free interest rate		ED	IFRS02
roll over		ED	1
royalty		4, ED	7, 18
sale	,	15	28
sale and leaseback transaction	The sale of an asset and the leasing back of the same asset. The lease payment and the sale price are usually interdependent because they are negotiated as a package. [IAS 17.58]	ED	17
sale of goods		4, ED	7, 18
sale or termination of a line of business		ED	37
sales	()		Frwk
sales price	가 , 가	ED	17

IFRS	IFRS	KAS	IFRS
scope of a business		ED	37
scope of an operation		11	35
seasonal expenditure		2	34
seasonal revenue		2	34
securing leasing arrangement		ED	17
security		8	39
segment		8,	39, Frwk
segment accounting policy		ED	14
segment assets	Those operating assets that are employed by a segment in its operating activities and that either are directly attributable to the segment or can be allocated to the segment on a reasonable basis. [IAS 14.16]	ED	14
segment expense	Expense resulting from the operating activities of a segment that is directly attributable to the segment and the relevant portion of an expense that can be allocated on a reasonable basis to the segment, including expenses relating to sales to external customers and expenses relating to transactions with other segments of the same entity. [IAS 14.16]	ED	14
segment information		ED	14, 36
segment liability		ED	14
segment reporting		11	35
segment result	Segment revenue less segment expense. Segment result is determined before any adjustments for minority interest. [IAS 14.16]	ED	14
segment revenue	Revenue reported in the entity's income statement that is directly attributable to a segment and the relevant portion of entity revenue that can be allocated on a reasonable basis to a segment, whether from sales to external customers or from transactions with other segments of the same entity. [IAS 14.16]	2, ED	14, 34
segmenting construction contract		12	11
self-constructed	가	5	16
selling and administrative expenses			Frwk
selling cost		10, 12	2, 11
selling price	가	4	18
selling profit		ED	17
selling profit or loss		ED	17
sensitivity analysis		ED	36
separability	가	3	38
separate acquisition		3	38
separate financial statements	Those presented by a parent, an investor in an associate or a venturer in a jointly controlled entity, in which the investments are accounted for on the basis of the direct equity interest rather than on the basis of the reported results and net assets of the investees. [IAS 27.4, IAS 31.3]	ED	14
separate negotiation service	() , ()	12 , ED	11 14, 33, Frwk, IFRS 2
service condition		ED	IFRS02
service potential		ED	36
service provider		10	2
servicing equipment		5	16
settle	,	ED	33

IFRS	IFRS	KAS	IFRS
settlement	A transaction that eliminates all further legal or constructive obligation for part or all of the benefits provided under a defined benefit plan, for example, when a lump-sum cash payment is made to, or on behalf of, plan participants in exchange for their rights to receive specified post-employment benefits. [IAS 19.112]	ED	1, 32, IFRS 2
settlement date	The date that a financial asset is delivered to the entity that purchased it. [IAS 39.AG56]	8, ED	33, 39
settlement option		ED	32
share		ED	IFRS02
share appreciation right	가	ED	IFRS02
share capital repayable on demand		ED	32
share consolidation		ED	33
share option	A contract that gives the holder the right, but not the obligation, to subscribe to the entity's shares at a fixed or determinable price for a specific period of time. [IFRS 2.A]	ED	IFRS02
share ownership		ED	24
share settlement		ED	33
share split		ED	33
share-based payment arrangement		ED	IFRS02
share-based payment transaction		ED	IFRS02
shareholders' interest		61-	20
short-term		ED	1
short-term employee benefits	Employee benefits (other than termination benefits) which fall due wholly within twelve months after the end of the period in which the employees render the related service. [IAS 19.7]	ED	24
significant		8	39
significant doubt		6	10
significant influence	Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies. (Significant influence may be gained by share ownership, statute or agreement.) [(IAS 24.9), IAS 28.2, IAS 31.3]	15, ED	24, 28, 31
significant restriction		15	28
significant risk		ED	1
significant risks and		ED	31
significant voting power		ED	24
similar circumstance		15, ED	27, 28
similar entity		15	28
similar transaction		3	38
single financial report		ED	14
single plan		11	35
site labo(u)r cost	가	12	11
site preparation		5	16
site supervision		12	11
site used for landfill		5	16
spare part		5	16
special purpose			Frwk
special purpose report			Frwk
special-purpose entity		8	39
specified amount of		ED	33
specified performance standard		12	11
specified service period		ED	IFRS02
spending variance		2	34
stage of completion		4, 12	11, 18
stamp duty		ED	32
standard-setting body			Frwk

IFRS		IFRS	KAS	IFRS
stand-by equipment			5	16
start-up costs	가	* expenditure on start-up activities	3	38
statement of cash flows	(			Frwk
)			
statement of changes in equity	(		ED	1
)			
statement of changes in financial position	(			Frwk
)			
statement of earnings and comprehensive income	,			Frwk
statement of financial position	(			Frwk
)			
statement of investments by and distributions to owners	,			Frwk
stewardship				Frwk
stock market index	가		ED	32
stock purchase warrant			9	APB14
storage cost	가		10	2
straight-line basis			4	18
straight-line method			3, 5	16, 38
strategic decision			ED	31
subcontract			12	11
subcontractor			12	11
sublease			ED	17
subsequent expenditure			3, 5	16, 38
subsequent interim period			2	34
subsequent period			12	11
subsidiary		An entity, including an unincorporated entity such as a partnership, that is controlled by another entity (known as the parent). [IFRS 3.A, IAS 27.4, IAS 28.2]	15, ED	14, 24, 27, 28, 33
substance			4, ED	18, 32, Frwk
substance over form	,	The principle that transactions and other events are accounted for and presented in accordance with their substance and economic reality and not merely their legal form. [F.35 (IAS 8.7-10)]		Frwk
substantial service			ED	17
substantially all	,		8, ED	17, 39
substantive agreement			ED	36
substantive effect			4	18
supplier				Frwk
supporting information			ED	1
surplus material			12	11
surplus material	,		12	11
surrogate			ED	36
suspension of capitalis(z)ation			7	23
swap contract			ED	7
systematic allocation			10	2
systematic and rational procedure				Frwk
systematic basis			61-	20
systematic manner			ED	1
target share price	가		ED	IFRS02
tax			8	39
tax base			16	12
tax expense		The aggregate amount included in the determination of profit or loss for the period in respect of current tax and deferred tax. Tax expense (tax income) comprises current tax expense (current tax income) and deferred tax expense (deferred tax income). [IAS 12.5, IAS 12.6]	16	12
tax income		G	16	12
tax loss			16	12
tax planning opportunity			16	12

IFRS		IFRS	KAS	IFRS
taxable profit		The profit for a period, determined in accordance with the rules established by the taxation authorities, upon which income taxes are payable. [IAS 12.5]	16	12
taxable temporary difference	가	A temporary difference that will result in taxable amounts in determining taxable profit (tax loss) of future periods when the carrying amount of the asset or liability is recovered or settled. [IAS 12.5]	16	12
taxing authority			10	2
technical feasibility	가		3	38
technical obsolescence			3, 5, ED	16, 17, 38
temporary delay			7	23
term			ED	33
termination benefits		Employee benefits payable as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept voluntary redundancy in exchange for those benefits. [IAS 19.6]	ED	24
terms and conditions			ED	24, 33
terms and conditions			ED	24
test for impairment			ED	IFRS03
theoretical ex-rights fair value per share	가		ED	33
time pattern of benefit			ED	17
time value	가		, ED	32, 36, Frwk
time value of money	가		ED	37
timeliness			2,	34, Frwk
time-weighting factor	가		ED	33
timing			, ED	7, 36, Frwk
timing of reversal			16	12
title			ED	17
trade date		The date that an entity commits itself to purchase or sell an asset. [IAS 39.AG55]	8	39
trade discount			4, 10, ED	2, 17, 18
trade payable			, ED	1, Frwk
trade receivable			15, ED	1, 28
trade union			ED	24
trademark			3, 4	18, 38
trading constraint			61-	20
trading security			8	39
transaction			1,	8, Frwk
transaction cost	가	Incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or liability (see IAS 39 Appendix A paragraph AG13). An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument. [IAS 39.9]	8	39
transfer	()		4, 8, ED	17, 18, 39
transfer under finance arrangement			ED	24
transfer under licenc(s)e agreement			ED	24
transferee			8	39
transferor			8	39
transferred			ED	31
treasury share			ED	32
treasury stock method			ED	33
trust			ED	30
tuition fee			4	18
ultimate controlling party			ED	24
ultimate purpose of use			12	11
unavoidable cost	가		ED	37
uncertain future event			ED	37

IFRS		IFRS	KAS	IFRS
variation in return			ED	17
venture capital			ED	31
venturer	()	A party to a joint venture that has joint control over that joint venture. [IAS 31.3]	ED	24, 31, 33
verifiability	가			Frwk
vertically integrated business segment			11	35
vest	가 (가)	To become an entitlement. Under share-based payment arrangement, a counterparty's right to receive cash, other assets, or equity instruments of the entity vests upon satisfaction of any specified vesting conditions. [IFRS 2.A]	ED	IFRS02
vested equity instrument	가		ED	IFRS02
vesting condition	가	The conditions that must be satisfied for the counterparty to become entitled to receive cash, other assets or equity instruments of the entity, under a share-based payment arrangement. Vesting conditions include service conditions, which require the other party to complete a specified period of service, and performance conditions, which require specified performance targets to be met (such as a specified increase in the entity's profit over a specified period of time). [IFRS 2.A]	ED	IFRS02
vesting date	가		ED	IFRS02
vesting period	가	The period during which all the specified vesting conditions of a share-based payment arrangement are to be satisfied. [IFRS 2.A]	ED	IFRS02
virtually certain			3	38
volume discount			ED	17
volume rebate			4	18
volume variance			2	34
voting equity instruments			ED	IFRS03
voting power			15	28
wage				Frwk
warrant		A financial instrument that gives the holder the right to purchase ordinary shares. [IAS 33.5]	ED	32, 33
warranty			ED	30
warranty cost	,		12	11
warranty period				Frwk
weighted average cost formula	가 가		10	2
weighted average cost of capital	가		ED	36
weighted average exercise price	가 가		ED	IFRS02
weighted average fair value	가 가		ED	IFRS02
weighted average number of ordinary shares	가		ED	33
weighted average remaining contractual life	가		ED	IFRS02
weighted average share price	가 가		ED	IFRS02
work in process			10	2
work in progress			10	2
written call option			ED	33
written call option on shares			ED	32
written put option			ED	33
written put option on shares			ED	32
year-to-date period			2	34

IFRS			KAS	IFRS
가		price variance	2	34
가	가	cost of conversion	10	2
가		improbable		Frwk
가		more likely than not, probable	3, 4, 8, , ED	18, 37, 38, 39, Frwk
가		highly probable	8	39
가		vesting period	ED	IFRS02
가		vest	ED	IFRS02
가		earned		Frwk
가		vested equity instrument	ED	IFRS02
가		vesting date	ED	IFRS02
가		vesting condition	ED	IFRS02
가		vest	ED	IFRS02
가		taxable temporary	16	12
가	가	most likely outcome	ED	IFRS02
가		assumption	ED	33
가	가	weighted average fair value	ED	IFRS02
가	가	weighted average cost formula	10	2
가		weighted average number of ordinary shares	ED	33
가		weighted average cost of capital	ED	36
가		weighted average remaining contractual life	ED	IFRS02
가	가	weighted average share price	ED	IFRS02
가	가	weighted average exercise price	ED	IFRS02
가		value	4, 10,	2, 18, Frwk
가		appreciation in value	ED	17
가	가	valuation technique	ED	IFRS02
가	가	valuation model	8	39
가	가	valuation methodology	ED	IFRS02
	가	indirect labour cost	10	2
		indirect method	ED	7
		infrastructure	61- 71	20
	가	indirect material cost imputation of interest	10 61- 71	2 20
가		depreciation	가 5, , ED	7, 16, Frwk
가		depreciation period	5	16
가		depreciable amount	가 가	5 16
가		depreciation method	5	16
가		depreciation charge	5	16
가		depreciable asset	1, 61-71	8, 20
		monitor	ED	36
		depletion		Frwk
		depletion		Frwk
		auditor		Frwk
		monitor	ED	36

IFRS				KAS	IFRS
	forced sale			ED	36
	development			3	38
	development phase			3	38
	development expenditure			3	38
	development activity				Frwk
	open-ended mutual fund			ED	32
	individual business entity				Frwk
	individual asset			11	35
	separate financial statements			ED	14
	separate acquisition			3	38
	separate negotiation			12	11
	origination fee			4	18
가	pre-opening costs *			3	38
	close member of the family of an individual			ED	24
	revision			1	8
가	objective evidence			8	39
	renewable			3	38
	transaction			1, 3, ED	8, Frwk 36, 38
	active market				
		가	가		
가	transaction cost	가	가	8	39
		가			
	trade date			8	39
	trading constraint			61-71	20
	substantially all			8, ED	17, 39
	virtually certain			3	38
	construction overhead			12	11
	construction contract			10, 12	2, 11
	construction contract revenue			12	11
가	construction contract price			12	11
	construction contract cost			12	11
	combining construction contract			12	11
	segmenting construction contract			12	11
	construction contractor			12	11
	construction contract progress			12	11
	construction personnel payroll			12	11
	construction contract site			12	11
가	inspection			4	18
	verifiability				Frwk
	loss carry back			16	12
가	loss carry forward			16	12
	determinable			8	39

IFRS		KAS	IFRS
가	settlement	ED	1, 32, IFRS02
	settlement option	ED	32
	settlement date	8, ED	33, 39
	settle	ED	33
	combining entity	ED	IFRS03
	lapse	ED	IFRS02
	management	, ED	1, Frwk
	income statement	, ED	1, Frwk
	management approach	ED	14
	management, management team	ED,	1, Frwk
	economic life	, ED	17
	economic reality	, ED	17, 31, Frwk
	economic benefit	4, 15, , ED	14, 18, 28, Frwk
	economic activity	ED	31
	pending litigation	12	11
	calculation	ED	33
	going concern	6, , ED	1, 10, Frwk
	continuing operation	11	35
	ongoing line of business	11	35
	profit or loss from continuing operations	ED	33
	contract	ED	33
	duration of a contract	12	11
	contractual arrangement	8, ED	31, 32, 33, 39
	contractual right	ED	32
	contractual maturity date	ED	30
	contractual obligation	ED	32
	contractual agreement	15	28
	contractually agreed task	4	18
	precontract cost	12	11
	seasonal expenditure	2	34
	seasonal revenue	2	34
	planned major periodic maintenance	2	34
	employment benefits	ED	IFRS02
	constant periodic rate of return	ED	17
	fixed number	ED	32
	fixed production overheads	10	2
	public authority	ED	30
	supplier		Frwk
	joint control	ED	24, 31
	jointly controlled operation	ED	31
	jointly controlled entity	ED	31
	jointly controlled asset	ED	31
	variation in contract work	12	11
가			
가			
	disclosure	, ED	1, Frwk
	disclose	1	8

IFRS		KAS	IFRS
가	fair value	가	3, 8, 9, 15, ED, 1, 17, 28, 32, 33, 38, 39, Frwk, IFRS02
	fair presentation		ED 1
	public announcement		ED 37
가	published price		ED IFRS03
가	published price quotation		15 28
	prior periods		1, 61-71, 8, 20
	past event		, ED 37, Frwk
	overstatement		16 12
	taxable profit		10 2
가	relevance		4 18
가	observable market price		ED 36
	advertis(z)ing commission		4 18
	minerals		10 2
	mineral ore		4 18
	mineral rights		3 38
	exchange		5, 16, Frwk
	exchange transaction		ED IFRS03
	interchangeable unit		Frwk
	exchange		5, 16, Frwk
	buyer		15 28
가	binding sale agreement		11, ED 35, 36
	purchase price		3, 5 16, 38
	restructuring		2, ED 34, 37
	restructuring plan		ED IFRS03
	restructure		ED 36
가	value of ultimate disposal		15 28
	right issue		ED 33
	forfeiting rights		Frwk
가	theoretical ex-rights fair value per share		ED 33
	regulatory rule		Frwk
	regulatory authority		ED 32
	regulatory requirement		15 28
	regulatory environment		ED 14
	gross up		ED 36
	approximation technique		5 16
	proximity		ED 14
	amount		, ED 33, Frwk
	financial institution		ED 30
	finance lease		5, ED 7, 16, 17
	financial liability “ ”		4, ED 18, 32
	finance cost, financing cost		7, ED 23, 32
	financial instrument		9, ED 32, 33, 39
	financial service fee		4 18

	IFRS	KAS	IFRS
	nature	1, 4, , ED	1, 8, 14, 18, IFRS02
	useful life	1, 3, 5	8, 16, 38
가	intrinsic value	ED	32, IFRS02
	embodied		Frwk
	trade union	ED	24
	deterioration	6	10
	cumulative basis	12, ED	11, IFRS02
가	accumulating compensated absence	2	34
	cumulative preference	15, ED	27, 28, 33
	year-to-date period	2	34
	cumulative effect	1	8
	efficiency variance	2	34
()	short-term	ED	1
	held for trading	ED	1
	trading security	8	39
	short-term employee benefits	ED	24
	unit trust	15, ED	28, 32
	single plan	11	35
	single financial report	ED	14
	collateral	4, 8	18, 39
	pledged as security	3, 5	16, 38
	collateral	4, 8	18, 39
	collateralis(z)ed borrowing	8	39
	current interim period	2	34
	current period	1, ED	1, 8
	profit or loss	15	28
	net profit or loss	ED	7
가	party	8, 9, ED	31, 39
	consideration, proceeds	4, 8, , ED	7, 18, 32, 33, 39, Frwk, IFRS02
	agency relationship	4	18
	substantially all	8, ED	17, 39
	bad debt	1	8
	lender		Frwk
	surrogate	ED	36
	matching		Frwk
	balance sheet, statement of financial position	, ED	1, Frwk
	balance sheet date, reporting date	15, ED	1, 28, 36, IFRS02
	event after the balance sheet date	6	10
	replacement	ED	IFRS02
	accounting alternative		Frwk
가	arm's length transaction	ED	24, 36
	independent expert	ED	37
	in an arm's length	8, 9	39
	under common control	ED	24
	business combination	ED	IFRS03
	involving entities or businesses under common control		

IFRS		KAS	IFRS
가	at the money	ED	33
	registration	ED	32
	transfer under licenc(s)e agreement	ED	24
	licenc(s)e fee	4	18
	licensing agreement	ED	17
	royalty	4, ED	7, 18
	rebate	10	2
	lease	ED	17
가	initial direct cost	ED	17
	securing leasing arrangement	ED	17
	lease term	ED	17
	interest rate implicit in the lease	ED	17
	lease income	ED	17
	net investment in the lease	ED	17
	commencement of lease term	ED	17
	lessee	ED	17
	lessee's incremental borrowing rate of interest	ED	17
	lessor	ED	17
	gross investment in the lease	ED	17
	maturity	8, 9, ED	30, 32, 39
	held-to-maturity security	8	39
	exhaustive	ED	36
	sale	15	28
	disposition	8, 15, ED	7, 28, 39
가	sales price	ED	17
	written call option on shares	ED	32
	written put option on shares	ED	32
가	available-for-sale security	8	39
	written call option	ED	33
	written put option	ED	33
	site used for landfill	5	16
	trade discount	4, 10, ED	2, 17, 18
	acquisition, purchasing	15, ED	7, 28, Frwk
	purchase	ED	33
	purchase method	ED	IFRS03
	acquisition date	ED	IFRS03
	acquirer, buyer	15	28
	acquire	8, 9, 15,	28, 39, Frwk
가	high probability	8	39
	purchasing		Frwk
	purchase	ED	33
	purchased call on shares	ED	32
	purchased put on shares	ED	32
가	purchase price	3, 5	16, 38
	purchase tax	5	16
가	cost of purchase	10	2
	trade payable	, ED	1, Frwk
	purchased call option	ED	33
	purchased put option	ED	33
	purchase	ED	33
	sales		Frwk
	selling profit or loss	ED	17
	sales		Frwk
가	cost of goods sold, cost of sales	, ED	1, Frwk
	selling profit	ED	17
	trade receivable	15, ED	1, 28

IFRS		KAS	IFRS
가	gross profit	ED	1
	gross-profit approach	12	11
	forgivable loan	61-	20
		71	
	nominal amount	4, 61-71	18, 20
	nominal financial capital maintenance		Frwk
	relevance		Frwk
가	target share price	ED	IFRS02
가	unguaranteed residual	ED	17
	nonreciprocal transfer		Frwk
	risk-free interest rate	ED	IFRS02
	unconditional right	ED	1, 32
	intangible asset	3, ED	36, 38
		가	가
	physical construction	7	23
	physical form, physical substance	3,	38, Frwk
	mutual funds	15, ED	28, 31
	future economic benefits	2, 3, , ED	34, 36, 38, Frwk, IFRS03
	future cash payment	ED	IFRS02
	future event	, ED	37, Frwk
가	future market price	ED	33
	future income	ED	7
	future cash flow	, ED	7, Frwk
	non-accrual	ED	30
	construction contract work in progress	12	11
	current tax asset	16	12
	unearned finance income	ED	17
	unrealis(z)ed holding gain and loss	가 8	가 39
	unrealis(z)ed profit and loss	15	28
	executory contract	ED	37
	current tax liability	16	12
	sensitivity analysis	ED	36
	closely interrelated or interdependent	12	11
	recurring replacement	5	16
	reflect	1	8
가	probability of return	4	18
	right of return	4	18
	antidilution	ED	33
	note receivable	4	18
	accrual		Frwk
	occurrence or non-occurrence	ED	37
	accrual basis	4,	18, Frwk
	incur		Frwk
가	accrual		Frwk
	cost incurred	12	11
	incur, occur		Frwk
	issuer	8, 9	39
	issue	ED	33

IFRS		KAS	IFRS
	dividends	4, 6, 15, , ED	10, 18, 28, 32, 33, Frwk
	dividends	4, 6, 15, , ED	10, 18, 28, 32, 33, Frwk
	dividend revenue	2	34
	allocation		Frwk
	allocate	3	38
	domestic partner	ED	24
	legal fees	ED	17
	unincorporated entity	15	28
	current tax	16	12
	income tax expense, tax expense	16, ED	12, 14
	tax income	16	12
	legally enforceable		Frwk
	legal right	3,	38, Frwk
	legal right of set-off	ED	32
	legal action		Frwk
	legal title	4	18
	legal factor	3	38
	legal obligation	ED	37
	legal reorganis(z)ation	ED	31
	legal constraint	8	39
	legal action		Frwk
	legal form	, ED	24, 32, Frwk
가	venture capital	ED	31
	variability	5	16
	variable interest rate	8	39
	variable production overhead	10	2
	reimbursement	12, ED	11, 37
	reimburse	12	11
	reporting period	61-71	20
가	reportable segment	ED	14, 36
	presentation currency	ED	1
	storage cost	10	2
	compensation	ED	24
	remuneration package	ED	IFRS02
	holder	9, ED	32, 33, 39
	holding gain		Frwk
	grant	ED	IFRS02
	guarantee	4, 6, 61-71,	10, 18, 20, 37
가	guaranteed residual value	ED	17
	supporting information	ED	1
	common stock	8, 9, ED	33, 39, APB14
	number of ordinary shares	ED	33
	attributable to ordinary equity holders	ED	33
	insurance agency commission	4	18
	clean-up, restoration	12, ED	11, 37
	compound financial instrument	ED	32, IFRS02
	complex capital structure	ED	33
()	face (of financial statements)	ED	1
가가	value added tax	4	18
가	ancillary cost	7	23

	IFRS	KAS	IFRS
	real estate	4	18
	segment	8,	39, Frwk
	segment reporting	11	35
	segment liability	ED	14
	segment expense	ED	14
	segment result	ED	14
	segment revenue	2, ED	14, 34
	segment assets	ED	14
	segment information	ED	14, 36
	segment accounting policy	ED	14
	by-product	10	2
	incidental operation	5	16
	incidental income	12	11
	equity instrument granted	ED	IFRS02
	grant date	ED	IFRS02
	grant	ED	IFRS02
	negative goodwill	3	38
	fraud	1	8
	indefinite economic life *	ED	17
	liability	, ED	1, Frwk
	debt repayment schedule	ED	1
	obligation underlying liability		Frwk
	liability component	ED	32, 33, IFRS02
가	separability	3	38
	bond issued with	9	APB14
	detachable stock purchase		
	distribution	4, ED	18, 32
	distribution network	ED	37
	distribute	ED	31
	piecemeal sale	11	35
	piecemeal disposal	11	35
	overhaul	5	16
	unfavorable economic impact		Frwk
	uncertainty	14,	8, 18, Frwk
	uncertain future event	ED	37
	unusual	ED	17
가	comparable interim period	2	34
가	comparability	1,	8, Frwk
	non-financial obligation	ED	32
	non-financial asset	ED	IFRS02
가	non-accumulating	2	34
	compensated absence		
	non-cumulative preference share	ED	32, 33
	non-cumulative	ED	32
	proportionate consolidation	ED	14
	non-recurring	8	39
	non-depreciable asset	61-	20
		71	
	non-adjusting event	6	10
	expenditure, expense	, ED	1, Frwk
.	cost-benefit consideration		Frwk
	non-current	ED	1
	non-financial information		Frwk
	embedded non-equity derivative	ED	32
	non-derivative	ED	32
	non-monetary grant	61-	20
		71	
	non-monetary asset	3, 5	16, 38
	non-monetary benefits	ED	24

IFRS			KAS	IFRS
			1, 15,	8, 28, Frwk
	event			
	business		ED	IFRS03
가	start-up costs		3	38
	business combination		3, 8, ED	33, 38, 39, IFRS03
	prospectus			Frwk
	business unit		ED	7
	scope of a business		ED	37
	business segment		11, ED	14, 35
	sale or termination of a line of business		ED	37
	prospectus			Frwk
	abandonment		11	35
가	available for use		3, ED	36, 38
가	value in use		3, 15, , ED	28, 36, 38, Frwk
	corporate bond		8	39
	amortis(z)ation of discounts or premiums on bond issue		7	23
	industry			Frwk
	industrial property rights		3	38
	amortis(z)ation		3, 4,	18, 38, Frwk
	amortis(z)ation period		3	38
	accumulated		3, 8, ED	38, 39, IFRS03
	amortis(z)ation			
	depreciable amount	가	3	38
	depreciable amout		3, 5	16, 38
	amortis(z)ation method		3	38
	amortis(z)ation method		3	38
가	amortis(z)ed cost		8,	39, Frwk
가	amortis(z)ed acquisition cost, amortis(z)ed cost	가	8,	39, Frwk
		가		
	offsetting		ED	1, 30
	substantial service		ED	17
가	counterparty		ED	IFRS02
	relative value approach		ED	36
	counterparty		ED	IFRS02
가	relative fair value		ED	17, IFRS03
	relative liquidity		ED	30
	relative importance			Frwk
가	relative sales value		10	2
	commercial production or use		3	38
	commercial substance		5, ED	16, 31, IFRS02
	commercial pressure		ED	37
	commercial obsolescence		5	16
	bonus arrangement		ED	IFRS02
	publicly listed		ED	36
	quoted equity instrument		ED	IFRS03
	trademark		3, 4	18, 38
	merchandise			Frwk
가	commodity price		ED	32
	upstream transaction		15	28
	mutual entity		ED	IFRS03
	repayment		2, 3	20, 34
	redemption		ED	32, 33
	unit(s)-of-production		3, 5	16, 38
	production facility		10	2

IFRS		KAS	IFRS
	service	, ED	14, 33, Frwk, IFRS02
가	cost of services service	, ED	14, 33, Frwk, IFRS02
	advance payment	4	18
	prepaid lease payments	ED	17
가	forward repurchase price	ED	32
	forward contract	ED	7
	forward purchase contract	ED	33
	futures contract	ED	7
	advance receipt	4	18
	first-in,first-out (FIFO) method(formula)	1, 10	2, 8
	upfront payment	ED	17
	upfront payment	ED	17
	persuasive evidence	3	38
가	establishment cost *	3	38
	explanatory material		Frwk
	installation	4	18
	installation fee	4	18
가	installation cost	5	16
	nature	1, 4, , ED	1, 8, 18, Frwk, IFRS02
	nature and extent	15	28
	performance	, ED	14, 33, Frwk
	incentive payment	12	11
	performance condition	ED	IFRS02
	tax	8	39
	tax loss	16	12
	tax base	16	12
	taxing authority	10	2
	pre-tax basis	ED	36
	after-tax amount	ED	33
	post-tax basis	ED	36
	post-tax cash flow	5	16
	retrospective application	1	8
	retrospectively	ED	33
	retrospectively	ED	33
	retail method	10	2
	retail store	ED	33
	lapse	ED	IFRS02
	expire	ED	IFRS02
	timing of reversal	16	12
	depletion		Frwk
	non-regenerative resource	ED	17
가	consumer price index	ED	32
	spending variance	2	34
	minority interest	ED	27, 36, IFRS03
	title	ED	17
	incidental to ownership	ED	17
	owner		Frwk
	distribution to owners		Frwk
	investment by owners		Frwk
	owners' equity		Frwk
	ownership interest	8, 9	39, APB14
	attribute		Frwk
	impairment	8	39

IFRS		KAS	IFRS
가	net selling price	3, 5, 11	16, 35, 38
	net cash-settled share option	ED	32
	net cash inflow		Frwk
	swap contract	ED	7
가	time-weighting factor	ED	33
가	time value	, ED	32, 36, Frwk
	timing	ED	7, 36, Frwk
	prototype	3	38
가	market price, quoted market price, quoted price	가 3, 8, , ED	17, 32, 38, 39, Frwk, IFRS02
	market interest rate	8, ED	17, 39
	market condition	ED	IFRS02
	identification	4	18
가	identifiability	3, ED	36, 38, IFRS03
	가 pre-operating costs *	3	38
	loan syndication fee	4	18
	reliability		Frwk
	credit transaction		Frwk
	credit term	5	16
	credit rating	4, 8	18, 39
	credit risk	8	39
	credit risk policy	8	39
	credit decision		Frwk
가	credit rating	4, 8	18, 39
	stock purchase warrant, warrant	가 9, ED	32, 33, APB14
	bond issued with stock purchase warrant	가 9	APB14
	trust	ED	30
	physical productive capacity		Frwk
	physical capital maintenance		Frwk
	utility model right	3	38
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	actual level of production	10	2
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가	impracticable	1	8
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가	realis(z)able		Frwk
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가	bargain purchase option	ED	17
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	()			
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가	estimated total contract cost	12	11
	가		
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