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Baarn, July 20<sup>th</sup>, 2009

Re: RFI on element names

Dear Olivier Servais,

In response on your call to the international community to evaluate the IASB's Request for Information on element names. I present you my comments.

Re 5)

"...concept labels are aligned with concept names and concept IDs."

This is an outdated view. Why should there be multiple places in the DTS to communicate the same thing? There are three aspects in view here that all have their own usage:

- Concept Label usage is determined through the arcrole but in general these are for human consumption.
- Concept ID usage is for creating technical 'jump points' for XML processors to jump from node to node outside the XML hierarchy. More specific for XBRL; they are used to create a connection between a locator in a linkbase and the concept that it is locating. For technical keys there is no need to contain semantic meaning.
- Concept name usage is to have uniquely identifiable elements so XML schema aware processors have unique nodes. Again the name is a technical key for XML software so there is no semantic meaning *necessary*.

Although it comes in *handy* when schema's and linkbases are working with recognizable concept names and ID's, it is to be expected that people who are working with the DTS files directly (instead of through XBRL enabled software) are not the majority of the consumers of the DTS.

Aside: for recognizable concept ID's in linkbases there is an alternative attribute available in which the recognizable name could be communicated: the title.

Re 6)

"Concepts not required by IFRSs are deleted and excluded from the subsequent release..."

This approach indicates that concepts **MUST** be deleted somehow. It is however, a sign of deprecating the concept. Reporters that still following the 'old' rules do need that concept in their reports and have no other means than to revert to the older IFRS DTS.

There is a market demand for a different approach (re: point 8) on working with yearly issues of the IFRS DTS. This demand is for a more stable approach and only adding concepts, not deleting them. For the IASB there is a need to explicitly inform users which concepts are allowed within a certain time frame.

At this moment in time the XML schema specification and XBRL do not offer a possibility to deprecate concepts. If such a specification would exist, by means of a linkbase or dedicated attributes for instance, that would open considerable possibilities to build a register of concepts whose validity could be drawn from the linkbase, whereas its definition could remain indefinite.

Re 7a)

“The creation identifier (creation ID)...”

This identifier is closely related to the solution of working with ‘technical’ concept names, which is preferred since the custom attribute is not supported by software because it is not recognized as a standard by either XBRL or XML. There is no need for a fourth attribute to try to get a stable concept over time.

Re 10)

R1: See comment under 7a.

R2: Preferred with strict conditions how to treat attributes on the concept (can they be changed or are they part of the fixed aspects of the concept).

R3: Only applicable in confined user groups where the DTS author and reporters agree on the ‘meaningless’ concept names (e.g. CoRep, Dutch insurances). And there is still a non-essential alignment between concept names and ID’s.

Re 11)

D1: Not preferred.

D2: Preferred but needs an XBRL ‘stamp’ as being the general approach.

Re 13)

There is no need for labels, concept names and ID’s to be aligned. What is the use case for communicating three times the same aspect?

Re 15)

Concepts will still be renamed since the name alone is not the key to the concept. It is the namespace in which the name is defined that is still changing in the US-GAAP approach which should also be under discussion.

Re 16)

There is no quantifying the costs of having concept names and labels that do not align. It compares a technical facility with a human readable facility.

My personal preferences would be;

- Concept labels for human interpretation, changeable over time.
- Concept reference for human definition, no changing the ‘essence’.
- Concept names abstract and fixed over time.
- Concept ID’s derived from the standard English label upon creation, no changes over time.
- XII agreement on a deprecation solution for concepts.

Kind regards,

Roland Hommes  
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