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Re: RFI on dimensions

Dear Olivier Servais,

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

L1A Dimensions for list-oriented disclosures

An extra benefit for this approach is the use of multi language labels which can be attached to the domain member item. In an enumerated situation that is impossible.

A remarkable situation is created by moving from list items to domain members in a dimension; normally the list items are supplied by the reporter as data for a certain item that is being equipped with the list. With the introduction of a dimension the previously known items are upgraded to abstract concepts and are no longer supplied by the reporter as data, but are being made a part of the meta-data. In the situation with list items there were two primary items that contained data that needed to be interpreted before the actual meaning became clear. With a domain-member acting as list item, the construct is redesigned to a single primary and another (abstract) concept that is being used as data which must be communicated in a completely different element (segment or scenario). As far as mapping goes, this is more difficult.

A word of caution on considering every list a potential dimension. If the list item involves more than one concept to be grouped to the list item it is more prudent to use a tuple with a list item. Obviously in this case the concepts are interpreted as a whole which is exactly the domain of tuples. A dimension should not be placed just because it can.

L1B Dimensions for intersection tables

The 'costs' of increased complexity for reporters is an issue of dimensions in general, not specific to the solution on intersection tables.

Another issue of dimensions over hierarchical notation of concepts is the loss of control on the XML schema notations for repeating groups (minOccurs and maxOccurs) and choices which can be used inside of tuples. Since IFRS's have never indicated these notations, there is no loss here. What *is* a loss, is the opportunity for non-dimensional users to be using IFRS concepts. Since this solution on intersection tables effectively normalizes concepts, taking out

a part of their meaning and storing that meaning in a dimension, it will be effectively impossible for non-dimensional IFRS extenders to use upcoming versions of IFRS.

L2 Dimensional distinctions for major statements

Data modelling should be addressed as building architecture, once the building is built only minor changes to the structure are possible. If the dimensions mentioned in the examples are stable over considerable time they are indeed candidates for being changed into dimensions. If on the other hand the dimensions mentioned are the result of political meandering and are the subject of much debate amongst financial experts, I would be very cautious to implement them as a dimension. It is easier to change concepts to new insights than to rearrange dimensions and primaries.

Since dimensions are considered difficult as a modelling technique, presentation is of the utmost importance. As you've stated in your document, presentation and validation by dimensions are not yet clearly separated. Potentially the XBRL rendering specification will remedy that but until that time I would be hesitant to rely heavily on complex multi-dimensional constructs that can only be understood properly by a few experts.

Personal implementation advice

All offered options are to be considered for a dimensional approach provided that the users that need a non-dimensional IFRS are catered for and assisting material for mapping approaches is made available. For each option that are also a few considerations that need to be made before deciding which dimensions are implemented:

L1A; Lists that group concepts should remain a tuple construct.

L1B; If the XML Schema minOccurs, maxOccurs and choice are non-important there is no obstacle.

L2; Only the dimensions that are carried worldwide and are non-controversial should be considered.

Kind regards,

Roland Hommes
RHOCON