

## Comment letter in response to the RfI published on 15<sup>th</sup> of July 2009 by IASCF

The RfI was discussed by two Working Groups (IFRS extension WG, German GAAP WG) and the board of XBRL Germany. In the following the outcome of the discussions is summarized.

### Options for Consideration for Renaming Concepts

Although there was no clear voting for a single approach, all parties involved in the discussion agreed that R1 (the current IFRS approach) is not suitable to provide a proper versioning of concepts. Changing concept names in future versions, even if the meaning of concepts remains unchanged, was considered as hindering market acceptance of XBRL taxonomies. Thus, R2 and R3 were considered as more appropriate naming options for concepts. In the following we list some pros and cons from the discussions:

#### R2. Current US GAAP and EDINET Approach

Taxonomy release n-1		Taxonomy release n
Concept label	Minority interest	Non-controlling interest
Concept name	MinorityInterest	MinorityInterest
Concept id	ifrs_MinorityInterest	ifrs_MinorityInterest
Creation identifier	n/a	n/a

#### Pros:

- less changes to concept names from current IFRS taxonomy to future version
- names give users some guidance in terms of the meaning of concepts

#### Cons:

- names may become inconsistent in future versions
- comparably high effort in creating consistent names

#### R3. Abstract Names and IDs

Taxonomy release n-1		Taxonomy release n
Concept label	Minority interest	Non-controlling interest
Concept name	e123456	E123456
Concept id	ifrs_e123456	ifrs_e123456
Creation identifier	n/a	n/a

Pros:

- low effort in creating and maintenance
- consistent naming is easy to maintain for local GAAP taxonomy extensions or industries extensions

Cons:

- names provide no meaning
- high degree of inconsistency with current IFRS naming approach

With regard to the German GAAP Taxonomy XBRL Germany decided to stick to R2, anyway.

### **Options for Consideration for Deleting Concepts**

For future German taxonomies provided by XBRL Germany we didn't decide yet what approach to choose for dealing with "deprecated" concepts. So we do not vote for a single option.

For the German GAAP taxonomy development of the next version D2 is considered to be the better option. But there was no decision made so far.