

## Concept Naming and Change Management in the IFRS Taxonomy

I am in favour of this approach for the reason that the coherency between label, name and id is kept and renders the reading of the taxonomy elements easier.

R1. Current IFRS Approach Taxonomy release n-1		Taxonomy release n
Concept label	Minority interest	Non-controlling interest
Concept name	MinorityInterest	NoncontrollingInterest
Concept ID	ifrs_MinorityInterest	ifrs_NoncontrollingInterest
Creation identifier	i200806241028413125	I200806241028413125

This is the approach we have followed in the French TCA taxonomy.

This provides an easy way to maintain evolutions of the elements names in subsequent taxonomies, providing:

- the identifiers are unique,
- it represents a number that has no signification or construction rule attached to it,
- the maintenance of the identifier is centralized.

We may consider publish the identifiers as part of the taxonomy as all applications today are not able to use the name of the elements to relate their internal codes (due to the fact that it is text and the length is too long) and the identifier could be use for automatic import or mapping.

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July 30, 2009-07-30

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