

Request for Information Extending the Use of Dimensions in the IFRS Taxonomy

Request for Information

22 In response to this request, comments should be submitted as replies to the following question:

Which of the listed options (L1a, L1b, L2) should be implemented for the architecture of the IFRS Taxonomy architecture concerning dimensions? Please note that more than one option may be selected. Please provide the reason for your decision as well your assessment of the benefits and costs of the selected option(s).

L1a. Dimensions for list-oriented disclosures

This type of dimension can be implemented as it fits exactly to the need of repeating a list of elements for a number of different values of a dimension. The example of Class of share capital is a good example.

L1b. Dimensions for intersection tables

This also would be an appropriate use of dimensions.

As the document points out, the US GAAP taxonomy follows a similar approach. It would be good that some convergence efforts are made in that type of disclosure that is similar between US GAAP and IFRS.

I do not believe in this case that in a table as the one shown there is a special benefit to set a debit or a credit attribute to the members of the dimensions.

L2: Dimensional distinctions for major statements

In this case, I would not be in favour of introducing dimensions for major statements. Although it could be seen as right in terms of data modelling, the rendering would not satisfy the market as it would be a completely new approach for reading financial statements. It would add complexity in the taxonomy and rendering of statements.

Also, I do not believe that all crossings are relevant.

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July 30, 2009-07-30

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