

Counting on Reproducibility: Tangible Efforts and Intangible Assets



Digital**Preservation**Coalition



Counting on Reproducibility: tangible efforts and intangible efforts

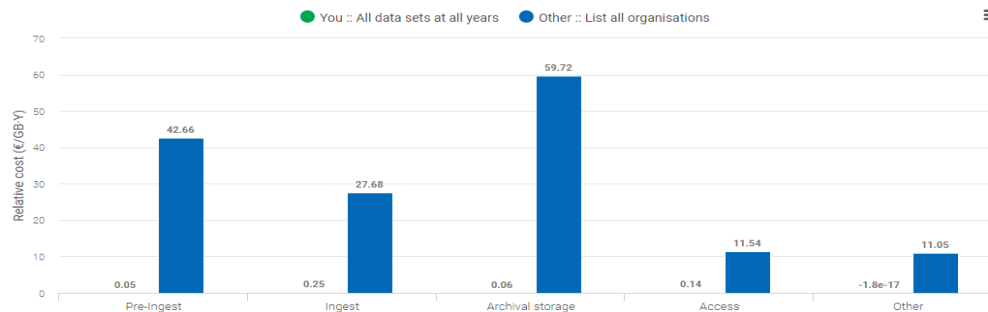
How did we get here?

1. Costs of digital preservation

152.64 Euros per gigabyte per year in 2018

Based on 242 entries in the Curation Costs Exchange

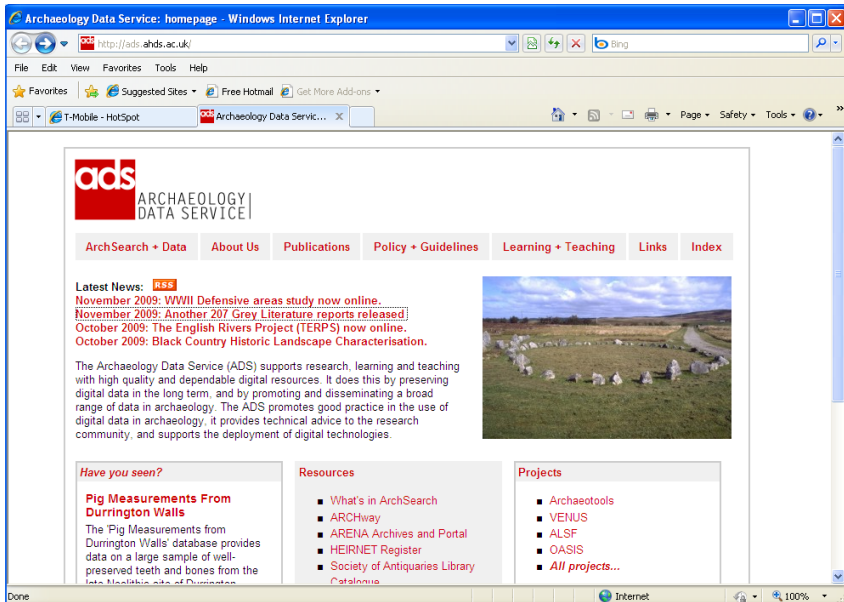
Activities comparison



This graph takes an average total spend for all years and either compares an aggregated figure for all your data sets or selected data sets, with other cost data sets shared with the CCEx. Hover on each bar or use the key to identify your relative cost per gigabyte for the total period of each cost data set, in terms of an activity-based breakdown. The figure at the head of the bar for each year also shows your relative cost per gigabyte for the total period of each cost data set. [Learn more about how these results are calculated.](#)

...money turns out to be the major problem facing the future of our digital heritage. (Rosenthal 2012)

2. Practical Experience of Digital Assets

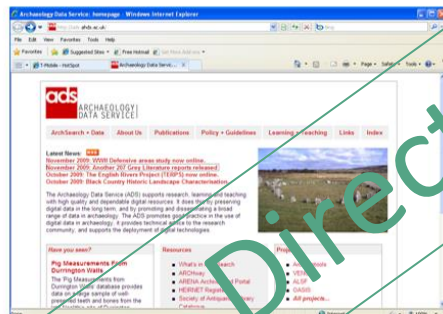


Setup:
Tens of thousands?



Setup:
Tens of millions?

2. Practical Experience of Digital Assets



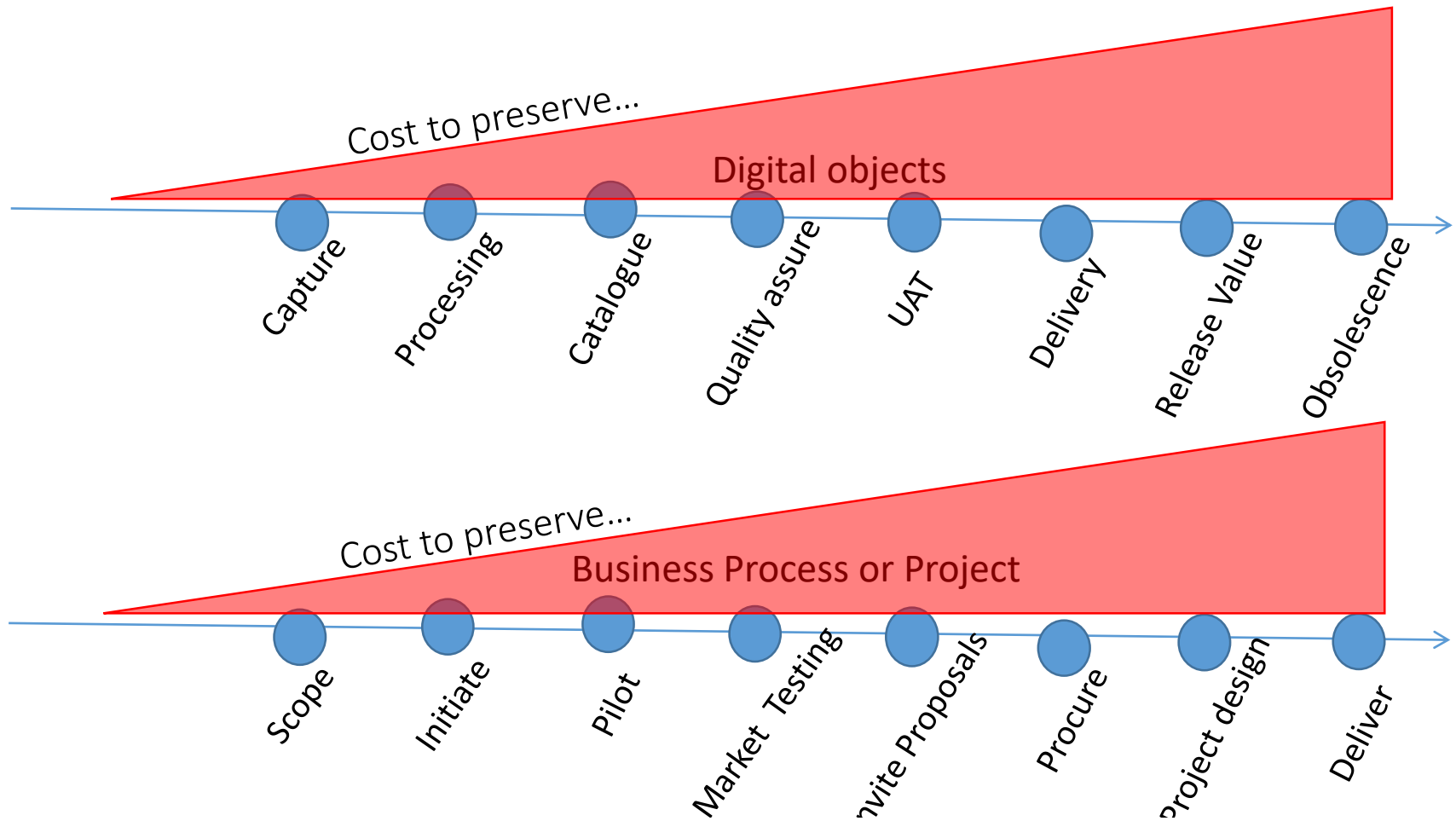
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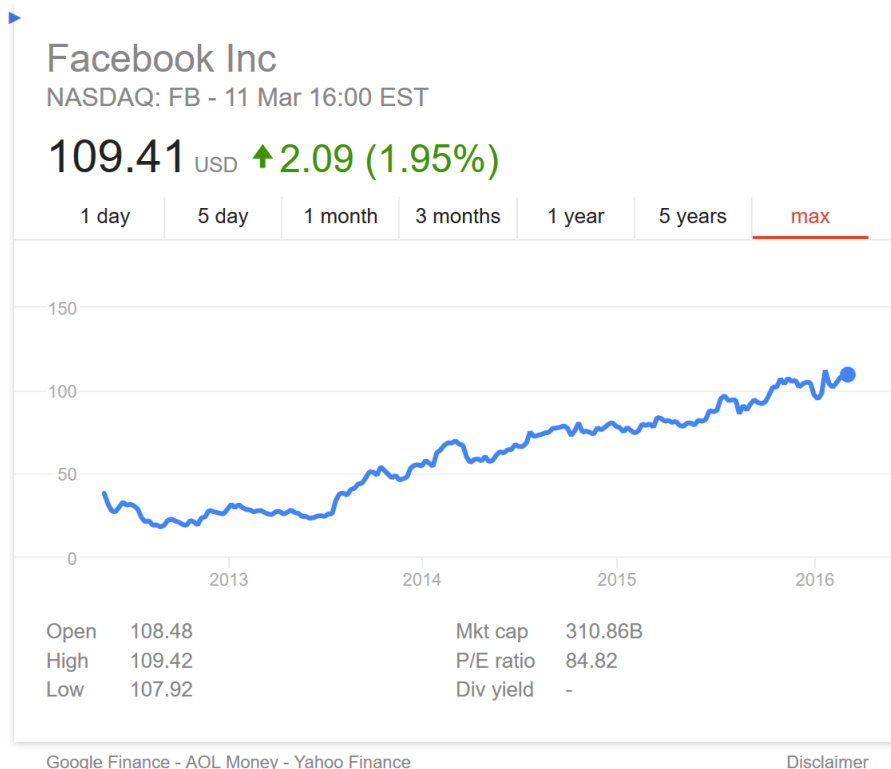
Digital Preservation expensive?
NO! It's an Unfunded Mandate

Costs also depend on timing ...



Solution? Preservation Ready Infrastructure: Technology, Policy, People

3. Tangible versus intangible: (part one)



Cash Value: \$6.3bn

Share Valuation: \$104bn

Intangible assets: \$97.7bn

Pieces of data: 2.1trillion

Productive capacity: nil

Production costs (to FB): nil

3. Tangible versus intangible: (part two)


passion

teamwork

clarity

quality

integrity



PKF

ACCOUNTING SUMMARY 2017 - 05

IAS 38 Intangible Assets

Objective

The objective of this Standard is to prescribe the accounting treatment for intangible assets that are not dealt with specifically in another Standard. This Standard requires an entity to recognise an intangible asset if, and only if, specified criteria are met.

Scope

This Standard shall be applied in accounting for intangible assets, **except**:

- (a) intangible assets that are within the scope of another Standard;
- (b) financial assets, as defined in IAS 32 *Financial Instruments: Presentation*;
- (c) the recognition and measurement of exploration and evaluation assets (see IFRS 6 *Exploration for and Evaluation of Mineral Resources*); and
- (d) expenditure on the development and extraction of minerals, oil, natural gas and similar non-regenerative resources.

If another Standard prescribes the accounting for a specific type of intangible asset, an entity applies that Standard instead of this Standard. For example, this Standard does not apply to:

- (a) intangible assets held by an entity for sale in the ordinary course of business (see IAS 2 *Inventories* and IAS 11 *Construction Contracts*).
- (b) deferred tax assets (see IAS 12 *Income Taxes*).
- (c) leases that are within the scope of IAS 17 *Leases*.
- (d) assets arising from employee benefits (see IAS 19 *Employee Benefits*).
- (e) financial assets as defined in IAS 32 *Financial Instruments: Presentation*. The recognition and measurement of some financial assets are covered by IFRS 10 *Consolidated Financial Statements*, IAS 27 *Separate Financial Statements* and IAS 28 *Investments in Associates and Joint Ventures*.
- (f) goodwill acquired in a business combination (see IFRS 3 *Business Combinations*).
- (g) deferred acquisition costs, and intangible assets, arising from an insurer's contractual rights under insurance contracts within the scope of IFRS 4 *Insurance Contracts*. IFRS 4 sets out specific disclosure requirements for those deferred acquisition costs but not for those intangible assets. Therefore, the disclosure requirements in this Standard apply to those intangible assets.
- (h) non-current intangible assets classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*.

Effective date

An entity shall apply for annual periods beginning on or after 1 January 2006. If an entity applies IFRS 6 *Exploration for and evaluation of mineral resources* for an earlier period, those amendments shall be applied for that earlier period.

Defined terms



By John Fader at the English language Wikipedia, CC BY-SA 3.0,
<https://commons.wikimedia.org/w/index.php?curid=12799949>

4. A note about Cyber-Insurance

$$ALE = ARO * SLE,$$
$$(SLE = AV * EF)$$

Annualised Loss Expectancy
Annual Rate of Occurrence
Single Loss Expectancy
Asset Value
Exposure Factor

5. Do we even know the questions to ask ...

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