# THE DIGITAL ECONOMY AND INTANGIBLE ASSET CHALLENGES



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# Introduction

The Digital Economy and Intangible Asset Challenges Training Course examines how value creation has shifted from physical assets to data, software, brands, and intellectual property. Organizations now compete on platforms, networks, and knowledge rather than factories and inventory. This shift changes how leaders measure performance, protect rights, and report results. Over five days, participants explore digital business models, intangible asset identification, valuation approaches, and protection strategies. Furthermore, the course connects these ideas to governance, tax, and regulatory expectations that shape modern corporate practice.

# The Digital Economy and Intangible Asset Challenges Course Objectives

- Define intangible assets and classify them across intellectual property, data, brand, and human capital categories.
- Explain how digital platforms, network effects, and data flows generate economic value.
- Apply recognized valuation methods, including the cost, market, and income approaches, to intangible assets.
- Identify risks tied to intangible asset ownership, including misappropriation, obsolescence, and jurisdictional exposure.
- Use the OECD Base Erosion and Profit Shifting (BEPS) framework and the Arm's Length Principle to assess transfer pricing positions.
- Build an intangible asset register that supports internal control and audit readiness.
- Evaluate intangible asset performance using return on intangibles and innovation metrics.
- Design protection strategies using patents, trademarks, copyright, trade secrets, and data governance controls.
- Align intangible asset strategy with corporate governance, ESG reporting, and stakeholder expectations.

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- Prepare a digital economy action plan for their own organization.

## Course Methodology

- Case studies of platform businesses, technology firms, and digital-first service providers.
- Guided workshops using a live intangible asset register template.
- Group exercises on valuation methods and transfer pricing scenarios.
- Structured debates on data ownership and regulatory trade-offs.
- Self-assessment tools and personal action planning.

## Who Should Take This Course

- Finance directors, controllers, and management accountants.
- Intellectual property and legal advisors.
- Digital transformation and strategy managers.
- Tax and transfer pricing specialists.
- Corporate governance, risk, and compliance officers.
- Asset managers and valuation analysts.
- Consultants advising on digital business models.

## The Digital Economy and Intangible Asset Challenges Course Outlines

## Day 1: Foundations of the Digital Economy

- From industrial value chains to digital value networks.
- Defining intangible assets: intellectual property, data, brand, goodwill, and human capital.
- Platform economics, two-sided markets, and network effects.

- Data as an economic resource: collection, ownership, and monetization.
- Measuring the intangible share of enterprise value.
- OECD and IMF perspectives on the digitalized economy.
- Workshop: mapping your organization's intangible assets.

## Day 2: Valuation of Intangible Assets

- The cost approach: reproduction and replacement cost.
- The market approach: comparables, royalty rates, and transaction databases.
- The income approach: discounted cash flow, relief-from-royalty, and excess earnings.
- Useful life, attrition, and obsolescence assumptions.
- Discount rates and risk adjustment for intangible assets.
- Data asset valuation challenges and emerging practice.
- Case exercise: valuing a software platform and its customer base.

## Day 3: Protection, Ownership, and Governance

- Patents, trademarks, copyright, and design rights.
- Trade secrets, confidentiality, and employee know-how.
- Data governance, privacy regulation, and GDPR alignment.
- Licensing models, joint ventures, and co-development agreements.
- Internal control over intangible asset registers (COSO framework).
- Audit readiness and documentation standards.
- Workshop: drafting a protection and ownership policy.

## Day 4: Tax, Transfer Pricing, and Regulatory Demands

- The Arm's Length Principle and the OECD BEPS Action Plan.

- DEMPE analysis: development, enhancement, maintenance, protection, and exploitation.
- Pillar One and Pillar Two implications for digital businesses.
- Intangibles in cross-border restructuring and migration.
- Country-by-country reporting and documentation requirements.
- Dispute resolution, advance pricing agreements, and audits.
- Case study: allocating profit to intangible-driven activities.

## Day 5: Strategy, Reporting, and Integration

- Building an intangible asset strategy aligned with corporate goals.
- Innovation metrics and return on intangibles.
- ESG and integrated reporting of intangible value.
- Communicating intangible value to boards and investors.
- Risk register design for intangible asset exposure.
- Capability building and change management.
- Capstone: presenting a five-year intangible asset roadmap.

## Conclusion

By successfully completing The Digital Economy and Intangible Asset Challenges Training Course, participants will gain a structured understanding of how intangible assets create, protect, and transfer value in digital markets. They will acquire practical skills in valuation, IP protection, transfer pricing analysis, and governance reporting. As a result, they can advise their organizations with greater confidence on strategy, risk, and compliance decisions. Gentex Training Center delivers this program with a focus on applied practice and measurable outcomes.

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# FAQs for the The Digital Economy and Intangible Asset Challenges course

## Q1 What is the "The Digital Economy and Intangible Asset Challenges" course about?

It explains how digital business models create value through data, software, brands, and intellectual property. The course covers valuation, protection, tax treatment, and governance of these assets.

## Q2 What are the key benefits of the "The Digital Economy and Intangible Asset Challenges" course?

Participants gain the ability to value intangible assets with recognized methods, strengthen IP protection, defend transfer pricing positions, and report intangible value credibly to boards and investors. This improves decision quality across finance, legal, and strategy functions.

## Q3 What skills will I gain from the "The Digital Economy and Intangible Asset Challenges" course?

Intangible asset identification and classification; intangible asset valuation using cost, market, and income approaches; intellectual property protection and data governance; and transfer pricing analysis under the OECD BEPS framework.

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## Q4 What tools, methods, or standards are covered in the "The Digital Economy and Intangible Asset Challenges" course?

The course covers the cost, market, and income valuation approaches, relief-from-royalty and excess earnings methods, the OECD BEPS Action Plan, the Arm's Length Principle, DEMPE analysis, COSO internal control, GDPR, and intangible asset registers.

## Q5 How is the "The Digital Economy and Intangible Asset Challenges" course applied in real-world practice?

Participants apply the methods to live scenarios valuing a software platform, preparing transfer pricing documentation, drafting protection policies, and building a five-year roadmap so they return with ready-to-use templates and frameworks.