

Balance Sheet

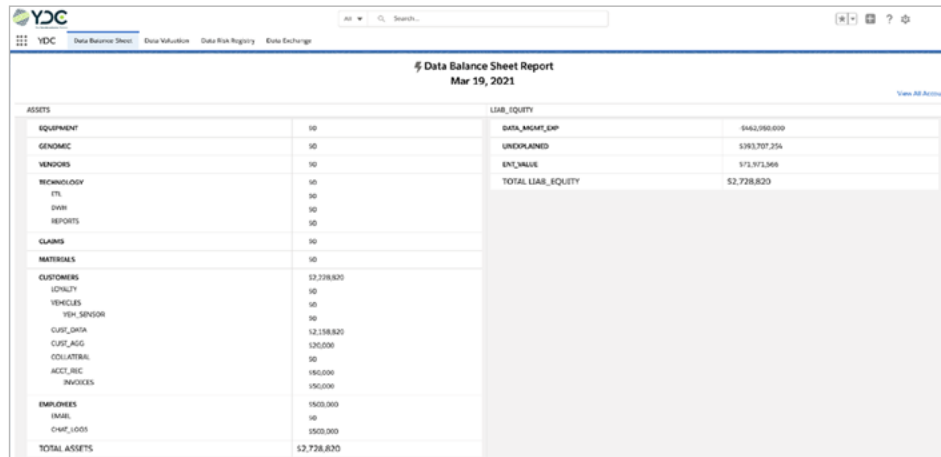
It is now time for companies to place data on a so-called Data Balance Sheet. Current accounting standards, such as the Generally Accepted Accounting Principles (GAAP) in the United States and the International Financial Reporting Standards (IFRS) globally, have not yet embraced this approach. However, it is only a matter of time until the accounting profession begins to adopt this approach to data.

YDC™ presents a data balance sheet with assets, liabilities, and shareholders' equity as shown in Figure 1.

In the data balance sheet, TOTAL ASSETS represents the sum of the data assets.

The LIAB_EQUITY account represents the liabilities and shareholders' equity components of the data balance sheet. This account rolls up the following three accounts:

- DATA_MGMT_EXP is the long-term debt equivalent of data management spend.
- ENT_VALUE is the equivalent of shareholders' equity and is a rollup of various business use cases and data valuations.
- UNEXPLAINED is the difference between data assets and data liabilities/equity. The data monetization team needs to ensure that the value of data assets is greater than, or at least equal to, the value of data liabilities.



| ASSETS | | LIAB_EQUITY | |
|--------------|-------------|-------------------|---------------|
| EQUIPMENT | 90 | DATA_MGMT_EXP | \$440,980,000 |
| GENOMIC | 90 | UNEXPLAINED | \$783,707,256 |
| VENDORS | 90 | ENT_VALUE | \$71,971,969 |
| TECHNOLOGY | 90 | TOTAL LIAB_EQUITY | \$2,728,820 |
| ETL | 90 | | |
| DWH | 90 | | |
| REPORTS | 90 | | |
| CLAIMS | 90 | | |
| MATERIALS | 90 | | |
| CUSTOMERS | \$2,228,820 | | |
| IDENTITY | 90 | | |
| VEHICLES | 90 | | |
| VEH_SENSOR | 90 | | |
| COMP_DATA | \$2,198,820 | | |
| CUST_ASG | 150,000 | | |
| COLLABOR | 90 | | |
| ACCT_REC | 150,000 | | |
| INVOICES | 150,000 | | |
| EMPLOYEES | 1500,000 | | |
| EMAIL | 90 | | |
| CHAT_LOSS | 1500,000 | | |
| TOTAL ASSETS | \$2,728,820 | | |

Figure 1: Data Balance Sheet



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