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# Lucubrate

Magazine

## Technology and Learning

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Article 1

## Technology Advancement in Bangladesh

By Nazia Sultana

*Conceptualization of Digital Bangladesh has contributed to arise Dhaka, the capital of Bangladesh, as an IT-enabled services outsourcing (ITES) center and it is continuing its growth in IT sector.*



Photo: Field Engineer

### Higher skill IT and new jobs for the young generation

Expansion of technology in Bangladesh is not only promoting Export Basket Diversification but also ensuring Billions in foreign exchange. It also attracted the young generation and proving higher skill IT jobs. IT industry is basically a strong platform for Bangladesh to promote sustainable growth which in terms will ensure Bangladesh to graduate to a middle-income country by 2021. Well Acknowledged IT jobs have paved the path for small IT companies for a start-up business and have been emerged as a well-established source of the influx of foreign exchange through FDI fascinating International IT companies as well.



**Bangladesh** is at the east of India on the Bay of Bengal. The Capital city is Dhaka. The country has an area: 147,570 km<sup>2</sup>. The Population is 163 million (2016, World Bank).

### Half of the population is connected to the Internet

According to BRTC, the total number of Internet Subscribers has reached *80.829 million* at the end of January 2018 which is almost half of the population. According to the Global Digital Report Since January 2017, the volume of internet users has jumped by 29%. It also says, 83% of Bangladesh's population has mobile connections. 2% of the population has a fixed-broadband connection while the percentage of mobile-broadband subscription is 17.8.

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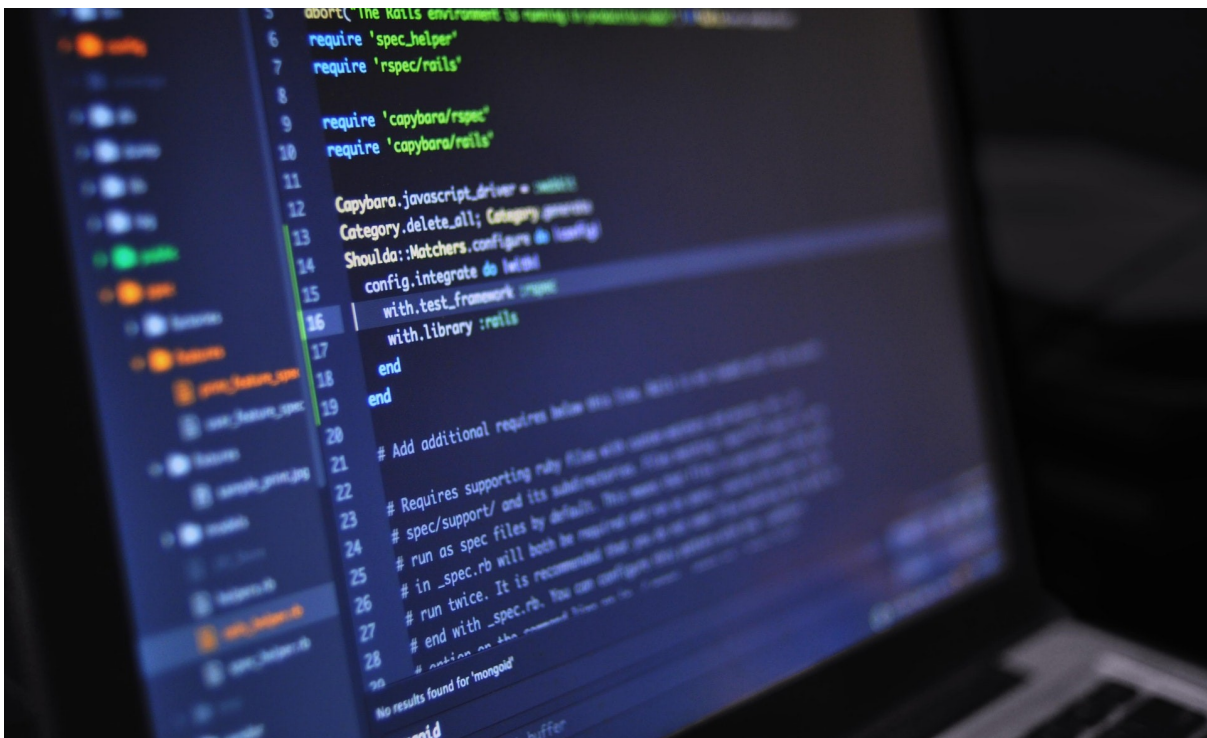
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The number of registered IT-related and software companies are 1500++ According to the Bangladesh Association of Software and Information Services (BASIS). It describes \$600 million worth size of ICT market without telecommunications while the number of employed professionals is 250,000. Over 60 countries including North America, around 400 IT companies now export It related goods and services and training equipment.

## The authorities make provision for ICT

The Government has already declared IT as a thrust sector and therefore each district and divisional headquarters will have one computer training center. There are thousands of IT training center, around 100 software houses and the number of data entry center is around 35. Import of computer hardware and software is duty-free. VSAT is liberalized and Digital Data Network with a high speed is already there. E-governance, e-commerce, online networking, web surfing, web design and development, product development, ISP and Medical Data Transcription services, Data entry, etc. are experiencing an incredible advancement nowadays.

With a mere of 0.6 lines per 100 people, Bangladesh has one of the lowest teledensity in Asia. The service of telecommunication has improved a lot through Bangladesh Telephone and Telegraph Board (BTTB) and government of Bangladesh is still trying to get additional telephone lines from a Canadian firm.



*Photo: Luis Gomes*

## Digital Economy in Bangladesh

Credit programmes by the government banks are introduced to encourage entrepreneurs in the IT sectors. To ensure Digital Bangladesh through the digital economy, there is an approval of the establishment of 12 hi-tech and IT parks in various districts which will cost Tk 1,796.40 crore. This will be done under a project titled 'Establishing IT Park/High-Tech Park at District Level (12 Districts)' where the districts which will be covered are Dhaka, My-mensingh, Jamalpur, Gopalganj, Sylhet, Khulna, Barisal, Rangpur, Natore, Chittagong, Comilla and Cox's Bazar.

According to the statement of IT division, the project has already been started from 2017 and will last till 2020. According to the statement of Zunaid Ahmed Palak, state minister for ICT:

*It will boost our initiative to earn \$5 billion from the ICT sector by generating employment for 20 lakh youths.*

Sheikh Hasina Software Technology Park is also being set up in Jessore and will be launched within a month. at Kaliakoir, Gazipur it is also establishing the Bangabandhu Hi-Tech City which will be the first full-fledged IT-enabled economic zone for Bangladesh. In addition to that, All the universities are offering a one-year post-graduate Diploma course in ICT and computer programming for the graduates.

## **Internet Connectivity to the Remote Parts of the Country**

Recently Bangabandhu-1, Bangladesh's first flagship satellite has been launched from Florida's Space X launch pad on 12th May, Saturday, at 2:14 am on Saturday, Bangladesh time, (4:14 pm Friday, US time). Designer and maker of Bangabandhu-1 is French company Thales Alenia Space. This national pride will contribute to improving Direct to Home (D2H) services costs Tk 2,765.66 crore. It will also ensure telecommunication services, connectivity in hard to reach areas of the country as well as in emergency situation caused by the disaster and so on. Bangabandhu-1, which will take another two months for commercial use, will have 40 transponders and few of them would be used for broadcasting TV channels. This will also ensure internet connectivity to the remote parts of the country i.e. coastal belts, Char areas, Haors, Chittagong Hill Tracts (CHT) etc.

## **Submarine Cable**

Improvement of the weather forecast, distant learning etc. will be added benefit due to this satellite. There is a decision to link Bangladesh to the global highway through the submarine cable. From September 2018, Bangladesh has been connected to the long-awaited second submarine cable SEA-ME-WE 5 for commercial use, constructing another pace in certifying incessant internet connectivity and booming online-based business. This cable has a capacity of up to 1,500 Gigabits per second (Gbps) bandwidth. According to the project director of SEA-ME-WE 5 Parvez M Ashraf, "South East Asia-Middle East-Western Europe 5 (SEA-ME-WE 5)" is caring 50 Gbps bandwidth to the inland network. Depending on the demand the transmission can be increased up to 200 Gbps. With 20 years of lifespan, if this cable becomes successful to deliver the expected service, Bangladesh will not use imported bandwidth.



*Photo: Pixaby*



## Center of Excellence in Cyber Security

In addition to that to ensure cybersecurity, Bangladesh will also establish 'Center of Excellence in Cyber Security' with the help of Russia. Bangladesh and Russia have already expressed their agreement to form a Joint Working Group in this regard. Besides this, both the country has decided to sign a MoU to progress the e-governance activity.

Zunaid Ahmed Palak, state minister for ICT, in his recent visit to Russia has asked for support from Russian Federation to safeguard cyber security in Bangladesh. There must be a national strategy by the government for technology conception, progression and broadcasting all over the industrious sector to sustain this growth. The public-private partnership is also essential to promote entrepreneurs and IT investment. According to the International Telecommunication Union (ITU), Bangladesh still ranks 145 out of 175 on the ITU's ICT Index which clearly indicates room for improvement in coming days.

*Do you have a comment or do you want to give your feedback on this article? Do you want to write letters to the editor? Please use the link <https://lucu.nkb.no/feedback/>*

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## Complexity and Necessity of Meticulous Details and Documentation

By Peter Welch, Georgia, CEO GlobalCfo.LLC

*Changes in Accounting Estimates and Errors. Strangely this IAS seems almost to be two standards in one and we'll address both separately. Bear in mind that all accounting standards exist to ensure consistent and comparable treatment across all financial statements.*

Statement of cash flows	Change in FP	Depreciation	Loss on sale of PPE	Revaluation of PPE	Purchase under FL	Interest on FL	Debt to equity	Reclass of sale	Dividends paid	CF
Cash flows from operating activities (indirect method)										
Profit before taxation	2,200								5,500	10,200
Adjustments for:										
Depreciation		2,000								2,000
Loss on sale of PPE			1,100							1,100
Interest expense										1,700
Cash from operations before working capital changes	2,200									15,000
Decrease in trade and other receivables	2,000									2,000
Increase in inventories	-2,000									-2,000
Increase in payables	7,300									7,300
Cash generated from operations	9,500									22,300
Interest paid						1,200				-500
Dividends paid									-5,500	-5,500
Income taxes paid	1,400									-1,100
Net cash from operating activities	10,900									15,200
Cash flows from investing activities										
Purchase of PPE	-35,400	-2,000	-1,100	1,000	22,000			-5,000		-20,500
Proceeds from sale of PPE	1,000			-1,000				5,000		5,000
Net cash used in investing activities	-34,400									-15,500
Cash flows from financing activities										
Proceeds from issue of share capital	18,000							-8,000		10,000
Payment of long-term borrowings	-6,500							8,000		1,500
Proceeds from finance lease liabilities	17,600				-22,000	-1,200				-5,600
Net cash from financing activities	29,100									5,900
Net increase in cash and cash equivalents	5,600									5,600
Cash and cash equivalents at beginning of period	4,000									4,000
Cash and cash equivalents at end of period	9,600									9,600
Check	0	0	0	0	0	0	0	0	0	0

Step 7: Add up and check

IFRS box

Illustration: Courtesy of IFRSbox

Finally, courtesy of IFRSbox, the working papers needed to derive a statement of cash flows have been included. Having done these statements personally I can vouch for their complexity and necessity of meticulous details and documentation. No question it is a critical statement, and continuing our discussion of last week.



Accounting Series – article No: 15

Accounting Theory – Advanced Part 5



## Working capital (Current Assets less Current Liabilities)

IAS1(60),(66)	<b>Current assets</b>		
IAS1(54)(g)	Inventories	8(e)	22,153
IAS1(54)(h) IFRS7(8)(c)	Trade and other receivables	7(a)	18,935
IAS1(54)(d) IFRS7(8)(a)	Derivative financial instruments	12(a)	1,854
IAS1(54)(d) IFRS7(8)(a)	Financial assets at fair value through profit or loss	7(d)	11,300
IAS1(54)(i)	Cash and cash equivalents (excluding bank overdrafts)	7(e)	57,098
			<b>111,340</b>
IAS1(54)(j) IFRS5(38)	Assets classified as held for sale	8(f),15	250
	<b>Total current assets</b>		<b>111,590</b>

*Illustration: PricewaterhouseCoopers 2017*

IAS1(60),(69)	<b>Current liabilities</b>		
IAS1(54)(k)	Trade and other payables	7(f)	16,700
IAS1(54)(n)	Current tax liabilities		1,700
IAS1(54)(m), IFRS7(8)(f)	Borrowings	7(g)	9,155
IAS1(54)(m) IFRS7(8)(e)	Derivative financial instruments	12(a)	1,376
	Employee benefit obligations <sup>7</sup>	8(g)	690
IAS1(54)(l)	Provisions	8(h)	3,111
	Deferred revenue	3	595
			<b>33,327</b>
IAS1(54)(p) IFRS5(38)	Liabilities directly associated with assets classified as held for sale	15	-
	<b>Total current liabilities</b>		<b>33,327</b>

*Illustration: PricewaterhouseCoopers 2017*

As you read in the last article, changes in working capital is a major component of adjusting net income to a cash basis, using the functional methodology. Though non-cash adjustments seem significantly more important, when you review the analysis, depreciation is the major adjustment with others effectively netting out. The purpose of the discussion last week was to target that when you consider the most likely line-item for 'manipulation' it was revenue/accounts receivables.

## Try Buying a Mobile Phone without Proper Documentation

Consider how changing the terms of sales (underwriting standards), say from net 30 days to net 180 days and no income verification would have on reported revenue. In all likelihood, sales would significantly increase as would accounts receivables. However, the potential for credit losses/write-offs also increases, albeit a judgment/management-call. The balance sheet would likely shelter the strategy at least for one fiscal year and current reported net income would reflect a material increase along with a probable stock-price increase, the primary objective. Try buying a \$1000 mobile phone without proper documentation and paperwork and 6-months credit without income verification or credit reports! Based upon board agreements, a stock-price trigger-point, to pay bonuses can be worth substantially more to individuals than worrying about future write-downs to accounts receivables and a year-on-year decrease in net income.

If you think that could never happen, for comparison strategies, the mortgage/housing crash of 2008 was primarily the result of virtually non-existing underwriting standards deliberately implemented that created massive losses when comingled with the then current economy/employment environment (<http://www.academia.edu/33126238/> Global Financial Crisis and the concepts of risk and return -who contributed . House prices/demand increased significantly and eventually many walked away defaulting on mortgage loans.

All other possible considerations, when you review what is 'working capital' above are relatively easily cross-referenced and any 'unusual adjustments' would most likely be red-flagged either visually or through the notes to the financials as well as reviewing prior-year financials. Obviously, misrepresentation of financial information towards presenting a fraudulent net income can occur anywhere but revenue manipulation is far more common. Our discussion of 'revenue' manipulation is very important from the perspective of avoiding accounting becoming or perceived as just a clerical exercise of recording journal entries. Developing financial statements is also a vigilant exercise of constant financial analysis, review, along with comparison and due diligence. Noteworthy also is that the Foreign and Corrupt Practices Act (FCPA) is being carried out by US regulators, the Securities and Exchange Commission and the Department of Justice and is the testimony to where liability and accountability are deemed to fall.

An excellent book on this topic is Financial Shenanigans (How to detect accounting gimmicks and fraud in financial reports) by Howard M. Schilit and Jeremy Perler. Without departing too far from IAS 7, let's note some comments from this book.



”

1. Recording Revenue Before Completing Any Obligations under the Contract
2. Recording Revenue Far in Excess of Work Completed on the Contract
3. Recording Revenue Before the Buyer's Final Acceptance of the Product
4. **Recording Revenue When the Buyer's Payment Remains Uncertain or Unnecessary**

#### **Changing the Revenue Recognition Policy to Record Revenue Sooner**

Software maker Transaction Systems Architects, Inc., jump-started its sluggish revenue growth by shifting future-period sales into earlier periods.

(IAS 7 discussions above)

**Watch for Cash Flow from Operations** That Begins to Lag Behind Net Income. A red flag that should have alerted investors to take a closer look at Transaction Systems Architects' revenue recognition was a trend in which the company's cash flow from operations that started to materially lag behind reported net income.

**Warning of Premature Revenue Recognition: Cash flow from operations materially lags behind net income.**

”

Moving back now to IAS 7, and to the IFRSbox worksheets above, the other two key areas of required presentation are, per IASB,

”

Investing activities are the acquisition and disposal of long-term assets and other investments not included in cash equivalents. Financing activities are activities that result in changes in the size and a composition of the contributed equity and borrowings of the entity.

”

Thus, from a presentation and more importantly a faithful representational perspective, a stakeholder and reader can discern where to focus attention and ask the pertinent questions. Effectively, IAS 7, reports cash derived from operations, i.e., the contribution of net income, and what management decisions resulted in a reduction of available cash (investing activities) and besides net income where else did funds come from (financing activities). Other than adjustments to net income from an accrual to a cash basis, most changes in assets and liabilities reflect investments or sources of funds as can be seen from the above worksheets. Balance sheet items, however, such as PP&E (Property, Plant, and Equipment) comingle additional acquisitions (investments) along with depreciation that is added back to net income. In other words, some line-items need to be segregated into one or more categories for IAS 7 presentation purposes. Of course, when you consolidate/net the reported information, it must be equal to the difference between the prior and current year.

## Wrap-up

To wrap-up this week's article, that we'll conclude next week, let's turn our attention to IAS 8 or Accounting Policies, Changes in Accounting Estimates and Errors. Strangely this IAS seems almost to be two standards in one and we'll address both separately. Bear in mind that all accounting standards exist to ensure consistent and comparable treatment across all financial statements. IAS 1 demanded a format for presenting financial statement information and line-items to be included. Inventory, IAS 2, dictated the permitted overhead allocation/cost model codifying what could be included in inventory carried-forward along with disallowing LIFO. And as discussed IAS 7 dictates a standard cash flow statement format.

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**Mr. Peter Welch**, CEO of GlobalCfo.LLC

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(<http://www.GlobalCfoLLC.Com>).



## ***More Young Norwegians Start a Vocational Career***



*Photo: JON INGEMUNDSEN*

The study year starts in August in Norway. All the youth that has finalized the lower secondary school, apply for upper secondary schools. Candidate numbers for upper secondary schools in Norway (July 2018) show that this year there are 1200 more applicants for Technical Vocational Education and Training (TVET) compared with last year.

This year, the total number is 207,000 applicants for Upper Secondary education. There are almost as many applicants for vocational training as for the general study specialization preparation. Given that the total number of applicants for upper secondary school has decreased from last year, these figures are even more encouraging for recruitment to vocational subjects.

The general study specialization preparation is still the education program with most applicants at all stages. At the same time, this education program has the most significant decline in the number of applicants.

The last years the Norwegian Government has put in place measures to get more students to apply TVET. The Government has increased apprenticeship grant per contract. That makes it easier for companies to take apprentices. The Government has sharpened the requirement for apprenticeships to companies that want to win public tenders. The Norwegian Government strengthens vocational subjects and vocational schools.

The number of apprenticeships has increased by 15% since 2013. Today more of the apprenticeship complete and get the Trade Certificate. These numbers have in the period 2012 – 2017 increased by 19 percent. The last five years, the number of apprentices in the public sector has risen sharply with near 30 percent.

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## Education and Learning Ten Years from Now

*It is not easy to predict the future. Very many things will influence our future. However, we can ask the question; what will education and learning look like ten years from now? The Co-Founder and CEO at Top Hat, Mike Silagadze gave some reflections in Forbes some weeks back.*



Photo: Christina Morillo

### We will learn by engaging directly with great educators

Mike Silagadze says that he thinks that the way we best learn won't change in the next ten years, but the tools we use and what we focus on most definitely will. We will still learn by engaging directly with great educators. But as universities face pressure from students who want to see demonstrated Return on Investment (ROI) on their education costs, they will have to rethink how and what they teach.

### Learning will mirror how we learn outside of the classroom

We live in a world where nearly everything is 'tech.' We are glued to our mobile phones from morning to night – gaining knowledge through social media and websites. We download apps to learn new languages and watch YouTube videos to learn how to play musical instruments. Yet, when it comes to learning in the classroom, we've barely scratched the surface of what's possible; many universities still require students to purchase print textbooks and we lecture at students as they sit passively. I'm encouraged by the innovative approaches I've seen some professors take, as they adopt more technology in the classroom and I think that will only accelerate as they learn and gain access to new and helpful tools.

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Of course, what technology looks like in ten years may change pretty dramatically. Innovation in AI, for instance, is happening at a rapid pace. While I don't think AI tutors and teaching assistants will ever replace teachers, I do think that machine learning algorithms will help educators on non-priority tasks – like reading directions out loud, grading standardized tests, taking attendance – so educators can focus on more 1-on-1 time with students and on the more thoughtful activities only a human can do, like forming arguments, writing critically, and initiating more interesting and compelling discussions.

## **Learning will be more interactive**

Instructors have been working to create a more dynamic classroom experience for decades. This has taken shape in experiments with flipped classrooms (an instructional strategy where educational content is delivered outside of the classroom, while activities traditionally considered “homework” move into the classroom), as well as a heavy emphasis on group work and peer collaboration.

At the same time, by incorporating digital quizzes and assessments, videos, simulations, and gamification elements into course content, educators can create a dynamic learning experience for each student on an individual level. By capitalizing on the digital habits of students, the classroom can be filled with interactivity regardless of the class size or topic.

## **Learning will be a lifelong endeavor**

In education, we often talk about higher education providing a greater ROI and better preparing students for jobs. But what does that look like when you consider 85% of jobs that will exist in 2030 haven't been invented yet? In ten years, while I think it will be essential to ensure students are gaining skills that make them employable, we also need people to be adaptable and we need to teach them how to learn. It's very likely that their formal education will not end when they graduate college, and they'll have to level-up their skillset several times throughout their career. Therefore, in higher ed, it will be important to balance building technical skills with more general critical thinking and communication skills (which will help people as they adapt to a changing workforce).

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## THE TVET EXPERT OF THE WEEK



### Ms. Dana Carmen Stroie

*Dana Stroie is the Head of Unit for Training Programmes and Quality Assurance in Romania. She is an experienced professional with key strengths in formulating strategies for education and training and in initiating and delivering successful high scale projects to improve the education and training systems. She has spent most of her career working in the field of vocational education and training.*

Dana Stroie is involved in the development of the initial VET in Romania, including the coordination of the elaboration of the Romanian VET Strategy 2016-2020 and the implementation of Education and Training 2020 strategic framework for European Cooperation ("ET 2020") at the national level. She has contributed to the elaboration of the legislative framework for the introduction of the Dual system in Romanian and is highly involved in its development. She coordinates the modernization of the initial VET curriculum, competence based assessment, teachers' training, development of the VET quality assurance framework and learning materials.

Dana Stroie has extensive experience in developing and implementing quality assurance mechanisms, at both the system and provider level and is a founding member of the National Group for Quality Assurance in Education and Training (GNAC). She is the director of numerous teachers' training programmes accredited by the Romanian Ministry of Education:

- Quality through partnership networks (234 persons certified)
- Competence-based assessment in VET (590 certified teachers)
- Trainers of competence based assessors in VET (42 certified teachers)
- Developers of instruments for competence based assessment in VET (80 certified teachers)
- Trainers of competence based assessment monitors in VET (42 certified teachers)
- Together we build bridges – practical training in vocational and technical education (42 certified teachers)
- JOBS – Counselling and career guidance (810 certified teachers)

At European level, she is member of the Directors General for VET (DGVET), Advisory Committee for VET (ACVT), Steering Committee of the European Quality Assurance Network for VET (EQAVET) and member of the Steering Group of the EU Strategy for the Danube Region (EUSDR) Priority Area 9 "Invest in People and Skills", since 2011.

Dana Stroie is co-author/ member of the research team for different national/international publications, inter alia:

- VET in EUROPE-ROMANIA COUNTRY REPORT – CEDEFOP 2016 (REFERNET)
- HANDBOOK for VET providers – CEDEFOP Reference series 99, ISBN 978-92-896-1666-9, ISSN 1608-7089
- RESEARCH PAPER – Ensuring the quality of certification in VET – CEDEFOP, ISBN 978-92-896-1984-4
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#### Dana Carmen Stroie

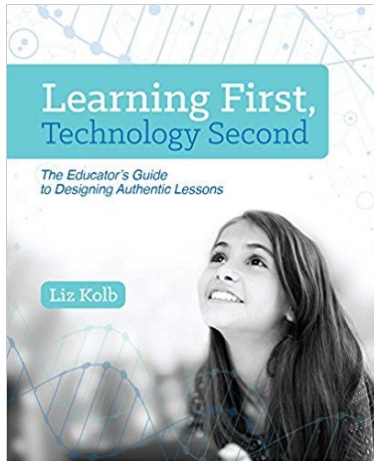
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Book

## The Learning First, Technology Second

By Liz Kolb



### Learning First, Technology Second: The Educator's Guide to Designing Authentic Lessons

Learning with technology does not happen because a specific tool “revolutionizes” education. It happens when proven teaching strategies intersect with technology tools, and yet it is not uncommon for teachers to use a tool because it is “fun” or because the developer promises it will help students learn.

Learning First, Technology Second offers teachers the professional learning they need to move from arbitrary uses of technology in their classrooms to thoughtful ways of adding value to student learning.

This book includes: an introduction to the Triple E Framework that helps teachers engage students in time-on-task learning, enhance learning experiences beyond traditional means and extend learning opportunities to bridge classroom learning with students’ everyday lives; effective strategies for using technology to create authentic learning experiences for their students; case studies to guide appropriate tech integration; and a lesson planning template to show teachers how to effectively frame technology choices and apply them in instruction.

Read more...(<https://lucu.nkb.no/books-right-now/>)

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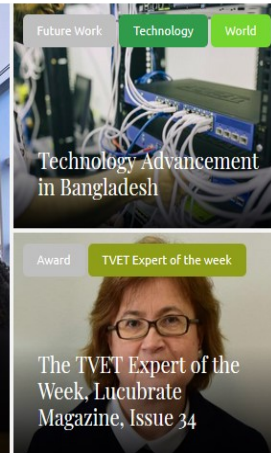
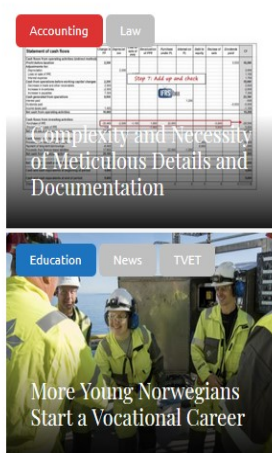
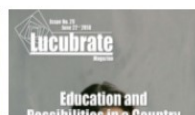
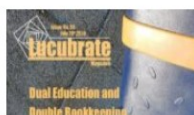
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## A New Platform for The Lucubrate Magazine

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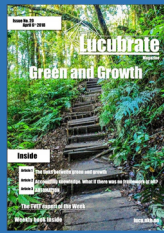
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Lucubrate support education for building skills to all kind of businesses to create possibilities for jobs and make a lasting difference in people's lives. Globally. 24/7. The vision is to be the world leader in knowledge transfer across borders. Lucubrate publish on the web a weekly magazine. The Lucubrate Magazine highlight education and development. Development in this context can be technological, educational, individual, social or global, and everything related to education.



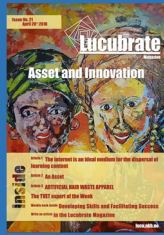
## Advertisement

### Who see your ad?



Issue 20

More than 180 000 people have seen the Lucubrate Magazine April 5<sup>th</sup>, 2018.



Issue 21

More than 185 000 people have seen the Lucubrate Magazine April 20<sup>th</sup>, 2018.

### Prizing and requirements

## Advertisement in the Lucubrate Magazine

The Lucubrate Magazine highlight education and development. Development in this context can be technological, educational, individual, social or global, and everything related to education.

We want to emphasize practical advice and practical knowledge that can be used in everyday life. We want to bring forth new knowledge that can be used by professional practitioners and non-professionals. The reader of the ad should find that what he is reading is useful.

### How to make an ad?

- An ad will typically be information about a service or a product
- If the ad is a text, it should contain less than 2500 characters or 400 words (one page).
- The ad will be best when it is followed by illustrations and/or pictures
- You can use your logo in the ad
- Send your request to [lucubrates@nkb.no](mailto:lucubrates@nkb.no) (indicate that the email is about advertisement) for the Lucubrate Magazine).

### Prizing:

- Full page 1500 USD for one issue
- Full page 1500 USD for the first issue, there after 900 USD for the same ad in following issues
- Half page 800 USD for one issue
- Half page 800 USD for the first issue, there after 500 USD for the same ad in following issues

Mail to: [lucubrate@nkb.no](mailto:lucubrate@nkb.no)

## Entrepreneurship

Entrepreneurship refers to the concept of developing and managing a business venture. This in order to gain profit by taking several risks in the corporate world. Entrepreneurship means different things to different people. One understanding of entrepreneurship can be a commitment to turning an idea into a profitable business.

This course discusses different important issues for an entrepreneur. The course is prepared for people that want to start or just have started their own business. However, also people running their own business can benefit from the course.



**Entrepreneurship**  
Course:  
You Can Start as an entrepreneur

**BUY NOW**

Web: <https://lucu.nkb.no/courses/entrepreneurship-1/>

Friday 27<sup>th</sup> July 2018

[lucu.nkb.no](http://lucu.nkb.no)

## LUCUBRATE MAGAZINE

**T**he world is changing all around us. A skilled population is the key to a country's sustainable development and stability. We know that obtaining a quality education is the foundation to improving people's lives and sustainable development. To contribute to skill people over the next ten years and beyond, we must look ahead, understand the trends and forces that will shape our business in the future and move swiftly to prepare for what has to come. We must get ready for tomorrow today. We will make it possible for youth and young adults all over the world to gain skills they can use in the labour market or to create their own jobs. We will make it possible for every person to have lifelong learning opportunities to acquire the knowledge and skills they need to fulfil their aspirations and contribute to their societies.

**T**he Lucubrate project started in 2017 by NKB. The aim for the project is to become one of the world leader in knowledge transfer independent of the country you live in. The Lucubrate Magazine is a part of the Lucubrate project.

**W**e recognize the creative power that comes from encouraging collaboration and innovation among a team of knowledgeable experts. This unique energy is our greatest competitive advantage in the world marketplace.

- Our purpose is to bring Quality Education and Skills Everywhere.
- Our mission is to support education for building skills to all kind of businesses to create possibilities for jobs and make a lasting difference to people's lives. Globally. 24/7.
- To be the world leader in knowledge transfer across all borders.

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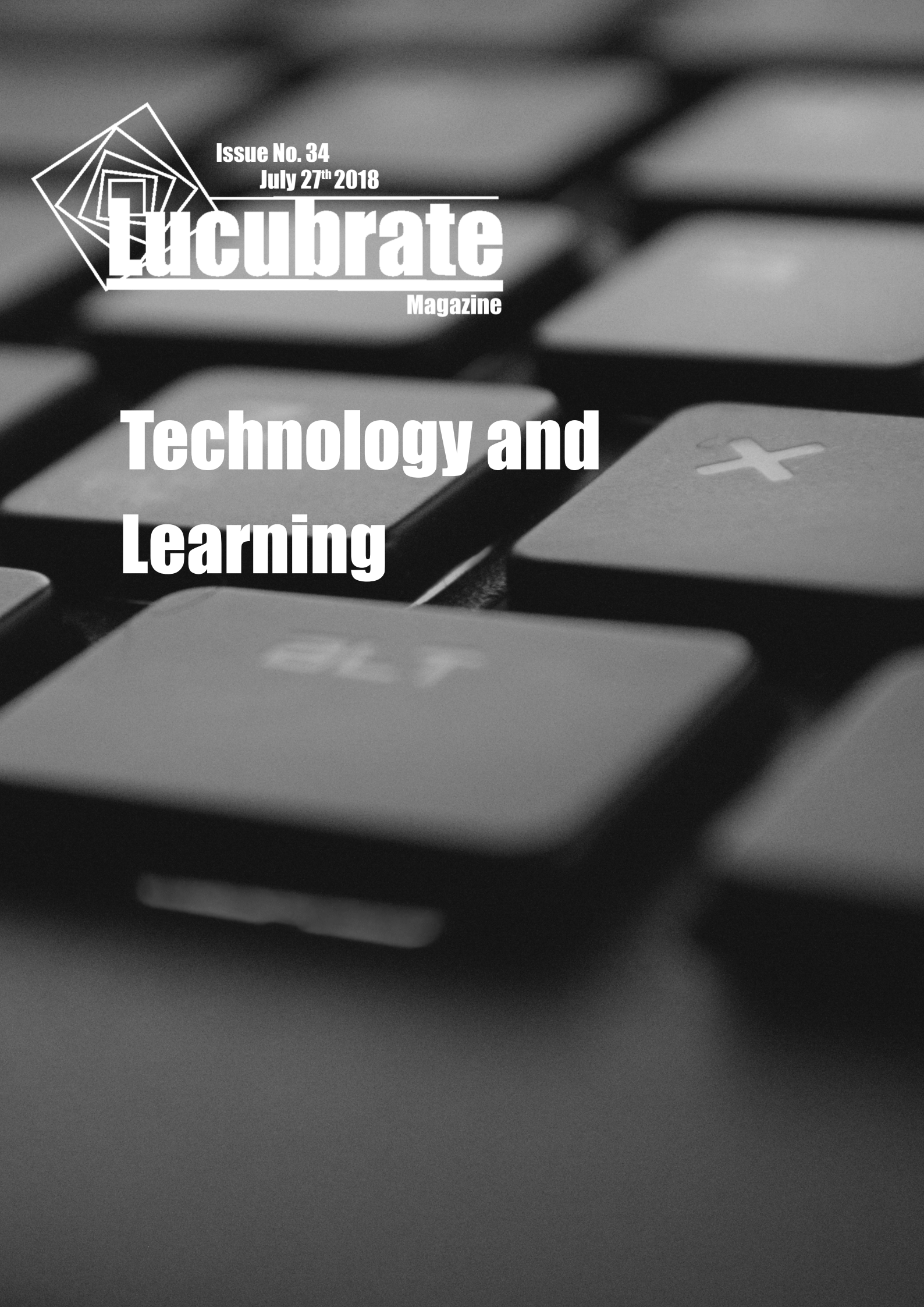
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# **Lucubrate**

Magazine

## **Technology and Learning**