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Lucubrate

Magazine

The Digital Native

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A skilled population is a key

The world is changing all around us. A skilled population is a key to a country's sustainable development and stability. We know that obtaining a quality education is the foundation for 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 labor market or 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 fulfill their aspirations and contribute to their societies.

The creative power

Lucubrate project started in 2017 by NKB. The aim of the project is to become one of the world leaders in knowledge transfer independent of the country you live in. Lucubrate gives quality and service as a premier global supplier of a broad range of integrated learning systems, learning modules and components to skill people. To meet the changing needs for skills and ensure the students' success, we have a culture that values the diversity of people and thought.

The Lucubrate Magazine

The Lucubrate publishes a weekly magazine. The Lucubrate Magazine highlights education and development. Development in this context can be technological, educational, individual, social or global, and everything related to education.

The Digital Immigrants Decide in the Schools

Today's students have not just changed incrementally from those of the past, nor simply changed their slang, clothes, body adornments, or styles, as has happened between generations previously. A really big discontinuity has taken place. What we see is that billions of people around the world grow up during the age of social media, and mankind is slowly marching toward a future where nearly everyone will be a digital native.



Illustration: Pixabay

Digital Natives

Today's students have spent their entire lives surrounded by and using computers, videogames, digital music players, video cams, smartphones, and all the other toys and tools of the digital age. Today's average college grads have spent less than 5,000 hours of their lives reading, but over 10,000 hours playing video games computer games, email, the Internet, smartphones and instant messaging are integral parts of their lives.

It is now clear that as a result of this ubiquitous environment and the sheer volume of their interaction with it, today's students think and process information fundamentally differently from their predecessors. These differences go far further and deeper than most educators suspect or realize. It is very likely that our students' brains have changed – and are different from ours – as a result of how they grew up. But whether or not this is literally true, we can say with certainty that their thinking patterns have changed.

What should we call these “new” students of today? Some refer to them as the N-[for Net]-gen or D-[for digital]-gen. But the most useful designation Marc Prensky has found for them is **Digital Natives**. Our students today are all “native speakers” of the digital language of computers, video games and the Internet. [1]

Digital Immigrants

So what does that make the rest of us? Those of us who were not born into the digital world but have, at some later point in our lives, become fascinated by and adopted many or most aspects of the new technology are, and always will be compared to them, **Digital Immigrants**.

The importance of the distinction is this: As Digital Immigrants learn – like all immigrants, some better than others – to adapt to their environment, they always retain, to some degree, their “accent,” that is, their foot in the past. The “digital immigrant accent” can be seen in such things as turning to the Internet for information second rather than first, or in reading the manual for a program rather than assuming that the program itself will teach us to use it. Today’s older folk were “socialized” differently from their kids, and are now in the process of learning a new language. And a language learned later in life, scientists tell us, goes into a different part of the brain. [1]

No Smart Phones in French Schools

French children will have to leave their smartphones and smart devices at home or switched off when they are at school starting in September 2018. The ban on smartphones as well as other kinds of internet-connected devices, such as tablets, applies to schoolchildren between 3 and 15 years of age, and was passed by lawmakers on Monday. French high schools, or lycées, with students 15 and older, will get to choose whether to adopt the phone ban for their pupils. The law fulfills one of President Emmanuel Macron's campaign promises. It passed 62 votes to one, supported by members of Macron's centrist La République en Marche! party. Some lawmakers from the right and the left abstained, claiming the law would change little.[2]

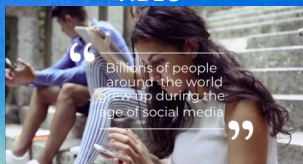
That kind of discussion is active in many countries. Many schools have banded the Smartphone. Some countries discuss if they shall follow the French example.

The social media universe

One-third of humanity that now uses a smartphone, messaging and status updates are often more natural than having a live conversation. In a world where social interactions are peppered with emojis and funneled through a front-facing camera, the platforms we use become more than mere service providers; they are the connective tissue of our society. [3]

Photo: Albin Berlin

VIDEO



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SOCIAL MEDIA UNIVERSE

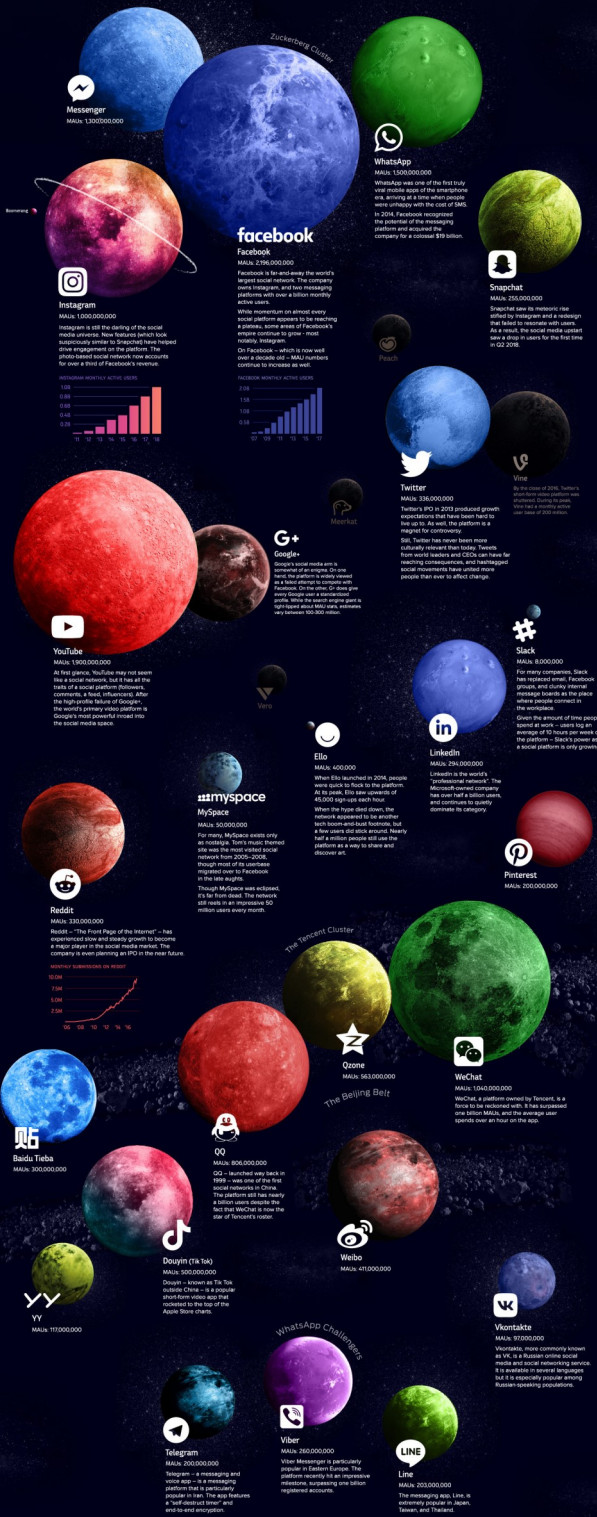
2018

VISUAL CAPITALIST

In the digital age, our connections and communications are increasingly moving online. What platforms are people using to share, chat, and stay connected?

Below is a look at platform size by the number of monthly active users (MAUs).

Let's go exploring.



What services are people using?

Monthly active users (MAUs) is a metric commonly used to evaluate how many people are using a service regularly. Let's take a closer look at these massive platforms (from The social media universe in 2018 [3]).

Facebook

On its own, Facebook is a behemoth, but adding in the other platforms run by Mark Zuckerberg paints a clear picture of who controls the social media in 2018.

During its growth spurt in the late aughts, Facebook emerged as the first truly global social networks, hitting one billion monthly active users and essentially popularizing the idea of social media. These days, Facebook appears to be hitting engagement and growth plateaus, but acquisitions such as Instagram and WhatsApp are fueling growth for the company, with the former accounting for over a third of revenue.

WeChat

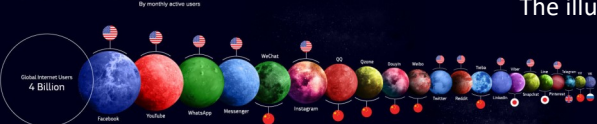
In China, WeChat isn't just a typical messenger app. This "super app" – which facilitates everything from point-of-sale purchases to accessing public services – is likely the template that other social platforms around the world will emulate as they strive for more thorough integration with their users' lives.

Because WeChat is typically also used for work, the average user spends about an hour in-app each day. That is a level of engagement most platforms can only dream of.

Reddit

The "Front Page of the Internet" has grown up. The oft-controversial message board – created in 2005 – is now worth an estimated \$1.8 billion, and is contemplating an IPO in the near future. While the company does make money from advertising, a unique membership feature called Reddit Gold is helping bring in funding directly from the community.

Top Social / Messaging Platforms



The illustration is from World Economic Forum

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Twitter

When people have something to say publicly or look to debate big issues in the news cycle, more often than not, they use Twitter. Tweets from world leaders and CEOs can have far-reaching consequences, and hashtagged social movements have united more people than ever to affect change. For better or worse, Twitter fills an important role in modern society.

Unfortunately for Twitter, great responsibility has translated into greater scrutiny rather than strong revenue growth. The company has faced high profile controversies over harassment, bots, and fake news, and has struggled to match the sky-high growth expectations set when the “microblogging” platform went public in 2013. Twitter is still experimenting with new ways to monetize its 300+ million active user base.



Photo: Tracy Le Blanc

Snapchat

In 2015, Snapchat, having already thoroughly conquered the under-18 market, looked set to disrupt the social media landscape. What came next was a tragedy in two acts. First, Instagram released its Story feature that same year, effectively cloning Snapchat’s features and layout within their app. Many users, who had only recently begun using novel new platform, flocked back to Instagram where they already had a developed following.

Secondly, a redesign of the Snapchat interface was widely criticized by high profile users, speeding up an exodus to Instagram. Snapchat, which has since gone public, still has a quarter of billion MAUs, but questions remain about whether the platform can recapture the magic of their earlier years.



Photo: WeVideo

Social media in Schools

Social media platform is converting the manner businesses are being conducted. Training sector now not being an exception has additionally been undoubtedly stricken by the usage of social media. Of past due many universities and education carrier companies have reportedly accelerated use of social media advertising to sell their publications and appeal to college students. Educators are becoming privy to the ability advantages of social media in schooling. Many schools had realized the reality that 75% of students are on social media on a median of 5 hours a day. Social media has made us toward human beings from one of kind components of the sector. Social media has made available a platform in which people can talk and widen their expertise base. [4]

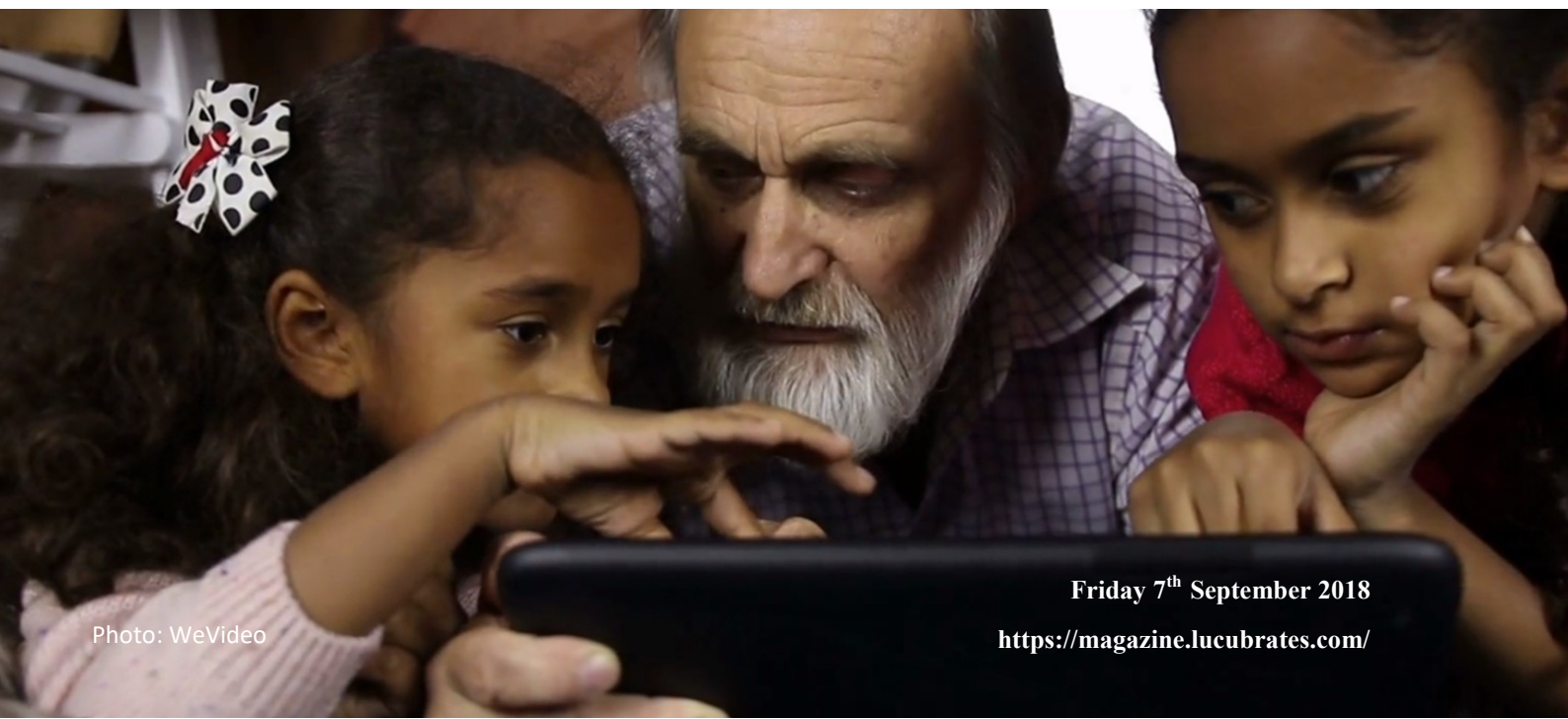


Photo: WeVideo

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Starting from elementary school up until university graduation, social media has the role to empower parents, students and teachers to use new ways of sharing information and build a community. Statistics show that 96% of the students that have internet access are using at least one social network. What's even more extraordinary is that, even though some of the students use the social networks for entertaining and other purposes, there are a lot of them that actually use it to promote a lot of positive and useful activities. From finding a summer internship, promoting a success stories or collaborate on international projects, everything is made possible.[5]

When it comes to social media, schools tend to adopt different positions. It's a general consensus that they're useful when it comes to sharing information or organizing the school tasks. And at the same time, the social networking is blamed for the lack of attention in students during classes.

But an increasing trend of adopting social media in school is starting to show. And since students already devote a lot of time for social media and connecting with others outside school hours, why not do it during school as well?



Photo: WeVideo

Today the Digital Immigrants decide in the Schools

Each school year the following question will have to be answered: What if a student or staff member is using their personal social media account off school property in a negative, inappropriate, or confrontational manner that has an impact on the staff or students? Additionally, does this usage impact the student's ability to learn at school or impact the educational day? If it does, then the school should have the right to investigate and issue appropriate consequences. This is an important problem that has impacted schools from all over the world. It is vital that our schools address this problem in their student code or face the possibility of students, staff members, or both disrupting the school.

The majority of teachers and policy makers in the schools are digital immigrants while the pupils and students are digital native. In the digital world, the immigrants makes the decisions that influence the natives.



References

- [1] Marc Prensky: Digital Natives Digital Immigrants (On the Horizon - MCB University Press, Vol. 9 No. 5, October 2001)
- [2] CNN, July 31, 2018
- [3] Nick Routley "The social media universe in 2018" World Economic Forum (28 Aug 2018)
- [4] Rahul Kushwaha and Sushma Gandhi "SOCIAL MEDIA BOOSTS THE QUALITY OF EDUCATION AND RELATION BETWEEN TEACHER & STUDENTS IN SCHOOLS" PARIPEX - INDIAN JOURNAL OF RESEARCH, Volume-6, Issue-12 (December-2017)
- [5] Lori Wade "How Social Media is Reshaping Today's Education System" Center for Social Impact Communication, Georgetown University

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Photo: Negative Space

Editorial Internship

The Lucubrate Magazine is looking for a budding editor with attention to details. The position is an internship/trainee. In this position, you will work with the editor of the magazine to edit articles and organize them before we send it to the design department. You will contribute to a wide range of projects and will participate in all stages of developing articles from writing, editing, layout, illustration, and picture management both for magazine ready for printing and articles on the web.

Designer Internship

The Lucubrate Magazine is looking for a developer with a keen eye for design. The position is an internship/trainee. In this position, you will work with our designer and editor of the magazine to design and publish the magazine and build innovative web solutions. You will contribute to a wide range of projects and will participate in all stages of design, development, testing, implementation, and maintenance.

Previous experience in Adobe Suite, WordPress, Photoshop, and Adobe Captivate is an advantage. Any knowledge of Adobe InDesign, HTML5, Woo Commerce, JavaScript, JQuery, CSS3 or PHP is a huge plus. The right candidate will possess an eagerness to identify, learn, and use new and

The duties will include indexing, fact-checking manuscripts, functioning as a second copy editor for manuscripts and possibly a primary copy editor on some projects, taking charge of formatting, copy editing, and checking layout for new editions of the Lucubrate Magazine and texts on the web.

The candidate should have superior attention to detail and excellent written and verbal communication skills. Previous experience in Microsoft Word, Article writing, and writing on the web is an advantage. Any previous proofing, editing experience, blog writing is a plus but not necessary.



Photo: Kaboompics .com

General all positions

The Lucubrate staff work from their own offices/home offices, scattered all over the world. You enter the job from where you live and use your own computer.



Photo: Zun Zun

Further information (Click)

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Property Plant and Equipment

By Peter Welch, Georgia, CEO GlobalCfo.LLC

What happened with the value of the building from January 1, Year 1, to December 31, Year 3? Does the building still have the same value as in year 1? This will be explained in this article.

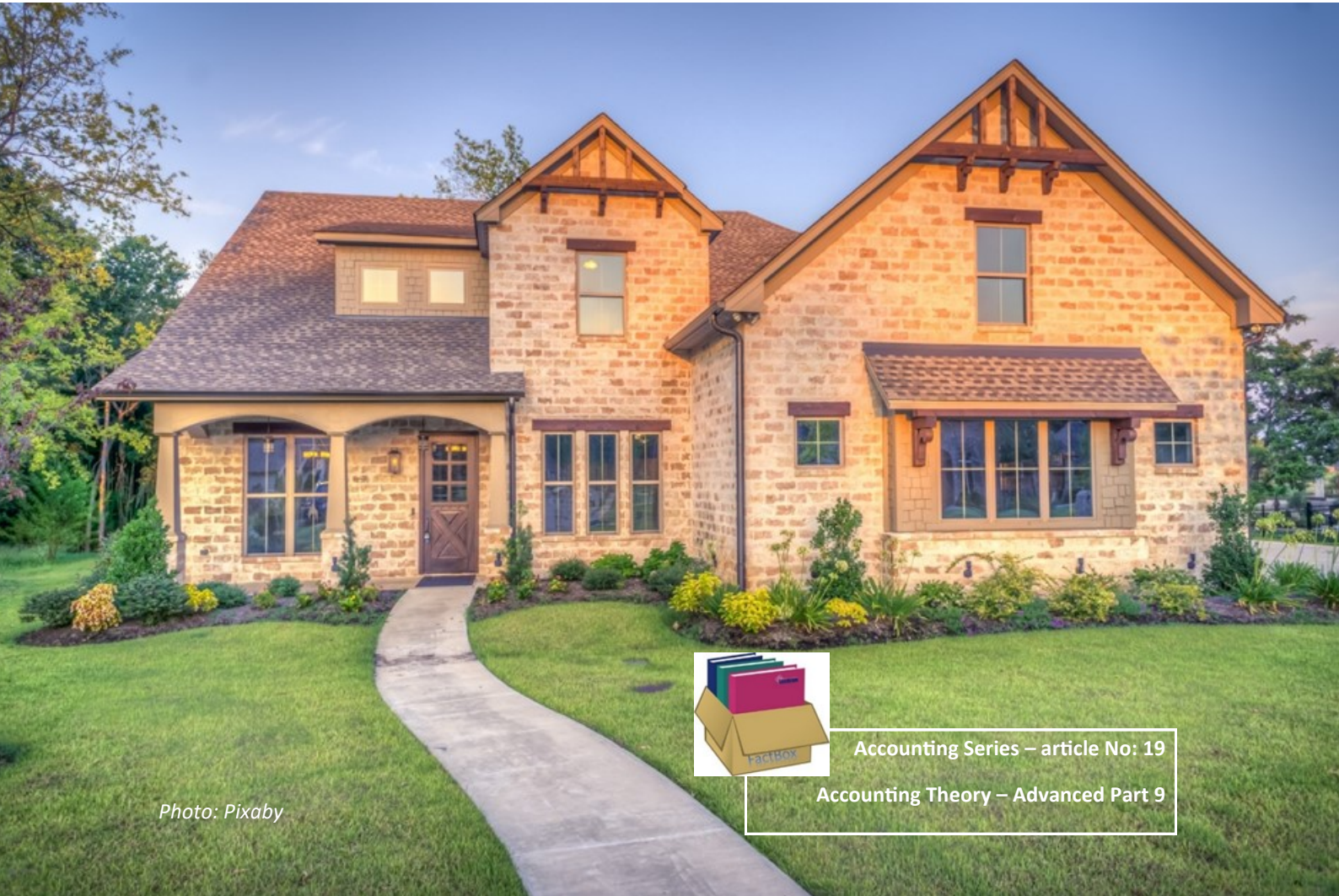


Photo: Pixaby

Accounting Series – article No: 19

Accounting Theory – Advanced Part 9

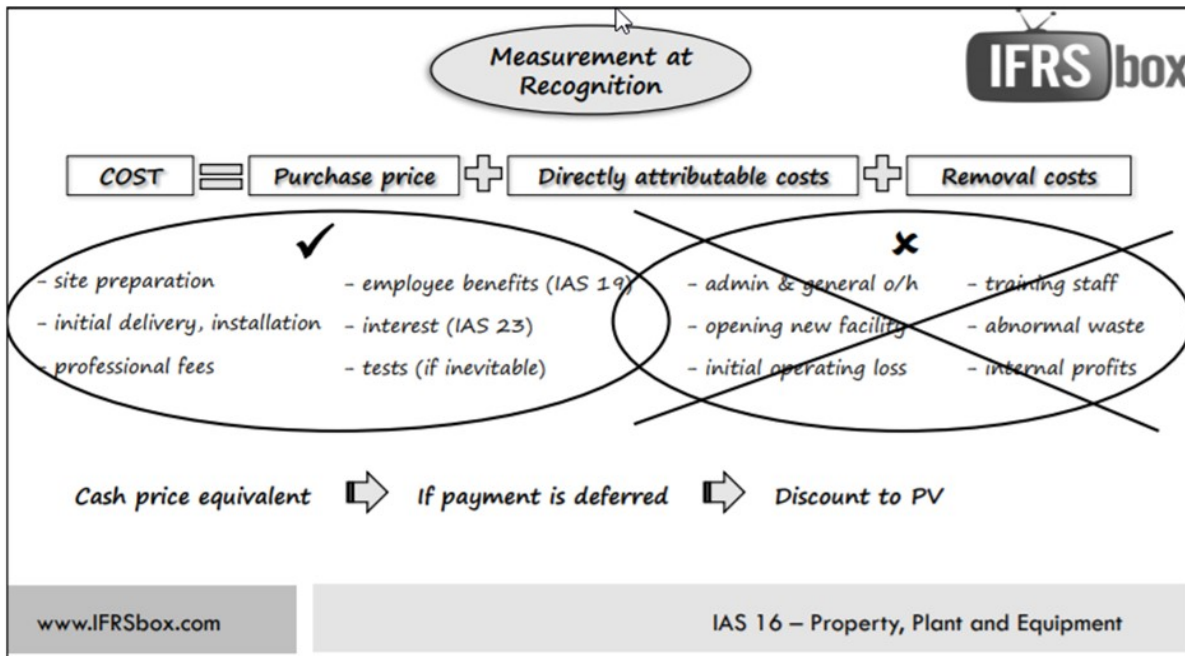
Concluding IAS 10, everything very much hinges on the date that issues arose or information was identified. Needless to say unless very thoroughly documented for example in Board of Directors minutes it could be controversial which dates are pertinent. Previously in articles we have discussed how critical it is to document journal entries. Unfortunately that practice is not always rigorously enforced and thus leads to questions about the transaction, what was its purpose and how relevant is the date. And, does any supporting documentation exist relating to that particular journal entry. During a conducted training session the delegates were asked how many journal entries or if any contain thorough documentation. Sadly, this non-traditional and non-statistical survey did not produce impressive results. No question poor or non-existent documentation continues to be a very critical issue even in the largest of corporations

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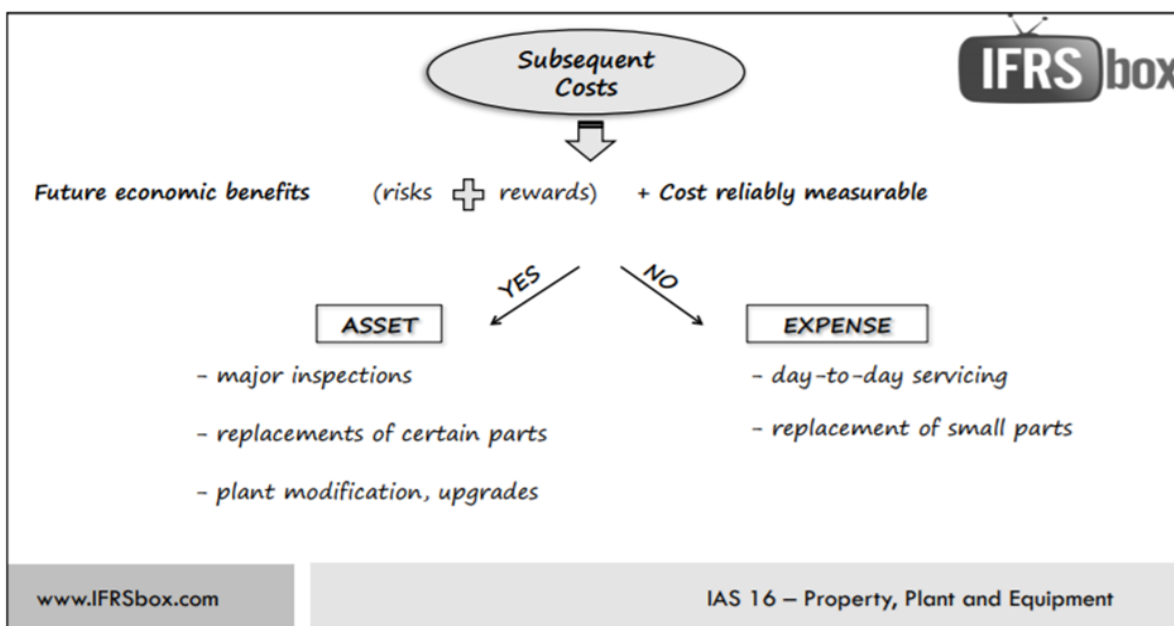
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Property Plant

Let's now address property plant and equipment or IAS 16. PP&E is in all probability the largest group of assets on the balance sheet. In the same vein that IASB codified what type of costs can be included in inventory, the IASB codifies within IAS 16 which costs can be capitalized.



Remember that when it comes to the balance sheet, capitalizing and not expensing can be very advantageous. Were it not for IAS 16, there would be little comparability between entities and in all likelihood faithful representation and transparency would probably become moot points. Thus as in all financial accounting standards it is laid out in great detail what you can and cannot capitalize. Without question, the general ledger chart of accounts should be so structured as to be in sync with IASB costing rules. An ideal methodology would be to set up these allowable costs as subaccounts which all rollup to the balance sheet. This approach supports transparency and avoids any risk of comingling different types of costs and different types of assets.





Picture: ELEVATE

Both external auditing and internal controls are greatly simplified resulting in all probability to significant cost savings. Besides defining the costs, IAS 16 also provides for the option of revaluation in addition to straightforward cost less depreciation. The revaluation model also provides for an alternative approach to accounting for assets relative to changes in their fair value (less subsequent depreciation and impairment after revaluation) using OCI, (Other Comprehensive Income).

Revaluation model accounting

Asset carrying amount is increased

Credit Revaluation Surplus, an equity account, unless the increase reverses a revaluation decrease previously recognized in profit or loss. If so, recognize the increase in profit or loss to the extent of the prior decrease.

Asset carrying amount is decreased

Debit Revaluation Surplus, an equity account, to the extent of any credit balance associated with that asset. Any remaining amount is recognized in profit or loss.

Relative to the IASB (definitions) para 6 and 7:

Para 6

Carrying amount is the amount at which an asset is recognised after deducting any accumulated depreciation and accumulated impairment losses.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other IFRSs, eg IFRS 2 Share-based Payment.

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Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

- a. the period over which an asset is expected to be available for use by an entity; or
- b. the number of production or similar units expected to be obtained from the asset [by an entity].

Para 7

The **cost of an item of property, plant and equipment (PP&E)** ,shall be as an asset if, and only if: it is probable that future economic benefits associated with the item will flow' to the entity; and the cost of the item can be measured reliably.

But what is PP&E, according to the IASB (IAS 16 para 37):

A class of property, plant and equipment is a grouping of assets of a similar nature and use in an entity's operations. The following are examples of separate classes:

- a. land;
- b. land and buildings;
- c. machinery;
- d. ships;
- e. aircraft;
- f. motor vehicles;
- g. furniture and fixtures;
- h. office equipment; and
- i. bearer plants" End of quote

When an item is revalued, any accumulated depreciation is treated in one of the following ways (proportional or eliminated), both of which result in the net carrying amount being equal to the revaluation figure:

EXAMPLE depreciation restated proportionately: cash-counting machine cost \$6,000 and has been depreciated by \$1,000, leaving a net book value of \$5,000.

It has been revalued. The value has risen by 25% since the machine was bought. The new cost is therefore \$7,500 ($6.000 \times 125\%$), depreciation \$1,250 ($1.000 \times 125\%$) and the carrying amount based on this \$6,250. This can be shown as:

	Cost	Valuation
Cost = Gross carrying amount - Valuation	\$6.000.	\$7.500
Accumulated Depreciation	\$1.000	\$1.250
Carrying amount of the asset	\$5.000	\$6.250

	I/B	DR	CR
Property, plant & equipment	B	1.500	
Accumulated depreciation	B		250
Equity - Revaluation Reserve	B		1.250
<i>This records the revaluation of the cash-counting machine.</i>			

- (2) Depreciation eliminated against the gross carrying amount of the asset. The net amount is restated to the revalued amount of the asset. (3) Depreciation begins again based on the remaining useful life.

IFRS Workbook 2017 IAS 16

This method is often used for the revaluation of buildings.

EXAMPLE Depreciation eliminated

2. A building cost \$5 mln. and has been depreciated by \$2 mln., leaving a net book value of \$3 mln. It is revalued to \$6 mln.

This can be shown as:

	Cost	Valuation
Cost = Gross carrying amount - Valuation	\$5 mln.	\$6 mln.
Accumulated Depreciation	\$2 mln.	\$0
Carrying amount of the asset	\$3 mln.	\$6 mln.

	I/B	DR	CR
Property, plant & equipment	B	\$1 mln.	
Accumulated depreciation	B	\$2 mln.	
Equity - Revaluation Reserve	B		\$3 mln.
<i>This records the revaluation of the building, cancelling the accumulated depreciation under alternative Two.</i>			

IFRS Workbook 2017 IAS 16

On January 1, Year 1, ABC Co. acquires a building at a cost of \$1,000. The building is expected to have a 25-year life and no residual value. The asset is accounted for under the revaluation model and revaluations are carried out every three years. On December 31, Year 3, the fair value of

Suggested approach:

December 31, Year 3

	Before Revaluation		Proportional after Revaluation
Building	\$1,000	X 900/880	\$1,023
Accumulated depreciation \$1,000 / 25 = \$40/year for 3 years	(120)	X 900/880	(123)
Carrying amount	<u>\$ 880</u>	X 900/880	<u>\$ 900</u>

Revaluation amount is \$900.

After-revaluation amounts = 900/880 of before-revaluation amounts

Entries, December 31, Year 3

Proportional Method	Gross Carrying Amount Method
Building 23 Accumulated Depreciation 3 Revaluation Surplus (OCI) (900 – 880) 20	Eliminate the accumulated depreciation: Accumulated Depreciation 120 Building 120 [Building is now 1,000 – 120 = 880] Adjust building to revalued amount: Building (900 – 880) 20 Revaluation Surplus (OCI) 20

Balance Sheet Presentation, December 31, Year 3

Building (1,000 + 23) \$1,023 Accumulated depreciation (120 + 3) (123) <u>\$ 900</u>	Building (1,000 – 120 + 20) \$900 Accumulated depreciation (120 – 120) -0- <u>\$900</u>
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There are two other important related standards, IAS 23 discussing borrowing costs and IAS 40 on investment property we'll be reviewing in future articles. Though this article covered the main technical issues on what can be capitalized along with the revaluation model and OCI, IAS 16 addresses many other PP&E accounting issues.

We'll conclude by reviewing the issued standard.

Acknowledgments

IFRS Workbook 2017 Inventory. *The set of books provides a book for every standard. Our acknowledgment to Mr. Prof. Robin Joyce.*

Thanks also to IFRSbox and Silvia for her valuable contribution as a reference source. Ms. Silvia Mahútová runs the website www.ifrsbox.com dedicated to helping people understand and learn IFRS in an easy way. In 2018, her website has over 130 000 visits per month and students come from more than 130 countries around the world.

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/>



Mr. Peter Welch, CEO of GlobalCfo.LLC

GlobalCfo.LLC is expert at developing entrepreneurs and building 3-5 year business plans and cash flow projections as a prerequisite for accessing financing sources. GlobalCfo.LLC targets accounting standards compliance and theory, sound infrastructure /process mapping and COSO 2013-17/solid internal controls, ERM, and last but not least documentation /Policy and Procedures and other manuals. Additionally interim CFO services (or Rent-a-CFO by the hour/day) are offered locally or remotely as well as training at all levels and all functions not just accounting; e.g., management and leadership skills. Pre/Post-M&A is also offered.

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

Using AI to serve citizens

An ongoing conversation about artificial intelligence and the key governance and innovation issues facing policymakers, scientists, innovators, industries and academics, powered by our founding partner Accenture.



POLITICO hosted an invitation-only roundtable discussion, in partnership with Accenture Applied Intelligence, in Paris on June 14, 2018 to brainstorm and suggest pragmatic solutions for using artificial intelligence to serve French citizens. Here are the main takeaways:

1. The battle for artificial intelligence: A battle for human intelligence

Just a few years ago, the term was in the realm of science fiction. Artificial intelligence is now giving rise to transformation every day, and all the stakeholders have now realized the decisive role AI will increasingly play in the future.

Data collection and management, virtual correspondents, process automation, business intelligence: AI has become a concrete reality. It is radically changing whole sectors of economic activity. It requires a reappraisal of legal concepts which previously seemed very sound. AI will — to a certain extent — exercise control over our lives. But who will exercise control over AI? Will we succeed in using it at the service of citizens?

These issues have come into the limelight in France in recent months. The [Villani report](#) and an artificial intelligence plan express the government's determination to have France play a leading role on this matter. And the European General Data Protection Regulation governing the use of personal data came into effect in May. Beyond merely the competition and regulation aspects, these issues also can lead to the emergence of new models of partnership and exemplarity.

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2. A transformation already underway

The French higher education system has conducted pioneering research for a long time. The administration and large local and regional governments have followed a path over the past few years that has led them from using data science to real artificial intelligence tools. The state, aware of its lag and its inertia, has in the past 18 months taken measure of these issues and shown a proactive approach to reform.

The impact of AI is also being felt in the private sector. As one speaker said: *"Artificial intelligence is radically transforming companies. It's a change that had not been seen in the past 30 years. It's an absolutely unique change."*

This change is admittedly not an easy one. Many people are likely to be left behind if they do not receive guidance in upgrading their skills and expertise. The various actors in the public sector, who are each working on a specific aspect of artificial intelligence, were originally skeptical at the idea of working together, or with German or European partners.

However, the initiatives are starting to bear fruit and have sometimes laid the groundwork for new partnerships in which government agencies, higher education entities and local and regional governments work on projects jointly with big companies or startups. Conversely, it is sometimes the startup spirit that impregnates traditional institutions. One participant explained the path followed on many projects as follows: *"We act, we progress, we demonstrate, and we encourage others to follow."*



Transformation

Picture: Pixabay

3. Multi-dimensional data

The fuel of AI is data. On this, the participants pointed out the advantage of the French system, with its highly centralized government departments. It therefore has databases of gigantic proportions, notably in the area of health, which can then be exploited.

However, this data cannot always be put to use immediately. First, there is the issue of the data's quality, format and standards. The issue is crucial for decisionmaking tools, but even more so to share information across separate databases.

Now, as one participant observed, sharing is not obvious: *"Data is a symbol of power. Throughout history, it has been the property of the people who held it."* In the case of government departments, it should be remembered that this data is above all the data of the state rather than of a particular department. And big companies want to keep control of data generated by autonomous vehicles.

These obstacles must be overcome. However, the participants agreed in considering that a central agency in charge of data collection would present a number of problems. Data collection and management must of course protect citizens and their personal information. But GDPR also aims to facilitate the responsible reuse of data, and to make it an opportunity rather than an obstacle.

Finally, social networks and cloud computing services have a considerable volume of data to monitor and supervise, which is why AI systems are proving necessary. They are still perfectible, and the use of human judgment is essential. *"Artificial intelligence is not yet very familiar with subtle humor,"* noted one guest, who stressed the need to defend humor and parody, which machines find hard to detect.



4. The strengths of France and Europe

The participants pointed to the fact that the government was a relatively latecomer on AI, but that it is prepared to devote the resources to catch up. France has a role to play, notably in Europe.

As one speaker said, this is a strategic issue: *“There is a European model to be designed, between on the one hand an American model, where AI policy is driven by large private players, and a Chinese model, closely controlled by the government, with a debatable approach from the ethical and democratic perspectives.”*

France can already highlight the quality of its higher education system and its fundamental research (including on creative AI systems), together with tax benefits. It is attracting operations set up by these large private players and also by smaller organizations. Moreover, a dynamic seems to be emerging, fueled by the investment plan and even by Brexit, to anchor startups in France and put an end to the brain drain.

This is a fundamental aspect: *“The battle for artificial intelligence is above all a battle for human intelligence,”* noted one guest. *“We won’t overcome this problem without having a research ecosystem capable of welcoming the best scientists in the world.”*





5. The big foreign private players: Best enemies

The large foreign private players specialized in AI are not just limited to the GAFA (Google, Apple, Facebook and Amazon). They are perceived as both allies and threats. They set up research laboratories in France and share their work, and have become aware of the fight against cybercrime and illegal content.

But they are buying up European startups, sometimes taking over their intellectual property in AI research. Their economic weight alone gives them huge clout and creates imbalances.

The autonomous vehicle industry plans to negotiate separately with each major city and retain full ownership of data. In response, these cities have united to define a common position. Some robotics companies have pushed for their products, nurtured on AI, to obtain a legal personality, reducing their own liability in the event of an accident.

In conclusion, these players are partners to be watched closely. For one speaker, the European elections of 2019 will be *"the chance to transform these ethical responsibilities, which these companies fundamentally recognize, into legal and legislative responsibilities at the European level."*

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[View the Original.](#)

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Driving Business Like Driving a Car

By: Sameh Nabil, Egypt

Two days ago I was out driving in my car. During the trip, I asked myself a question; can we drive our business as easily and professionally as driving our cars. Is driving business a talent or is it gained skills?



Let's talk today about a very important matter in business management. In another meaning, we can say business reformation. This matter is how to make the balance between the two main business partners. On the one hand, you have the company. On the other hand, you have the employees.

The Winner Takes it All

How can you make the company you represent a winner? When the company becomes a winner the employee will also become winners. How can you drive the whole company employees to serve and achieve the company goals? How can you drive all the company resources

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to create an excellent work environment and job conditions that motivate and encourage your employees? This can improve their work performance. How can you follow up through the company resources supports?

Find the Balance

We can imagine this relationship between the company and the employee as an equation which must have a right and left side components with reversible reaction to ensure the balance of this equation. Any variations in the components of this equation will lead to losing the balance of our business and will make us lose the success and achieved a continuous loss.

Next time I will write about a group of suggestion to keep the balance between the company net profits and the employees' rights and to avoid any further loss for both partners.



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/>

Picture: rawpixel.com



Sameh Nabil, HR DIRECTOR

El Ghonemy Group - CARITAS EGYPT

Sameh Nabil has been working as a consultant for about 18 years in the field of Human Resources and Business Reformation. He holds a Masters Degree in Business Administration - MBA from Alexandria University

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Not all are a Digital Native

Many people around the world spend their time on quite different activities than using computer, smartphone, and internet. Some of them need a hand to get a better life.

New Life Ministry

New Life Ministry has been working for many years and as a result the image of women has been changing from various angles in different phases. There was a time when women were oppressed and considered a lesser creation compared to men but with the passage of time the image of woman has also developed as well as the air of understanding between opposite genders. Men trust the female members of their families in a positive manner and do allow women to come forward and help them in possible ways.

With the help of some generous friends, New Life Ministry has helped many women to learn trades and help their families. By equipping skills, the women find value in their families and society. Some of their students are now actively helping their families by using the skills they have got.



New Life Ministry (NLM)

Will you give
a hand?

is determined to take care of children with physical disabilities. NLM has been working for their betterment the last 15 years.

NLM is registered under SOCIETIES ACT XXI of 1860 Registration # RP/1878/L/S/04/55 Government of Pakistan.

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The Lucubrate Magazine Highlights Education and Development

The Lucubrate Magazine highlights education and development. Development in this context can be technological, educational, individual, social or global, and everything related to education. Development can be defined as a process of economic and social advancement in terms of quality of human life. It can be measured in terms of culture, wealth, education, healthcare, and opportunities. Development is complex and difficult to define a term that requires unpicking and deconstructing, not simply taking for granted its meaning at face value.



Illustration: Pixaby

Course and coaching are perhaps powerful tools for individual development. Coaching is not simply sitting down with someone and explaining something to them. It is helping them to develop ways of thinking, prompting them to come to their own conclusions and helping them manipulate the ideas for themselves. This kind of development can come from the coaching and from sources like a magazine. Lucubrate Magazine will contribute for development.

So when you hear the word "development", think about what activities could best benefit you and your life. It might be a training course but is more likely to be any one of a range of other ways of developing, and perhaps reflecting on it afterward.

What does Lucubrate mean?

The word «lucubrate» was used 200-300 years back by the monks when they should study in the night, using lamps or candles. Today the meaning of the word is to write or study, especially at night when you need to use artificial light. The word is also used when someone is producing scholarly written material.

What you can use in the everyday life

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 article should find that what he is reading is useful.

- An article will typically address a topic and discuss it with different approaches.
- An average article contains usually about 5000 characters or 800 words (less than two pages).
- All articles are followed by illustrations and/or pictures.

Prepare for the changes

The world is changing all around us. A skilled population is a key to a country's sustainable development and stability. We know that obtaining a quality education is the foundation for 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. Lucubrate will make it possible for youth and young adults all over the world to gain skills they can use in the labor market or create their own jobs. Lucubrate will make it possible for every person to have the lifelong learning opportunities to acquire the knowledge and skills they need to fulfill their aspirations and to make it possible to contribute to their societies. We can envisage that the Lucubrate project shall enlighten us.

Today the education is one of the most important indicators and the priority areas of the global social evolution. The human capital formation and human fulfillment for the benefit of individuals and the society implies a particular responsibility of the state in constructing of the education system, focused on result orientation and needs the satisfaction of the community. The quality of education is one of the most reliable indicators of the future development of any nation.



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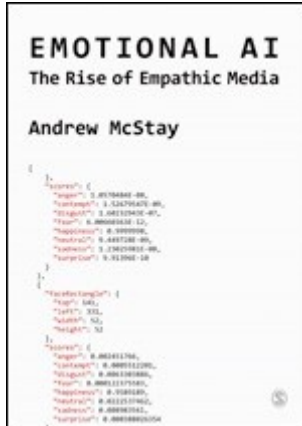
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Book

Emotional AI

By Andrew McStay



Emotional AI The Rise of Empathic Media

What happens when media technologies are able to interpret our feelings, emotions, moods, and intentions? In this cutting edge new book, Andrew McStay explores that very question and argues that these abilities result in a form of technological empathy. Offering a balanced and incisive overview of the issues raised by 'Emotional AI'.

Combining established theory with original analysis, this book will change the way students view, use and interact with new technologies. It should be required reading for students and researchers in media, communications, the social sciences and beyond.

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

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LUCUBRATE MAGAZINE

highlights education and development

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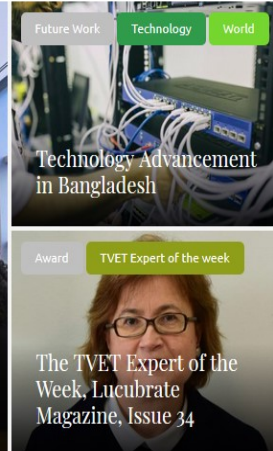
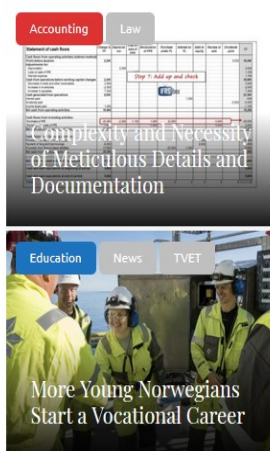
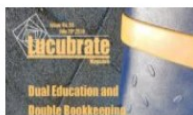
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A New Platform for The Lucubrate Magazine

Lucubrate launches a new platform for the Lucubrate magazine.

The new platform gives you a quick overview: On the top you will find the latest news. Just under the menu you will find the latest issues of the magazine. A click on a magazine image, takes you to that magazine. The collage under shows the articles in the latest issue.

Where to find the new platform?

Try: <https://magazine.lucubrates.com/>

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.

LUCUBRATE MAGAZINE

The 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.

The 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.

We 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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