

Hard-to-Value Intangibles (HTVI), Risk Allocation & Digital Business Models

2 – 6 November 2026
Geneva (Switzerland)

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Ref: 3254766_197634 **Date:** 2 – 6 November 2026 **Location:** Geneva (Switzerland) **Fees:** 5200 GBP

Introduction

In the modern business landscape, intangible assets such as intellectual property, proprietary technologies, and digital platforms play an increasingly crucial role in value creation. However, certain intangibles—referred to as Hard-to-Value Intangibles HTVIs—present unique challenges when it comes to valuation, especially in the context of rapidly evolving digital business models. This course provides in-depth knowledge on the complexities of valuing HTVIs, understanding the importance of risk allocation, and exploring the impact of digital business models on intangible asset valuation.

The course will focus on the methodologies and frameworks used to assess HTVIs, how to allocate risks appropriately in business transactions, and how digital transformation is reshaping the valuation landscape for intangible assets. By the end of this course, participants will be equipped with practical tools to address these challenges effectively in their organizations.

Course Objectives

- Understand Hard-to-Value Intangibles HTVIs: Gain insights into the nature of HTVIs and the challenges involved in their valuation.
- Learn Risk Allocation Strategies: Master the techniques for properly allocating risks related to HTVIs, especially in digital business models.
- Explore the Impact of Digital Transformation: Understand how digital business models affect the valuation of intangibles and the allocation of risks.
- Apply Best Practices for Valuation: Learn methodologies for valuing HTVIs and how to deal with uncertainties and complexities.
- Ensure Compliance and Strategic Alignment: Explore strategies to ensure that your organization remains compliant while strategically managing HTVIs in the context of digital transformation.

Course Outlines

Day 1: Introduction to Hard-to-Value Intangibles HTVIs

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A graphic of a chessboard with several chess pieces (a king, a queen, a rook, and a pawn) positioned on it. The board is white and black, and the pieces are gold and silver. The text 'UK Training PARTNER' is overlaid on the board.

- Overview of HTVIs
 - Defining Hard-to-Value Intangibles.
 - Examples of HTVIs: are proprietary technologies, brand value, customer relationships, and digital assets.
 - The role of HTVIs in the digital economy.
- Challenges in Valuing HTVIs
 - The complexity of valuing intangible assets in a digital context.
 - Key obstacles: lack of market comparables, uncertainty of future benefits, and limited data.
 - Industry-specific challenges in valuing HTVIs.

Day 2: Valuation Methodologies for HTVIs

- Traditional vs. Contemporary Valuation Approaches
 - Comparing traditional approaches e.g., cost-based, market-based with newer methods for HTVIs.
 - Income-based approaches and their application to HTVIs.
- Valuation of Digital Intangibles
 - How digital business models e.g., SaaS, platform businesses affect the valuation of intangible assets.
 - Case studies: Valuation of digital platforms, data, and intellectual property in digital ecosystems.

Day 3: Risk Allocation in Digital Business Models

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- The Importance of Risk Allocation
 - Why risk allocation is critical in transactions involving HTVIs.
 - Types of risks: financial, operational, intellectual property, regulatory, and market risks.
- Risk Allocation Strategies for HTVIs
 - Techniques for allocating risks in joint ventures, licensing agreements, and mergers & acquisitions.
 - Specific considerations for risk in digital business models e.g., platform liability, data privacy concerns.

Day 4: The Impact of Digital Business Models on Intangible Asset Valuation

- Digital Transformation and Valuation
 - How digital disruption affects traditional valuation methodologies for intangibles.
 - The influence of business models like cloud computing, AI, and blockchain on the valuation of HTVIs.
- Case Studies of Digital Business Models
 - Real-world examples of how businesses are adjusting their strategies for HTVIs in the digital age.
 - Lessons learned from digital business success stories and challenges.

Day 5: Practical Applications, Compliance, and Best Practices

A graphic featuring a chessboard with several chess pieces (a king, a queen, and a pawn) in the foreground. In the background, there are concentric circles and the text 'UK Training PARTNER' in a bold, sans-serif font.

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- Practical Exercises in Valuing HTVIs
 - Hands-on activities: Valuing HTVIs in different industries and business models.
 - Group discussions on handling challenges in digital transformations.
- Ensuring Compliance with Tax and Regulatory Guidelines
 - Global tax compliance issues related to HTVIs.
 - Navigating international regulations, including OECD guidelines on digital business and HTVI valuation.
- Best Practices and Course Recap
 - Recap of key takeaways from the course.
 - Best practices for integrating HTVI valuation, risk allocation, and digital transformation strategies into your business.
 - Q&A session for further clarification and application in real business contexts.

Why Attend This Course: Wins & Losses!

This course will provide professionals with the knowledge and tools to manage the complexities associated with Hard-to-Value Intangibles HTVIs and digital business models. By participating, you will:

- Win in Valuation Accuracy: Learn how to accurately value HTVIs and navigate the unique challenges associated with them in the digital era.
- Win in Risk Management: Master strategies for allocating risks related to HTVIs in digital business environments, ensuring more strategic decisions and lower liabilities.
- Avoid Potential Losses: Minimize risks of non-compliance with tax and regulatory requirements regarding HTVIs in digital business models.
- Achieve Strategic Advantage: Understand how to leverage the evolving landscape of digital transformation to maximize the value of HTVIs in your organization.

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A graphic of a chessboard with several chess pieces. A gold king piece is prominent in the foreground, with a silver king piece and a silver pawn behind it. The board is checkered, and there are concentric circles in the background.

Conclusion

By the end of this 5-day course, participants will be equipped with an in-depth understanding of Hard-to-Value Intangibles HTVIs and the complexities associated with their valuation in the digital business environment. You will have practical insights into risk allocation strategies and how digital business models are reshaping the valuation process for intangible assets. This knowledge will help you optimize your organization's strategy, enhance compliance, and better manage the evolving challenges of valuing and allocating risks associated with HTVIs in a rapidly changing digital world.

We look forward to helping you refine your expertise in managing and valuing intangibles in today's digital age, ensuring you are prepared for the future of business.

A graphic of a chessboard with several chess pieces (king, queen, rook, knight, and pawns) in gold and silver, set against a background of concentric circles.

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