

Agenda Item 10: NVivo Software

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Overview for Session



- Staff presentation on potential new process for reviewing responses using NVivo Software
- More in depth review
- Efficient use of staff time
- IAASB already using it to stay ahead of curve

Overview

Process

Video

Analysis

Report

Conclusion

Overview – Items



1. [NVivo Process](#)
2. [Video](#)
3. [Analysis](#)
4. [Report](#)
5. [Conclusion](#)

Overview

Process

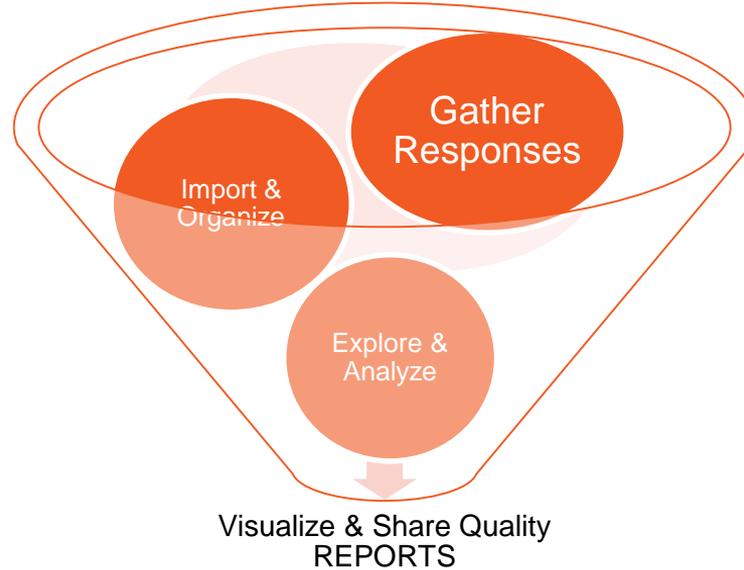
Video

Analysis

Report

Conclusion

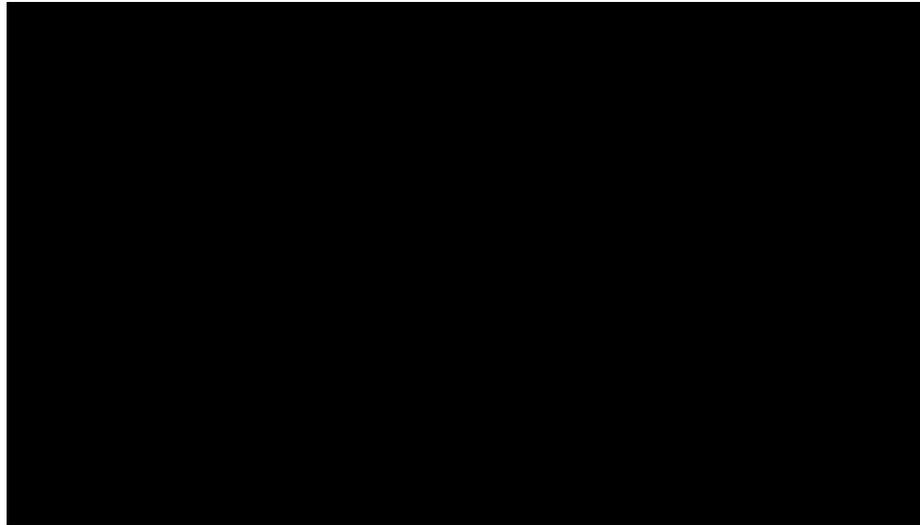
NVivo 11 Process



- Nvivo 11 Video Presentation



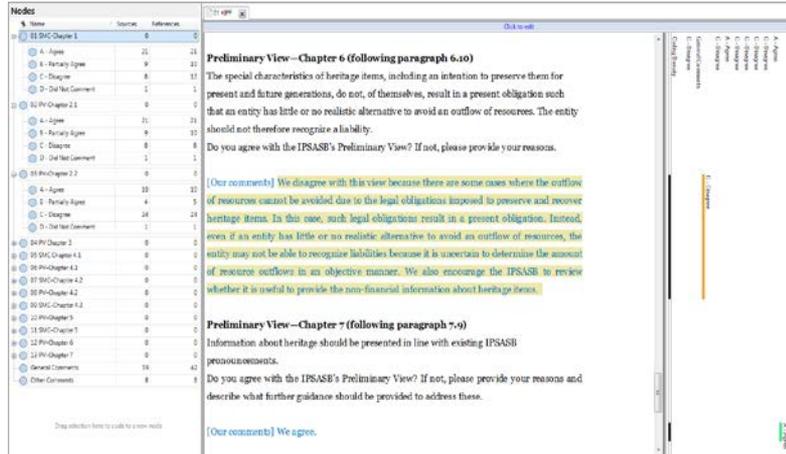
- Powerful for organizing & analyzing responses



Inside NVivo 11 Manual Code



- Nodes folder contains the themes or analytical framework of the project
- Coding is the way to organize our materials into themes or ‘nodes’



Inside NVivo 11 Auto code



- Auto coding uses a pre-set algorithm
- Helps human analysis. Example – Agenda papers, CAG papers

The screenshot displays the NVivo 11 interface with a table of auto-coded nodes and a list of references. The table shows the following data:

Node Name	Sources	References
assets	6	9
characteristics	10	10
future generations	6	6
heritage	17	22
liability	7	9
obligation	17	23
binding obligation	2	2
constructive obligation	2	2
current obligations	3	3
financial obligations	3	3
future obligation	1	1
including obligations	1	1
legal obligations	1	1
moral obligation	1	1
research obligation	13	14
statutory obligation	1	1
preliminary view	12	12
research obligation	13	14

Below the table, a list of references is shown with their respective coverage percentages:

- International Heritage Responses 16 PSASB - CPA, Canada - 3 references coded (2.66% Coverage)
- Reference 1 - 2.66% Coverage
- We agree that it is necessary to determine whether the recognition criteria for a liability must be met in order to assess whether there is a present obligation that can be measured in a way that satisfies the qualitative characteristics. In general, we would expect that there is no present obligation that would result in an outflow of resources, although this should be assessed for individual heritage items that the entity has an obligation to preserve and restore.
- International Heritage Responses 17 World Bank 28FD and ISAG - 3 references coded (2.54% Coverage)
- Reference 1 (2) - 2.54% Coverage
- We agree with the preliminary view that special characteristics of heritage items do not result in a present obligation (following paragraph 6.10), but some special circumstances should be considered. One is that legally binding obligations associated with an asset of a particular item or type of heritage assets could turn into a liability. Another is that participating countries have agreed to cultural heritage preservation under UNESCO conventions, and, therefore, are obligated through international agreements to preserve these items.
- International Heritage Responses 18 CANAD - 3 references coded (1.79% Coverage)
- Reference 1 - 1.79% Coverage
- CAMD disagrees with the ISASB view. In the case of public institutions, there is a statutory basis for the imperative to manage for future generations, not a "moral" obligation. The statutory obligation means there is no realistic alternative to avoid an outflow of resources and therefore there is the ability to recognize a liability.
- International Heritage Responses 20 ROW - 3 references coded (0.93% Coverage)
- Reference 1 - 0.93% Coverage
- However, we do not understand the logic behind the statement in 6.4 that legislation in 6.3 (c) will be unlikely to create a binding obligation. In our opinion, the necessary determination would depend on the exact detail of any requirement under the specific legislation.
- International Heritage Responses 24 PSASB-Canada - 3 references coded (1.37% Coverage)



Inside NVivo 11 Auto code



- Coding stripes to examine themes that have been coded in the document

The screenshot displays the NVivo interface with a document titled "01 KPFF" open. On the left, a "Heritage Related Obligation Auto Coding" pane shows a tree view of codes and a table of sources and references. The main document area contains text with yellow highlighting and various colored coding stripes (A, B, C, D) applied to different sections. A "Manual Coding" label with an arrow points to a specific stripe, while an "Auto Coding" label with a bracket points to a group of stripes. The document text includes sections like "Preliminary View—Chapter 6" and "Preliminary View—Chapter 7".

Name	Sources	References
assets	6	9
characteristics	10	10
future generations	6	6
heritage	17	20
liability	7	9
obligation	17	29
binding obligation	3	3
constructive obligation	2	2
current obligations	1	1
financial obligations	1	1
future obligation	1	1
including obligations	1	1
legal obligations	1	2
moral obligation	1	1
present obligation	11	16
statutory obligation	1	1
Outflow of resources	1	2
preliminary view	12	12
present obligation	10	14

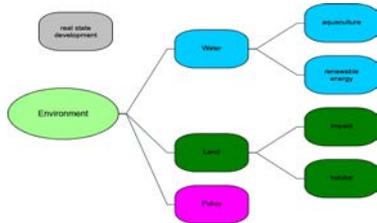


Inside NVivo 11 Analytical tools



- Some examples of Analytical Tools

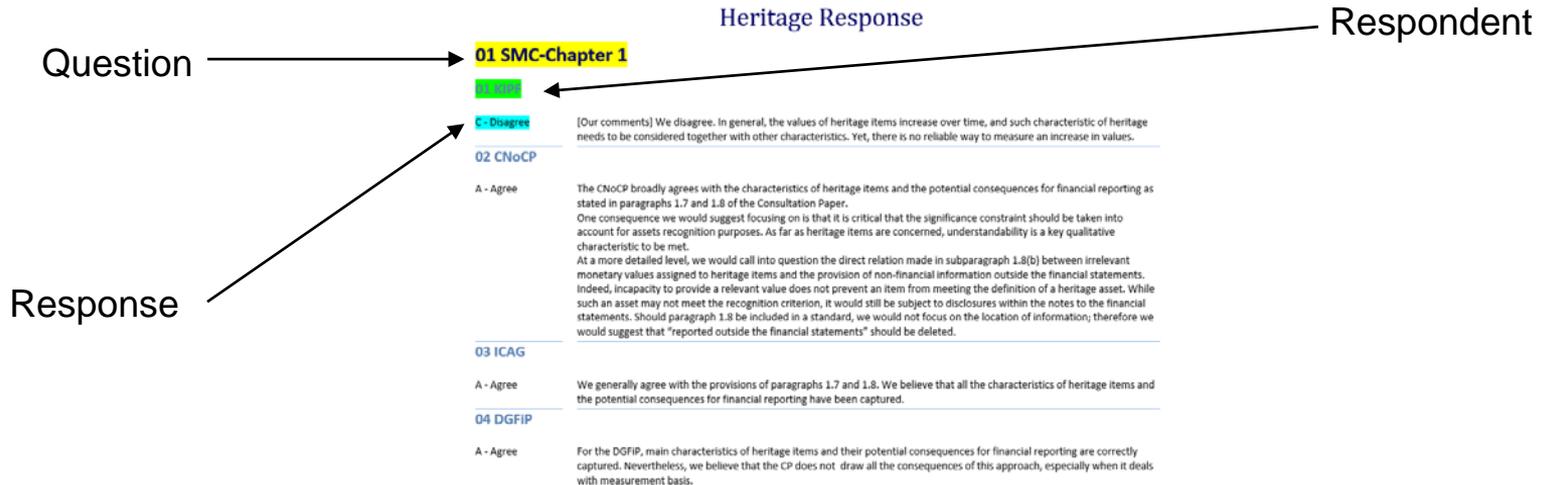
1. Auto code
2. Word Tree, Word Cloud – Query
3. Mind Maps
4. Memo



NVivo 11 Reports



- Sample Report 1: Grouped by traditional cut-paste



NVivo 11 Reports



- Sample Report 2: Grouped by child nodes



NVivo 11 Reports



- Sample Report 3: Grouped by unstructured analysis

Unstructured data\\assets\\moveable assets

20 IDW

Whilst acknowledging the IPSASB's PU, we believe that there may be an argument for assessing whether living organisms can form an integral part of a heritage site, provided the entity falls the criterion of control. For example a specific site devoid of moveable assets, including an animal population or specific flora and fauna (viewed as a species rather than individual organisms), may essentially cease to have heritage character.

Unstructured data\\assets\\natural heritage assets

35 ACAG

Fundamentally, relevant and useful information is paramount to the financial statements, and ACAG is concerned about potential waste of public funds valuing certain types of heritage assets. For example, it will be costly to value archeological and natural heritage assets for little apparent benefit to the users of the financial statements.

36 MEF

We are pleased to offer our input as a result of the issues raised by the IPSAS Board with the Consultation Paper "Financial Reporting for Heritage in the Public Sector". In particular, we take a favourable view of the efforts made in trying to systematise the financial reports of cultural and natural heritage assets, essential elements for individual and collective well-being.

Unstructured data\\assets\\net assets

33 PSAB-Canada

Cr. Separate category of net assets for Stewardship

Stewardship assets could be a separate category of assets. They would be reported as a separate category on the statement of financial position, with a corresponding separate category of net assets. (This would mean that the reporting model currently set out in IPSAS 1 would have two categories of net assets – revaluations and Stewardship assets. See illustration below).

There would need to be a separate statement of Stewardship Assets – that is, separate from the existing required statement of change in net assets. This statement would better highlight the unique nature of stewardship assets, their preservation and management.

Unstructured data\\assets\\non-operating assets

13 SRS-CSPCP

Basically, the SRS-CSPCP is of the opinion that heritage assets can be divided into two different categories, if heritage assets are used for operating purposes, e.g. an historic building as an administrative offices, they are operating heritage assets. They are to be valued in the same way as "normal" operating assets, that is at initial cost less depreciation over their useful life. The non-operating assets are all other heritage assets. As explained in the above response to Preliminary View – Chapter 2.2 (Following paragraph 2.12), in the view of the SRS-CSPCP this also includes living animals and organisms. Non-operating heritage assets, which typically have no initial cost, should be valued at a symbolic amount of one currency unit.

Using Auto Coding

Overview

Process

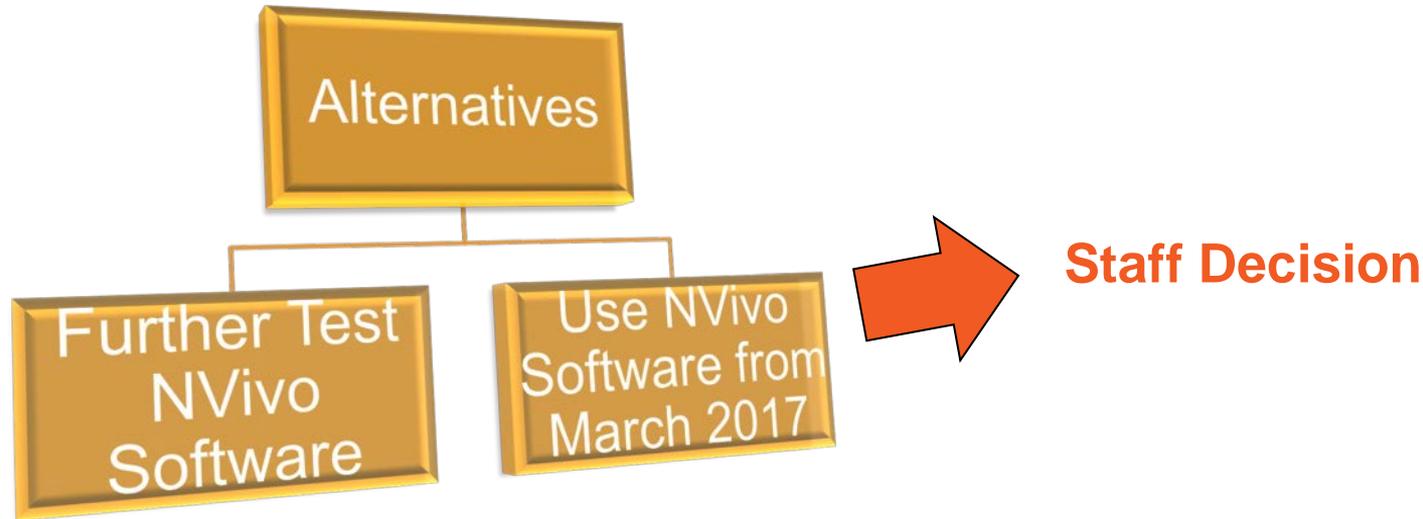
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Conclusion





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