A MODEL OF DATA AS AN ORGANIZATIONAL ASSET

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Abstract

Data is everywhere. It can be used to generate great value for the organization that controls it or its existence can lead to tremendous losses through its inaccuracy or misuse. Or it can remain unused entirely and treated like a business expense. Data has been called an important organizational asset, yet there is no model to describe precisely what is meant by the term “data asset” or the corresponding organizational behaviors that would be part of such a definition. A fundamental data asset model would be at the heart of future data management efforts as organizations attempt to cope with rapidly increasing amounts of data. This research proposes to take the views of information technology (IT) practitioners and apply concepts from accounting, the resource-based view of the firm, and the theory of action with past research in information systems including the business value of IT and data quality to propose and validate such a model.