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## Intangible Corporate Intellectual Property Rights Assets: Finance and Governance for Sustainability Transitions

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Deadline for manuscript submissions:

**closed (15 April 2024)**

### **Message from the Guest Editors**

It is a common understanding that the magnitude of corporate ownership of intangible intellectual property rights (patents, trademarks, copyright, trade secrets and designs) has a pervasive role in the modern business environment. Intellectual property rights (IPRs) are fundamental, yet intangible resources for explaining various aspects of economic value creation, critical for fostering resilience, growth and corporate longevity. However, varying degrees of knowledge and understanding of IPRs inhibit management and corporate communication between firms, their shareholders and other stakeholders in both the traditional financial accounts and narrative corporate reports.

This Special Issue brings together academic lawyers, business scholars and relevant IP and other professionals who share a common interest in the role of intangible IPRs in corporate governance and reporting. Researchers are encouraged to submit articles that showcase evidence regarding how best to regulate corporate IPR asset disclosures and materiality, with a view to ensuring corporate accountability for statements and claims made and avoid greenwashing.



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# Special Issue



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## Message from the Editor-in-Chief

*Laws* is an international, open access journal featuring rigorous scholarship on critical developments in governance, courts, agencies, and social order. Analysis and synthesis, theory and practice, and empirical and doctrinal work have appeared in the journal; contributions that bridge these traditional boundaries are particularly welcome. The social sciences and humanities generate insights both from and for the legal system. While theory grounds *Laws* in a timeless dialogue shaped by traditions of inquiry, legal practice ensures that scholars are addressing pressing problems. Both normative and positive scholarship can aid policymakers, judges, and agency officials. *Laws* brings together the work of theorists and practitioners, and a diverse range of empirical researchers, to promote the progress of foundational legal norms.

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