

## Special Issue

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

### 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.

### Guest Editors

Dr. Janice Denoncourt  
Dr. Onyeka Nwoha  
Michelle Okyere

### Deadline for manuscript submissions

closed (15 April 2024)



## Laws

an Open Access Journal  
by MDPI

Impact Factor 1.1  
CiteScore 3.0



[mdpi.com/si/146235](https://mdpi.com/si/146235)

*Laws*  
Editorial Office  
MDPI, Grosspeteranlage 5  
4052 Basel, Switzerland  
Tel: +41 61 683 77 34  
[laws@mdpi.com](mailto:laws@mdpi.com)

[mdpi.com/journal/](https://mdpi.com/journal/)

[laws](https://mdpi.com/journal/laws)





# Laws

---

an Open Access Journal  
by MDPI

---

Impact Factor 1.1  
CiteScore 3.0



[mdpi.com/journal/  
laws](https://mdpi.com/journal/laws)



## About the Journal

### 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.

---

### Editor-in-Chief

Prof. Dr. Patricia Eastaerl

1. School of Law and Justice, University of Canberra, Bruce, ACT 2617, Australia
2. Legal Light Bulbs, Flynn, ACT 2615, Australia

---

### Author Benefits

#### High Visibility:

indexed within Scopus, ESCI (Web of Science), RePEc, vLex Justis, CanLII, Law Journal Library, and other databases.

#### Journal Rank:

JCR - Q2 (Law) / CiteScore - Q1 (Law)

#### Rapid Publication:

manuscripts are peer-reviewed and a first decision is provided to authors approximately 40 days after submission; acceptance to publication is undertaken in 4.7 days (median values for papers published in this journal in the first half of 2025).