



# **ABSTRACT WORKING PAPER 5.26**

## **LEGAL FRAMEWORK FOR INTANGIBLE ASSETS IN TURKEY**

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Intangible assets (IA) are one of the emerging concepts which have recently entered in the innovation studies. There are different associations of IA concept with accounting, business management and organisational management. However, our approach on the IAs, considers the legally protected intellectual assets of organizations in addition to their physical, financial and technical ownerships. In other words, we consider IPR as the main component of the intangible assets and propose that it plays a major role in trade, knowledge diffusion, technology transfer and innovation collaborations. We also argue that Intangible Asset based management should be incorporated into business management and regional development policies. Within this framework, the paper presents the current regulatory structure of Turkey in terms of protection and economizing these assets. Since it is an evaluation of current IPR system analysis, the paper surveys the literature and legal national documents to give insights about the recent changes and trends of Turkey in the integration process with EU and other neighbourhood countries.

**Key Words: Intangible Assets, IPR, Turkey, Regional Policy**