



**PREPARATION OF A MANUAL ON PRIOR LEGAL DILIGÊNCIA OF
TRADEMARKS FOR THE QUALIFICATION OF CORPORATE ATTORNEYS**

**A ELABORAÇÃO DE UM MANUAL SOBRE DILIGÊNCIA PRÉVIA LEGAL DE
MARCAS PARA QUALIFICAÇÃO DE ADVOGADOS CORPORATIVOS**

**ELABORACIÓN DE UN MANUAL SOBRE DEBIDA DILIGENCIA LEGAL DE
MARCAS PARA LA CALIFICACIÓN DE ABOGADOS CORPORATIVOS**



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ABSTRACT

The Brazilian mergers and acquisitions (M&A) market has been growing significantly, highlighting the importance of valuing intangible assets like trademarks. However, in-house lawyers often lack specific training in intellectual property, leading to a dependence on external consultancies. This makes the acquisition process slower and more costly, impacting the economy. Given this scenario, this study investigated how the development of a practical legal due diligence manual for trademarks could help train these professionals, thereby strengthening the legal security of such transactions. The research, which was descriptive and qualitative, was based on a literature review, an analysis of INPI (National Institute of Industrial Property) documents, and benchmarking. The hypothesis that creating an applied manual, capable of qualifying lawyers and promoting the legal department's autonomy, would improve legal security and reduce costs was confirmed. The results revealed a gap in the literature, which has historically focused on the initial registration of trademarks rather than the analysis of existing portfolios in M&A contexts. To address this gap, a technological product was developed: a practical digital manual. This manual has contributed to cost savings, increased agility, and enhanced legal security in M&A transactions. It also strengthens the legal sector's position as a strategic partner in the valuation of intangible assets, ensuring greater efficiency and autonomy in M&A operations while consolidating a field of knowledge that was previously underexplored.

Keywords: Trademarks. Due Diligence. Mergers and Acquisitions.

RESUMO

O mercado brasileiro de fusões e aquisições (M&A) tem crescido, destacando a relevância da avaliação de ativos intangíveis como as marcas. Contudo, a formação de advogados internos frequentemente carece de capacitação em propriedade intelectual, gerando dependência de consultorias externas. Isso torna o processo de aquisição mais lento e oneroso, impactando a economia. Diante desse cenário, este trabalho investigou de que

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forma a elaboração de um manual prático de diligência prévia legal de marcas poderia capacitar esses profissionais, fortalecendo a segurança jurídica das transações. A pesquisa, de delineamento descritivo e abordagem qualitativa, baseou-se em revisão bibliográfica, análise documental do INPI e benchmarking. A hipótese de que a criação de um manual aplicado, capaz de qualificar advogados e promover a autonomia do departamento jurídico, seria capaz de melhorar a segurança jurídica e reduzir custos foi confirmada. Os resultados revelaram uma lacuna na literatura, que historicamente prioriza o registro de marcas em detrimento da análise de portfólios existentes em contextos de M&A. Para preencher essa lacuna, foi desenvolvido um produto tecnológico: um manual prático em formato digital. Este manual contribuiu para a economia de custos, a agilidade e a segurança jurídica nas transações. Ele também fortalece a posição do setor jurídico como um parceiro estratégico na avaliação de ativos intangíveis, garantindo maior eficiência e autonomia nas operações de M&A, além de consolidar um campo de conhecimento antes pouco explorado.

Palavras-chave: Marcas. Diligência Prévia. Fusões e Aquisições.

RESUMEN

El mercado brasileño de fusiones y adquisiciones (M&A) ha crecido, lo que pone de relieve la importancia de valorar activos intangibles como las marcas. Sin embargo, los abogados internos suelen carecer de formación en propiedad intelectual, lo que deriva en la dependencia de consultores externos. Esto ralentiza y encarece el proceso de adquisición, impactando en la economía. Ante este escenario, este estudio investigó cómo el desarrollo de un manual práctico sobre debida diligencia de marcas podría empoderar a estos profesionales, fortaleciendo la seguridad jurídica de las transacciones. La investigación, con un diseño descriptivo y un enfoque cualitativo, se basó en una revisión bibliográfica, análisis de documentos del INPI y benchmarking. Se confirmó la hipótesis de que la creación de un manual práctico capaz de capacitar a los abogados y promover la autonomía del departamento legal mejoraría la seguridad jurídica y reduciría costes. Los resultados revelaron una laguna en la literatura, que históricamente prioriza el registro de marcas sobre el análisis de las carteras existentes en contextos de M&A. Para subsanar esta deficiencia, se desarrolló un producto tecnológico: un manual práctico en formato digital. Este manual ha contribuido al ahorro de costes, la agilidad y la seguridad jurídica en las transacciones. Además, fortalece la posición del sector legal como socio estratégico en la valoración de activos intangibles, asegurando mayor eficiencia y autonomía en las transacciones de M&A, además de consolidar un campo de conocimiento previamente poco explorado.

Palabras clave: Marcas. Debida Diligencia. Fusiones y Adquisiciones.



1 INTRODUCTION

A trademark can be defined as a name, design, symbol, or a combination thereof, with the aim of identifying an institution's services and goods and differentiating it from its competitors. Currently, the brand is fundamental in the business environment, directly impacting the consumer's relationship with the service or product. In addition, it has also become a commercial attribute, so that this influences the user's shopping experience. In many organizations, brand value (intangible asset) outweighs the value of tangible assets (real estate, machinery). (INPI, 2025; SILVEIRA, 2014; SERRALVO, 2009; HST; KAYO; KIMURA, 2008).

Investments in intangible assets exceed the pace of expansion of tangible investments worldwide, including in Brazil. Between 2010 and 2021, national intangible capital advanced 2% per year, while tangible capital fell 0.8%. In 2021, intangibles already accounted for 47% of all Brazilian investment and 8.5% of GDP, surpassing traditional sectors such as agriculture and extractive industry (INPI, 2025).

In Brazil, Law No. 9,279 of May 14, 1996 (Industrial Property Law - LPI), is responsible for establishing the rights and duties related to the trademark. According to this legislation, the National Institute of Industrial Property (INPI) is the body responsible for receiving applications for registrations and analyzing whether the legal requirements are present. In addition to trademarks, the LPI also deals with patents, industrial design, geographical indication and repression of unfair competition. (BRAZIL, 1996).

The registration of the trademark is essential to ensure that this intangible asset will be used in favor of the company's success, within the legal dictates. The trademark owner is responsible for monitoring the market against possible misuse of his trademark by third parties, using legal means to demand that this third party cease the misuse and even repair the damages caused to the owner.

In the context of mergers and acquisitions of companies, *trademark due diligence* is important to ensure the legal certainty of the transaction with regard to the correct protection of this intangible asset. It is relevant to highlight that the mergers and acquisitions market in Brazil has been presenting significant numbers: 1,425 transactions in 2022, 1,283 transactions in 2023 and 1582 transactions in 2024. Within these numbers, sectors recognized as relevant to intellectual property are the technology, media and telecommunications sectors, representing about half of M&As in 2024. (PWC BRASIL, 2024).

In view of this scenario of overvaluation of intangible assets in the business world, the teaching of intellectual property should be highlighted in the law courses of Brazilian universities, but there is a low presence of disciplines related to intellectual property. When



they exist, these disciplines are mostly optional or elective, leaving it to the student's discretion to deepen the theme. (GOMES; LINHARES, 2018).

Thus, this research proposes to answer the following question-problem: how can the elaboration of a practical manual of legal due diligence of trademarks contribute to the training of in-house lawyers in the evaluation of trademark registrations in mergers and acquisitions, strengthening Intellectual Property and increasing the legal certainty of these transactions?

It is hypothesized that the creation of an applied manual of legal due diligence of trademarks, developed from the normative parameters of the BPTO and *M&A practices*, is capable of qualifying in-house lawyers in the analysis of trademark registrations, promoting the autonomy of the legal sector and reducing the dependence on external consultancies, with a positive impact on the legal certainty of operations.

It is verified that the realization of this research arises from the need for a tool that can assist the legal sector of the plaintiff company with regard to the process of trademark analysis, thus strengthening the industrial property of the organization, through the elaboration of a technological tool.

Through the research developed, the present study has the general objective of developing a manual on legal due diligence of trademarks in mergers and acquisitions of companies for lawyers.

Thus, a structured methodology was adopted through a qualitative approach, finally guided by a technical procedure with bibliographic source. (GIL, 2019; MARCONI; LAKATOS, 2017; VERGARA, 2016).

Additionally, it is perceived that this work will seek to fill an important and current gap in what encompasses the analysis of trademark registration by the legal department of the requesting company, within the scope of *M&A* operations. In conclusion, contributing to the development of employees and the realization of new business with more legal certainty.

2 METHODOLOGY

According to Severino (2014), methods are necessary to make scientific discoveries viable. In the understanding of Vergara (2016), the method can be understood as a path to be followed. Understanding the methodological paths is fundamental for the development of research. Through this understanding, it is plausible to point out the main methodological tools, as well as the parameters for use in this study.

In the initial stage, using the bibliographic survey, it was sought to develop a theoretical basis for the strengthening of the main concepts that involve the theme of the research, through the identification of solutions to the research problem raised in the introduction of the



study. The bibliographic research was elaborated through material already developed, that is, consisting mainly of books, scientific articles, dissertations, theses, among others (GIL, 2019; PRODANOV; FREITAS, 2013).

This study used an applied descriptive research, with the main object of generating knowledge that can be applied imminently in the practical solution of a specific problem (VERGARA, 2016; MARCONI; LAKATOS, 2017).

The research proposes to prepare a manual of procedures necessary for the legal due diligence of trademarks based on the parameters established by the BPTO. Thus, with the qualitative study, it is sought to understand a set of interpretative techniques that seek to describe and decode the meaning of the phenomena analyzed in the course of research (COOPER; SCHINDLER, 2011).

In addition to the research in books, scientific articles, dissertations and theses, a bibliographic survey was carried out on the INPI website, with the objective of acquiring information about the procedure for registration, contestation and cancellation of trademark registration established by the institution, which served as a basis for the preparation of the manual proposed in the research. Additionally, research was also carried out on the official website of PROFNIT, with the objective of raising models of manuals, booklets and e-books on trademark registration that were produced by the graduates of the master's program, which served as a parameter in the elaboration of the product proposed in this study. In the survey, keywords were used, such as: "Industrial Property", "Intellectual Property", "Trademark Manual" and "Trademark Registration". In this context, based on a benchmarking with different models of trademark registration manuals for students graduating from PROFNIT, it was possible to prepare a manual, which could meet the needs of the plaintiff's legal department.

It is one of the most useful ways to understand, explore, use, and analyze an organization's solutions, given a given need (SÁ et al., 2021).

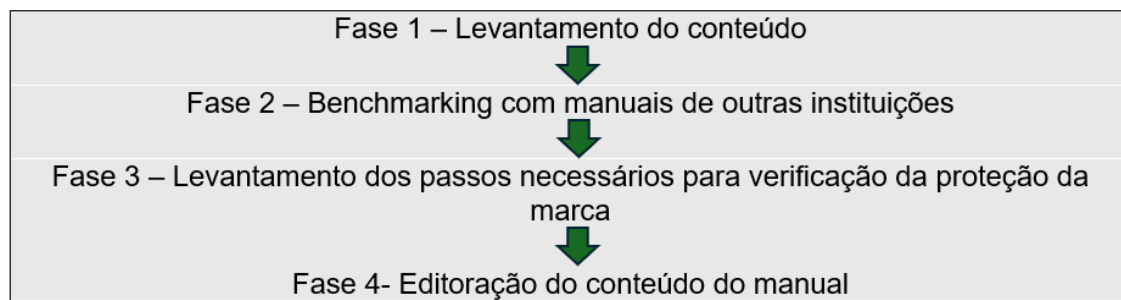
It is necessary to highlight that the Brazilian Association of Technical Standards (ABNT) lacks standardization with regard to the informative manual. Thus, it was at the discretion of the researcher to structure the technological product derived from this dissertation.

The process of creating the legal due diligence manual for trademarks is composed of four phases, as shown in Figure 1.



Figure 1

Phases of the creation of the legal due diligence manual for trademarks



Source: The authors (2025).

According to Marsalia Neto *et al.* (2008), Benchmarking is a comparison procedure, which takes as reference the best standards of a given segment. Additionally, it can be used as a technique for improving processes and services.

Benchmarking consists of monitoring and learning strategies and processes adopted by other companies, through a systematic research activity aimed at continuous improvement (GRABAN, 2013).

In these terms, the third specific objective proposed in this study will be developed through the identification of trademark registration manuals prepared by students from the PROFNIT master's program, which served as a parameter for the construction of the manual proposed in this research.

This survey searched on the official website of PROFNIT, the Conclusion works that have the Seal of Authenticity of the program at the following URL: <https://profnit.org.br/selos-de-autenticidade-e-trabalhos-de-conclusao/> www.profnit.org.br/, being possible to select and filter the material of interest. Thus, the following terms "Industrial Property Manual", "Intellectual Property Manual", "Trademark Manual" and "Trademark Registration" and their variations were used as keywords.

Table 1

Search keywords and quantity of papers

Keywords	Findings
Industrial Property Manual	0
Intellectual Property Manual	1
Brand Manual	0
Trademark Registration + Trademark Registrations + Trademark Registration	7

Source: The authors (2025).



The result of the consultations was placed in table one, so that they deal with the theme of trademark registration. Handbooks are sets of procedures, activities, standards, and other procedures that must be followed by all members of an organization. In addition, a manual has an enlightening objective, gathers guidelines and operational systems and, in some cases, identifies how to develop an activity. (OLIVEIRA, 1986)

Thus, it was possible to carry out a study of the aspects of the manuals found in the research, based on four criteria established for the development of the manual of legal due diligence of trademarks.

- 1- Information based on verifiable sources
- 2- Trademark Legal Due Diligence Procedure
- 3- Clear and objective language

3 RESULTS AND DISCUSSION

Through the research on the official website of PROFNIT, it was possible to carry out a study of the aspects of the manuals found, based on the following keywords: "Industrial Property Manual", "Intellectual Property Manual", "Trademark Manual" and "Trademark Registration" and their variations, in this way, it was possible to identify 8 (eight) course completion papers, as shown in table one.

Within the 8 studies found, another filtering stage was carried out, which took into account which technological products produced are adherent to the theme of this research. Thus, it was possible to identify four manuals that meet the criteria, listed in Table two.

Table 2

Identification of the manuals

Manual	PROFNIT Seal	Author	Title	URL
1	Nº 0008 UnB	Taynan Santos Pereira	TRADEMARK REGISTRATIONS IN BRAZIL: A PROPOSAL FOR A PRACTICAL GUIDE TO FACILITATE FILING WITH THE BPTO	https://profnit.org.br/wp-content/uploads/2019/06/UNB-Taynan-Santos-Pereira-TCC.pdf
2	Nº 0145 IFBA	Janaina Marinho Wanderley da Silva	INTELLECTUAL PROPERTY MANUAL FOR COMMUNICATION PROFESSIONALS AND RESEARCHERS	https://profnit.org.br/wp-content/uploads/2021/08/IFBA-JANAINA-



				MARINHO-WANDERLEY-DA-SILVA-TCC.pdf
3	N° 0229 UNICENTRO	Joelson Ramos de Siqueira	TRADEMARK REGISTRATION – DISTINCTIVE ASPECTS AND THEIR APPLICATIONS	https://profnit.org.br/wp-content/uploads/2022/07/JOELSON-RAMOS-DE-SIQUEIRA_PRODUTO.pdf
4	No. 326 UEA	Rayner do Nascimento Souza	ELABORATION OF A MANUAL TO ASSIST IN THE REGISTRATION OF TRADEMARK IN THE INCUBATOR OF THE UNIVERSITY OF THE STATE OF AMAZONAS	https://profnit.org.br/wp-content/uploads/2023/05/RAYNER-DO-NASCIMENTO-SOUZA-TCC.pdf

Source: The authors (2025).

In view of the reduced bibliography, it was possible to apply three additional criteria for filtering the results: a) information based on verifiable sources, b) legal due diligence procedure for trademarks; and c) clear and objective language. These gave rise to table three.

Table 3

Comparison of manuals

Criterion Object	Information based on verifiable sources	Legal due diligence procedure for trademarks	Clear and objective language
Manual 1	Yes	No	Yes
Manual 2	Yes	No	Yes
Manual 3	Yes	No	Yes
Manual 4	Yes	No	Yes

Source: The authors (2025).



It was possible to verify that the information made available in the four technological products is based on verifiable sources, through the references and URL made available in the manual itself.

It was identified that all technological products present clear and objective language, in order to facilitate the use of the manual by the general public.

It was identified that the procedure of legal due diligence of trademarks is not the object of the four products.

Through the research presented, it was possible to create a technological product of the manual type, in digital format. This product was organized in the manner shown in Table Four.

Table 4

Summary of the manual

Numbering	Chapter Title	Summary
1	Trademark protection in Brazil	In this section, the concepts and general notions about trademark registration in Brazil will be presented.
2	The legal due diligence of trademarks	In this item, the concepts of due diligence of trademarks and their use in <i>M&A transactions</i> will be addressed.
3	Verification of effective trademark protection	In this section, a step-by-step guide will be presented on how to verify whether a certain trademark is effectively protected, through searches in the BPTO's database.
4	Questions & Answers	At the end, the manual will bring a section with 10 questions and answers on the topics and information covered in parts 1, 2, and 3 of the document, creating a quick way to consult the subject.

Source: The authors (2025).

The benchmarking showed that the manuals developed by the students who graduated from PROFNIT do not address the topic *of due diligence* of trademark registration. It was found that there is a lack of content that prepares the professional for the critical analysis of an existing portfolio of brands, especially from the perspective of a corporate transaction. The manuals analyzed deal exclusively with the step-by-step process for the initial registration of a trademark, although they use information based on verifiable sources and clear and objective language, they do not seek to apply the knowledge obtained through



doctrine and practice in order to improve the activity of the internal legal department of companies involved in *M&A* transactions. This gap is manifested in practice by the dependence of internal professionals on external consultancies. As pointed out by Maciel and Maciel (2022), a due diligence has a high cost and complexity. The lack of qualification, which often goes back to academic training as Gomes and Linhares (2018) adduce, prevents legal departments from conducting a preliminary, efficient and safe analysis. It was found that despite the growing importance of intangible assets, the due diligence of trademarks is a topic that is little explored in the national literature and in professional practices. The manual proposed in this research fills the gaps found through the presentation and instruction for the use of tools available for the legal sector of the plaintiff company to carry out its own due diligence of trademark registration, using the information provided by the target company. The phenomenon of mergers and acquisitions is relatively well studied by academics and practitioners in management environments. These studies have contributed to clarifying issues such as the alignment between deal completion and strategy, critical success factors in mergers and acquisitions, the management of the acquisition process, the conduct of *due diligence*, as well as post-deal valuations and integrations (GOMES et al., 2013)

Seeking answers to the question problem: how can the preparation of a practical manual of legal due diligence of trademarks contribute to the training of in-house lawyers in the evaluation of trademark registrations in mergers and acquisitions, strengthening intellectual property and increasing the legal certainty of these transactions? It was confirmed the hypothesis that the creation of an applied manual of legal due diligence of trademarks, developed from normative parameters of the BPTO and mergers and acquisitions practices, is capable of qualifying in-house lawyers, promoting the autonomy of the legal department and reducing the dependence on external consultancies, with a positive impact on the legal certainty of the operations is confirmed. This finding occurs through the day-to-day practice of the plaintiff company's legal practice, it was noted that the employees who had access to the manual started to use the tools and procedures proposed by it and reduced the use of hours contracted from outsourced offices.

The study has a time limitation that prevented the verification of its application in multiple mergers and acquisitions operations due to the short period of development of the research. It is verified that the application of the manual in a single company and the small number of employees in its legal sector in Brazil, at the time only 3 lawyers, made it impossible to validate it in multiple contexts. The application in companies of different sectors or of different sizes could reveal the need for adaptations.



It should be noted that it is possible to replicate and improve the manual for its application in *due diligence* of the registration of patents, industrial designs and software, as its structure allows for easy replication. Additionally, it is verified that this material can be used in various corporate contexts, different from the legal department. Facilitating access to the audit of trademark registration by accountants, industrial property agents, administrators and other professionals. The product, therefore, is not restricted to a descriptive approach, but rather a prescriptive one, empowering professionals to identify risks and opportunities autonomously, reducing dependence on external consultants and optimizing the mergers and acquisitions process.

It is found that the present research was able to demonstrate that, in the context of M&A, intangible assets cease to be formal records to become central elements in the construction of value and organizational competitiveness. The theoretical contribution lies in connecting the topic of *trademark due diligence*, often treated in isolation, to the strategic scenario of mergers and acquisitions operations, aligning with the international literature on the subject, such as that of Norwitz et al., 2021 and the national literature such as Scafarone and Ponce, 2020; and reinforcing the need for a more strategic look at Intellectual Property.

It turns out that the findings of trademark due diligence have a direct and significant impact on the target company's valuation and the final structure of the deal. If substantial flaws or risks are identified in the trademark portfolio (such as lack of registration, pending litigation, or inadequate licensing), the value of the company may be adjusted downwards. The financial assessment shall quantify the financial impact of potential infringement claims, including direct costs (damages, settlements, litigation expenses) and indirect costs (reputational damage, operational disruptions).

These findings directly influence the structure of the business. If there are significant IP risks, the buyer may prefer an asset acquisition over a share acquisition, to avoid taking on all of the target company's liabilities. Alternatively, the agreement may include specific indemnities, escrow clauses, or purchase price adjustments to cover potential brand-related liabilities. The negotiation of IP-related representations and warranties becomes a crucial stage. The seller will be required to make formal statements about the ownership, validity and non-infringement of its trademarks. If these statements prove false after closing, the buyer will be entitled to seek damages. Trademark *due diligence* allows the buyer to negotiate precise and specific terms for these clauses, aligned with the identified risks.

Proactive management of IP risks, identified in due diligence, is essential to avoid costly disputes and preserve the value of the transaction. Early detection of breach risks



improves risk management, enabling the implementation of proactive measures and informed decision-making about transaction structuring and valuation adjustments.

5 CONCLUSION

The present study enabled the development of a manual on legal due diligence of trademark registrations in mergers and acquisitions of companies, in view of the need of the plaintiff company to better qualify its legal department. The manual was prepared taking into account the lack of specific qualification in intellectual property of the professionals who work in this sector. Its development was focused on the practical aspects necessary for the verification of trademark registration directly on the INPI website. It is a technological product that stands out for its unprecedented nature and its immediate application. Unlike existing materials, which focus on the registration of the trademark itself, the manual was designed to train professionals to perform a strategic analysis. It enables the legal sector to identify risks and opportunities, value intangible assets, and act more autonomously and securely in M&A transactions, reducing dependence on external advisors and optimizing the process.

The bibliographic research corroborates the importance of intellectual property in mergers and acquisitions transactions, a theme already addressed by the international literature, but still with little analytical density in the Brazilian context. By systematizing the *due diligence* process and connecting legal analysis with corporate strategy, the study reinforces the need for an interdisciplinary approach in the management of intangible assets, elevating trademark registration from a mere bureaucratic act to a central element in the construction of value. Additionally, the benchmarking of PROFNIT alumni manuals made it possible to identify gaps that could be addressed in the present research.

6 FUTURE PERSPECTIVES

This study constituted the starting point of an investigation into the legal due diligence of trademarks, but, in essence, it outlined a broad spectrum of possibilities for the development of future works. The methodological approach and structure of the manual demonstrated potential for replication and improvement in other contexts and within the scope of different modalities of intellectual property. From the base built, it is feasible to advance on several research and development fronts, notably: (i) Validation of the use of the technology startup and in an industrial company, could verify its adaptability and effectiveness in different corporate realities; (ii) Use of the manual's knowledge base to create applications or interactive platforms that automate part of the trademark analysis process, offering an even more efficient and scalable solution; (iii) Conducting an in-depth case study, after the



implementation of the manual in the plaintiff company, to measure success indicators such as cost savings with external consulting, reduction in analysis time and increased legal certainty of operations.

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