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Non-financial performance measures in the Canadian biotechnology industry

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Abstract

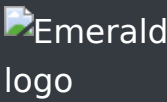
The limitations of financial metrics in assessing performance in the new economy generate demand for non-financial measures appropriate for evaluation of shareholder value creation. The suitability of non-financial measures for external reporting continues to be explored by professional accountants, capital market regulators, and academics. Investigates research developments and their applicability to the biotechnology industry. Examines the externally published information of public Canadian biotechnology companies with a view to the development of measures appropriate for evaluating corporate performance. Represents the findings from the first of a two-phase research project designed to explore the techniques used to gauge the effectiveness of communication regarding performance in the Canadian biotechnology industry.





Keywords

- Biotechnology
- Performance measurement
- Non-financial benefits

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