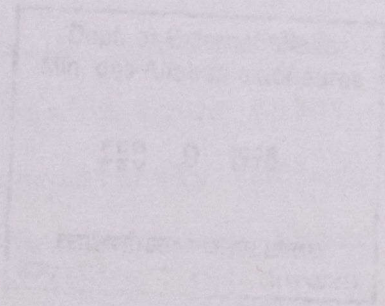


This manuscript is a product of the Canadian Studies Research Grant Program. The program promotes research in the social sciences, journalism, business, trade, environment, and law with a unique relevance to Canada, or in the context of the bilateral or North American relationship; and the social, cultural, political, and economic issues that impact on these relationships in the 1990s.

Research grants are designed to assist individual American scholars, a group of scholars, and/or scholars working with a cooperating Canadian institution, in writing an article-length manuscript of publishable quality that contributes to the development of Canadian Studies in the United States and reporting their findings in scholarly publications.

According to the terms and conditions of the grant, the rights of the manuscript remain the exclusive property of the researcher. Copies of the manuscript are provided to the Embassy and the Department of Foreign Affairs and International Trade.

Steven C. Borkowski
Assistant Professor
Department of Accounting
La Salle University
Philadelphia, PA 19141
215-261-1491
FAX 215-261-1386
borkow2@lasalle.edu



This study was funded by the Government of Canada through its Canadian Studies Research Grant Program.