relationships. For example, Frazier (1983) has shown that satisfaction with the cost aspects of a buyer-seller relationship is an important factor in determining whether the relationship will continue. Among the studies which have looked at cost satisfaction, Mohr & Spekman (1994) have established that this variable is positively related to overall trust in a buying firm, although it is negatively related to information sharing behaviors. The cost measure is included in this study because of paramount importance of cost factors to the profit motives of both the buying and selling firms.

In research specifically studying attitudes toward costs as a strategic variable, Johnson et al. (1995) reported that Canadian executives ranked cost as the most important emphasis area in the post-NAFTA competitive environment, although the authors note that the mean rating for the cost factor by U.S. executives indicated a stronger focus on this variable.

Delivery

Johnson et al. (1995) have found that Canadian executives ranked speed of delivery as their second most important competitive variable for future strategic focus. Dependability of delivery was ranked as the fifth most important competitive variable in the same study. Despite these priorities, Byrne (1993) reported that in the 1990's, performance measures for order completeness and on-time performance for Canadian firms still lagged behind the performance of U.S. firms, although Canadian firms have been improving in these areas.

Service Servic

Johnson et al. (1995) found Canadian executives ranked customer service as the third most important variable for future competitive focus. Byrne (1993) noted that Canadian firms have a greater percentage of inaccurate invoices than do U.S. firms, but Canadian firms have a lower damaged receipts percentage than U.S. firms. Inglis (1992) has pointed out that the low