

TABLE 4 (continued): DIFFERENCES IN ORGANIZATIONAL FACTORS

PANEL B: DIFFERENCES BY TRANSFER PRICING METHOD

	Wilcoxon 2 sample probability	Market N = 42 Means	Non-market N = 48 Means
Size (sales) by TNC	.6319	6,542	4,296
Size (sales) to U.S. subsidiaries	.8386	3,418	3,041
Size (sales) to Canadian subsidiaries	.7129	786	688
Assets by U.S. subsidiaries	.7904	4,278	2,168
Assets by Canadian subsidiaries	.2372	2,198	527
Industry	.7378	N/A	N/A
PERFORMANCE EVALUATION CRITERIA#			
- Non-income measures for U.S. managers	.1816	4.00	3.23
- Non-income measures for Canadian managers	.2113	4.00	4.21
- Segment profit for U.S. managers	.4566	3.46	3.59
- Segment profit for Canadian managers	.8916	3.51	3.55
- Other profit measures for U.S. managers	.0038**	4.26	3.48
- Other profit measures for Canadian managers	.0051**	4.26	3.64
- Innovation measures for U.S. managers	.0840*	3.34	3.74
- Innovation measures for Canadian managers	.9718	3.37	3.30
TRANSFER PRICING METHOD CRITERIA#			
- Practical	.9999	4.44	4.45
- Decision-making	.3064	3.37	3.15
- Performance evaluation	.6401	3.32	3.19
Preferred transfer pricing method	.0001**	N/A	N/A

\* Significant at alpha = .10      \*\* Significant at alpha = .01  
 Size and asset means are reported in millions of dollars.  
 # Reported on a five point scale, where 1 = Very unimportant and  
 5 = Very important