

TABLE 4: DIFFERENCES IN ORGANIZATIONAL FACTORS

PANEL A: DIFFERENCES BY COUNTRY

	Wilcoxon 2 sample probability	US TNC N = 62 Means	Canada TNC N = 28 Means
Size (sales) by TNC	.0001**	7,075	1,512
Size (sales) to U.S. subsidiaries	.0001**	4,140	605
Size (sales) to Canadian subsidiaries	.6770	697	816
Assets by U.S. subsidiaries	.0001**	3,899	986
Assets by Canadian subsidiaries	.1719	613	2,912
Industry	.3049	N/A	N/A

PERFORMANCE EVALUATION CRITERIA#

- Non-income measures for U.S. managers	.3711	4.18	4.00
- Non-income measures for Canadian managers	.1105	4.20	3.93
- Segment profit for U.S. managers	.0513*	3.66	3.26
- Segment profit for Canadian managers	.1985	3.63	3.33
- Other profit measures for U.S. managers	.3246	3.73	4.08
- Other profit measures for Canadian managers	.5655	3.85	4.08
- Innovation measures for U.S. managers	.1315	3.69	3.27
- Innovation measures for Canadian managers	.9095	3.31	3.38

TRANSFER PRICING METHOD CRITERIA#

- Practical	.2976	4.38	4.57
- Decision-making	.4164	3.22	3.32
- Performance evaluation	.1513	3.18	3.39

* 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