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THE MULTINATIONAL CORPORATION AND THE LAW OF UNEVEN DEVELOPMENT

Stephen Hymer

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Publisher Summary

This chapter focuses on the multinational corporation and the law of uneven development. The evolution of business enterprise from the small workshop to the Marshallian family firm represented only the first step in the development of business organization. Multinational corporations are torn in two directions. On the one hand, they must adapt to local circumstances in each country. This calls for decentralized decision making. On the other hand, they must coordinate their activities in various parts of the world and stimulate the flow of ideas from one part of their empire to another. This calls for centralized control. They must, therefore, develop an organizational structure to balance the need for coordination with the need for adaptation to a patchwork quilt of languages, laws, and customs. The government's ability to tax multinational corporations is limited by the ability of these corporations to manipulate transfer prices

corporations is limited by the ability of these corporations to manipulate transfer prices and to move their productive facilities to another country.

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