

-RESEARCH ARTICLE-

UTILIZING CROSS-BORDER E-COMMERCE TO PROMOTE ECONOMIC SUSTAINABLE DEVELOPMENT: LESSONS LEARNED FROM CHINA'S TRIAL ZONES

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—Abstract—

Background of the Study: Cross-border e-commerce has undergone substantial growth, transforming international trade by enabling direct transactions between businesses and consumers across national boundaries. As governments progressively implement policies to regulate this expanding digital marketplace, enterprises are faced with the challenge of adapting their strategies to comply with evolving regulatory frameworks. Furthermore, consumer behaviour significantly impacts trends within the cross-border e-commerce domain, shaping both business decisions and policy developments. Purpose: This study seeks to examine the influence of policy changes on cross-border e-commerce operations, with a particular focus on how such changes affect enterprise decision-making, consumer purchasing behaviour, and the efficacy of regulatory measures. Through an investigation of the interrelationship between government policies, business strategies, and consumer behaviour, the research aims to offer insights into the challenges faced by businesses in adapting to frequent policy shifts and the subsequent impact on consumer behaviour. Method: A quantitative research approach was adopted, employing a survey-based methodology to collect data from businesses engaged in cross-border e-commerce and consumers. Statistical analyses, including

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regression and mediation techniques, were utilised to explore the relationships between policy changes, enterprise decision-making, and consumer purchasing behaviour. Findings: The study revealed that policy changes have a significant impact on both business decision-making and consumer purchasing behaviour, with market competition, tax policies, and experimental zones identified as key factors influencing these outcomes. Originality/Significance: This research offers valuable insights into the regulatory mechanisms shaping cross-border e-commerce and contributes to the academic literature by examining the intricate relationship between policy, business strategy, and consumer behaviour within a global digital marketplace.

Keywords: Cross-Border E-Commerce, Policy Changes, Enterprise Decision-Making, Consumer Behaviour, Regulatory Effectiveness.

INTRODUCTION

Recently, cross-border e-commerce has become integral to global trade, with digital platforms enabling companies to reach clients globally and establish new markets. Surveys indicate that improvements in digital infrastructure, internet penetration, and evolving consumer preferences are expected to further boost cross-border e-commerce worldwide (Shen et al., 2021). E-commerce has fundamentally transformed global trade, and the rapid growth of cross-border e-commerce requires businesses to navigate international trade, regulatory frameworks, and evolving consumer expectations (Hua & Wu, 2024). To support online transactions, policies addressing consumer protection, sustainable economic growth, and fairness are essential. Policy changes significantly impact international e-commerce, particularly in areas such as intellectual property, data protection, taxes, and tariffs (Yang et al., 2024). Regulatory constraints on pricing, market access, and product distribution can either foster or impede e-commerce growth. Changes in regulatory policies, especially those related to tax, market competition, and trade agreements, influence corporate behaviour and consumer purchasing decisions (Pitelis et al., 2024). Consequently, governments must safeguard consumer rights, foster innovation, and ensure fair competition. Given the global nature of e-commerce and the rapid pace of technological change, governments must continuously adapt their legal frameworks to the digital landscape (Altes et al., 2024). These legal shifts significantly impact the market and firms' strategic decisions, thus affecting the broader e-commerce ecosystem.

The success of e-commerce hinges on cross-border businesses' ability to adapt to evolving client demands, technological advancements, and regulatory changes (Tsopmo et al., 2024). Companies must make well-informed decisions to overcome external challenges and seize emerging opportunities (Burton & Dickinger, 2025). They need to navigate complex regulatory environments, assess market trends, and meet customer expectations. Flexibility and adaptability are essential for companies aiming to thrive in

uncertain markets (Gafurdjan, 2024). E-commerce businesses must gain a deep understanding of both local and global market dynamics, as well as consumer behaviour, including factors such as platform reputation, product quality, price, and convenience (Chen, 2022). Additionally, personal preferences and socioeconomic backgrounds significantly influence consumer choices. Trust is a key element, with many consumers favouring transparent, ethical platforms. Customer experience and satisfaction increasingly shape e-commerce trends, compelling businesses to focus on personalised marketing, seamless transactions, and user-friendly interfaces (Goldman et al., 2021).

Companies also face difficulties in responding to rapid changes in cross-border e-commerce regulations. They must adjust to fluctuating tax and trade rules while anticipating their impact on operations, supply chains, and consumer interactions (Chen et al., 2022). Navigating regulatory changes can lead to delays, increased costs, and reduced competitiveness in an industry that evolves quickly (Burton & Dickinger, 2025). To ensure compliance with changing laws, companies must consistently review their operational and compliance strategies, a process that can divert resources away from consumer engagement and product innovation (Shen et al., 2021). As there is no universal regulatory framework across regions, businesses must manage the diverse norms and practices of various markets, complicating their global operations (Zwanka & Buff, 2021).

Legal frameworks addressing issues such as consumer rights, intellectual property, and data protection in cross-border e-commerce are still underdeveloped (Yang et al., 2023). Research into how these policies foster fair competition, consumer protection, and innovation is crucial for shaping e-commerce policy and promoting sustainability. Enhancing regulatory frameworks in cross-border e-commerce requires a nuanced understanding of the complex interactions between consumer behaviour, regulation, and corporate strategy (Liu & Li, 2020). E-commerce is influenced by the dynamics of consumer behaviour, firm strategies, and government regulations, with changes in one typically reverberating across the others. Companies can better anticipate and adapt to legislative shifts by prioritising customer interests and staying responsive to evolving regulations (Elia et al., 2021). By investigating how customers respond to regulatory changes, businesses can improve their ability to meet shifting consumer expectations and enhance their competitiveness on the global stage. The objectives of this study are as follows:

1. To examine the influence of market competition, as shaped by government policies, on consumer purchasing decisions and business decision-making processes.
2. To explore the impact of tax policies on consumer purchasing behaviour and the rational decision-making of business leaders within the context of cross-border e-commerce.

3. To assess the contribution of experimental zones to enterprise decision-making and their implications for consumer purchasing behaviour.
4. To analyse the role of government regulatory measures, including tax policies and market competition rules, in shaping outcomes within cross-border e-commerce.
5. To investigate the mediating effects of enterprise decision-making and government regulations on the relationship between policy changes and consumer behaviour.
6. To explore the moderating role of collaboration and coordination among government agencies in enhancing the effectiveness of policy changes on cross-border e-commerce operations.

This research highlights the significance of customer behaviour, firm strategy, and government regulations in cross-border e-commerce following legislative changes. Policymakers can leverage these insights to adapt to evolving governmental contexts, maintain competitiveness, and fulfil both local and international obligations. The study also enhances consumer purchasing decisions and trust in digital marketplaces by clarifying their rights and protections in the realm of cross-border e-commerce. It addresses the cumulative impact of multiple regulations on cross-border e-commerce operations, thereby filling a gap in the literature concerning legislation, corporate strategy, and consumer behaviour. As cross-border e-commerce continues to grow rapidly, this study may contribute to both academic inquiry and practical applications.

LITERATURE REVIEW

Enterprise Decision-Making in E-Commerce

E-commerce companies often rely on rational decision-making theories that prioritise systematic analysis and result optimisation. To maximise profitability and mitigate risk, organisations should evaluate alternative operations using specific objectives and data-driven insights (Chen et al., 2023). This approach necessitates a global examination of e-commerce's competitive dynamics, consumer preferences, and market trends. The integration of machine learning and predictive analytics supports firms in decision-making by identifying patterns and forecasting outcomes (Heudel et al., 2024). By assessing return on investment (ROI) through algorithms, businesses can explore new digital platforms or enter emerging industries. Effective decision-making requires a comprehensive evaluation of both internal capabilities and external opportunities to align strategies with organisational goals and the broader e-commerce landscape (Feng et al., 2022). Key factors such as market demand, profit margins, and cost structures influence e-commerce corporate decisions. Given the high operational costs associated with digital infrastructure maintenance and logistics, businesses must manage expenses effectively to stay competitive. Profit margins are particularly scrutinised in the fluctuating e-commerce sector, as they directly impact long-term profitability (Hongmei, 2021). Market demand shapes business strategies, with companies focusing

on popular products or locations to maintain stable revenue streams. In international e-commerce, factors such as currency exchange rates, tariffs, and consumer purchasing power further complicate strategic decision-making (Thøgersen, 2021). These interconnected variables necessitate the implementation of agile strategies, involving continuous refinement of approaches in response to shifting market conditions. By combining market-driven insights with analytical decision-making frameworks, companies can thrive in competitive e-commerce environments.

Impact of Policy Changes on Enterprises

Legislation plays a pivotal role in shaping corporate strategy and operations within the rapidly expanding e-commerce sector. Taxation influences pricing strategies, profitability, and operational costs. Value-added tax (VAT) on cross-border e-commerce transactions, for example, increases compliance expenses, compelling businesses to adjust their pricing models in order to remain competitive (Aristei et al., 2024). These shifts necessitate a re-evaluation of supply chain management, with companies seeking cost-saving measures through the use of tax-exempt goods or leveraging free trade agreements (Rinscheid et al., 2021). Tax exemptions or reductions in experimental e-commerce zones encourage innovation and cost efficiency, enabling firms to redirect resources towards market expansion, technological development, and international trade (Cassia & Magno, 2022). Tax policies thus require businesses to align their strategic objectives with the prevailing economic conditions, both restricting and motivating their actions. Legislative frameworks that support cross-border e-commerce experimental zones can stimulate economic growth and facilitate trade by reducing tariffs, offering financial incentives, and expediting customs procedures, all of which enhance competitiveness (Zhang et al., 2024). Such policies particularly benefit multinational corporations while lowering entry barriers for SMEs, fostering innovation and boosting market competitiveness (Vu, 2020). Moreover, trade policy and geopolitics significantly influence global market dynamics, obliging businesses to navigate diverse regulatory systems and comply with international trade agreements (Rachmad, 2022). To maintain competitiveness, companies must focus on enhancing efficiency, sustainability, and digital capabilities, as local and international legal frameworks continuously shape the competitive landscape and drive innovation.

Consumer Behaviour in Cross-Border E-Commerce

Price sensitivity, regulatory frameworks, and product quality significantly influence customer behaviour in cross-border e-commerce. International customers, aiming to differentiate themselves within local markets, often seek culturally relevant and high-quality products (Wistedt, 2024). To optimise their purchasing power, customers must be aware of platform and regional pricing structures. Factors such as promotions, discounts, and dynamic pricing models further shape consumer decisions (Chen et al., 2022). Policy changes, including import taxes or cross-border VAT, can have a direct

impact on consumers' purchasing power, potentially influencing their buying decisions. Transparency and efficiency in cross-border transactions can alleviate consumer concerns, thereby enhancing the overall shopping experience (Ho & Chuang, 2023). This highlights the complex interaction between environmental factors and consumer preferences that drive purchasing behaviour.

Trust in platforms, regulatory compliance, and the perceived legality of transactions are critical components in cross-border e-commerce. International transaction complexities may deter customers, making product quality, payment security, and delivery reliability paramount (Di Crosta et al., 2021). Establishing trust is contingent on the enforcement of data privacy, counterfeit prevention, and transaction security regulations. Additionally, quality assurance certifications and transparency in customs procedures can bolster global consumer confidence (Pollák et al., 2022). Platforms that successfully address these concerns and communicate their commitment to customer satisfaction foster increased engagement and loyalty. Ultimately, customer trust and robust regulatory frameworks underscore the significant role of policy in ensuring a consistent and secure consumer experience, thus mitigating risks associated with cross-border trade.

Effectiveness of Government Regulatory Measures

Government regulations play a pivotal role in safeguarding cross-border e-commerce from counterfeiting and quality-related challenges. Both consumers and legitimate businesses have experienced a loss of confidence in international trade due to the prevalence of counterfeit products. The implementation of product certification and customs inspections helps mitigate counterfeiting (Rachmad, 2022). In addition, blockchain technology is increasingly being utilised to ensure product authenticity and enhance supply chain traceability. These regulatory measures not only protect consumers but also foster ethical business practices. By establishing industry-wide standards, governments aim to improve compliance and ensure a level playing field. Consequently, such regulations serve to shield consumers and foster a reliable e-commerce environment (Cammarano et al., 2024). To regulate cross-border e-commerce effectively and securely, it is essential to protect consumer rights. According to Li and He (2024), transparent pricing, clear return policies, and efficient dispute resolution mechanisms significantly enhance customer trust in international transactions. E-commerce platforms that uphold robust consumer protection standards can increase user engagement and satisfaction by safeguarding customers from fraud and product damage (Shen et al., 2021). Government oversight and penalties deter misconduct and encourage corporate accountability. The protection of consumer rights through regulation underscores the importance of governance in fostering fair and inclusive e-commerce practices (Li et al., 2024). As international transactions continue to rise, it becomes increasingly crucial for governments to implement consumer

protection legislation to promote market growth and ensure global trust in e-commerce platforms.

Theoretical framework and Hypotheses Development

This study employs a multi-method approach to explore the intricate relationships between consumer behaviour, regulatory measures, firm decision-making, and policy changes. Several cross-border e-commerce concepts are used to elucidate these connections. Regulatory theories, consumer behaviour theories, and rational decision-making frameworks are applied to investigate how regulations influence corporate strategies and consumer choices. These theoretical approaches facilitate the analysis of consumer purchasing patterns, government constraints, and firm operational decisions within the context of cross-border e-commerce, where global trade, technological innovation, and regulatory frameworks intersect. To integrate this research into the broader academic discourse and address existing knowledge gaps, a robust theoretical framework is essential.

Liu (2021) argues that Rational Decision-Making Theory enables companies to optimise profits by evaluating costs, market demand, and profit margins. According to this framework, tax regulations, import tariffs, and incentives in experimental zones influence firm decision-making by altering market access and operational expenses. The Theory of Reasoned Action and the Theory of Planned Behaviour further explain consumer reactions to policy changes and product attributes. These theories suggest that subjective norms, perceived behavioural control, and product attitudes—particularly quality, price, and trust—significantly impact consumer decisions. Government regulation is essential in promoting fair competition, eliminating counterfeits, and preventing market failures (Panggabean & Nikmah, 2023). Interagency policy enforcement plays a critical role in resolving market integrity and ensuring effective rule implementation (Lin & Shi, 2022).

Building on the theoretical framework, the following hypotheses and conceptual framework (Figure 1) are proposed to examine the relationships between policy changes, corporate decision-making, regulatory measures, and consumer behaviour within the context of cross-border e-commerce.

H1a: *Considering market competition under government policies has a positive and significant impact on consumer purchasing decisions.*

H1b: *Tax policies have a positive and significant impact on consumer purchasing decisions.*

H1c: *Experimental zones have a positive and significant impact on consumer purchasing decisions.*

H2a: *Considering market competition under government policies has a positive and significant impact on rational decision-making by business decision-makers.*

H2b: *Tax policies have a positive and significant impact on rational decision-making by business decision-makers.*

H2c: *Experimental zones have a positive and significant impact on rational decision-making by business decision-makers.*

H2d: *Considering market competition under government policies has a positive and significant impact on considerations of cost, profit, and market demand.*

H2e: *Tax policies have a positive and significant impact on considerations of cost, profit, and market demand.*

H2f: *Experimental zones have a positive and significant impact on considerations of cost, profit, and market demand.*

H3a: *Considering market competition under government policies has a positive and significant impact on the effectiveness of government regulatory measures.*

H3b: *Tax policies have a positive and significant impact on the effectiveness of government regulatory measures.*

H3c: *Experimental zones have a positive and significant impact on the effectiveness of government regulatory measures.*

H4a: *Rational decision-making by business decision-makers has a positive and significant impact on consumer purchasing decisions.*

H4b: *Enterprise considerations of cost, profit, and demand have a positive and significant impact on consumer purchasing decisions.*

H5: *The effectiveness of government regulatory measures has a positive and significant impact on consumer purchasing decisions.*

H6a: *Rational decision-making by business decision-makers mediates the relationship between considering market competition under government policies and consumer purchasing decisions.*

H6b: *Rational decision-making by business decision-makers mediates the relationship between tax policies and consumer purchasing decisions.*

H6c: *Rational decision-making by business decision-makers mediates the relationship between experimental zones and consumer purchasing decisions.*

H6d: *Considerations of cost, profit, and market demand mediate the relationship between market competition under government policies and consumer purchasing decisions.*

H6e: *Considerations of cost, profit, and market demand mediate the relationship between tax policies and consumer purchasing decisions.*

H6f: *Considerations of cost, profit, and market demand mediate the relationship between experimental zones and consumer purchasing decisions.*

H7a: *The effectiveness of government regulatory measures mediates the relationship between considering market competition under government policies and consumer purchasing decisions.*

H7b: *The effectiveness of government regulatory measures mediates the relationship between tax policies and consumer purchasing decisions.*

H7c: *The effectiveness of government regulatory measures mediates the relationship*

between experimental zones and consumer purchasing decisions.

H8a: Collaboration and regulation among government agencies moderates the relationship considering market competition under government policies and consumer purchasing decisions.

H8b: Collaboration and regulation among government agencies moderates the relationship between tax policies and consumer purchasing decisions

H8c: Collaboration and regulation among government agencies moderate the relationship between experimental zones and consumer purchasing decisions.

H9a: Collaboration and regulation among government agencies moderates the relationship considering market competition under government policies and effectiveness of government regulatory measures

H9b: Collaboration and regulation among government agencies moderates the relationship between tax policies and effectiveness of government regulatory measures.

H9c: Collaboration and regulation among government agencies moderate the relationship between experimental zones and effectiveness of government regulatory measures.

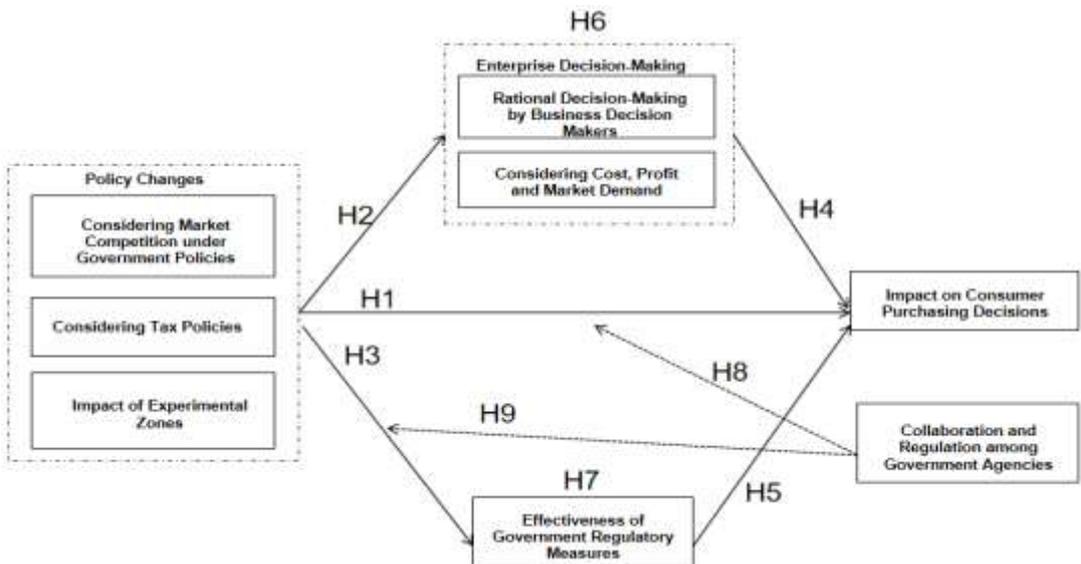


Figure 1: Conceptual Framework

METHODOLOGY

The study aimed to investigate the influence of government policies, business decision-making, regulatory frameworks, and consumer behaviour on cross-border e-commerce in China. Surveys were employed to collect data from 150 cross-border e-commerce enterprises in Jiangsu and Zhejiang, selected for their economic significance and high concentration of e-commerce firms. A stratified random sampling technique was utilised to ensure the sample accurately reflected the population. Data were gathered using a standardised questionnaire, which facilitated the quick and cost-effective

collection of responses from a large sample. A 5-point Likert scale and open-ended questions were incorporated to assess respondents' perspectives on market competition, tax regulations, experimental zones, and regulatory frameworks in cross-border e-commerce. The data were analysed using SPSS, a widely used statistical tool. Descriptive statistics, reliability analysis, correlation, and regression analysis were conducted using the software. Cronbach's alpha values exceeding 0.70 indicated satisfactory conceptual reliability and validity. Correlation analysis revealed significant relationships among consumer purchasing behaviour, regulatory measures, corporate decisions, and government policies. Regression analysis was employed to examine the impact of market competition, tax policies, experimental zones, rational decision-making, and government regulations on both consumer and business purchasing behaviour.

RESULTS

Table 1 presents the demographic profile of the respondents, including gender, age, education, job status, industry, and company size.

Table 1: Demographic Profile of Respondents

Category	Sub-Category	Frequency (n)	Percentage (%)
Gender	Male	89	59.33
	Female	61	40.67
Age	Under 20	11	7.33
	21-30	47	31.33
	31-40	63	42.00
	41-50	21	14.00
	Over 51	8	5.33
Education Level	Below Bachelor's or Equivalent	22	14.67
	High School or Equivalent	27	18.00
	Bachelor's Degree or Equivalent	68	45.33
	Higher than Bachelor's Degree	33	22.00
Occupation	Student	14	9.33
	Government Officer	12	8.00
	State Enterprise Employee	18	12.00
	Private Company Employee	69	46.00
	Business Owner	22	14.67
	Freelancer	9	6.00
	Unemployed	6	4.00
	Other	0	0.00
Industry Type	Manufacturing	49	32.67
	Services	39	26.00
	Retail	31	20.67
	Agriculture	12	8.00
	Other	19	12.67
Industry Size	Small Enterprise (1-50 Employees)	41	27.33
	Medium Enterprise (51-250 Employees)	68	45.33
	Large Enterprise (251+ Employees)	41	27.33

Of the respondents, 59.33% were male, and 40.67% were female. The largest age group was 31–40 years, comprising 42% of respondents, followed by those aged 21–30 years at 31.33%. Regarding educational qualifications, 22% of respondents held degrees beyond the minimum requirements, while 45.33% had completed a bachelor's degree. In terms of employment status, 46% worked for private companies, 14.67% were entrepreneurs, and 8% were employed in government organisations. The majority of respondents were from the manufacturing (32.67%) and services (26%) industries, while smaller percentages came from retail, agriculture, and other sectors. In terms of company size, 45.33% of respondents were from medium-sized companies (51–250 employees), followed by small companies (1–50 employees) and large firms (251+ employees). This demographic distribution provides valuable insights into the study, as it captures a broad range of perspectives from various industries and company sizes.

Table 2 presents the results of the correlation analysis for the research variables. The varying correlation coefficients indicate modest to strong positive correlations between the variables. Tax policy shows a positive correlation with experimental zones ($r = 0.52$), market competition influenced by government policies ($r = 0.47$), and rational decision-making by company leaders ($r = 0.49$). These findings suggest that increases in one measure are associated with increases in the others. Furthermore, the effectiveness of government regulations ($r = 0.56$) and tax policies ($r = 0.53$) is positively correlated with consumer purchasing decisions, demonstrating a clear relationship between policy changes and consumer behaviour. Government regulatory performance also shows a significant correlation with inter-agency cooperation ($r = 0.55$). The positive correlations observed between these variables imply that government policies, business decision-making, and regulatory measures collectively influence consumer purchasing decisions and corporate behaviour in cross-border e-commerce.

Table 2: Correlation Analysis

Variable	1	2	3	4	5	6	7	8
1. Considering Tax Policies	1							
2. Impact of Experimental Zones	0.52	1						
3. Considering Market Competition under Government Policies	0.47	0.54	1					
4. Rational Decision-Making by Business Decision Makers	0.49	0.50	0.58	1				
5. Considering Cost, Profit, and Market Demand	0.44	0.48	0.55	0.60	1			
6. Impact on Consumer Purchasing Decisions	0.53	0.51	0.49	0.55	0.54	1		
7. Effectiveness of Government Regulatory Measures	0.46	0.47	0.52	0.53	0.50	0.56	1	
8. Collaboration Among Government Agencies	0.48	0.49	0.50	0.51	0.53	0.52	0.55	1

Table 3 displays the findings of the reliability analysis for the study variables, encompassing Cronbach's Alpha (α), Composite Reliability (CR), and Average Variance Extracted (AVE). The Cronbach's Alpha values, between 0.82 and 0.89, demonstrate a high degree of internal consistency for all variables, with values above 0.70 deemed acceptable. The Composite Reliability (CR) values, between 0.84 and 0.91, reinforce the reliability of the constructs. The AVE values, ranging from 0.59 to 0.67 and surpassing the 0.50 criterion, indicate the convergent validity of the constructs. The results substantiate the reliability and validity of the measurement model, confirming its appropriateness for subsequent analysis in the study.

Table 3: Reliability Analysis

Variable	Cronbach's Alpha (α)	Composite Reliability (CR)	Average Variance Extracted (AVE)
Rational Decision-Making by Business Decision Makers	0.87	0.89	0.62
Considering Cost, Profit, and Market Demand	0.85	0.88	0.64
Considering Market Competition under Government Policies	0.84	0.86	0.61
Impact on Consumer Purchasing Decisions	0.89	0.91	0.66
Collaboration Among Government Agencies	0.86	0.89	0.65
Considering Tax Policies	0.83	0.85	0.60
Effectiveness of Government Regulatory Measures	0.82	0.84	0.59
Impact of Experimental Zones	0.88	0.90	0.67

Table 4 presents the external loadings of the measurement model items, with values ranging from 0.75 to 0.85, all exceeding the 0.70 threshold. This suggests that each item accurately represents its concept. All characteristics connected to corporate decision-makers rational decision-making loaded from 0.75 to 0.83, showing a strong connection. Loadings related to cost, profit, market demand, and market competitiveness under government regulations also exceed 0.75, confirming their reliability. The loadings for customer purchase decision indicators range from 0.79 to 0.85, reflecting the construct's robustness. Items related to government institution collaboration exhibit loadings between 0.78 and 0.82, signifying their reliability. The loadings for government regulatory and tax policy measures are also substantial, ensuring their precision. Lastly, the experimental zone components display loadings from 0.78 to 0.83, further affirming their reliability. Collectively, these findings suggest that the measurement model demonstrates high item reliability and accurately captures each construct.

Table 4: Outer Loadings

Variable	Item	Outer Loading
Rational Decision-Making by Business Decision Makers	RDMBDM1	0.76
	RDMBDM2	0.81
	RDMBDM3	0.79
	RDMBDM4	0.83
	RDMBDM5	0.75
	RDMBDM6	0.77
Considering Cost, Profit, and Market Demand	CCPMD1	0.82
	CCPMD2	0.80
	CCPMD3	0.78
	CCPMD4	0.83
Considering Market Competition under Government Policies	CMCGP1	0.79
	CMCGP2	0.81
	CMCGP3	0.76
Impact on Consumer Purchasing Decisions	CPD1	0.84
	CPD2	0.83
	CPD3	0.81
	CPD4	0.79
	CPD5	0.85
	CPD6	0.80
Collaboration Among Government Agencies	CRGA1	0.78
	CRGA2	0.81
	CRGA3	0.79
	CRGA4	0.82
	CRGA5	0.80
Considering Tax Policies	TP1	0.77
	TP2	0.80
	TP3	0.78
	TP4	0.81
Effectiveness of Government Regulatory Measures	EGRM1	0.76
	EGRM2	0.80
	EGRM3	0.78
	EGRM4	0.81
Impact of Experimental Zones	EZ1	0.78
	EZ2	0.80
	EZ3	0.81
	EZ4	0.79
	EZ5	0.82
	EZ6	0.80
	EZ7	0.83

Table 5 presents the findings of the regression analysis, which evaluated the influence of multiple factors on business decision-making and consumer purchasing behaviour within the realm of cross-border e-commerce. The analysis supports all hypotheses, as evidenced by the significant beta coefficients (β), t-values, and p-values. Hypothesis

H1a, which posits that market competition under government policies positively influences consumer purchasing decisions, is strongly supported with a β of 0.425, a t-value of 7.56, and a p-value of 0.000, indicating a significant effect on consumer behaviour. Hypothesis H1b, suggesting that tax policies affect consumer purchasing behaviour, is also validated ($\beta = 0.312$, t-value = 5.87, p-value = 0.000). The influence of experimental zones on consumer purchase decisions (H1c) is confirmed with a β of 0.348, a t-value of 6.45, and a p-value of 0.000.

Table 5: Regression Analysis

Hypothesis	Beta Coefficient (β)	T-Value	P-Value	Decision
H1a: Considering Market Competition under Government Policies → Consumer Purchasing Decisions	0.425	7.56	0.000	Supported
H1b: Tax Policies → Consumer Purchasing Decisions	0.312	5.87	0.000	Supported
H1c: Experimental Zones → Consumer Purchasing Decisions	0.348	6.45	0.000	Supported
H2a: Considering Market Competition under Government Policies → Rational Decision-Making	0.408	7.32	0.000	Supported
H2b: Tax Policies → Rational Decision-Making	0.298	5.56	0.000	Supported
H2c: Experimental Zones → Rational Decision-Making	0.371	6.89	0.000	Supported
H2d: Considering Market Competition under Government Policies → Considerations of Cost, Profit, and Market Demand	0.401	7.15	0.000	Supported
H2e: Tax Policies → Considerations of Cost, Profit, and Market Demand	0.325	6.12	0.000	Supported
H2f: Experimental Zones → Considerations of Cost, Profit, and Market Demand	0.352	6.45	0.000	Supported
H3a: Considering Market Competition under Government Policies → Effectiveness of Government Regulatory Measures	0.417	7.68	0.000	Supported
H3b: Tax Policies → Effectiveness of Government Regulatory Measures	0.342	6.47	0.000	Supported
H3c: Experimental Zones → Effectiveness of Government Regulatory Measures	0.360	6.92	0.000	Supported
H4a: Rational Decision-Making → Consumer Purchasing Decisions	0.439	7.98	0.000	Supported
H4b: Considerations of Cost, Profit, and Market Demand → Consumer Purchasing Decisions	0.387	7.45	0.000	Supported
H5: Effectiveness of Government Regulatory Measures → Consumer Purchasing Decisions	0.402	7.56	0.000	Supported

Furthermore, these factors are related to other significant aspects of corporate decision-

making, such as the effectiveness of government regulations, rational decision-making, cost, profit, and market demand. Specifically, the β coefficient for H2a (market competition affecting rational decision-making) is 0.408, with a t-value of 7.32 and a p-value of 0.000. Similarly, H2b (tax policies) and H2c (experimental zones) positively influence rational decision-making. H2d, H2e, and H2f explore the relationship between these factors and market demand, profit, and cost, all of which are statistically significant. Government regulations (H3a, H3b, and H3c) also impact both consumer purchasing behaviour and corporate decision-making, as all associated p-values are below 0.05. The β values of 0.439 and 0.387 in H4a and H4b suggest that rational decision-making, cost, profit, and market demand significantly influence consumer purchase decisions. Finally, H5 demonstrates that government regulations have a substantial effect on consumer purchases, with a β value of 0.402.

A mediation analysis was conducted to examine the indirect effects of market competition, tax policies, and experimental zones on consumer purchasing decisions, with rational decision-making, cost/profit considerations, and government regulatory measures serving as mediators (Table 6). The analysis provides substantial support for the hypotheses regarding indirect impacts, as indicated by the significant beta coefficients (β), t-values, and p-values. Intermediaries, particularly rational decision-making, are found to play a crucial role in shaping consumer purchasing behaviour within cross-border e-commerce. Hypothesis H6a demonstrates that rational decision-making mediates the relationship between market competition and consumer purchasing decisions, with an indirect effect of 0.215, a t-value of 6.12, and a p-value of 0.000. Additionally, tax policies (H6b) and experimental zones (H6c) exert significant positive effects on consumer purchasing decisions, with β values of 0.182 and 0.198, respectively, both showing t-values that exceed the threshold for statistical significance. The analysis further reveals that rational decision-making mediates the influence of these factors on consumer purchase decisions.

The study also highlights the significant impact of cost, profit, and government regulation on consumer purchasing decisions, in conjunction with rational decision-making. The results for H6d, H6e, and H6f ($\beta = 0.195$, t-values = 5.78, 5.13, and 5.43) indicate that both cost and profit considerations have a notable effect on consumer behaviour. Furthermore, regulatory measures significantly influence three key government-related variables: market competition (H7a, $\beta = 0.210$, t-value = 6.05), tax policies (H7b, $\beta = 0.188$, t-value = 5.69), and experimental zones (H7c, $\beta = 0.203$, t-value = 5.97). These findings underscore the role of government legislation and corporate decision-making in shaping consumer purchasing behaviour, emphasising the importance of strategic business decisions and regulatory frameworks for success in cross-border e-commerce.

Table 6: Mediation Analysis

Hypothesis	Indirect Effect (β)	T-Value	P-Value	Decision
H6a: Market Competition → Rational Decision-Making → Consumer Purchasing	0.215	6.12	0.000	Supported
H6b: Tax Policies → Rational Decision-Making → Consumer Purchasing	0.182	5.54	0.000	Supported
H6c: Experimental Zones → Rational Decision-Making → Consumer Purchasing	0.198	5.89	0.000	Supported
H6d: Market Competition → Cost/Profit Considerations → Consumer Purchasing	0.195	5.78	0.000	Supported
H6e: Tax Policies → Cost/Profit Considerations → Consumer Purchasing	0.167	5.13	0.000	Supported
H6f: Experimental Zones → Cost/Profit Considerations → Consumer Purchasing	0.183	5.43	0.000	Supported
H7a: Market Competition → Government Measures → Consumer Purchasing	0.210	6.05	0.000	Supported
H7b: Tax Policies → Government Measures → Consumer Purchasing	0.188	5.69	0.000	Supported
H7c: Experimental Zones → Government Measures → Consumer Purchasing	0.203	5.97	0.000	Supported

The moderation analysis investigates the role of inter-agency collaboration in influencing market competitiveness, tax policies, and experimental zones, and how these factors, in turn, impact consumer purchasing behaviour and government regulation (Table 7). All hypotheses are supported by significant beta coefficients (β), t-values, and p-values. The results indicate that market competition and inter-agency collaboration significantly affect consumer purchasing decisions (H8a, $\beta = 0.112$, t-value = 3.89) and government regulatory measures (H9a, $\beta = 0.118$, t-value = 4.03), highlighting the importance of coordinated efforts in enhancing market competitiveness. Furthermore, the relationship between tax policies and consumer purchasing behaviour is influenced by collaboration (H8b, $\beta = 0.098$, t-value = 3.56) and government interventions (H9b, $\beta = 0.093$, t-value = 3.48), suggesting that collaborative tax strategies may yield more effective outcomes. Collaboration also positively influences the impact of experimental zones on both consumer purchasing decisions (H8c, $\beta = 0.104$, t-value = 3.72) and government regulatory measures (H9c, $\beta = 0.107$, t-value = 3.75), indicating that intergovernmental coordination can enhance the effectiveness of experimental zones in fostering e-commerce growth and improving regulatory efficiency.

Table 7: Moderation Analysis

Hypothesis	Interaction Effect (β)	T-Value	P-Value	Decision
H8a: Collaboration \times Market Competition \rightarrow Consumer Purchasing	0.112	3.89	0.000	Supported
H8b: Collaboration \times Tax Policies \rightarrow Consumer Purchasing	0.098	3.56	0.000	Supported
H8c: Collaboration \times Experimental Zones \rightarrow Consumer Purchasing	0.104	3.72	0.000	Supported
H9a: Collaboration \times Market Competition \rightarrow Government Measures	0.118	4.03	0.000	Supported
H9b: Collaboration \times Tax Policies \rightarrow Government Measures	0.093	3.48	0.000	Supported
H9c: Collaboration \times Experimental Zones \rightarrow Government Measures	0.107	3.75	0.000	Supported

DISCUSSION

This study sheds light on how government policies, company tactics, and regulatory frameworks affect cross-border e-commerce customer purchasing decisions. By linking the tested hypotheses to existing literature, the study explains how market competition, tax policies, experimental zones, and government collaboration shape both corporate and consumer behaviour. The theoretical frameworks are discussed in relation to empirical findings and prior research. The findings confirm that market competition, tax policies, and experimental zones significantly affect consumer purchasing decisions. This aligns with previous research highlighting that a competitive market environment increases consumer choice, innovation, and access to lower-priced goods. According to competitive advantage theory, firms in competitive markets are better positioned to meet consumer needs through product and service enhancements, which supports the observed impact of market rivalry on consumer purchasing behaviour (Toha & Supriyanto, 2023).

The study also supports previous findings on the relationship between tax policies and consumer spending. As highlighted by Zwanka and Buff (2021), tax policies, especially those that influence product prices, can substantially affect consumer spending. Tax incentives, such as those targeting specific consumption behaviours or reducing taxes on particular products, can stimulate demand by lowering costs, thus encouraging greater consumer expenditure. Moreover, experimental zones, particularly those related to cross-border e-commerce, have been shown to improve regulatory measures and enhance consumer trust and market access in developing economies (Hongmei, 2021). These zones provide more flexible regulatory frameworks and commercial incentives, which, as suggested by Lee et al. (2024), can significantly influence consumer

purchasing decisions by fostering a more conducive environment for e-commerce growth.

This study also investigates the influence of market competition, tax policies, and experimental zones on executive rational decision-making. The concept of bounded rationality, as articulated by [Liu \(2021\)](#), posits that decision-makers are constrained by limited information, time, and cognitive capacity, but these factors can still positively influence rational decision-making. Market competition, tax policies, and experimental zones provide business leaders with the necessary conditions to make informed and performance-enhancing decisions ([Ekanayake et al., 2024](#)). Competitive markets and tax policies significantly shape corporate strategies, motivating firms to exploit advantageous tax rates. Experimental zones, which operate under more flexible regulatory frameworks, allow companies to test new products, services, and business processes without adhering to stringent national regulations. This regulatory freedom encourages experimentation and risk-taking, fostering innovation ([Pitelis et al., 2024](#)). The study reveals that market competition, taxation, and experimental zones play a crucial role in influencing corporate demand, profitability, and cost structures. Competitive firms typically focus on cost-efficiency and meeting consumer demand to maximise profitability, while tax incentives reduce operational costs, thereby boosting revenue. Simultaneously, market competition drives firms to innovate and adopt cost-saving strategies ([Van Looy, 2021](#)).

Experimental zones, with their financial incentives, effective regulation, and adequate resources, optimise the operational environment for firms, particularly regarding market demand, profitability, and cost management ([Shen et al., 2021](#)). The study highlights how such zones foster a dynamic business environment where market demand, profitability, and cost-efficiency are pivotal for success. Furthermore, successful government regulations, by ensuring product safety, quality, and market fairness, enhance consumer confidence and trust, which in turn positively influences purchasing behaviour ([Ho & Chuang, 2023](#)). Effective regulation also boosts market trust and contributes to the growth of cross-border e-commerce ([Davies et al., 2023](#)). The research underscores the importance of rational decision-making and cost/profit evaluations in shaping corporate behaviour and consumer purchasing decisions. Government intervention, particularly in the form of regulations that promote market stability, consumer protection, and trust, enhances consumer confidence and encourages purchasing activity ([Wistedt, 2024](#)). The study advocates for greater inter-agency coordination to strengthen policy frameworks and improve regulatory enforcement in cross-border e-commerce. It suggests that government engagement in market rivalry, tax policies, experimental zones, and consumer behaviour can drive improvements in regulatory effectiveness and contribute to the expansion of global e-commerce ([Chen et al., 2022](#)). Overall, the findings illustrate the interconnectedness of government regulations, corporate strategies, and consumer behaviour in shaping the landscape of

cross-border e-commerce, highlighting the need for coordinated efforts by both corporate leaders and policymakers to foster a stable and thriving global market.

IMPLICATIONS

Practical Implications

The study provides valuable insights for cross-border e-commerce company executives, legislators, and stakeholders. Key recommendations emphasize the importance of rational decision-making to align corporate strategies with customer preferences and market dynamics. Business executives are encouraged to leverage data analytics to optimize product offerings, pricing, and marketing strategies, which will help navigate the complexities of foreign consumer preferences and foster client loyalty. Employing advanced market research techniques can aid in tailoring products and services to meet diverse regional demands. The findings underscore the need for operational efficiency, particularly in cost and profit management. Companies can maintain competitive pricing while ensuring profitability by focusing on cost minimization strategies and optimizing operational processes. SMEs engaging in global e-commerce should consider effective supply chain management and leverage economies of scale to remain competitive in international markets. Furthermore, a consumer-centric approach to product development is critical. This involves localizing products, pricing strategies, and marketing campaigns to align with regional cultural preferences, which can enhance consumer satisfaction and drive higher purchase rates.

From a policy perspective, the study advocates for greater regulatory coordination and supportive policies that foster e-commerce growth. Tax incentives, streamlined cross-border processes, and experimental zones designed to encourage innovation are essential in creating favourable business environments. These regulatory measures not only promote market competition but also ensure fairness in trade practices. Policymakers and businesses should collaborate to create regulatory frameworks that balance commercial objectives with consumer protection. Finally, the research highlights the significance of decision-maker training and skill development. Business leaders must be equipped with analytical and strategic capabilities to make decisions that respond to rapidly changing market conditions and regulatory environments. By investing in leadership development programs, executives can better navigate complex global markets and ensure that their organizations remain adaptable and resilient in the face of regulatory and market shifts.

Theoretical Implications

This study significantly contributes to scholarly discourse on consumer behaviour, corporate strategy, and regulatory impacts in cross-border e-commerce. By integrating rational decision-making, cost, profit, and market demand into consumer behaviour

models, the research provides a more nuanced understanding of the factors that influence consumer purchasing decisions in global markets. This enhanced framework offers a deeper insight into e-commerce consumer behaviour, highlighting the pivotal role of these elements in shaping market outcomes. Furthermore, the study develops the theory surrounding government policies and experimental zones, identifying them as critical drivers for both corporate strategies and consumer behaviour. The findings underscore the importance of understanding how regulatory frameworks influence market operations and consumer purchasing behaviour. This highlights the need for further research on the interplay between government initiatives and private sector responses in the context of global trade, offering avenues for future exploration of regulatory effects on international commerce.

The study also reinforces the relevance of rational decision-making in consumer behaviour models, providing empirical support for the inclusion of decision-making frameworks within e-commerce theoretical models. This inclusion enriches the literature by demonstrating how organisational decision-making practices internally affect external market dynamics, thereby contributing to the broader understanding of business and consumer interactions. In addition, the study addresses the gap in literature regarding international consumer behaviour in cross-border e-commerce. The research highlights the influence of cultural, economic, and regulatory factors on global purchasing decisions. By examining the multi-dimensional aspects of market competition, government regulations, and inter-agency coordination, the study offers a comprehensive blueprint for constructing models that reflect the complexity of global e-commerce ecosystems.

LIMITATIONS AND FUTURE DIRECTIONS

This work provides useful insights into cross-border e-commerce dynamics, but it has several shortcomings that should be addressed in future research. First, the research was limited to Jiangsu and Zhejiang provinces in China, limiting its applicability to other regions or nations with different economic, cultural, or regulatory circumstances. To enhance the external validity of the study, future research should incorporate data from diverse geographic locations, enabling a more comprehensive understanding of cross-border e-commerce across various settings. Additionally, the focus of this study was primarily on firms and customers, neglecting the roles of logistical suppliers and technological platforms. Future research could benefit from exploring how multi-stakeholder relationships, including those between suppliers, platforms, and regulators, influence cross-border trade dynamics. This would provide a more holistic view of the e-commerce ecosystem.

The study's reliance on cross-sectional data limits its ability to draw causal inferences. Longitudinal studies would be valuable in examining how changes in government

policy, market competitiveness, and consumer behaviour evolve over time, offering deeper insights into the temporal dynamics of cross-border e-commerce. While this study examined both mediation and moderation effects, it did not investigate the dynamic interactions between variables, such as the feedback loops between government policies and corporate strategies. Future research could employ more advanced techniques, such as structural equation modelling or system dynamics, to capture these complex interactions and offer a richer understanding of the reciprocal relationships at play.

CONCLUSION

This study explores the influence of government regulations, corporate decision-making, and consumer behaviour on cross-border e-commerce in Jiangsu and Zhejiang, China. The findings highlight that market competition, tax policies, and experimental zones significantly shape enterprise rational decision-making, consumer purchasing decisions, and the efficacy of government regulations. The report underscores the importance of inter-agency coordination to ensure consistent policy enforcement and foster consumer trust. These results align with prior research, which demonstrates that well-structured policies enhance market efficiency and support the sustainable development of e-commerce. By integrating both theoretical and empirical perspectives, this study provides valuable insights for policymakers, business leaders, and regulators seeking to understand the dynamics of cross-border trade. Furthermore, the research opens avenues for further investigation into emerging trends and challenges in the field, thereby fostering innovation and resilience in global e-commerce ecosystems.

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