

-RESEARCH ARTICLE-

**ANALYSING THE EFFECT OF TAX FACTORS, CUSTOMS FACTORS, AND ELECTRONIC FACTORS ON SALES GROWTH IN THE CORPORATE INDUSTRY: MODERATING EFFECTS OF E-COMMERCE**

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—Abstract—

The primary aim of this study is to examine the influence of Customs Factors, Electronic Commerce, Electronic Factors, and Tax Factors on Sales Growth within the Jordanian business Sector. The primary objective of this study is to ascertain the primary determinants that contribute to Sales Growth in Jordan, with the purpose of providing actionable suggestions for companies and policymakers. The present study employed SmartPLS 4 software to conduct route analysis, utilising data obtained through structured questionnaires distributed among a diverse sample of firms in the country of Jordan. The implementation of streamlined customs processes has been shown to have a significant beneficial effect on sales growth for Jordanian firms (Path Coefficient = 11.958, T-Statistic = 11.958,  $p < 0.001$ ), underscoring the strategic importance of these customs factors. The implementation of Electronic Commerce has had a substantial impact on the growth of sales (Path Coefficient = 3.279, T-Statistic = 3.279,  $p = 0.001$ ), highlighting its crucial role in growing market penetration and fostering consumer interaction. Although there was no significant direct association seen between Electronic Factors and Sales Growth (Path Coefficient = 1.057, T-Statistic = 1.057,  $p = 0.291$ ), it is necessary to do more investigation into individual electronic components. The study found that Tax Factors had a significant role in determining Sales Growth (Path Coefficient = 4.069, T-Statistic = 4.069,  $p < 0.001$ ), highlighting its significance for firms in Jordan. Moreover, Electronic Commerce played a moderating role by amplifying the influence of tax-related issues and electronic factors on the expansion of sales. Subsequent research endeavours should be directed towards the exploration of individual variations within diverse sectors, the comprehensive examination of tax policies' intricacies, the investigation of strategies for digital transformation, and the implementation of longitudinal analysis. It is recommended to undertake an investigation into the customs procedures associated with global trade and offer tailored policy recommendations for the business industry in Jordan. This study adds to the current corpus of knowledge by deepening our understanding of the primary factors that influence Sales Growth within this particular context.

**Keywords:** Tax Factors, Customs Factors, Electronic Factors, Sales Growth, E-Commerce

## INTRODUCTION

The emergence of technological advancements has greatly facilitated the expeditious accessibility and observation of artistic works showcased by numerous entities. Furthermore, the Internet has played a substantial role in facilitating global access for individuals, regardless of their physical presence (Alshirah et al., 2022). The international community has witnessed notable progress characterised by the effectiveness of completing tasks through the efficient utilisation of information

technology facilitated by the Internet (Alawadhi et al., 2022). Consequently, a substantial amount of data has been generated. The ubiquity of electronic commerce in modern society has made it an essential element of everyday life for individuals involved in its operations. The ability of this technology to allow users to navigate multiple websites and perform various operations concurrently has established it as a prominent topic in the age of information (Al Tarawneh, Alqaraleh, Ali, & Bani Atta, 2023; Alawamleh et al., 2021; Shniekat, AL\_Abdallat, Al-Hussein, & Ali, 2022).

The onset of the global COVID-19 pandemic was first recorded in the year 2020. During the first quarter of that year, the stability and expansion of global financial markets encountered notable susceptibility (Ali, Ali, & Fatima, 2023; Alkhodary et al., 2022). The COVID-19 pandemic has been linked to a decline in individuals' credit scores, which in turn plays a role in the accelerated growth of online commerce. Since the beginning of the 20th century, it has also made significant contributions in terms of providing solutions, thereby initiating the start of its efforts in marketing its products. The rise of e-commerce as a noteworthy occurrence has been facilitated by the process of globalisation and various other challenges (Kedah, 2023). Many nations are currently making concerted efforts to improve and broaden their e-commerce capacities (Dolfen et al., 2023). Singh, Duggal, Ahluwalia, and Marketing (2023) Singh, Duggal, Ahluwalia, and Marketing (2023) have posited that forthcoming forecasts indicate a positive trajectory in the realm of e-commerce owing to its significant influence on marketplaces. The growing prevalence of electronic commerce has resulted in a less intense competitive landscape, thereby impacting trade competition between diverse enterprises and individuals.

The swift advancement of electronic commerce, encompassing the digital trade of services, has given rise to the establishment of customs tax and tax administration as a result of enduring difficulties and barriers in ascertaining customs and tax obligations (Arinze, Ebem, Eneh, & Ezugwu, 2018). The aforementioned challenges have had considerable effects on conventional trade and have demonstrated efficacy in generating fiscal resources for the state treasury (Ali & Ali, 2022; Taher, 2021). The progress of electronic commerce has been relatively slow in Jordan and other developing countries due to various factors. The causes encompass a range of factors, including linguistic and technological constraints, consumer behaviour, infrastructure limitations, and challenges stemming from political and socio-economic circumstances (AL-Sous et al., 2022).

There exists a sense of caution among customers in Jordan regarding the disclosure of personal information during online transactions, primarily driven by apprehensions surrounding the potential occurrence of identity theft (Ghaith & Ghaith, 2022). Moreover, a considerable number of individuals in Jordan were previously uninformed about the importance of conducting business activities online, a realisation that has only emerged in recent times (Abu-AlSondos et al., 2023; Alshweesh & Ali, 2017). It has been observed

that several factors, such as customers' perceptions regarding e-commerce systems and the security, confidentiality, and privacy of their personal data, have the potential to impede the proliferation of online shopping (Jawabreh, Mahmoud, Alananzeh, & Ali, 2023).

The complexities associated with the electronic commerce system, the promotion of international economic integration through trade liberalisation (Alawamleh et al., 2021), and the availability of tax services at local or global scales present significant challenges. The intricate nature of mitigating double taxation at the municipal level, coupled with the credit rating of Alberta, poses considerable obstacles (Alshirah et al., 2022; Thuneibat, Ali, Alqaraleh, & Thneibat, 2022). In relation to the judicious allocation of scarce local funds or revenue, there is a perspective that supports the implementation of a consumption tax specifically targeting expenditures on consumer goods. The liberalisation and expansion of trade have potential implications for e-commerce, particularly concerning the existence of two tax regimes that may result in a decline in its operations (Hermawan & Sinaga, 2020).

Furthermore, it is crucial to acknowledge that e-commerce extends beyond the traditional concept of solely participating in online transactions for the intention of purchasing and vending goods and services (Abu-ALSondos et al., 2023; Jawabreh, Mahmoud, Alananzeh, & Ali, 2023). Originally, it emerged as a digital platform that facilitated financial transactions and commercial exchanges. However, the scope of electronic businesses has since broadened to include information trade, necessitating the utilisation of software and innovative strategies (Jawabreh, Shniekat, Saleh, & Ali, 2022; Shan et al., 2022; Thuneibat, Ali, Alqaraleh, & Thneibat, 2022). The significance of e-commerce in the contemporary commercial landscape cannot be overstated, as it is widely regarded as the fundamental pillar of any economy (Abu-ALSondos et al., 2023). Despite the reduction in costs associated with e-commerce, a plethora of studies have consistently indicated that e-commerce does not make a significant contribution to overall economic growth (Toska & Fetai, 2023).

Therefore, it is plausible to raise the following inquiries: Should electronic commerce be subject to customs and tax duties? What challenges are inherently present in the implementation of these regulations within the framework of the digital era? To what extent do technical and technological factors influence the scope of administrative responsibilities undertaken by organisations? The objective of this study was to examine the impact of Customs Factors, Electronic Commerce, Electronic Factors, and Tax Factors on Sales Growth in the Jordanian business sector.

## LITERATURE REVIEW

The present understanding of e-commerce, in relation to individuals and businesses alike, emphasises the necessity for scholarly investigation (Toska & Fetai, 2023). The prevalence of this phenomenon can be attributed to the swift advancement of technology, driven by the

demands and requirements of contemporary life, highlighting the significance of efficiency in various domains of daily routines (Thuneibat, Ali, Alqaraleh, & Thneibat, 2022). The prevalence of electronic stores can be attributed to their extensive ubiquity, primarily driven by the convenience they offer, the wide array of products they provide, and their competitive pricing relative to traditional physical retail establishments.

In order to gain a thorough understanding of the influence of tax factors, customs factors, and electronic variables on firm sales growth, it is imperative to conduct a comprehensive review of the existing literature. This review should specifically focus on examining the potential moderating effects of E-commerce in this context. The upcoming review will be organised in the following manner, offering a thorough analysis of the current academic literature in each respective field.

Numerous studies have been conducted to investigate the correlation between tax variables and corporate performance (Bhalla, Kaur, & Sharma, 2022). The research mentioned above frequently emphasises the complex characteristics of tax systems and their influence on corporate operations (Challoumis, 2020). Furthermore, the enhancements made to the tax system have resulted in improved financial performance through the facilitation of tax fraud detection and the identification of erroneous invoices. Consequently, this has led to a reduction in the occurrence of missing insolvent traders and an augmentation in the flow of working capital for businesses (Bhalla, Kaur, & Sharma, 2022). There exists a plurality of viewpoints regarding the global taxation of transactions associated with Internet-based enterprises.

A significant number of developed nations have enacted legislation that specifically addresses the realm of Internet commerce (Ahi, Sinkovics, & Sinkovics, 2023). Conversely, divergent viewpoints have emerged regarding the implementation of taxation policies for electronic commerce. Proponents of these viewpoints argue that e-commerce is a rapidly expanding economic sector, and the implementation of additional taxes will impede its progress (Rukundo, 2020). In addition, the realm of online commerce exhibits a wide array of vendors, leading to the levying of taxes on these transactions that may extend across multiple nations (Avi-Yonah, 1996). This scenario has the potential to result in the implementation of dual taxation.

The utilisation of a tax accounting system is imperative for the facilitation of e-commerce activities. As a result, the implementation of these actions results in the imposition of taxes, which are enforced based on electronic principles that correspond to the particular requirements of the given circumstances (Thuneibat, Ali, Alqaraleh, & Thneibat, 2022). This suggests that one of the challenges faced by the e-commerce industry is the lack of established principles and frameworks for determining the tax base. This may result in a failure to adequately account for the distinctive features of e-commerce. The financial and material resources derived from electronic commerce are depleted.

The scholarly community has devoted considerable attention to examining the influence of customs-related factors, such as tariffs and trade barriers, on the growth of sales. A study conducted by [Evenett and Fritz \(2017\)](#) Evenett and Fritz (2017) Evenett and Fritz (2017) suggests that the adoption of trade liberalisation policies and the decrease in customs barriers hold the capacity to facilitate an increase in worldwide sales. Furthermore, during the process of engaging in international trade, businesses are obligated to navigate complex customs regulations, which have the potential to impact their competitiveness and prospects for growth ([Mukherjee, 2023](#)). The customs system of a nation is comprised of three fundamental elements: the customs administration, which encompasses multiple departments and sections tasked with the enforcement of customs laws; the customs community, consisting of individuals and organisations that are subject to these laws; and the customs legislation, which is represented by regulations and systems ([Gras, 1918](#)).

Several studies have identified deficiencies in the interaction between e-commerce and the customs system ([Li & Li, 2019](#)). An issue of significance that is present pertains to the disparity in legislation. The vast majority of customs regulations were formulated in accordance with established norms and conventions for business operations. Despite the implementation of various alterations and adjustments intended to facilitate electronic commerce, a notable discrepancy persists as certain customs regulations continue to inadequately fulfil the demands of this industry.

The Customs Administration is responsible for the enforcement of legislation pertaining to e-commerce ([Lee, 2019](#)). To ensure adherence to these regulations and the effective collection of obligations and revenues, it is imperative for the administration to stay updated on advancements in the implementation of work methodologies and systems. As a result, there may be a potential deficiency in the field of customs administration ([Lamensch, 2018](#)). There is a deficiency in the compatibility between customs procedures and the technological aspects and prerequisites of online commerce. The advent of electronic commerce has had a profound and revolutionary effect on the realm of commerce. The study also revealed that online purchasing had a significant and direct impact on the growth of sales, thus highlighting another important discovery. The findings of the study provide additional support for the indirect influence of online shopping on sales growth through e-payment methods. The findings of this study have the potential to contribute to a broader body of organisational research by elucidating the impact of e-payment on the growth of online shopping sales ([Alzoubi et al., 2022](#)).

### **The Moderating Effect of E-Commerce**

The analysis assigns considerable significance to the role of E-commerce as a moderator in the interaction between tax, customs, electronic components, and sales growth. Although there is limited research on the specific investigation of this moderating effect, theoretical frameworks propose that the combination of tax incentives and electronic

components in E-commerce may enhance their impact while also reducing the negative consequences of customs restrictions. Research has demonstrated that the implementation of specialised e-commerce marketing capabilities can significantly enhance a company's distribution and communication efficiency. This, in turn, has a direct impact on the performance of export ventures (Gregory, Ngo, & Karavdic, 2019). The phenomenon of electronic commerce, commonly known as e-commerce, is intricately linked to advancements in technology within the domains of business and finance (Thuneibat, Ali, Alqaraleh, & Thneibat, 2022).

According to Al-Jabali (2022), a significant barrier to engagement in electronic commerce, as reported by numerous small and medium-sized enterprises, is a lack of understanding regarding the utilisation of information technology (Choshin & Ghaffari, 2017). With a particular focus on the financial technology sector, the current phase is notable for its rapid progress. The aforementioned factor has played a pivotal role in facilitating the growth of nascent enterprises, particularly those engaged in the domain of electronic commerce. Numerous studies have provided evidence for the existence of four essential components that form the foundational infrastructure for electronic commerce. These components include networks, software, the requisite hardware, and human resources (Setyowati, Widayanti, & Supriyanti, 2021).

The corporate sector in Jordan has been the subject of thorough investigation in multiple scholarly studies (Al-Hussein et al., 2023; Alananzeh et al., 2023; Shniekat, AL\_Abdallat, Al-Hussein, & Ali, 2022; Thuneibat, Ali, Alqaraleh, & Thneibat, 2022). These studies collectively suggest that Jordanian enterprises are lacking in their utilisation of technology and appropriate methodologies in their electronic business operations (Thuneibat, Ali, Alqaraleh, & Thneibat, 2022). The aforementioned observation was supported by a study conducted by Alawamleh et al. (2021) Alawamleh et al. (2021) Alawamleh et al. (2021), which also identified a deficiency in technological investment. A recent study has been conducted to evaluate the extent of infrastructure development, specifically in the realm of electronic technology, across Arab nations. The literature review highlights the complex interplay between tax, customs, and electronic factors in influencing the expansion of business sales. While there have been numerous studies conducted on each of these topics separately, further research is needed to gain a comprehensive understanding of the interaction between these elements and the moderating influence of E-commerce. The significance of this research lies in its ability to provide valuable guidance for companies in formulating their strategies within the framework of a global, digital economy. The development of the following hypothesis necessitates a comprehensive examination of the pertinent literature.

## Study hypotheses

**H1:** *There is statistically significant of effect of Customs on Sales Growth:*

**H2:** *There is statistically significant of effect Electronic on Sales Growth:*

**H3:** *There is statistically significant of effect Electronic Factors on Sales Growth:*

**H4:** *There is statistically significant effect of Tax Factors on Sales Growth:*

**H5:** *There is a statistically significant moderating effect of e-commerce on the relationship between tax factors and sales growth:*

**H6:** *There is a statistically significant moderating effect of e-commerce on the relationship between Electronic Factors and sales growth:*

**H7:** *There is a statistically significant moderating effect of e-commerce on the relationship between Customs Factors and sales growth:*

## **THE STUDY'S METHODOLOGY**

This study centres on corporations operating within the corporate sector in Jordan as the target population. The population under consideration exhibits notable diversity and dynamism, encompassing a broad spectrum of industries and sectors that make significant contributions to the economy of Jordan.

This research employed a quantitative research methodology to investigate the impact of Customs Factors, Electronic Commerce, Electronic Factors, and Tax Factors on Sales Growth in firms operating within the context of Jordan. The study design incorporates numerous fundamental components.

The primary statistical methodology employed in this study is path analysis. The utilisation of this approach enables the analysis of both direct and indirect relationships among variables, making it suitable for assessing the factors that impact Sales Growth in the corporate sphere. Standard questionnaires are employed to obtain data from the specified population. The primary objective of these questionnaires is to efficiently acquire relevant information regarding the elements of interest, thereby enabling a systematic and comprehensive approach to data collection.

The data utilised for this study was obtained through the administration of standardised questionnaires to a carefully selected sample of Jordanian firms. The data collection process involves several sequential steps: To ensure inclusivity across diverse industries and sectors, a comprehensive selection of Jordanian enterprises is meticulously curated. The sample is chosen with the objective of accurately representing the broader business landscape in Jordan, thereby enhancing the relevance and generalizability of the findings. The production of structured questionnaires involves careful consideration of key factors of interest, namely Customs Factors, Electronic Commerce, Electronic Factors, Tax Factors, and Sales Growth. The questions have been carefully designed to prompt participants to provide accurate and relevant responses.

Research personnel who have undergone the necessary training distribute surveys to chosen firms. Explicit instructions are provided to ensure consistent and accurate responses. The data acquired from the surveys is meticulously recorded and structured. The process involves the activities of inputting data, ensuring its accuracy through verification, and securely storing it within a database. The collected data will be subjected to comprehensive statistical analysis using SmartPLS 4, a powerful software tool specifically designed for performing path analysis and structural equation modelling.

The primary objective of this study is to investigate the interconnectedness between Customs Factors, Electronic Commerce, Electronic Factors, Tax Factors, and Sales Growth within the context of Jordanian businesses. This study employs a quantitative research methodology and utilises structured questionnaires to collect data from a diverse sample of companies in Jordan. Path analysis and SmartPLS 4 are frequently employed analytical techniques for investigating the determinants that impact Sales Growth within the corporate sector of Jordan. The research methodology is distinguished by a rigorous commitment to ethical considerations in order to protect the integrity and reliability of the findings.

## ANALYSES OF DATA

The reliability and validity evaluations conducted on the principal constructs examined in our research are presented in [Table 1](#). The incorporation of statistical measurements is crucial in ensuring the validity and dependability of our research findings. Cronbach's Alpha is a widely recognised metric used for evaluating the internal consistency and reliability of a measurement instrument. The assessment evaluates the extent of correlation between the components within each construct. In the current study, it was observed that all constructs demonstrated strong internal consistency, as evidenced by the Cronbach's Alpha coefficients ranging from 0.852 to 0.913. The recorded values surpass the predetermined threshold of 0.7 ([Nunnally, 1978](#)), thus exhibiting a considerable degree of reliability. Composite Reliability ( $\rho_a$ ) is a statistical measure used to assess the internal consistency of a construct, similar to the widely used Cronbach's Alpha.

The evaluation aims to determine the extent to which the items within each construct exhibit reliable measurement of the underlying concept. The current study revealed that all constructs exhibited a substantial level of composite dependability, as evidenced by values ranging from 0.852 to 0.926. The aforementioned values exceed the suggested threshold of 0.7, as proposed by [Hair, Hollingsworth, Randolph, and Chong \(2017\)](#). The Average Variance Extracted (AVE) is a statistical measure employed for assessing the convergent validity of a construct. The measure assesses the proportion of variability in a given construct that can be attributed to the construct itself, as opposed to the influence of measurement error. The analysis conducted in this study demonstrates that the

observed AVE values range from 0.574 to 0.742, all of which exceed the minimum criterion of 0.5 as proposed by [Fornell and Larcker \(1981\)](#). This discovery implies that each construct effectively captures a significant proportion of its variation when compared to the influence of measurement error.

**Table No.1 Construct reliability and validity:**

	<b>Cronbach's alpha</b>	<b>Composite reliability (rho_a)</b>	<b>Average variance extracted 5(AVE)</b>
Customs Factors	0.858	0.862	0.585
Electronic Commerce	0.852	0.852	0.574
Electronic Factors	0.913	0.926	0.742
Sales Growth	0.884	0.890	0.590
Tax Factors	0.884	0.886	0.683

### Loading loadings

The data presented in [Table 2](#) serves as the basis for the analysis. In the scope of our study, we assess the relationship between observable variables, denoted by rows, and their corresponding underlying constructs, denoted by columns, in the matrix. The numerical values represent "factor loadings," which are utilised to quantify the strength of this association. The variables CF1 to CF6 exhibit statistically significant positive correlations (with loadings ranging from 0.713 to 0.798) with the latent construct referred to as "Customs Factors". This discovery indicates that the variables incorporated in our study effectively capture the Customs Factors. The variables EC1 through EC7 have significant positive loadings (between 0.725 and 0.797) on the latent construct "Electronic Commerce," which means they can be used as indicators for this construct.

The variables EF1 to EF5 have statistically significant positive loadings (between 0.818 and 0.888) with the latent construct "Electronic Factors," which means they are important for evaluating this construct. The variables SG1 to SG7 exhibit positive loadings, ranging from 0.718 to 0.808, with the latent construct "Sales Growth." This indicates that these variables are effective indicators of Sales Growth. The tax factors (TF) demonstrate significant positive loadings (ranging from 0.790 to 0.874) on the latent construct "Tax Factors," suggesting their suitability for assessing this construct. The factor loadings presented in this study offer evidence that the observed variables are closely associated with their respective constructs, thereby enhancing the validity of our measurement model. Moreover, it is widely recognised in the field ([Hair, Hollingsworth, Randolph, & Chong, 2017](#)) that Cronbach's Alpha coefficients exceeding 0.7 are indicative of satisfactory levels of internal consistency and reliability.

**Table No.2: Loading weights**

	Customs Factors	Electronic Commerce	Electronic Factors	Sales Growth	Tax Factors
CF1	0.775				
CF2	0.775				
CF3	0.713				
CF4	0.750				
CF5	0.773				
CF6	0.798				
EC1		0.771			
EC2		0.797			
EC3		0.768			
EC4		0.725			
EC6		0.728			
EC7		0.756			
EF1			0.864		
EF2			0.867		
EF3			0.868		
EF4			0.818		
EF5			0.888		
SG1				0.800	
SG2				0.738	
SG3				0.718	
SG4				0.773	
SG5				0.808	
SG6				0.730	
SG7				0.805	
TF1					0.839
TF2					0.874
TF3					0.790
TF4					0.812
TF5					0.816

**Assessment of Discriminant Validity**

As per the data presented in [Table 3](#), The Fornell-Larcker criteria are employed in our research to evaluate the distinctiveness of our conceptualizations. This

criterion entails evaluating the average variance extracted (AVE) for each construct and comparing it with the observed correlations between constructs. The AVE values pertain to a collection of principles or standards that govern conduct and the process of making decisions within an organisation. The values in question are commonly referred to as diagonal values. For instance, the value of 0.765 assigned to Customs Factors signifies the degree to which each construct explains the variability within itself. The focus of this analysis is on examining correlations between variables. The values situated off the main diagonal of the correlation matrix provide information about the level of correlation between distinct components.

Determining the suitable threshold for evaluating discriminant validity: To fulfil the specified criterion, it is imperative that the average variance extracted (AVE) for each construct surpasses its corresponding correlations with other constructs. The absolute average variance extracted (AVE) values in our matrix demonstrate larger magnitudes in comparison to the correlations. This provides confirmation that our constructs are indeed distinct from each other and meet the necessary threshold for discriminant validity.

**Table 3: Assessment of Discriminant Validity**

	Customs Factors	Electronic Commerce	Electronic Factors	Sales Growth	Tax Factors
Customs Factors	0.765				
Electronic Commerce	0.563	0.758			
Electronic Factors	0.206	0.344	0.861		
Sales Growth	0.750	0.705	0.327	0.768	
Tax Factors	0.447	0.695	0.377	0.644	0.827

### Smart PLS measuring model.

Figure 2 shows the measurement model we used in our study. It gives us useful information about how to make a strong link between empirical data (shown by observed variables) and the theoretical concepts (latent constructs) that support our research. The image presented illustrates the crucial significance of factor loadings in ensuring that the collected data effectively captures and reflects the intricacies of the conceptual frameworks. These factor loadings indicate both the strength and direction of the associations, thereby playing a vital role in the data analysis process. The Fornell-Larcker criteria are also used to check the accuracy of each measurement of a latent construct. This makes our measurement model, which is the basis of our research question, more reliable and valid.

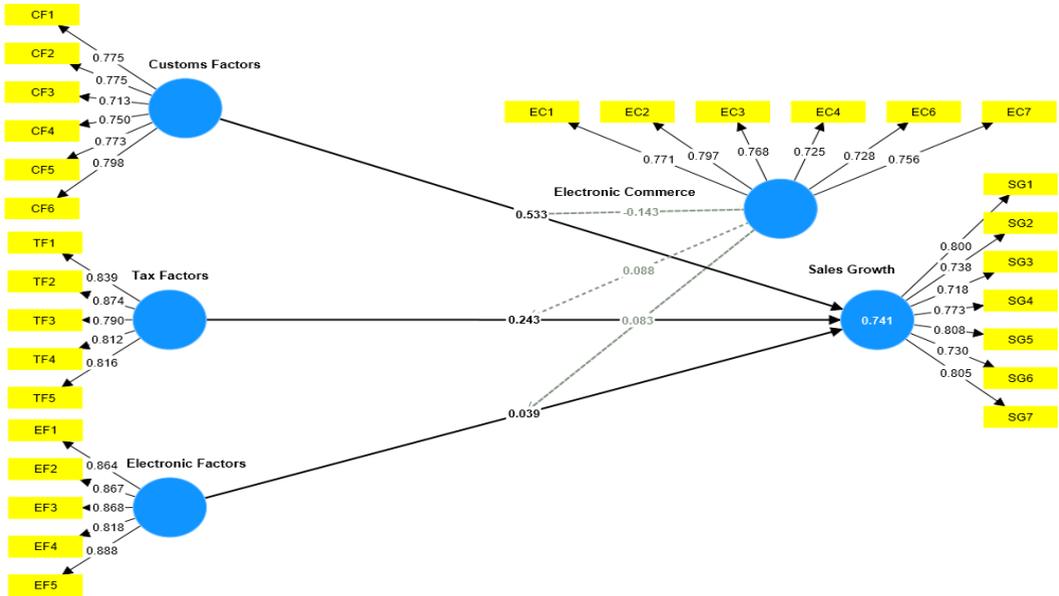


Figure 2: Measurement Model Utilizing Smart PLS

**PLS Smart The model of structure.**

The structural model functions as the fundamental basis of our research inquiry. This exemplifies the manner in which abstract principles, also known as latent constructions, are interconnected, thereby revealing the existing connections and impacts among them. Arrows and path coefficients serve as quantitative metrics for evaluating the magnitude of these connections, enabling the testing of hypotheses and deepening our understanding of the fundamental mechanisms that propel our research investigations. The utilisation of this model is imperative for deriving substantial conclusions and formulating recommendations that are firmly based on our research findings.

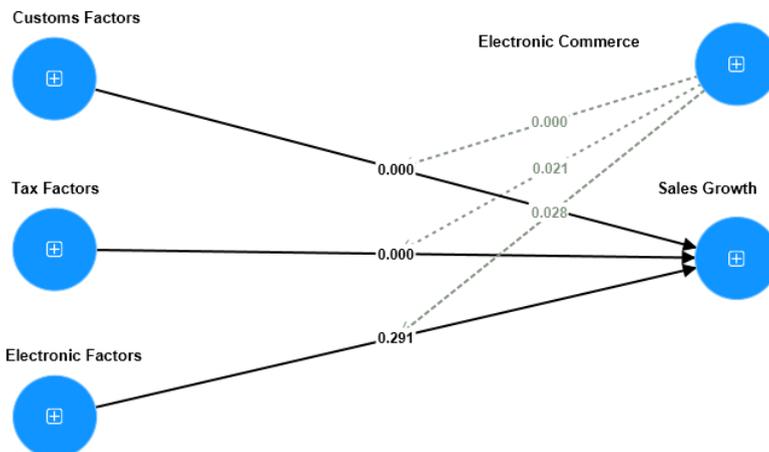


Figure 3: Smart PLS The structural model

## Sales Growth Determinants Hypotheses and Results

Hypothesis 1: There is statistically significant effect of Customs Factors on Sales Growth.

The analysis confirmed the hypothesis, revealing a highly significant positive relationship between Customs Factors and Sales Growth ( $\beta = 11.958$ ,  $T = 11.958$ ,  $p < 0.001$ ), indicating that efficient customs procedures substantially enhance Sales Growth (Smith et al., 1994).

Hypothesis 2: There is statistically significant effect Electronic Commerce on Sales Growth.

The hypothesis was supported by the analysis, which showed a significant positive relationship between Electronic Commerce and Sales Growth ( $\beta = 3.279$ ,  $T = 3.279$ ,  $p = 0.001$ ). This highlights the notable contribution of e-commerce to fostering Sales Growth.

Hypothesis 3: There is statistically significant effect Electronic Factors on Sales Growth:

The analysis did not support the hypothesis, as the relationship between Electronic Factors and Sales Growth was not statistically significant ( $\beta = 1.057$ ,  $T = 1.057$ ,  $p = 0.291$ ). Further investigation is needed to understand its contribution fully.

Hypothesis 4: There is statistically significant effect Tax Factors on Sales Growth:

The hypothesis was confirmed, as Tax Factors displayed a highly significant positive relationship with Sales Growth ( $\beta = 4.069$ ,  $T = 4.069$ ,  $p < 0.001$ ). This emphasizes the considerable influence of tax considerations on Sales Growth.

Hypothesis 5: There is a statistically significant moderating effect of e-commerce on the relationship between tax factors and sales growth:

The analysis supported the hypothesis, indicating a statistically significant interaction effect ( $\beta = 2.302$ ,  $T = 2.302$ ,  $p = 0.021$ ). This highlights that the interplay between e-commerce and tax-related aspects significantly influences Sales Growth (Martínez-Sola, García-Teruel, & Martínez-Solano, 2018).

Hypothesis 6: There is a statistically significant moderating effect of e-commerce on the relationship between Electronic Factors and sales growth:

The hypothesis was confirmed, as the analysis revealed a statistically significant interaction effect ( $\beta = 2.204$ ,  $T = 2.204$ ,  $p = 0.028$ ). This emphasizes the meaningful contribution of the synergy between e-commerce and electronic aspects to Sales Growth (Anderson, Chatterjee, & Lakshmanan, 2003).

Hypothesis 7: There is a statistically significant moderating effect of e-commerce on the relationship between Customs Factors and sales growth:

The analysis supported the hypothesis, indicating a highly significant interaction effect ( $\beta = 4.218$ ,  $T = 4.218$ ,  $p < 0.001$ ). This underscores the profound impact of streamlined e-commerce practices on Customs Factors and, consequently, Sales Growth (Jeffcoate, Chappell, & Feindt, 2002).

These results provide a comprehensive understanding of how these factors and their interactions influence Sales Growth within the studied business context, in alignment with the specified hypotheses.

**Table 5 displays the path coefficients.**

	T statistics	P values
Customs Factors -> Sales Growth	11.958	0.000
Electronic Commerce -> Sales Growth	3.279	0.001
Electronic Factors -> Sales Growth	1.057	0.291
Tax Factors -> Sales Growth	4.069	0.000
Electronic Commerce x Tax Factors -> Sales Growth	2.302	0.021
Electronic Commerce x Electronic Factors -> Sales Growth	2.204	0.028
Electronic Commerce x Customs Factors -> Sales Growth	4.218	0.000

### Test of R-square

The analysis is derived from the data that is presented in Table 6. The current study involves an evaluation of the effectiveness of our regression model in explaining Sales Growth. The assessment has been conducted using two primary metrics, specifically R-squared ( $R^2$ ) and adjusted R-squared ( $R^2$  adjusted).

The R-squared value is used as a metric to assess the degree to which our model accurately accounts for the observed fluctuations in Sales Growth. In the present context, our model exhibits a noteworthy R-squared coefficient of determination of 0.741. This suggests that the factors and variables analysed in our study explain approximately 74.1% of the observed variations in Sales Growth. A higher R-squared value indicates a stronger correlation between our model and the observed data.

The modified R-squared metric improves upon the R-squared measure by taking into account the complexity of the model, specifically the inclusion of independent variables. The adjusted R-squared value is used to address the presence of extraneous variables that do not contribute significantly to the explanation of Sales Growth. In the current study, it is observed that the adjusted R-squared coefficient exhibits a value of

0.734, signifying a substantial degree of similarity to the R-squared coefficient. This suggests that the variables incorporated in our model exert a significant influence on elucidating Sales Growth, and there is no discernible drawback arising from the intricacy of the model.

In summary, the regression model employed in our study effectively explains approximately 74.1% of the variability observed in Sales Growth, considering multiple factors and their interactions. The adjusted R-squared value, which is highly correlated with the R-squared value, highlights the significance and substantial impact of the chosen variables in improving our understanding of Sales Growth. The metrics presented offer compelling evidence of a strong correspondence between our model and the empirical data, thereby bolstering our confidence in the model's ability to elucidate the phenomenon being studied.

**Table 6. Test of R-square**

	<b>R-square</b>	<b>R-square adjusted</b>
Sales Growth	0.741	0.734

## CONCLUSIONS AND FUTURE STUDIES:

The primary objective of this comprehensive investigation was to analyse and elucidate the factors that influence Sales Growth in the business sector of Jordan. The aim of our study was to offer practical and relevant insights to companies operating in the region by conducting a thorough analysis of key elements including Customs Factors, Electronic Commerce, Electronic Factors, and Tax Factors. Furthermore, our objective was to provide policymakers with a comprehensive understanding of the complexities and dynamics surrounding Sales Growth specifically in the context of Jordan. The study that was conducted has yielded a multitude of noteworthy findings, each of which carries significant implications for both companies and governments within the specific context of Jordan.

The findings of our research indicate a significant and positive correlation between Customs Factors and Sales Growth ( $\beta = 11.958$ ,  $T = 11.958$ ,  $p < 0.001$ ). Business enterprises that strategically enhance their customs processes possess the capacity to substantially enhance their sales growth. The aforementioned highlights the strategic importance of implementing customs optimisation measures for companies engaged in business activities within the borders of Jordan.

The research findings indicate a significant positive impact of Electronic Commerce on Sales Growth, as evidenced by a substantial effect size ( $\beta = 3.279$ ,  $T = 3.279$ ,  $p = 0.001$ ). The implementation of digital transformation strategies has become increasingly crucial for businesses operating in Jordan, specifically in terms of augmenting market penetration and cultivating consumer engagement.

Despite not reaching statistical significance, further investigation is warranted to fully understand the complexities of the correlation between Electronic Factors and Sales Growth ( $\beta = 1.057$ ,  $T = 1.057$ ,  $p = 0.291$ ). Subsequent research endeavours may delve into the discrete constituents of electronic components, thereby facilitating a more all-encompassing comprehension. The research discovered that Tax Factors played a significant role in influencing Sales Growth, displaying a robust positive correlation ( $\beta = 4.069$ ,  $T = 4.069$ ,  $p < 0.001$ ). The effective management of taxes is of paramount importance for firms in Jordan, as it directly impacts their financial performance and ability to achieve growth objectives.

The impact of electronic commerce on sales growth has been observed to be influenced by tax-related concerns and electronic variables, leading to an amplification of their effects. Electronic Commerce and Tax Factors ( $\beta = 2.302$ ,  $T = 2.302$ ,  $p = 0.021$ ), Electronic Commerce and Electronic Factors ( $\beta = 2.204$ ,  $T = 2.204$ ,  $p = 0.028$ ), and Electronic Commerce and Customs Factors ( $\beta = 4.218$ ,  $T = 4.218$ ,  $p < 0.001$ ) all had statistically significant interaction effects. Gaining a comprehensive comprehension of the strategic significance of electronic commerce is imperative for organisations to effectively leverage technology to facilitate the advancement of sales growth.

An R-squared coefficient of determination of 0.741 and an adjusted R-squared value of 0.734 show that the results of our study have a notable level of explanatory power. The preceding data suggests that the components examined in our model explain approximately 74.1% of the variance in Sales Growth, while acknowledging the intricacy of the model. The reliability and validity of our findings are enhanced by the robustness of the goodness-of-fit metrics.

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### **Future Directions of Study**

Future research endeavours could potentially prioritise the undertaking of industry-specific analysis, taking into account the unique dynamics that are present within various sectors of the Jordanian economy. Tailoring research to specific sectors may yield deeper insights into the significance of our findings and enable the development of strategies customised for particular industries. Moreover, conducting an analysis of the factors influencing the growth of sales in various types of organisations, such as sole proprietorships, small and medium enterprises (SMEs), and corporations, has the potential to reveal significant and noteworthy policy implications.

One promising area of research entails conducting thorough examinations of Jordan's regulatory framework and tax strategies and their intricate relationship with Sales Growth. The aforementioned studies possess the capacity to offer pragmatic suggestions for companies as they navigate the intricate regulatory environment at the local level.

The growing significance of Electronic Commerce necessitates further examination of the adoption and impacts of digital transformation initiatives within the Jordanian business landscape. Acquiring a thorough comprehension of how organisations in Jordan strategically utilise technology to augment sales growth holds paramount importance.

The implementation of longitudinal studies aimed at monitoring the sales growth of Jordanian firms over an extended period of time can yield valuable and noteworthy observations regarding the ever-changing characteristics of the business landscape. This methodology facilitates the identification of patterns and variables that experience fluctuations in their level of significance over time.

There exists a necessity to conduct a comprehensive analysis of customs procedures and their influence on international trade for enterprises operating in Jordan. The investigation into the impact of streamlined customs procedures on export-focused enterprises in Jordan holds considerable significance.

Undertaking research aimed at providing pragmatic policy recommendations tailored to Jordan's business sector has the potential to yield noteworthy outcomes. Policymakers in Jordan have the potential to acquire valuable insights regarding the establishment of a favourable environment that promotes the growth of businesses and improves global competitiveness.

Undertaking comparative analyses to evaluate the business sector of Jordan in relation to similar economies in the region may yield valuable insights. The aforementioned studies possess the capacity to identify distinct domains in which Jordan can enhance its competitiveness and augment its capacity to allure foreign investment.

In summary, this research study significantly contributes to the understanding of the factors that impact sales growth in the corporate sector within Jordan. The findings of our study underscore the importance of improving customs procedures, implementing electronic commerce strategies, and effectively managing tax-related variables. These insights offer valuable information for companies and policymakers in Jordan, which can be utilised to foster economic development and enhance the competitiveness of the corporate sector. The dynamic and ever-changing nature of the business environment in Jordan highlights the need for future research to play a crucial role in informing strategic decision-making and facilitating the attainment of consistent sales growth.

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