

E-CUSTOMS EFFICIENCY AND FIRM PERFORMANCE IN VIETNAM

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ABSTRACT

Purpose: Paper suggests and empirically tests a conceptual model to investigate diffusion of innovation (DOI) theory and Hofstede's cultural dimensions on e-customs implementation in Vietnam to identify drivers and barriers influencing same and the influence of e-customs implementation on firm performance.

Research Design/Methodology/Approach: A literature review on DOI, culture and electronic customs informed a quantitative approach to propose the conceptual model and test extant theory. A total of 702 surveys were collected from Vietnamese customs officers in 5 cities and provinces. The data were analysed using structural equation modelling.

Findings/Research and Practical Implications: Findings identified relative advantage and national culture as key enablers while barriers include elements of ease of use and technical constraints. The findings also provide practical implications for organizations and validate the proposed conceptual model in the context of Vietnam.

Originality/Value: This study contributes by providing a synthesis and better understanding of e-customs implementation in emerging nations such as Vietnam having cultural differences compared to developed nations.

Keywords: E-government, e-customs, culture, diffusion of innovation (DOI) theory, firm performance, Vietnam