Factors Influencing Tax Declaration Decisions on Social Networks of Online Retailers in Vietnam

Tran Hung Nguyen[1], Cu Le Xuan[1*], Thuy Hang Vu Thi[1]

[1]*Department of Economic Information System & Electronic Commerce, Thuongmai University, Vietnam; Email: hung.tmdt@tmu.edu.vn; cu.lx@tmu.edu.vn; hangtmdt@tmu.edu.vn*

Abstracts: The growth of e-commerce and online retail in Vietnam, particularly on social networks, has presented challenges for the government's tax authorities. Preventing tax loss through inspections can be difficult due to missing or incomplete taxpayer data from transaction processing servers. Explaining undeclared or incompletely declared revenue in online trading transactions on the server or the Internet can be challenging, especially for retail activities and service provision for businesses and individuals selling on social networking. In Vietnam, the Tax Management Law 2019 established the tax rates online retailers must pay. However, tax collection for social network retailers still depends on tax authorities encouraging them to self-declare their revenue. Current research and practice show that very few sellers on social networks participate in the self-declaration of revenue to pay taxes. Moreover, few studies focus on factors affecting the participation of online retailers in Vietnam in tax declaration and payment, especially those selling on social networks, and most lack a solid theoretical foundation. Through a review of related studies, this research has identified several factors that affect tax payment decisions for retailers on social networks in Vietnam. The study also provides several recommendations to promote and enhance retailers' tax declaration and payment decisions on social networks in Vietnam.

Keywords: Tax Declaration Decision, Tax Payment, Social Networks, Online Retailers, Vietnam.

1. INTRODUCTION

According to the economy report by Google, Temasek, and Bain & Company, Vietnam continues to lead Southeast Asia in digital economic growth. The report forecasts a compound annual growth rate (CAGR) of 19% for 2022-2023, with the total value of goods predicted to increase from 30 billion USD in 2023 to 45 billion USD in 2025. This is the fastest growth rate in Southeast Asia. Vietnam's gross merchandise value (GMV) is expected to reach a CAGR of 20%, with an estimated increase from 30 billion USD in 2023 to nearly 45 billion USD in 2025. The growth in GMV over the next two years will be primarily driven by e-commerce and online travel. In particular, e-commerce in Vietnam is expected to grow by 11% from 2022 to 2023, with a CAGR of 22% expected by 2025, aiming for a total merchandise value of 24 billion USD in 2025.

Despite the positive signs of development, the Vietnamese Government's tax administration still faces numerous challenges due to the broad range of online retail activities being conducted by sellers on various channels such as different websites, e-commerce platforms (Shopee, Lazada, Tiki, etc.) and social networking sites (Facebook and TikTok). Monitoring the amount of goods and services sold by sellers, including organizations and individuals on social networking sites, is exceptionally challenging for tax authorities. It is also difficult to force retailers to accurately declare and report their sales. Moreover, cash payments are commonly conducted in online retail transactions on social networks, with payment upon receipt of goods being the most applied form. In cases where payments are made via banks, the bank account linked to the transaction is not registered with the tax authority, making it challenging to manage declarations and determine revenue of online retail businesses on social networks. Therefore, currently, calculating the tax rate payable by online retailers on social networks primarily depends on the self-declaration of sellers, which may not always be accurate. This is still an issue that needs to be addressed.

2. LITERATURE REVIEW

The increasing growth of e-commerce and omni-channel online retail in Vietnam has caused several issues, including tax administration by Vietnamese authorities and its impact on tax compliance. There is a need for special

tax provisions to address tax evasion by traders using e-commerce platforms, such as social networking sites. E-commerce has become a new way of evading taxes, and that measures must be implemented to reduce such practices [1]. Tax declaration and payment for online retailers in Vietnam can be done easily on the tax administration's electronic tax declaration system. This system offers services like providing tax declaration software, an electronic tax declaration process for taxpayers, and online tax consulting. The tax declaration and payment system aims to simplify the entire process by improving tax services and administrative efficiency of tax authorities. It also helps to significantly reduce tax compliance and declaration costs for taxpayers, which benefits both businesses and the government [2]. While the system is well-designed, it has not been widely accepted by the public, especially retailers on social networking sites in Vietnam. There is not any reliable data on the amount and value of goods sold by sellers on social networking sites, which makes it difficult for tax authorities to determine accurate tax rates, including value-added tax and income tax. Consequently, many online retailers report inaccurate income on social networking sites, which has become a common practice.

Until now, there has been no direct research conducted on the factors influencing tax declaration by online retailers in Vietnam, particularly those who sell through social networking sites and other sales channels. This is a challenging context for tax collection from online retailers in Vietnam. Previous studies mainly looked at the impact of e-commerce on taxation [3, 4] or the influence of factors on the adoption of electronic tax payment [5, 6], however these studies also do not target the Vietnamese market. Prior studies on the impact of e-commerce on taxation primarily focused on identifying the challenges that arise in tax administration due to various factors in the e-commerce environment. These factors include difficulties in collecting and verifying information, tracking transactions, determining accurate sales revenue, and identifying customers. Empirical research conducted on a sample of European parent companies in the retailing industry across 22 different countries has shown that e-commerce companies avoid more taxes than traditional companies due to special conditions. This is mainly due to the difficulty of controlling online retail transactions [4]. Studies on the adoption of electronic tax payment can be divided into two categories: technological and personal factors. Technological factors include usefulness, ease of use, reliability, availability, service quality, security, convenience, assurance, information quantity, speed, productivity, perceived reliability, and perceived risk. Personal factors include beliefs, perceptions, technological anxiety, optimistic tendencies, personal innovativeness, experience, socioeconomic indicators such as gender, income, location, and social intelligence and education. Most studies on electronic tax payment adoption are based on behavioral theory and social psychology, which assess the intention to use and user behavior [7]. The technology acceptance model (TAM) is the most commonly used model to evaluate users' intention to participate and use the electronic tax declaration system. It is followed by the information systems success model, diffusion of innovation, unified theory acceptance and use of technology, and theory of planned behavior. Besides, researchers identified other models such as grounded theory, complexity theory, actor network theory, stakeholder theory, and social cognitive theory as well [8]. Various elements such as compatibility, relative advantage, complexity, image, perceived reliability, system quality, and facilitating conditions have been linked to perceived ease of use and perceived usefulness in different models. However, none of these variables were identified as predictors of intention to use or usage behavior [8]. It has been observed that tax declaration by online retailers on social networks is more complex and dynamic in Vietnam. This is due to the fact that decisions are made on the basis of collective action, where the sellers observe and interact with each other on social networks. Moreover, it is difficult to track their transactions in terms of sales volume and value, as most transactions are paid in cash. This makes it hard to accurately identify the sellers. Government agencies such as market management, tax authorities, and the Department of E-Commerce and Digital Economy do not have enough personnel to carry out regular inspection and testing of all online retailers. Therefore, a more comprehensive research model is needed to identify the factors that affect the attitudes and tax declaration behavior of online retailers on social networks in Vietnam. After reviewing many relevant studies, the Technology−Organization−Environment (TOE) framework is identified as a theoretical foundation that unifies the various factors that influence enterprises' adoption of electronic tax payment. TOE identifies three aspects of an organization's context that influence the processes that the organization adopts and implements: technological context, organizational context, and environmental context [9]. We have not come across any studies that use the TOE framework to investigate the impact of online retailers on social networks on tax declaration decisions. Accordingly, we aim to develop a research model using TOE to examine the factors in the areas of technology, organization, and environment that affect the tax declaration decisions of online retailers

operating in social networks in Vietnam.

3. HYPOTHESES DEVELOPMENT

A research model is postulated based on the TOE framework. The model considers the characteristics of online retail activities on social networks in Vietnam, the self-awareness of retailers, the e-commerce business context and how to collect specific taxes for online retailers.

3.1. Technological factors

According to OECD's report in 2014, tax authorities face four main challenges in e-commerce activities, which are identifying businesses or sellers, determining the scope of activities, collecting and verifying information, and receiving information about customer type. However, in Vietnam, identifying customers and buyers is not a difficult issue. The most crucial part of tax declaration and calculation for sellers on social networks is identifying people who sell and the value of transactions they have made. Tax administration agencies encourage online retailers on social networking sites to self-declare their revenue. Based on that, tax administration will have a basis for tax calculation. However, in the context of the strong development of online sales activities on social networking sites, a seller can have many different sales accounts, making it difficult for agencies to accurately identify or determine the scope of activities, and collect accurate information about transactions and sales revenue to oblige these retailers to comply with tax regulations. All these issues are related to technological factors used by state management agencies, such as tax authorities and market management agencies, in monitoring online retail activities on social networking sites.

Since the rise of the Internet, most governments have actively pursued the use of information technology to improve efficiency and enhance internal [10]. Information technology helps government public sectors increase productivity and efficiency, improve policy making and provide better public services to citizens including online retailers. However, practice and research have shown that the Internet provides the ability to authenticate or identify the seller accurately when the sales website is not specifically registered with a State management agency [11]. The absence of trust on a website indicates that the seller is not trustworthy and that their identity is not accurate. This problem can be solved by implementing a system that identifies sellers and manages citizens electronically. An e-government system based on information technology infrastructure can be developed to manage and monitor citizens accurately, and provide public services.

With the rise of sales activities on social networking sites in Vietnam, the number of online retailers has increased significantly. However, many sellers do not register for tax and regulatory purposes, and the state management agencies lack effective control mechanisms. This makes it difficult for these agencies to determine the exact number of sellers, trace their transactions with customers, and identify who the seller is. If technology can accurately identify online retailers on social networks in Vietnam, mandatory tax declaration will become easier. This will no longer depend on the seller's self-awareness, and it will be easier for state management agencies to control and regulate the market. Based on the explanations provided, we propose the following hypotheses:

H1a: Seller identification technology (XDNB) has a direct and positive impact on the tax declaration intention of online retailers on social networks (YDKK).

H1b: Seller identification technology (XDNB) has an indirect and positive impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK).

Tax declaration can be difficult for social media-based sellers to understand and use. When new technology is introduced, it can cause worry for sellers if it requires changing current business practices or learning new skills. New technology with high complexity often requires more personnel training and has higher costs, which can impede its adoption [12]. Additionally, technological complexity can be caused by task complexity and will influence individual and organizational adoption decisions [13]. Complexity is ranked third in importance for technological factors in e-government services research [8]. In Vietnam, tax authorities encourage online retailers via social

networks to voluntarily file their tax declarations. However, if the process and procedures for electronic tax declaration are complicated, it may discourage retailers from complying. This could lead to a lack of self-awareness among online retailers regarding their tax obligations. With such observations, we propose the following hypotheses:

H2a: The complexity of technology (SPT) has a direct and negative impact on the tax declaration intention of online retailers on social networks (YDKK).

H2b: The complexity of technology (YDKK) has an indirect and negative impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK)

Social networks are significantly changing the way we communicate, collaborate, do business, consume and create value [14]. They create various ways of communication between sellers and customers, and customer feedback about the product is also publicly informed [15]. Therefore, social networks have become one of the means with the most powerful transformative impact of information technology on business both inside and outside the enterprise and also contain many of the most difficult to determine factors, especially determining sales revenue [16]. It is challenging for tax authorities in Vietnam to accurately determine the revenue of sellers who engage in online retail activities on social networks. This is due to the confidential nature of information exchanged on personal pages or via messages to ensure customer information security. The recent lawsuit against Facebook that revealed users' personal information has made it even more difficult for state management agencies to oversee e-commerce activities on social networks. Vietnam's tax administration has limited access to private messages or records kept within the jurisdiction of social network providers like Facebook or TikTok. Furthermore, online retailing also occurs via phone messages, making it tough for tax authorities to determine the seller's revenue accurately. Although Vietnam's tax administration obtain information from third parties such as buyers or banks, it depends on privacy laws or financial regulations. It is challenging to collect transaction information from buyers or request financial statements for online retailers on social networks in Vietnam, particularly when they use cash for instant payment. This difficulty is compounded by the fact that receiving goods is currently very popular, while the government has not yet mandated a single type of account for control. All these factors make it difficult for tax authorities to require online retailers to declare and accurately declare revenue to have a basis for tax collection. Currently, the implementation of declaration relies heavily on the self-awareness of online retailers on social networks. Therefore, encouraging sellers to voluntarily declare and pay taxes is considered the only solution currently in Vietnam for online retailers on social networks. Based on the explanations provided, we propose the following hypotheses:

H3a: Technology determines accuracy (XDCX) has a direct and positive impact on the tax declaration intention of online retailers on social networks (YDKK).

H3b: Technology determines accuracy (XDCX) has an indirect and positive impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK)

3.2. Environmental factors

Competitive pressure is a function of market capacity and the number of competitors in the market [17]. Competitive pressure is one of the reasons why businesses adopt information technology [12]. Competitive pressure from peer businesses can drive aggressive information technology adoption to reduce operating costs, increase revenue, improve core competitiveness, and avoid competitive decline [18]. The greater the competitive pressure that businesses face, the stronger the willingness to adopt information technology [19]. The number of online retailers on social networks is rapidly increasing in Vietnam, leading to heightened competition. As these retailers observe each other, they realize that failing to declare and pay taxes electronically puts them at risk of being sanctioned or monitored by state agencies. This can increase operating costs, reduce competitiveness, and lower the likelihood of being selected by consumers for shopping. To maintain a sustainable business, it is important for sellers to feel pressure from the business community and observe other online retailers on social

networks to encourage the intention to declare and pay taxes electronically. Therefore, we propose the following hypotheses:

H4a: Competitive pressure (AL) has a direct and positive impact on the tax declaration intention of online retailers on social networks (YDKK).

H4b: Competitive pressure (AL) has an indirect and positive impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK).

In recent years, Vietnamese government has implemented various initiatives, programs, and projects to promote the strong development of e-commerce, particularly online retail. The government has released guidelines and policies to improve payment activities in e-commerce, such as the approval of the non-cash payments project for the period 2016 - 2020 in Decision No. 2545/QD-TTg, dated March 30, 2016, by the Prime Minister. In addition, Decision No. 241/QD-TTg, dated February 23, 2018, by the Prime Minister, approved the project to promote payments via banks for public services, such as taxes, electricity, water, tuition, institute fees, and payments for social security programs. Furthermore, the government has issued Resolution No. 02/NQ-CP, dated January 1, 2019, to continue implementing tasks and solutions to improve the business environment, enhance national competitiveness in 2019, and provide orientation by 2021. The Prime Minister's Directive No. 22/CT-TTg, dated May 26, 2020, also promotes the implementation of non-cash payment development solutions in Vietnam, while the National Digital Transformation Program, approved by the Prime Minister, prioritizes agriculture, finance - banking, transportation and logistics, energy, natural resources, and environment and industrial production. Moreover, based on summarizing the results achieved in the previous period, reviewing and evaluating the current status and needs for e-commerce development in the coming period, the Ministry of Industry and Trade has proposed the development of a national e-commerce development master plan for the period 2021-2025, which was approved by the Government in Decision No. 645/QD-TTg dated May 15, 2020. The guidelines and policies affect all subjects, components of the economy, and focus on creating a legal framework, favorable environment, and digital infrastructure to promote the development of e-commerce and online retail [20].

Due to Vietnam's National Digital Transformation Strategy, e-commerce and digital economy are developing in a culturally and politically diverse environment. The strategy operates based on a people-centered relationship, results-oriented, and market-based approach [21]. In order to implement electronic tax declaration and payment effectively, Vietnamese government is the only agency with enough power and capability to coordinate all relevant agencies, organizations, and individuals. They are also able to consolidate all the necessary resources to develop e-commerce and online retail successfully [22]. Vietnamese government has been making significant efforts to develop e-commerce and online retail. These efforts have had a strong impact and are contributing positively towards the implementation of an electronic tax declaration and payment system. The system is aimed at including all subjects, including online retailers on social networks. Therefore, we propose the following hypotheses:

H5a: Government orientation (DH) has a direct and positive impact on the tax declaration intention of online retailers on social networks (YDKK).

H5b: Government orientation (DH) has an indirect and positive impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK).

E-trust refers to the state of consumers' trust in online transactions where they conduct business transactions [23]. When customers buy products from online stores, their trust in the process is captured electronically. This means that the customer expects to receive the exact product that they ordered. There are three factors that make up e-trust: (i) Trust in the Internet - customer trusts that the internet will perform well, both in terms of speed and integrity; (ii) Supplier trust - customer trusts the manufacturer or organization that is selling the product; (iii) Trust of other parties - customer trusts intermediaries or third parties that exist between transactions [24]. It is widely acknowledged that trust is crucial in electronic transactions. In order for consumers to engage in e-commerce, they need to trust the seller. Additionally, sellers who fulfill their obligations to State management agencies, such as

registering their sales pages and making electronic tax declarations, will be seen as having good operations and healthy competition. This allows them to authenticate social networks used to sell to consumers, increasing e-trust and building better relationships with customers. Therefore, it is crucial for online sellers to prioritize building consumer trust, ensuring transparency, accountability, and customer satisfaction to establish a solid reputation.

A trust pyramid comprising six essential components to establish electronic trust, including modern security measures, reliable security measures on the seller's sales page, the seller's legitimacy, reputation and well-known brand, product quality and functionality, and order fulfillment [25]. The foundation of the pyramid is formed by three basic elements, which are clearly defined product costs, ensuring the right product is sent to the right person, and order fulfillment. The tone or color of a sales page, consumer control, and consumer collaboration are all factors that set one online retailer apart from another. The color scheme of a sales page should be visually appealing and user-friendly, and should include a privacy statement that explains how personal information is collected and managed. Giving consumers control over the purchasing process is important, so asking for permission to access their private data is a smart policy in online retail, particularly on social networking sites. At the top of the pyramid, consumer collaboration maintains and enhances consumer trust by encouraging customers to recommend the seller's product or service to friends. This system is not only useful for enhancing e-trust, but also for protecting customer privacy and promoting e-commerce security, which can ultimately increase a company's online sales revenue. Therefore, we propose the following hypotheses:

H6a: Trust (NT) has a direct and positive impact on the tax declaration intention of online retailers on social networks (YDKK).

H6b: Trust (NT) has an indirect and positive impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK).

Social influences that are commonly encountered by an individual are believed to reflect their attitudes towards influential individuals in their surroundings, and their anticipated behavior in response. The impact of social influence on an individual's intentions is significant. Social influence is perceived as an individual's belief that the majority of important individuals in their life expect them to perform or avoid a particular behavior [26]. Subjective norms influence behavioral intentions as people act based on their perception of what others think they will do [27]. Social influence is a decisive factor in behavioral intention such as subjective norm according to theory of reasoned action (TRA) [26], or TAM [28]. Individuals' opinions can be influenced by those close to them, such as family, friends, colleagues, and celebrities, either personally or through mass media [29]. Social influence is also mentioned in a number of other studies such as technology acceptance and use models [30] or forecasting in e-commerce [31]. Social influence significantly impacts individuals' engagement in e-commerce and online retail, including individual sellers on social networks.

Social factors are found to influence the decision of individual sellers on social networks with regards to tax declaration, payment, fulfilling obligations to the state, and protecting consumer rights. These social factors include the influence of objective parties such as family, friends, relatives, or regulations from organizations, work units, or the community that the seller is serving. Social influence is measured by trust and motivations [30]. Adoption of electronic tax declaration by online retailers on social networks in Vietnam is not yet widespread. Accordingly, external social factors such as advice and regulations may influence the willingness of online retailers to declare and pay taxes on these platforms. Therefore, we propose the following hypotheses:

H7a: Social influence (AH) has a direct and positive impact on the tax declaration intention of online retailers on social networks (YDKK).

H7b: Social influence (AH) has an indirect and positive impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK)

3.3. Organization Factors

Human resources is a critical organizational factor that cannot be ignored by any business or individual in information technology application. Personnel training [32], the necessary knowledge resources of IT employees

[12] and employee attitudes towards innovation [33] are some of the secondary factors is determined. In order to support this application, human resources such as employees with appropriate educational qualifications, training on electronic tax declaration systems by consulting experts, and seminars by agencies are necessary. It is essential to implement an electronic government organization to ensure efficiency and accuracy in tax payment. However, for online retail on social networks in Vietnam, sellers are individuals who carry out all business activities and declare taxes electronically without having a specialized human resources department. This places a significant dependence on the seller's understanding of knowledge and skills in directly using the electronic tax declaration system of the government tax administration agency. An individual's awareness or understanding affects intentions and actions [26]. If the individual has an accurate sense of his or her level of knowledge or awareness, it also predicts behavior [34]. With such observations, we hypothesize as follows:

H8a: Knowledge (HB) has a direct and positive impact on the tax declaration intention of online retailers on social networks (YDKK).

H8b: Knowledge (HB) has an indirect and positive impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK).

Government regulation has been identified as an important environmental factor for e-government adoption in developing countries [35]. Government regulations were found to encourage electronic tax declaration and discourage paper-based tax declaration by charging different fees [36]. Government agencies directly monitor the tax status of businesses and address tax fraud and evasion using legislation, grants, advisory boards, and taxation. This has been witnessed in many developing countries [33]. The government has regulations that require business organizations and individuals engaged in e-commerce to comply with electronic tax declaration and payment procedures. This includes online retail via social networks. In Vietnam, there are regulations on electronic tax declaration and payment for online retailers, but the diverse development of sales activities on social networks has made it difficult for tax authorities and market management agencies to monitor accurately. Therefore, electronic tax declaration and payment for online retail activities on social networks in Vietnam is mainly based on propaganda and dissemination of regulations and sanctions of the government. The law punishes non-declaration of taxes for online retailers on different channels to create a positive attitude among sellers to comply with the law. With the attitude of complying with the law, the seller will make full and accurate declarations.

Attitude leading to behavior is an individual's assessment of the results obtained from performing a behavior [26]. Attitude reflects the degree to which the expression of that behavior is evaluated by the individual as positive or negative. Consumers' attitudes influence their intentions. An individual's assessment of the value of a behavior is what leads to their actions [37]. Researchers created a scale that measures attitude leading to behavior [38]. It includes intention to perform a behavior directed towards a good or service with positive outcomes. Attitude leads to consumer behavior because consumers think that using the product will bring many benefits and that it is the best choice for themselves [39]. When customers have a positive attitude, it becomes easier for them to generate intentions. In the case of online retailers on social networks in Vietnam, the customers are usually individuals who can be considered direct consumers of the government's policies and laws concerning online retail activities. Based on these observations, we hypothesize as follows:

H9a: Law compliance attitude (TD) has a direct and positive impact on the tax declaration intention of online retailers on social networks (YDKK).

H9b: Law compliance attitude (TD) has an indirect and positive impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK).

Customers and businesses both recognize the importance of business ethics efforts as a key factor in establishing and maintaining competitiveness within the market [40]. In a traditional business environment, buyers and sellers have a good understanding of each other (including face recognition and certain contact) which helps in building trust. However, in online retail transactions, sellers and buyers have very little information about the other party, which naturally creates a sense of risk during the transaction. In addition to concerns about privacy and

information security, consumers are worried about fraudulent practices among online retailers [41]. Business ethics issues in e-commerce include: privacy, commercial security, and e-mail leaks [42]. Scholars built a scale to measure the ethics of sellers from the perspective of consumer perception in e-commerce [43]. Previous studies mentioned safety issues in online transactions, illegal activities such as fraud, misuse of users' personal information, the issue of honesty in providing information [44]. Other studies examined the role of government in ensuring the safety and security of information on the Internet. Researchers developed a scale of ethical awareness of sellers in e-commerce that includes four factors: safety policy, privacy policy, honesty, and implementation transactions [45]. Other scholars proposed four main issues for information ethics in the information context: privacy, accuracy, ownership of information, and accessibility of information [46].

The nature of e-commerce transactions is that buyers and sellers do not have direct contact with each other, buying and selling is done mainly based on the buyer's trust in the introduction and commitments of the seller. Therefore, sustained development requires sellers to regularly practice business ethics in e-commerce. A seller with business ethics will have to demonstrate good social responsibility not only to the buyer but also to all relevant parties, including tax obligations and fair competition [47]. Sellers who evade taxes gain an unfair advantage over their competitors by offering lower prices. This harms the government and constitutes unfair competition against genuine retailers. Therefore, we propose the following hypotheses:

H10a: Business ethics (DD) has a direct and positive impact on the tax declaration intention of online retailers on social networks (YDKK).

H10b: Business ethics (DD) has an indirect and positive impact on the tax declaration decision (QDKK) of online retailers on social networks through the tax declaration intention (YDKK).

3.4. The Tax Declaration Intention

According to the TRA, if an individual evaluates a proposed behavior as positive and if he or she believes that others desire him or her to perform that behavior, then the intention to perform that behavior will larger and the individual will be more likely to perform the behavior. Although behavioral intention is correlated with actual behavior. However, many studies showed that behavioral intentions do not always lead to actual behavior [48]. Therefore, in the TPB, intention is affirmed as the decision of a person's behavior. Intention is considered to include motivational factors that influence an individual's behavior [26]. Additionally, intention is considered the precursor and best predictor of behavior [49]. Human behavior is guided by three types of considerations: behavioral beliefs, normative beliefs, and control beliefs. In their respective sets, behavioral beliefs create a favorable or unfavorable attitude toward the behavior, normative beliefs lead to a subjective norm, and control beliefs relate to perceived control behavior. Combined, attitudes toward the behavior, subjective norms, and perceived behavioral control will lead to the formation of behavioral intentions [49]. A favorable attitude, consistent norms, and perceived control lead to strong intention for a behavior [50]. Finally, when there is a sufficient degree of actual control over behavior, individuals will carry out their intentions when given the opportunity [49]. When they want to decide to use a certain product or service, they must have the intention to use that product or service [51]. That intention can be formed before or right when they decide to use it. These two factors are always affected by other objective factors such as the environment or their own behavioral factors. An individual's behavioral intentions have a significant impact on their decision to use something [28]. Intention to use is considered a factor that predicts the decision to use [52]. Frequency of use is also a factor in the usage decision. Thus, when it comes to the decision to use, it refers to the frequency and volume of use of the system by the user [28]. The decision to use is measured by attitudes toward use [34]. Proposing a hypothesis regarding the intention of voluntary electronic tax declaration for individual online retailers on social networks in Vietnam:

H11: The tax declaration intention (YDKK) has a direct and positive impact on the tax declaration decision (QDKK) of online retailers on social networks.

The proposed research model is presented in Figure 1.

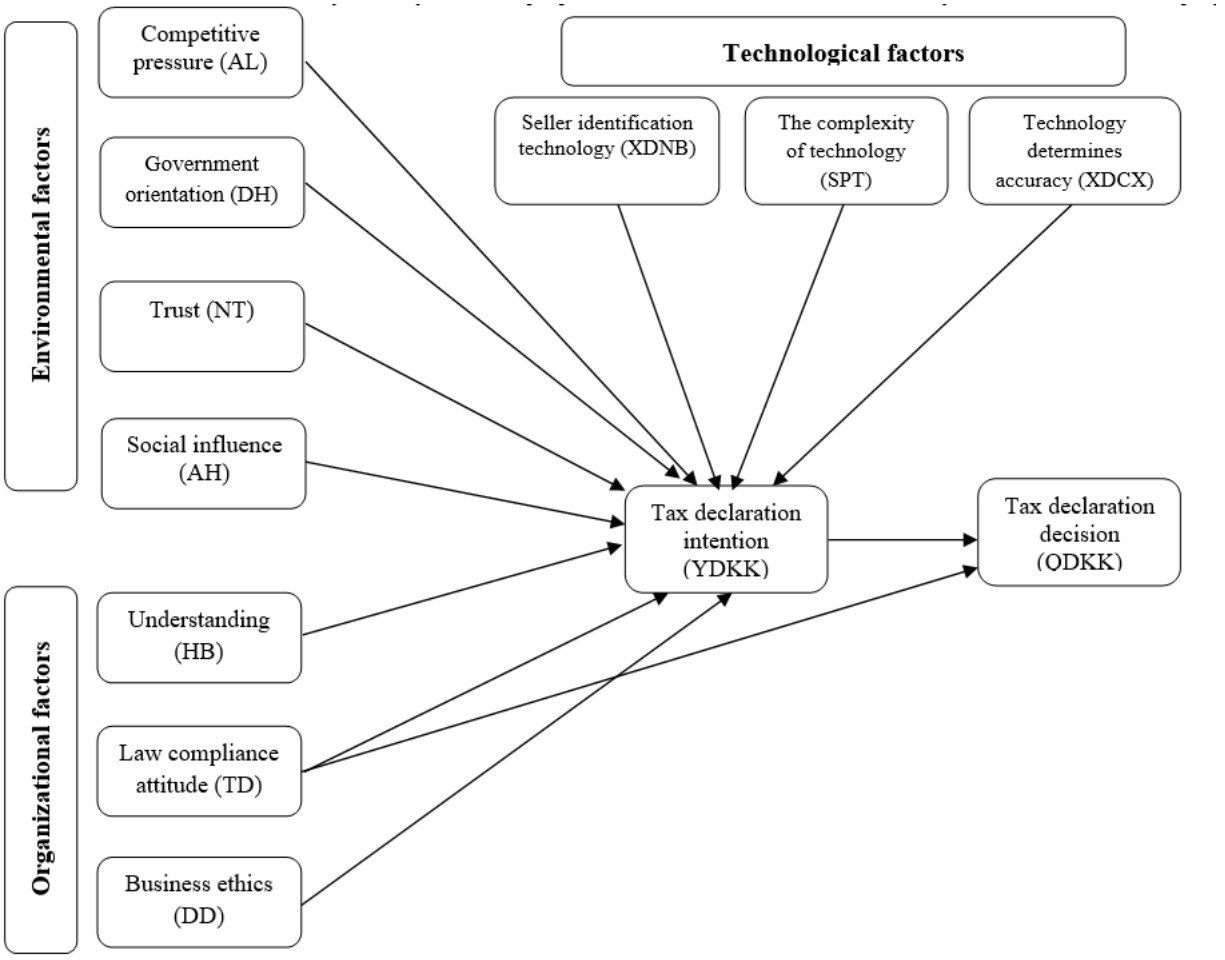

Figure 1. Research model.

4. RESEARCH METHODOLOGY AND RESULTS

4.1. Research Methodology

The questionnaire was designed on November 3, 2023 based on the research model, and adjusted based on preliminary interview results of 30 online retailers on social networks in Vietnam, shown in Table 1.

Table 1. Scales in the proposed research model.

Items	Scale	Sources
XDNB	**Seller identification technology**	[53], [54], [55]
XDNB1	Technology to identify the seller's identity	
XDNB2	Technology determines the exact number of sellers	
XDNB3	Technology determines the location of the seller	
XDNB4	Technology determines the number of accounts a merchant uses	
SPT	**The complexity of technology**	[12], [13], [8]
SPT1	Sellers find the tax declaration process confusing	
SPT2	Sellers feel uncomfortable with technology and tax declaration procedures	
SPT3	Information and guidance services on tax declaration technology are not easily accessible	
SPT4	The tax declaration system is not technologically compatible with the seller's information system	
XDCX	**Technology determines accuracy**	[16], [14], [15]
XDCX1	Technology to track and record sellers' transactions	

XDCX2	Technology to accurately determine sales revenue	
XDCX3	Technology to retrieve transaction information from third parties (banks, social networks)	
AL	**Competitive pressure**	[17], [12], [18], [19]
AL1	The increase in the number of sellers on social networks	
AL2	Price competition among sellers on social networks	
AL3	Observation and mutual learning of sellers on social networks	
DH	**Government orientation**	[21], [22], [20]
DH1	Ability to perfect and create a legal corridor and favorable environment for online retail	
DH2	Ability to build and develop digital infrastructure for online retail and public service provision	
DH3	Ability to coordinate all relevant agencies, organizations and individuals to develop online retail and deploy public services effectively	
DH4	Ability to propagate and disseminate Government regulations to online retailers	
NT	**Trust**	[24], [56]
NT1	Consumer confidence in the seller's legitimacy (registering and verifying social media sales pages)	
NT2	The level of trust of the consumer community in the seller's performance of responsibilities to the State (declaring and paying taxes)	
NT3	The level of trust and encouragement of the consumer community in seller transparency and collaboration with stakeholders	
AH	**Social influence**	[26], [27], [29]
AH1	Friends, relatives, and influential people influence the intention of online retailers to declare taxes electronically.	
AH2	Feedback, comments, and reviews from the consumer community affect online retailers' intention to declare taxes electronically.	
AH3	Evaluation and comments of State management agencies on the business activities of online retailers	
AH4	Regulations on tax declaration and tax payment of the Vietnamese Government for online retailers on social networks	
HB	**Understanding of online retailers**	[12], [33], [34], [32]
HB1	Online retailers have good experience and expertise in the retail field	
HB2	Online retailers have knowledge of online retail business regulations	
HB3	Online retailers have knowledge and skills in using electronic tax declaration systems	
HB4	Online retailers are well aware of the consequences when they do not properly fulfill their obligations to the State	
TD	**Law compliance attitude of online retailers**	[37], [57], [35], [36], [26]
TD1	Online retailers realize that complying with legal regulations when conducting online retail activities is the right action.	
TD2	Online retailers always pay attention to and monitor policies and legal regulations on online retail activities	
TD3	Online retailers are satisfied with information channels providing policies and legal regulations for online retail activities	
DD	**Business ethics of online retailers**	[44], [45], [46]
DD1	Honesty in providing information by online retailers	
DD2	Satisfaction of consumer needs and execution of transactions	
DD3	Sales behavior of online retailers	
DD4	Online retailer customer service	
YDKK	**The tax declaration intention**	*[26], [48], [50]*
YDKK1	Online retailers believe that electronic tax declaration is a positive contribution to the State	
YDKK2	Online retailers believe that tax declaration will be highly appreciated by the community	
YDKK3	Online retailers feel completely comfortable when making electronic tax declarations	
QDKK	**The tax declaration decision**	[51], [28], [52], [34], [58]
QDKK1	Attitudes towards electronic tax declaration of online retailers	
QDKK2	Frequency and volume of use of electronic tax declaration systems by online retailers	
QDKK3	Electronic tax declaration brings many benefits and ensures sustainable business operations for online retailers	

The sample size used for correlation and regression analyzes is expected to be at least 5 times the total number of observed variables [59]. With the number of observed variables in the research model being 42, the study intends to take a minimum sample of 210. However, to prevent invalid surveys and low email response rates, and to increase reliability because the number of online retailers on social networks in Vietnam is very large, the research team conducted a survey with a sample of 600 online retailers surveyed distributed in 3 regions representing 3 regions. The regions are Hanoi, Da Nang and Ho Chi Minh city.

The scale used in the Questionnaire is a 5-level Likert scale (1: Weak; 2: Poor; 3: Normal; 4: Good; 5: Good). Questionnaires were delivered to 600 online retailers on social networks in Vietnam from November 4, 2023 to December 1, 2023. The questionnaires were sent through email, phone survey. Finally, the authors collected 569 questionnaires, cleaned the data and obtained 563 valid questionnaires for processing on SmartPLS 2.0 software. Detailed sample descriptions are shown in Table 2.

Table 2. Survey sample information.

Criteria	Quantity	Percentage		Criteria	Quantity	Percentage
Area				***Annual revenue***		
Hanoi City	241	42.8		From 100 million VND to less than 300 million VND	325	57.73
Danang City	112	19.9		From 300 million VND to less than 500 million VND	192	34.1
Ho Chi Minh City	210	37.3		From 500 million VND	46	8.17
Gender				***Business areas***		
Male	154	27.35		Fashion	248	44.05
				Cosmetics	181	32.15
Female	409	72.65		Houseware	134	23.8

Notes: 1 USD, approximately 24,242 VND, during the survey period

4.2. Results

The research model is evaluated through two steps: the measurement model and the structural model [60].

4.2.1. The Measurement Model

In addition to reliability, Cronbach's Alpha must reach a threshold greater than or equal to 0.7 [59], the study deals with assessing the reliability of the scale according to Composite Reliability (CR). CR must be 0.6 or higher. With confirmatory studies, the threshold of 0.7 is the appropriate level of the CR index [60]. Other researchers agreed that 0.7 is the appropriate assessment threshold for the vast majority of cases [61]. The results show that only the independent variable HB is not eligible for reliability, because it has Cronbach's Alpha coefficient < 0.7 and has CR < 0.6; The remaining scales all achieve high reliability with Cronbach's Alpha coefficient (> 0.7) and CR coefficient (> 0.6) (Table 3).

Table 3. Reliability and convergence assessment.

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
AH	0.794	0.812	0.865	0.616
AL	0.754	0.757	0.829	0.626
DD	0.810	0.840	0.875	0.638
DH	0.791	0.813	0.863	0.613
HB	0.565	0.519	0.730	0.406
NT	0.727	0.730	0.846	0.646
QDKK	0.812	0.821	0.888	0.726
SPT	0.852	1.103	0.865	0.622
TD	0.885	0.895	0.929	0.813
XDCX	0.845	0.854	0.906	0.763
XDNB	0.702	0.735	0.815	0.527
YDKK	0.873	0.874	0.922	0.797

Average Variance Extracted (AVE) is used to evaluate the convergence of the scale. A scale achieves convergent validity if the AVE is 0.5 or higher [62]. The results show that the scales in the research model all ensure convergence, because they all have a standard AVE index (>0.5), except for the independent variable HB (Table 3). Convergence is not guaranteed because the AVE is 0.406 < 0.5.Thus, it is possible that the HB factor does not ensure reliability and convergence. However, realizing that HB is an important impact factor in the model, the authors still retain HB in the model to consider the relationship between HB and YDKK and QDKK before deciding whether to include this type of factor or not in the research model.

To evaluate the quality of observed variables, it is necessary to mention the outer factor loading coefficient, which is an index that shows the degree of association between the observed variable and the latent variable. The outer loading coefficient must be greater than 0.4 to achieve reliability for exploratory research, and greater than or equal to 0.708 for the observed variable to be quality [63]. The data processing results in Table 4 show that all observed variables have an outer loading coefficient greater than 0.4, are reliable with exploratory research analysis and are included in the next analysis steps.

Table 4. Outer loadings.

	AH	AL	DD	DH	HB	NT	QDKK	SPT	TD	XDCX	XDNB	YDKK
AH1	0.813											
AH2	0.808											
AH3	0.754											
AH4	0.762											
AL1		0.880										
AL2		0.879										
AL3		0.575										
DD1			0.694									
DD2			0.812									
DD3			0.802									
DD4			0.876									
DH1				0.798								
DH2				0.759								
DH3				0.845								
DH4				0.726								
HB1					0.562							
HB2					0.651							
HB3					0.710							
HB4					0.615							
NT1						0.791						
NT2						0.821						
NT3						0.799						
QDKK1							0.825					
QDKK2							0.851					
QDKK3							0.879					
SPT1								0.954				
SPT2								0.872				
SPT3								0.637				
SPT4								0.643				
TD1									0.907			
TD2									0.908			

TD3									0.890			
XDCX1										0.874		
XDCX2										0.880		
XDCX3										0.866		
XDNB1											0.639	
XDNB2											0.823	
XDNB3											0.668	
XDNB4											0.758	
YDKK1												0.904
YDKK2												0.907
YDKK3												0.867

The discriminant value between two latent variables is guaranteed when the HTMT index is less than 1 [63]. Thus, according to the data processing results shown in Table 5, the indices are all < 1, the scales ensure discrimination.

Table 5. Discriminant validity for the constructs (HTMT).

	AH	AL	DD	DH	HB	NT	QDKK	SPT	TD	XDCX	XDNB	YDKK
AH												
AL	0.070											
DD	0.036	0.056										
DH	0.063	0.083	0.063									
HB	0.100	0.095	0.201	0.163								
NT	0.114	0.087	0.094	0.194	0.088							
QDKK	0.083	0.095	0.336	0.169	0.507	0.056						
SPT	0.124	0.044	0.055	0.091	0.139	0.062	0.090					
TD	0.032	0.119	0.035	0.078	0.125	0.050	0.233	0.074				
XDCX	0.088	0.054	0.182	0.065	0.136	0.156	0.229	0.080	0.081			
XDNB	0.095	0.094	0.192	0.097	0.221	0.103	0.333	0.119	0.040	0.201		
YDKK	0.220	0.123	0.367	0.183	0.435	0.262	0.428	0.036	0.043	0.315	0.295	

If the VIF is 5 or higher, the model has a very high possibility of multicollinearity [59]. The structures in the SEM model in Table 6 below are reflective, the resulting VIF coefficients are all greater than 1 and less than 2, so multicollinearity does not occur in the model.

Table 6. Multicollinearity assessment.

	AH	AL	DD	DH	HB	NT	QDKK	SPT	TD	XDCX	XDNB	YDKK
AH												1.025
AL												1.022
DD												1.068
DH												1.039
HB												1.074
NT												1.051
QDKK												
SPT												1.033
TD							1.002					1.027
XDCX												1.069
XDNB												1.066
YDKK							1.002					

4.2.2. Evaluate the PLS-SEM structural model

To evaluate the PLS−SEM structural model, the research team analyzed the bootstrap on SmartPLS with the number of bootstraps being 5,000. Evaluating the structural model needs to consider: impact coefficients and the significance of impact levels, number R square, f square.

The data processing results in Table 7 show that: the direct impact of SPT -> YDKK (0.076) , and TD -> YDKK (0.892), both have standardized impact coefficients P values > 0.05, these relationships are not statistically significant or meaningful but there is a case of noise from the data or errors in the sampling process. Therefore, hypotheses H2a and H9a are both rejected. The remaining effects all have P values < 0.05, so these effects are all statistically significant. This means that hypotheses H1a, H3a, H4a, H5a, H6a, H7a, H8a, H9a, H10a, and H11 are all accepted.

Table 7. Path coefficient (Direct).

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
AH -> YDKK	0.169	0.170	0.034	4.999	0.000
AL -> YDKK	0.097	0.102	0.041	2.345	0.019
DD -> YDKK	0.207	0.206	0.038	5.496	0.000
DH -> YDKK	0.111	0.112	0.033	3.385	0.001
HB -> YDKK	0.285	0.284	0.035	8.108	0.000
NT -> YDKK	0.133	0.135	0.041	3.238	0.001
SPT -> YDKK	-0.093	-0.083	0.052	1.777	0.076
TD -> QDKK	0.185	0.188	0.037	4.968	0.000
TD -> YDKK	0.005	0.005	0.034	0.136	0.892
XDCX -> YDKK	0.159	0.158	0.030	5.324	0.000
XDNB -> YDKK	0.126	0.128	0.035	3.640	0.000
YDKK -> QDKK	0.356	0.357	0.037	9.710	0.000

Table 8. Path coefficient (Indirect).

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
XDNB -> YDKK -> QDKK	0.045	0.046	0.014	3.263	0.001
DH -> YDKK -> QDKK	0.039	0.040	0.012	3.175	0.002
AL -> YDKK -> QDKK	0.035	0.037	0.015	2.264	0.024
TD -> YDKK -> QDKK	0.002	0.002	0.012	0.135	0.893
DD -> YDKK -> QDKK	0.074	0.074	0.018	4.154	0.000
AH -> YDKK -> QDKK	0.060	0.061	0.014	4.297	0.000
NT -> YDKK -> QDKK	0.047	0.048	0.016	3.049	0.002
HB -> YDKK -> QDKK	0.101	0.102	0.019	5.222	0.000
XDCX -> YDKK-> QDKK	0.057	0.057	0.013	4.502	0.000
SPT -> YDKK -> QDKK	-0.033	-0.029	0.019	1.766	0.078

The data processing results in Table 8 show: the indirect effects of SPT -> YDKK -> QDKK (0.078), and TD -> YDKK -> QDKK (0.893), both have a standardized impact coefficient P values > 0.05, therefore, these relationships are not statistically significant or significant but there is noise from the data or errors in the sampling process. Therefore, hypotheses H2b and H9b are both removed. The remaining effects all have P values < 0.05, so these effects are all statistically significant. Therefore, hypotheses H1b, H3b, H4b, H5b, H6b, H7b, H8b, and H10b are all accepted.

Table 9. R-square.

	R-square	R-square adjusted
YDKK	0.330	0.318
QDKK	0.166	0.163

The evaluation results shown in Table 9 show that specifically, the adjusted R square of YDKK is 0.318, so the independent variables have explained 31.8% of the variation (variance), leaving 68,2 % is from systematic error and from other factors outside the model; The effective R-squared of QDKK is 0.163, so the independent variables in the model have explained 16.3% of the variation of QDKK, the remaining 83.7% comes from systematic errors and from factors other than models.

The f Square coefficient evaluates the strength or weakness of the impact of the independent variable on the dependent variable. Researchers proposed the f Square index to evaluate the importance of independent variables [64]:

+ f Square < 0.02: the impact level is extremely small or has no impact.
+ 0.02 ≤ f Square < 0.15: small impact level.
+ 0.15 ≤ f Square < 0.35: average impact level.
+ f Square ≥ 0.35: high impact level.

According to the data obtained in Table 10, the impact of the YDKK variable on QDKK is average with an f Square value of 0.152; The impact of TD on QDKK reaches a small impact level with f Square of 0.041; The impact of AL, DH, SPT, and TD on YDKK is only extremely small or has no impact; The impact levels of AH, DD, HB, NT, XDCX, XDNB on YDKK are all at a small impact level.

Table 10. f Square.

	f Square
AH -> YDKK	0.042
AL -> YDKK	0.014
DD -> YDKK	0.060
DH -> YDKK	0.018
HB -> YDKK	0.113
NT -> YDKK	0.025
SPT -> YDKK	0.013
TD -> QDKK	0.041
TD -> YDKK	0.000
XDCX -> YDKK	0.035
XDNB -> YDKK	0.022
YDKK -> QDKK	0.152

Thus, the results of survey data analysis using SmartPLS for the research model have shown the relationship between variables shown in Figure 2:

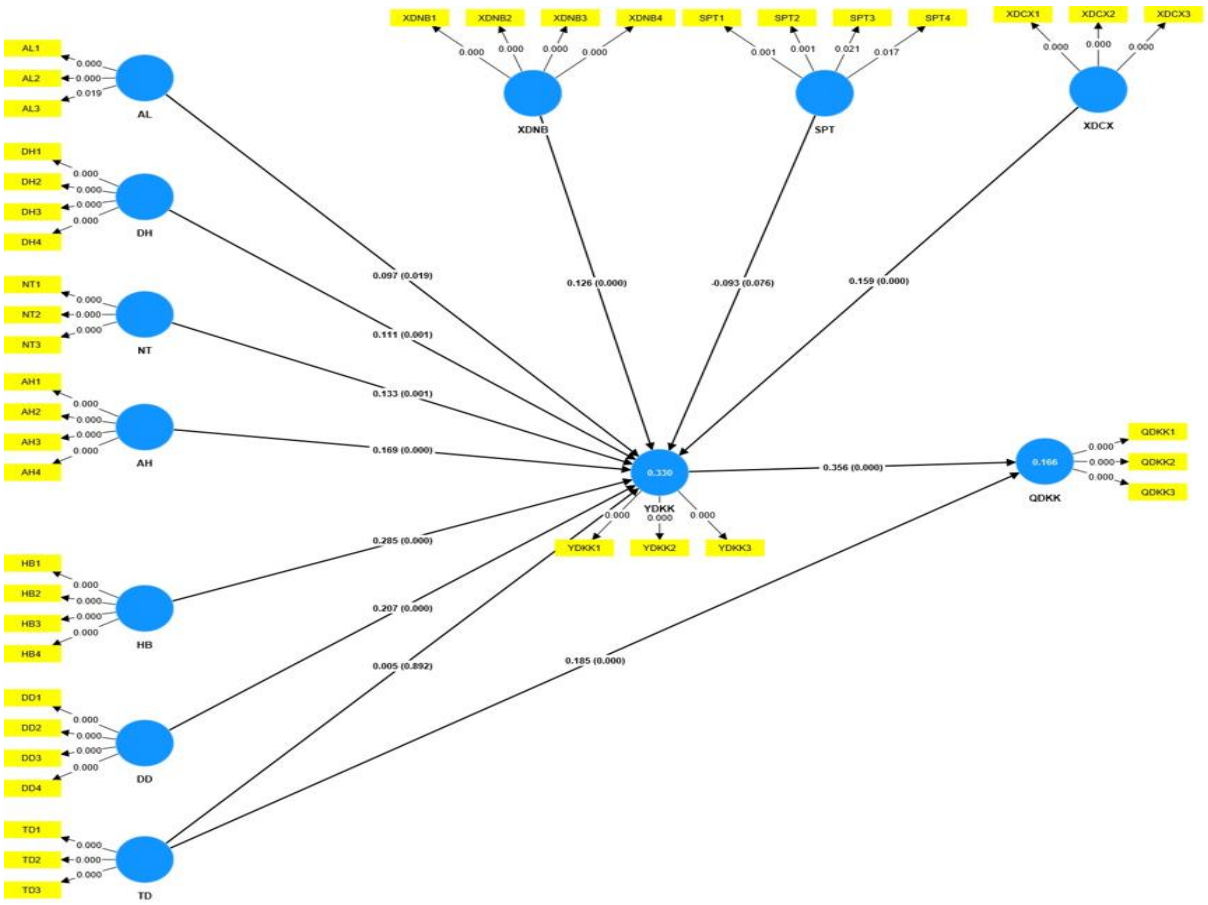

Figure 2. Structural model.

5. DISCUSSION AND LIMITATIONS

5.1. Discussion

This research focuses on clarifying the impact of environmental factors, technology and seller factors on tax declaration intention (YDKK) and through that affects the tax declaration decision (QDKK) of online retailers on social networks. Based on SEM analysis using Smart PLS 4.0, the results show that there are only two factors: The complexity of technology (SPT) and Law compliance attitude (TD) have no direct impact on YDKK, and no indirect impact through YDKK on QDKK of online retailers on social networks in Vietnam. The results of this study have shown that different from previous studies published on complexity of technology (SPT), and Law compliance attitude (TD) always have a strong impact on individuals' behavioral intentions and decisions. In the context of online retailers on social networks in Vietnam, they are mainly individuals, their activities are diverse and often have many different sales accounts, they are often not interested and show lack of understanding of regulations and legal policies for online retail activities, mainly observing that many online retailers also participate in online retail business. For online retailers on social networks, they are often interested in learning more about how to conduct selling activities, such as how to attract more customers and sell more products, but do not care much legal regulations, policies or the fulfillment of obligations to the State. Therefore, the law compliance attitude of most online retailers on social networks in Vietnam is very low, even indifferent and unconcerned. Therefore, for online retailers in Vietnam, the impact of the TD factor directly on YDKK and indirectly through YDKK on QDKK is insignificant or has no impact.

Besides, in Vietnam, the tax declaration technology process has been done electronically for a long time and individuals who sell online on social networks in Vietnam can access it through many different channels such as on the tax authority's website, hotline to answer questions, forums, social networks, etc. The implementation

technology is not complicated and is completely compatible with the seller's current platforms on both mobile devices and personal computers [65]. Therefore, for online retailers on social networks in Vietnam, the complexity of tax declaration technology is not a problem for them that can affect YDKK and tax administration. Therefore, the impact of the complexity of technology (SPT) has no direct impact on YDKK and indirectly on QDKK through YDKK of online retailers on social networks in Vietnam.

5.2. Limitations

The study has some of the following limitations:

First, in this study, the authors mainly conducted surveys on online retailers on salient social networks including Facebook and TikTok, but did not survey sellers on other platforms such as Zalo, Instagrams, etc. Collecting information from a variety of online retailers on different social networks will be able to give more accurate results.

Second, in the proposed research model, the authors only considered the direct impact of two factors on the QDQ of online retailers on social networks in Vietnam, including: Tax declaration intention (YDKK), Law compliance attitude (TD). Additionally, QDKK can be directly influenced by various factors such as Social influence (AH), Government orientation (DH), Competitive pressure (AL), The complexity of technology (SPT), The capacity of State management agencies in tax and market. Therefore, it is necessary to comprehensively consider many factors that directly impact to QDKK in addition to the factors in the model will be a direction for the authors' future research development.

Third, AHHH, DH, AL can also have a certain direct impact on TD, HB of online retailers on social networks. Therefore, examining the relationships between factors in the model may be a new research direction in the near future.

Fourth, the sample size of 563 is not large for a survey of online retailers on social networks in 3 big cities of Hanoi, Da Nang and Ho Chi Minh, which is representative of the 3 North, Central and South regions. If the sample size is large enough to be separated by geographical area, business field, or revenue, the research will have higher practical value. This may also be a new research direction for further studies.

CONCLUSIONS

Selling on social networks in Vietnam involves confidential information exchange through personal pages or messages, which is protected by customer information security mechanisms implemented by social networks. As a result, these platforms have not fully cooperated with tax authorities in providing information on transaction history, sales messages exchanged between individuals or businesses, and consumption by individuals. Online retailers on social networks in Vietnam use phone messages, making it difficult for tax authorities to control revenue and determine tax rates. This study aimed to identify factors that directly and indirectly influence YDKK and QDKK of online retailers on social networks in Vietnam. The results show some similarities and differences compared to previous studies by international scholars, mainly in the psychology and behavior of online retailers on social networks in Vietnam. While extant studies suggested attitude factors significantly influence behavioral intentions and decisions, this factor does not impact YDKK and QDKK for online retailers. SPT is also shown to negatively impact the intention to use information technology systems in past studies, but it does not affect YDKK and QDKK for online retailers on social networks in Vietnam. This study contributes to understanding the strong impact of YDKK and its influencing factors on QDKK for electronic tax payment of online retailers on social networks in Vietnam. Future research may formulate a more comprehensive model that includes other factors that directly impact QDKK in addition to the ones established in this research model. It can also test the readiness to apply data analytics with large sample sizes by geographic area, revenue level, and business sector.

Funding

The study was funded by the Ministry of Education and Training, Vietnam and Thuongmai University [Grant No.

B2022-TMA-05].

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DOI: https://doi.org/10.15379/ijmst.v11i1.3532