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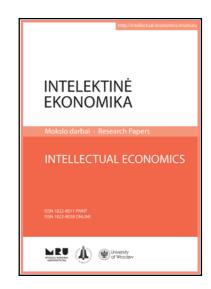
Hamidreza Alipour Shirsavar, Masumeh Shirinpour

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Hamidreza Alipour

IAU, economic, islamic azad university rasht branch, Iran, Islamic Republic of.

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Sensitivity and importance of exports of goods and services to countries caused to identify the tool and its associated effective factors and strive to development of export. Customs services are important effective factors for the development of exports of goods and services. The current study examines the impact of electronic customs on export of goods and services. The results indicate that identifying new opportunities is effective to reduce transaction costs on export so that the reducing of transaction costs will be caused to creating a competitive advantage and will be developed with increasing in exports competitive advantage of goods and services. Also, the results showed that the reduction of transaction costs impacts on the export development.

Keywords: export development, competitiveness advantage, transaction costs, procurement process

Introduction

One of the most vital sectors of any economy constitutes export. Exports of goods and services is the main source of foreign exchange in any country, generating the pulse of any economy in the world. Since the Iranian oil reserves are limited, and will be depleted by 2096 according to the Ministry of Petroleum, there is no other choice but to interact with global markets so as to attain economic development and employment through non-oil exports. In this regard, it is essential to understand the contributing factors so that policy-makers can in times of need improve and strengthen their efforts (Karampour et al., 2012).

E-commerce is the outcome of advancement in information technology embraced widely in today's business world. Concerning the development and deployment of this technology in developing countries including Iran, however, there is a huge gap with advanced countries (Akbari et al., 2007). A portion of international trade is covered by exporting. In fact, one strategy to enhance the foreign currency earnings and thus economic development is to exports goods and services (Hashemi, 2010). The

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