



Shu-Te University
College of Informatics
Graduate School of Information Management

Master

Evaluate the effectiveness of the implement of export
and import data software for the inspection of local
enterprises in post clearance audit - General Department of
Customs

Student : Le The Cuong

Advisor : Dr. Hsing Ya Chang

Co-advisor : Dr. Nguyen Chi Thanh

June, 2011

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software for the inspection of local enterprises in post clearance audit -
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Shu-Te University Authorization Document of Thesis

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Thesis Title: Evaluate the effectiveness of the implement of export and import data software for the inspection of local enterprises in post clearance audit - General Department of Customs

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Abstract

When Vietnam joined WTO, the volume of exports and imports would increase, requiring urgent setup of Customs to ensure faster goods clearance, cost and time reduction to increase the competitiveness of enterprises.

To meet the above demands, Vietnam Customs needed to change and applied modern managements. One such measure was the post-clearance audit system.

The post-clearance audit system in Vietnam was officially applied in 01.01.2002 and used the import - export data software is a effective tool for performing their duties.

As a young officer of Customs, I often use the software to evaluate the compliance of the business, that's why I've chosen this Title for my research "Evaluate the effectiveness of the implement of export and import data software for the inspection of local enterprises in post clearance audit - General Department of Customs"

On the basis of the research, summarized the practical implementation of export and import data software and research purpose of this subject is to appreciate the effective use of export and import data software and provide the solutions to improve the export and import data software post clearance audit at the General Department of Customs.

Keywords: System Quality, Information Quality, Service Quality, Individual or units Using Software, Efficien, export, import, post clearance audit, customs

Acknowledgment

It's my honor to be here today to express my gratitude to all those have helped me with great support during my MIS course and study.

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I would also like to show my sincere gratitude to all the professors as well as faculty members in Department of Information Management for being my supporters and friends, during the time I studied in Vietnam with their instructions.

Special thanks also go to my friends, my colleagues at Post clearance audit - General department of Custom who have helped me so much to finalize the questionnaire, giving proper suggestions and advices for my thesis.

Last but not least, my special thanks must be sent to my family, my girlfriend who is always with me and having given the greatest support and encouragement, so that I can keep concentrating on study period.

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Chapter 1 Introduction

1.1. Research background

Presently our country is in the process of integration, open economy. In recent years, import and export activities are being stepped up, especially since Vietnam was officially a member of the International Trade Organization WTO. Along with strong growth of the economy, acts to evade tax and tax fraud also increasingly sophisticated, complex. A request put to the customs office is to manage and control the import and export situation, ensure against the loss of revenue for the state budget, not only that but also to protect the domestic economy, environment and consumer. Customs not only have to meet the requirements of the state management but also to ensure that the deadly practical needs of the import and export business community – that is a quick customs clearance, simplify administrative formalities.

Meet demands from the fact, and also by the general trend of the world's customs, Vietnam customs needs to change and apply modern management way. A measure is to move from “pre-audit” to “post-audit”. System Post-clearance Audit (SPA) was put into use in 2002 on the basis of article 32 of the Customs Law dated 29/06/2001 and Decree No 102/2001ND-CP of the day 28/12/2001 Government shall provide details of Post-clearance Audit for import and export goods.

In recent years, the application of the information technology in the customs professional processes in General Department of Customs especially in the inspection of local enterprises in post-clearance audit not only improved the ability, professional knowledge of officers but also simplifies administrative formalities, save time and expense for businesses when making the import-export procedures. General Department of Customs deployed much software. In there, the software of export-import figures brought the best effect for checking the post customs clearance.

Through the process of studying and working in Post-clearance audit Department, I chose the topic "Evaluate the effectiveness of the implementation of export



and import data software for the inspection of local enterprises in post-clearance audit - General Department of Vietnam Customs" aim to further improve the efficiency of software import-export data to the inspection post customs clearance in particular and the customs branch of Vietnam in general.

1.2. Research motivation

As a very young officer with short time in job, from practical mission in Customs Major in many years, I realize that this is a theme is not only new but also puzzle which requires both knowledge, all-sided skills and practical experience. Therefore, it gave me indulgence from the first day I began with research theme. Especially, when studying about this topic, I want to assess myself the level and quality of software deployed, defects and bring solutions. Besides, it is also a chance for me to show straightforwardly my points about professional knowledge.

1.3. Research purpose

In basic of researching theory, summing up deployed Import-export data software practice, the aim of researching this theme is to evaluate correctly effects of Import-export data software and bring solutions of perfecting this software as for post-clearance audit in General Department of Customs. Especially with this theme, I will orientate the following basic aims:

- To introduce the software deployed in General Department of Customs to find out the effect common mistakes, the reasons and the solution.
- To learn about the situation of deploying Import-export data software as for post-clearance audit in General Department of Customs and evaluate correctly the effect gained with that software.
- To research and bring solutions with perfect purpose and promoted improve the application of software.
- To enrich professional knowledge about Customs business in common and the application of information technology software in particular for officers in General Department of Customs.



1.4. Research Methodology

- Location of research: General Department of Customs.
- Method of collecting information:
 - + collecting information from the General Customs Department, interview customs officers.
 - + Making the questionnaire survey method to calculate.
- Method of information analysis: SPSS software.

1.5. Some of terms

E-customs procedures: a procedure in which the customs declaration, receipt, handling customs declaration information, decision-making is done through data processing system of electronic customs.

Post-clearance audit: According to Circular No. 114 / 2005/TT-BTC of the Ministry of Finance, operational activities conducted by specialized agencies of the Customs to evaluate the accuracy and truthfulness of the customs declaration with regard to exports and imports, which have been cleared and assess the compliance of the customs declaration as a basis for priority consideration in making customs procedures, inspection and supervision customs and handling violations (if any).

Clearance of goods: means the customs authorities allow the goods which have completed the necessary customs procedures are exported, imported or completion of customs procedures and switch another customs management mode.

The software: is a set of statements written in one or more programming languages in a determined in order to perform automatically some functions or solve a certain problem. A software product typically included: the description of the analysis, the design, and original programming; disk burning programs running on the machine, the guide uses.

Import-export data software (management information system of customs declarations): Decision No. 19/TCHQ/QD-CNTT is a system application of information

technology unified customs service, used to control management of customs declarations and other relevant documents in the customs records for exported and imported goods under the purchase contract.





Chapter 2 Literature Review

2.1. History of establishment and development of Import-export data software

Establishment and development of Vietnam Customs

The appearance of Vietnamese Customs kept a great role in our history. Sixty five years ago, at Badinh Square, President Ho Chi Minh read Declaration of Independence to father Vienam democratic republic. Only eight days later, at September ten Nineteen forty five, according to instructions of President Ho Chi Minh, Minister of the Interior Vo Nguyen Giap signed the decree number 27/ SL to establish “ Customs and Indirect tax Department”, fathered revolutionary Customs duty that was forerunner of the current Vietnamese Customs. Setting up Customs and Indirect tax Department just after the revolutionary State occurrence was an event of political that had great significance. That was both the Vietnam’s sovereignty affirmation and the guarantee for the source of National budget. That explains how important the revolutionary tax branch and the Vietnamese Customs have been in the career to protect national interests, sovereignty and security.

20/8/1984, The Council of State ratified the establishment of General Department of Customs which was directly under the Cabinet council. Vietnamese Customs has been seen as a half- armed dictatorial instrument of Vietnamese Communist Party, showed the process of Vietnamese Customs’ development. In addition, that also entrusted Vietnamese Customs with heavy responsibility in the career to build and defend Socialist Republic of Vietnam. Awarding of this honorable and important responsibility, General Department of Customs has consolidated in all aspects and fast improved of working quantity, perform all duty for the Nation and the whole population.

24/2/1990, Chairman of The Council of State ratified Customs ordinance. This contained 51 clauses with 8 chapters, was in validity sine 1/5/1990.

1/7/1993, Vietnamese Customs has become an official member of World Customs Organization (WCO) and since then extended relations with WCO and Asian Customs
From 1990 to 2000, Customs Branch carried out actively reforming the administrative



procedure, concentrated in the reform of Customs procedure at the border gates, practice seriously the following content: rearrange and establish extra places post-clearance, public these normative acts of law relating to customs formalities classify green, yellow, red goods, establish hot line...

In the two years 1999 – 2000, Vietnam Customs signed and performed 2 projects with other country. Project VIE – 97/059 funded by UNDP and the project feasibility study funded by the United States Trade and Development Agency (USTDA) and the UNISYS Company funds.

During period from 1993 to 2001, the Customs concentrated on improving the draft of the Customs Law. In 5/2001, the Customs Law draft XVIII was approved in 9th session by National Assembly X in order to replace the Customs Ordinance 1900.

The Customs department has numerous improvements related to reforming the administrative procedures and excelled goods achievements. The Customs Department continuously researched and implemented the new techniques to simplify Customs Procedures, reducing the clearance time, applying risk management methods. Furthermore, the Customs Department also applied the electronic customs procedures and customs declaration remote. This leads to release the commodities quickly and create the advantages for trade and business. Currently, Vietnam Customs is implementing the electronic customs procedures at the Customs Departments of 12 provinces and cities with the total of 30 Customs offices, generating some good results. There are more than 1100 Enterprises participating in the Electronic customs procedures. The total export turnover reached approximately 13.6 billion USD. At the same time, the Customs complied with the government commands with the purpose of simplifying the administrative procedures. Thanks to improving the modernization, productivity as well as the quality, the customs operated more effectively. The traditional methods and the old style of work have changed quickly, creating the advantages for clearances, increasing the competition of Vietnamese commodities in the international market.

The application of information technology in customs statistical task attended early and attained highly effect by the General Department of Customs. Currently entire branch deployed and applied many software systems of information technology in all



professional knowledge, service management, administrate as the data collection system of customs declaration, dutiable price data, manage processed goods, office automation... to meet the requirement of modern customs management. Through innovation activities, the revenue of branch in recent years always exceeded the assigned plans, revenue of the following year higher before, up from 25% to more 30% of the total state budget, contribute to reduce trade gap.

Besides these improvement efforts and successfully completed these field of professional duties, the customs service is also constantly reinforce organizational apparatus, improve cadre arranged according to the request of modernization. The organizational system of Vietnam Customs includes 15 Departments, Offices, Units of the General Department of Customs and 33 Customs Office of provinces, interprovincial, cities, these branches of the border gate Customs and Squad customs control. The Customs Service has always attached special importance to training task; provide civil service cadre have the basic suitable level of training, so line-up Vietnam Customs is growing both in quantity and quality.

With much endeavor and effort, the Customs Services has twice offered Ho Chi Minh Medal and many noble other. Entire branch had 4 teams and 1 person were conferred a title Hero of Labor, many teams and persons got excellent achievement and received these noble awards from the Party and State.

The formation and development of Post-clearance Audit Branch

Firstly, post-clearance audit is a modern customs management method in the modernization strategy of customs from 2011 – 2020. In terms of organization: Post-clearance audits have been established since 2000s (Ho Chi Minh City Department of Customs on 15 August 2000 established only one team directly under Import-Export Duty Control and Supervision Department); however, that Department has developed and expanded scope since 2006. That process has established sufficient legal bases and the management and support method system of the post-clearance audit including risk management method, technical means, database, transmission line and support software, etc. Especially, it is process to increase qualification, and pick up experience for customs officers. That process has also completed coordination relationship aiming to



supply information, data for effective post-clearance audit.

Together with the development of the post-clearance audit, success and development of electronic customs and social demands are reduction of customs clearance time with aim to reduce cost and increase competition among enterprises joining WTO but ensure the State's management for customs branch. Therefore, it is essential to reduce time for customs clearance and actual audit rate of goods as well as strengthen the post-clearance audit on the basis of risk management. The post-clearance audit contributes into prevention of smuggle and commercial fraud. The key purpose is to evaluate the compliance with law of enterprises, helping enterprises to enhance concept of compliance with laws as so to enhance socialist legislation in field of the State's management for customs branch.

In 2009, the post-clearance audit force reached best achievements on fields and forms of import-export as well as detected illegal manners of enterprises and proposed sectors and branches to strengthen the management for investment projects and supplement policies on import-export management, etc. From achieved results in terms of audit, the receivables contributed to the State budget were more than 230 billion VND. One of typical unit with successful post-clearance audit was the Post-clearance audit Department (with amount of receivables was 50 billion VND).

Under Directive No. 568/CT-TCHQ issued recently, the General Department of Customs has proposed operation orientation in 2011 with aim to create a turning point and promote the post-clearance audit in next years. The Directive emphasizes the strong conversion from In-clearance audit into post-clearance audit.

Simultaneously, in 2011, the General Department of Customs considers year 2011 as "post-clearance audit year" and strengthens the post-clearance audit with aim to meet management requirements of the State under condition of strong reform of administrative procedures and spread application of electronic customs procedures. The key task of the post-clearance audit in 2010 was to strengthen audit in new fields; Through the audit, it is possible to propose opinions for senior departments and branches in terms of completion of policies and facilitating import-export activities as well as reduce weakness of management; Well organizing training programs for human



resources serving the post-clearance audit suitable for the trend of modernization; Setting up a force in charge of auditing electronic customs dossiers in 2010 and coming years.

Appearance and development of import-export data software.

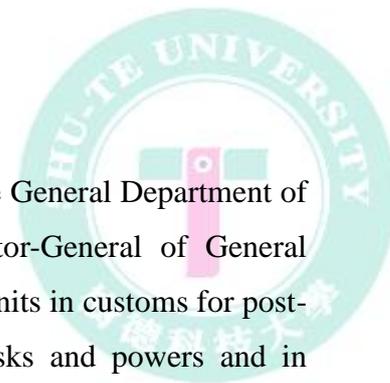
In the world and region, there are many countries adopting software to customs. In Vietnam, until 2002, such applied information technology software as Import-export data software, Tax valuation software, Centralized statistical software, Import-Production software, Processing software, Tax accounting system, risk management software of which the import-export data software has been paid attention to and applied as soon as possible in order to meet higher and higher demands of cargo import and export at present.

Import-Export Data Software is adapted to post-clearance audit in the General Department of Customs and some Departments, Branches directly under the General Department of Customs. Despite being put into use, it is considered as effective software optimized post-clearance audit, it stores and processes information on goods import and export of domestic large enterprises. Instead of managing lots of data of import-export enterprise which is difficult to control and look up. For this software, it is required just one click, with a few typed information, for example, Enterprise A, tax code, from 2005 – 2010, etc. then this software will show all import and export statistics of Enterprise A from 2005 - 2010. Thanks to this, signs of violation are found to conduct post-clearance audit. Although errors such as software errors, transmission errors, etc are encountered during software use, these are promptly treated, so Import-export data software should be considered key sector of post-clearance audit.

2.2. Import-export data software system

Under Decision No. 1015/QĐ-BTC dated 11 May 2010 of Ministry of Finance, Post-Clearance Audit Department under the General Department of Customs has positions, functions, mandates and powers, organizational structure as follows:

a. Positions and functions



1. Post-Clearance Audit Department is a unit under the General Department of Customs, which functions to advise and assist the Director-General of General Department of Customs in directing, guiding, inspecting the units in customs for post-clearance audit; directly audit post-clearance within the tasks and powers and in accordance with the law.

2. Post-Clearance Audit Department has legal status, private seal and is permitted to open an account at State Treasury and banks as stipulated by the law.

b. Rights and Obligations

1. To present Head of Vietnam Customs for submitting to Minister of Finance:

a) Legal Documents; Documents on post-clearance audit under the competence of Minister of Finance;

b) Projections, programs, plans and post-clearance audit under the authority of Minister of Finance.

c) Proposals and recommendation to competent agencies for review, amendment and supplementary of Legal Document on post-clearance audit;

d) Settlement of queries in post-clearance audit over the competence of Head of Vietnam Customs.

2. To present the Director-General of the General Department of Customs:

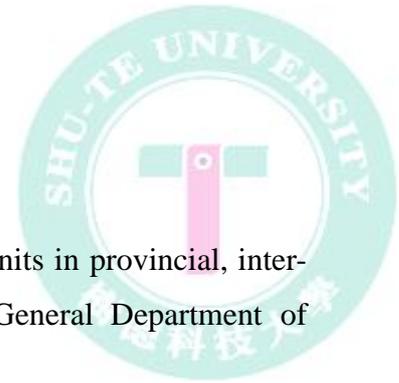
a) Guideline Document on internal profession and organization of post-clearance audit;

b) Reply on policies, regimes and procedure of post-clearance audit under the competence of the Director-General of the General Department of Customs;

c) Proposals to Ministries and Sectors for settlement of queries related to post-clearance audit;

d) Decision on collection and return of tax related to post-clearance audit;

đ) Settlement of queries in post-clearance audit over the competence of Head



of post-clearance audit Department.

3. It directs, guides, audit post-clearance in relevant units in provincial, inter-provincial, city Customs Departments directly under the General Department of Customs in accordance with the law.

4. It collects, synthesizes, analyzes and processes information for post-clearance audit; applies professional measures, conducts transactions with other organizations and individuals inside and outside the country or receives notices, allegations; requests concerned agencies and units to provide information and documents for post-clearance audit.

5. To directly audit post-clearance in accordance with the law.

6. To handle administrative violations on post-clearance audit within its jurisdiction to settle complaints, make decisions on handling administrative violations and other administrative decisions on post-clearance audit under authority.

7. To adopt coercive measures to implement administrative decisions under the authority prescribed by law.

8. To perform the tasks of international cooperation on post-clearance audit in accordance with the law and assigned by the Director-General of the General Department of Customs.

9. To conduct research on application of science and technology in post-clearance audit.

10. To participate in program development, content and teach post-clearance audit operation for officials and public employees of the General Department of Customs.

11. To reckon up, review, report, and evaluate situation and results of examining customs dossiers, post-clearance audit.

12. To archive dossiers, materials relate to post-clearance audit in accordance with the law and the Director-General of the General Department of Customs.



13. To manage officials, public employees and manage finance, allocated assets in accordance with the law and the decentralization of the Ministry of Finance.

14. To perform other duties assigned by the Director-General of the General Department of Customs and in accordance with the law

c. Organizational structure

Post-clearance Audit Department has divisions:

1. General affairs division
2. Customs value audit division
3. Comoditycode and tax rate audit division
4. Inward and outward processing goods audit division
5. Trade policy implementation review division
6. Southern PCA division
7. Information collection and analysis division

Specific tasks of departments shall be stipulated by Director-General of the General Department of Customs

Establishment of the Bureau of Post-clearance audit shall be stipulated by Director-General of the General Department of Customs among all appointed establishments.

Import-Export Data Software System

a. Introduction

Import-export data software includes searching data field that the General Department of Customs acknowledged standards of data transfer according to customs declaration in 2002. It is one of software produced by FPT Company and many nationwide enterprises used this software. There are many software versions for export production, processing and business



Import-export data software provides many preeminent features for custom authority. Instead of registering declaration in form of paper and send to Custom authority formerly, Enterprise only declares information of exported-imported goods and make clearance in compliance with custom's regulations such as declaration form, value declaration, certificate of origin, bill of lading, licenses, etc., Import-export data software shall list out, save and process information of goods declared by enterprise. After Custom authority received the information, enterprise shall perform next steps in custom procedures. Import-export data software is important tool for customs authority to list easily detailed data of enterprises providing import-export activities, then shall make post-clearance audit to collect and fix tax (if any), list out each product, the key products, classify bad and good enterprise to special priority program that Post-clearance Audit Department is being implemented.

For features in fit with standard regulations of Custom, interface of declaration is friendly and logic that make convenient for user and prevent common faults, Import-export data software is also designed to support automatically in custom, tax calculation, liquidation document preparation and procedure steps remind for users to save time however increase efficiency.

This software is efficient tool for General Department of Customs to neatly manage all import-export operations from invoices and voucher management phase to personnel issue. With management functions, Import-export data software is not unique software but as well search tool that helps searchers to find out data easily binging quick and high efficiency.

b. Basic features

Import-export data software provides following basic features for performing import-export goods declaration professions:

- Import-export tariff: with this tariff, user shall easily find and search products' code. Quick products' code establishes function from tariff enables users quickly to prepare products' codes to use.



- List of standard data: software shall provide data under standard regulation of custom such as: list of custom office codes, country codes, currency, delivery conditions, payment term, transportation means.

- Users will prepare their separate list for preparing declaration such as: imported products list, exported products lists, partners list.

- Function of preparing import/export declaration: declaration's interface is designed in best, friendly and clearly so that the beginning users can utilize easily. Users can complete declaration by entering some basic information such as: Importer, in/out going information, bill of lading of goods package, payment exchange rate, payment term, delivery, goods list and quantity and unit price. (Or by entering contract No., All relevant information shall be unloaded automatically), this software shall be on behalf of user to perform the complex works such as import tax calculation, data allocation to print into declaration. After performing input/output, user may update the actual input/output quantity.

- Printing: the posters in printings are only issued and regulated by customs.

- Produce the report under excel form.

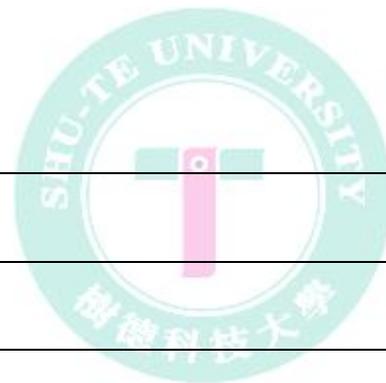
All data shall be share on LAN network in order to save time and human force for custom units.

Import-export data software description (customs declaration information management system)

The custom declaration shall provide sufficient information (listed table) and upon declaring, import-export enterprises must fill all information in custom declaration. When Enterprise violates, custom unit shall perform post-clearance audit basing on this custom declaration management software.

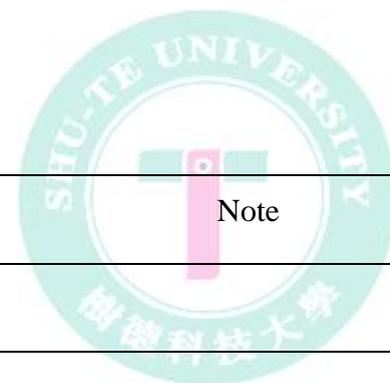
a. List of standard data

No	Name
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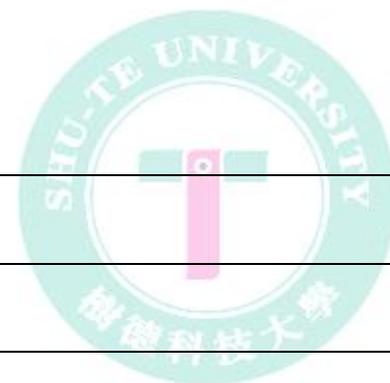


1	Import-export enterprises
2	Customs units
3	Types of import-export
4	Currency
5	Calculation unit
6	Import-export gates
7	Conditions of delivery
8	Payment methods
9	Transportations
10	Water
11	Types of unit price
12	Types of tax rate
13	Department of Customs
14	Types of enterprises
15	Group types of import-export
16	List of product code of import-export (HS code)

b. The updated information indicator on custom declaration



No.	Name of indicator	Note
1	Declaration opening place	
2	Declaration numbers	
3	Type of import-export	
4	Registration date	
5	Import-export enterprise	
6	Import-export partner	
7	License No.	For input declaration
8	License issuing date	For input declaration
9	Expiry date of license	For input declaration
10	Contract No.	
11	Contract date	
12	Expiry date of Contract	
13	Numbers of commercial voice	
14	Date of commercial voice	
15	Type of transportation means	
16	Code of transportation means	
17	Arriving date	



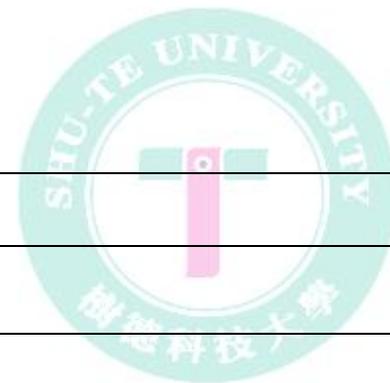
18	Number of bill of lading	
19	Date of bill of lading	
20	Export-import country	
21	Products loading places	
22	Products uploading place	
23	Delivery place	
24	Payment currency	
25	Tax counting rate	

c. Information indicators of units regulating input audit form decision

No.	Name of indicators
1	Person regulating audit form
2	Audit form
3	Audit rate for audit form is probability audit

d. Information indicators of imported products audit unit

STT	Name of indicators
1	From date and hour of auditing goods
2	To date and hour of completing goods audit
3	Person regulating audit form, if audit form requires change compared to



	audit form regulating decision
4	Place of auditing goods
5	Full name of auditor 1
6	Full name of auditor 2
7	Update the goods audit results for following indicators: name of goods, code of declared goods, quality, unit, unit price and declared value.

e. Entered information indicators by tax calculation audit unit

STT	Name of indicator
1	Date of tax calculation audit
2	Full name of tax auditor
3	Custom fee
4	Transportation fee (if any)
5	Insurance fee (if any)
6	Update and adjust the following indicators: name of goods, code of declared goods, quantity, unit, unit price, declared value, goods tax code, unit price type, applied tariff, tax calculation unit price, taxed value, export-import tariff, import-export tariff value, special market tariff, VAT, VAT value, other receivables rate and other receivables value.

2.3. Import-export data software implementation situation for post-clearance audit in Customs General Department.

Post-clearance audit purposes are to determine the accuracy and honesty of

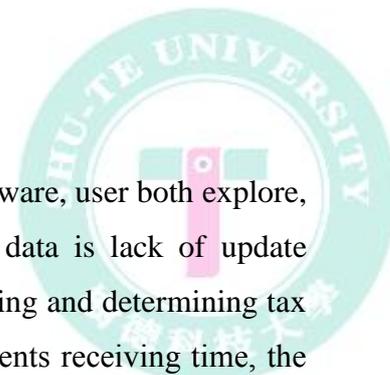


goods list, accuracy of self-declaration and tax payment, determine legal compliance of enterprise. By using Import-export data software, custom authority listed import-export situation of enterprise, determine whether enterprise is good or bad. Import-export data software is in scope of Electronic Custom Program being applied by General Department of Customs. In spite of new concept, the efficiency of software is presented upon being put into operation. Procedure completion duration for export goods is 10 min/declaration, the procedures preparation duration for tax containing import goods is 20 min/declaration. The remained people in General Department of Customs to prepare procedures are reduced. Information technology application helps General Department of Customs to enter and transmit import-export goods timely in compliance with legal regulations. In the past, many custom officers and enterprises check and compare document in observing declaration liquidation of production materials input of export-import goods from receiving to liquidating. Missions of custom officer are simpler when using export goods management system.

Declaration receiving phase, data entry to declaration liquidation, production materials input for export goods are absolutely performed on computer for quick and accurate audit. At any time, custom can understand export and import volume of enterprise and enterprise can find out export and import volume to prevent faults upon liquidating export-import goods.

The implied amendment codes and requirements are conditions for custom units to push up at maximum level on reforming administrative procedures and custom procedures. This shall be motive force so that a large amount of goods package are cleared in day, even in some hours.

But “it is the first step that costs”, in addition to maximum possible convenience, advantages; there still remain some unsolved issues. These are software system: using application, update, KT559 tax management and monitor and exploitation program, GTT22 tax calculation price, risk management, import-export data treatment is compulsory to use under requirements of amended law, contain many technical errors



In initial time of implementing Import-export data software, user both explore, make good that shall affect progress and accuracy. Goods data is lack of update compared to actual requirements, posing difficulties in searching and determining tax calculation value. It is “disadvantage” that reduce the documents receiving time, the data update duration into risk management system website is increased because system’s software is not completed, as well as they must update many data in to system such as: risk management, import-export data, price, etc causing that goods clearance duration does not meet requirements, etc.,

The dialogue and question resettlement show that, many enterprise is passive, they all do not understand important amendments in new issued legal documents related to principle, custom procedures as well as export-import policy. Because enterprise is subjective, enterprise researched, grasped and understood document's contents insufficiently and is not familiar to process data by software. In general, the manual and former methods are “behavior” habit of enterprise in custom procedures. At present, enterprise can not adapt to the newly amended procedures.

In addition, to solve the standardized data upon declaring electronic procedure as well as General Department of Custom shall have synchronous and unified system, Import-export data software integrates import data management step of enterprise with custom declaration. Therefore, General Department of Customs both has professional management system and search data accurately and quickly by using Import-export data software. For example, General Department of Custom can monitor goods import and export data of enterprise accurately by exploiting the data management benefits. When custom authority is equipped with standardized data management system, this shall support for electronic declaration phase, this shall form important bases to revoke more modern Electronic Custom declaration forms.

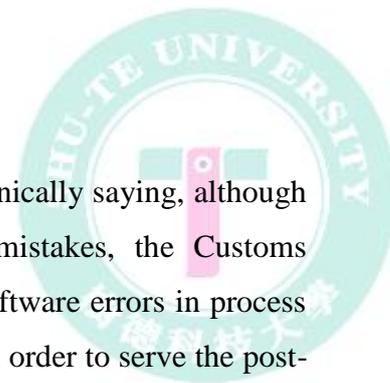
Information technology management and application in all steps and phases improved efficiency, accuracy upon searching, listing the data for professions quickly, etc...



Currently, the import-export treatment procedures in General Department of Custom is completed and uphold efficiency, goods clearance duration is reduced, number of paper declaration reduced 80%, number of import-export goods declaration that apply the audit exempt form, reach 90%.

Besides, the implementation of Amendment Law on Customs helped to raise awareness and responsibility of operating department, of each officials and servants; raise the autonomy of the corporate such as: self declares, self tax paying and being self responsible for production and business activities; categorize the corporate which conforms briefly to the regulations to give priority in export-import activity. Export goods exempted from audit reaches 83.22% and import goods exempted from audit is up to 63.82%, etc. Amendment Law also supports the companies. Self-declaring of the companies, collecting and data analyzing and standardizing are all digitalized, not only ensuring the fairness among the companies but also minimize potential corruption generating in the Customs branch. For example, by data analyzing, the machine shall divide ships and goods into 3 types: green lane, yellow lane and red lane. If belonging to green lane, ships may carry out unload the goods right on arrival; if classified into yellow lane, the company shall bring the profile to be checked again; and if put into red lane, physical and visual inspection is required before clearance. In the post-clearance period of 5 years, if there is any violation detected, after look up in the export-import data, the Customs shall carry out post-clearance audit to check and recollect the tax.

In short, there are 3 factors affecting the practice efficiency of software, those are: human resource, technology in terms of software and infrastructure. However advanced are the machine and equipments, human still remains the key factor and priority that decide the success of post-clearance audit. Therefore, since the very first days of installation, Customs Administration has conducted training and appointed officials to attend coaching course about information technology application, digital Customs, software and post-clearance audit offered by Customs Administration with the attendance of hundreds of specialized officials. Conferences are also hold, calling



for key leaders of Post-Clearance Audit Administration. Technically saying, although there are some obstacles, most of which are technical mistakes, the Customs Administration has given timely guidelines to improve the software errors in process of execution, require the software provider to repair in time in order to serve the post-clearance audit procedures. In term of infrastructure, the Customs Administration has, step by step, invested in the facilities and equipment, installed a network of modern computers and upgraded the intranet within the Administration and connection between the Administration and other Administrations braches of Administrations. Therefore, the export-import data software has brought higher and higher efficiency to the post-clearance audit and has been installed in a lot of administrations and branches subordinating to the Customs Administration.

Despite a short period or 10 years for foundation and development, the contribution and roles of Customs Information Technology and Statistic Administration to the Customs are enormous. The development of Customs, especially the reforms and modernizations, is tremendous. Customs information technology and statistics in the customs management has undergone significant improvement, from only serving for static reports to being practical in every phase of customs professional procedures and becoming an essential instrument to the customs officials, especially in the post-clearance audit section. Post-clearance audit is performed in cases of detecting signs of tax fraud, trading fraud, violation of regulations on export-import management; simultaneously basing on the data analysis and customs reconnaissance. Objects for post-clearance audit are owner of export-import goods, representative foundation who is authorized by owner of import-export goods and directly on behalf of the owner to follow the customs procedures; customs service agencies; companies that provides post services, international express delivery on behalf of the owner to follow the customs procedures to the export-import via post and international express delivery. Post-clearance audit has just been applied in Vietnam since 2002, much later than many other nations in the regions. According to the current data of the Customs Administration, each customs official is responsible



for managing about 70 companies and has to study and analyze about 6,000 customs profiles each year. In order to obtain the modernizations target of the branch, the Customs Administration has built up standard procedure of post-clearance audit, Program and criteria to cooperate with the corporate; and, meanwhile, make up post-clearance audit training, targeting the officials and concentrating on introducing to general knowledge about accounting, trading payment and detecting fake receipts, etc.

If the itinerary is properly followed, the customs procedure shall change from pre-audit to post-audit, which facilitates the trading activities and ensures the revenue budget for the nation; whilst help to diminish the harass for bribes and corruptions as well as trading fraud, which purifies the business environment. A useful instrument in post-clearance audit is the export-import data software. In order to have a thorough insight to this matter, it is recommended that research methods be analyzed to provide a basis for accurate evaluation of efficiency brought by the software.



Chapter 3 Research Methodology

3.1. Research model

The purposes of this thesis are to research and evaluate the import-export data software application effectiveness for the post-clearance audit at the General Department of Customs. This research presents effects of this software for users via information quality, system quality as well as software quality and evaluation of the import-export data software application effectiveness for the post-clearance audit. The research model is presented in Figure 1 below.

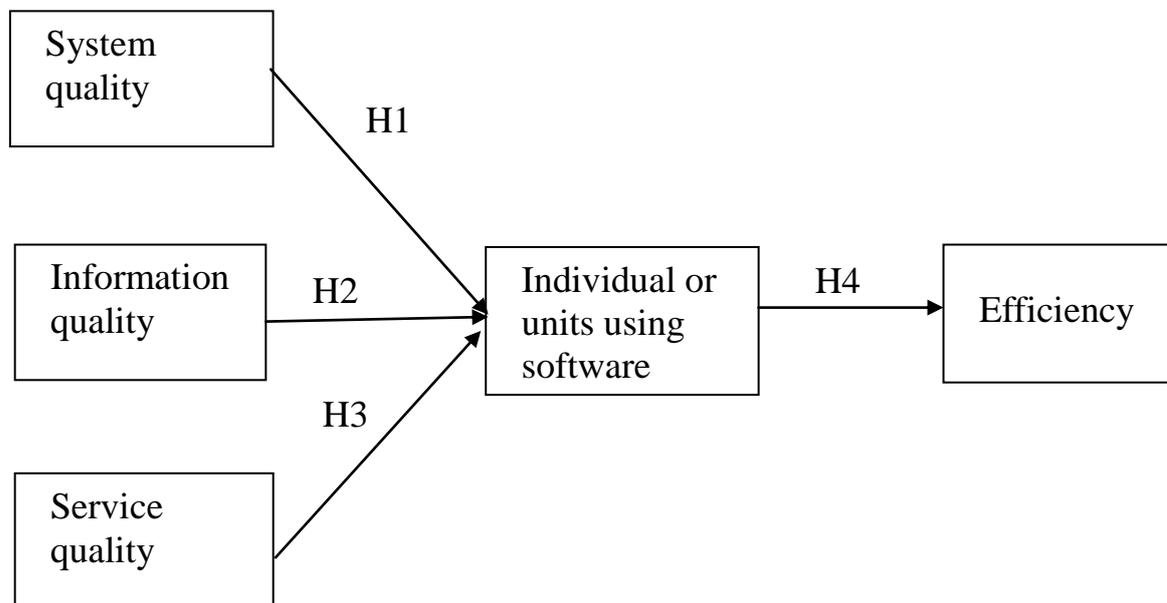


Figure 1. Research Framework

3.2. Hypothesis

As the above-mentioned description of this research model of this thesis built and based on purposes as well as research base, it is possible to give some hypothesis for the thesis.

Software users play an important role and reflect accurate effectiveness of import-export data software application. Users of software are Customs officials who



shall be responsible for collecting and analyzing information system collected from the import-export data software and make decision (regulations) on proper adjustment for the Import-export enterprises operating in field of Customs. Therefore, this research is originated from the hypothesis as follows:

H1: System quality of the import-export data software effects to satisfaction level of individual, units using the software.

Enterprises shall apply import-export data software for supporting the post-clearance audit instead of registering customs entry and sending to the Department of Customs as the past time. By applying this software, Enterprises shall only declare information of import and export goods and make customs clearance procedures in accordance with the Customs Department. Some customs procedures include customs entry, value declaration, certificate of origin, Bill of lading and License, etc. The import-export data software shall statistic, store and handle information of goods declared by the Enterprise. With changes from complicated administrative procedures with many documents and dossiers into simple procedures via the support software, the management of Customs officials becomes easier. The effectiveness of the software application is objectively evaluated on the basis of opinions of users. This research thoroughly analyzes according to the above-mentioned hypothesis. In addition, the research also deeply analyzes the following hypothesis:

H2: Information quality of the import-export data software affects to satisfaction level of individual, units using software.

H3: Service quality of the import-export data software affects to satisfaction level of individual, units using software.

H4: Individual, units using the import-export data software affect to the efficiency of Post-clearance audit.

When analyzing effects of the import-export data software for its users at the Customs Divisions, how do such factors as software, information quality and service quality affect? There are different opinions, for example, this software brings positive



effectiveness or this software is not adaptive and suitable for their work requirements and so on. In order to make an objective evaluation for the software effectiveness, I will continue to analyze the above-mentioned hypotheses in next sections.

3.3. Variable definition and measurement method

3.1.1 System quality

System quality represents the quality of the information system processing itself, which includes software and data components, and it is a measure of the extent to which the system is technically sound. Seddon (1997) notes that “system quality is concerned with whether there are bugs in the system, the consistency of user interface, ease of use, quality of documentation, and sometimes, quality and maintainability of program code” (p. 246). System quality is measured by attributes such as ease of use, functionality, reliability, data quality, flexibility, and integration (DeLone and McLean, 2003). A comprehensive instrument for system quality was developed and validated by Sedera and Gable (2004), which resulted in nine attributes – ease of use, ease of learning, user’s requirements, system features, system accuracy, flexibility, sophistication, integration and customization.

Drawing from previous research, we group the attributes for system quality into two broad categories – system features from the system (called system flexibility) and system features from the end user perspective (called system sophistication). The system flexibility dimension reflects the fact that the system is designed with useful/required features (and without unnecessary features) and the fact that software modifications can be performed by the system designer with ease (Wang and Strong, 1996). The system sophistication dimension denotes a user-friendly system (Miller and Doyle, 1987) that is easy-to-use, well documented, has a quick turnaround time (Bailey and Pearson, 1983), and uses modern technology enabling user-friendliness of systems. The items used in this research are similar to those used by Nelson et al. (2005).



3.1.2 Information quality

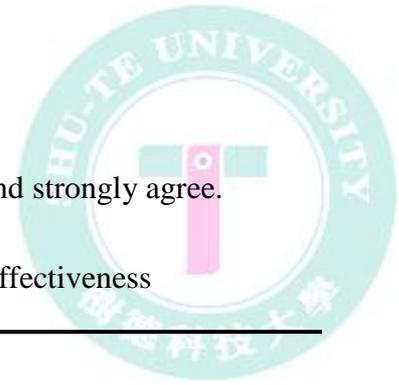
Information quality refers to the quality of outputs the information system produces (DeLone and McLean, 1992), which can be in the form of reports or online screens. Huh et al. (1990) define four dimensions of information quality: accuracy, completeness, consistency, and currency. Accuracy is agreement with an attribute about a real world entity, a value stored in another database, or the result of an arithmetic computation. Completeness is to be defined with respect to some specific application, and it refers to whether all of the data relevant to that application are present. While consistency refers to an absence of conflict between two datasets, currency refers to up-to-date information. Researchers have used a variety of attributes for information quality. Nelson et al. (2005) have used the constructs of accuracy, completeness, currency, and format for information quality; the additional construct used by these authors – format – is related to the presentation layout of information outputs.

3.1.3 Service quality

The construct service quality has been defined as the degree of discrepancy between customers' normative expectations for service and their perceptions of service performance. The seminal work on service quality is that of Parasuraman et al. (1988), which culminated in the development of the SERVQUAL instrument. Cronin and Taylor (1994) presented the SERVPERF instrument, which measures only customer perception of quality, as a sufficient measure of value.

3.1.4 Perceptions about the Software Effectiveness

System quality, information quality, and service quality are used to measure the construct of perceptions about the software effectiveness. By adopting former a research's measurement (Tony Ahn, Seewon Ryu, and Ingoo Han, 2007) as references which responses well to the objectives of this research, this study summarizes the items and measurements as those in the Table 1; All of the item measure will be using



5-point scale: Strongly disagree, disagree, undecided, agree, and strongly agree.

Table 1. Items of Perceptions about the software effectiveness

Variable	Content of Item
System Quality	<ul style="list-style-type: none"> • This software has an appropriate style of design for software type • This software has easy navigation to information • This software has fast response and transaction processing • This software keeps personal information secure from exposure • This software has good functionality relevant to software type
Information Quality	<ul style="list-style-type: none"> • This software have sufficient contents where I expect to find information • This software provides complete information • This software provides accurate information • This company's website provides reliable information
Service Quality	Properties of the software

Source: Tony Ahn et al, 2007

3.1.5 Organizational effect

By adopting measurement scale from other research which respond well to the



objectives, this study summarizes the items of measurement as those shown in the Table 3. All of the item measure will be using 5-point scale: Strongly disagree, disagree, undecided, agree, and strongly agree.

Table 3. Items of Organizational Effect

Variable	Content of Item
Organizational Effect	<ul style="list-style-type: none">• This software is very effective for my case company• This software hasn't effective much• Not use this software

3.4. Sampling process

- The method of basis information collection is based on the qualitative survey by the sociological investigation sheet. This thesis carries out survey for 110 customs officials of the General Department of Customs in Hanoi City. The sampling choice is calculated according to random selection and intended selection in order to ensure the representative and scientific features of collected information.

- The method of material analysis, collection and summary of different material sources in connection with the research thesis is based on theories of statistic data, analysis and clarity of issues related to the theoretical base and methodology of the thesis.

- The combined observation method used during the interview process and behavior identification of researched objects as same as inspection of information accuracy shall illustrate for the research.

In order to ensure convenience for filling and understanding contents of the questionnaire, the questionnaire will be written in Vietnamese and directly sent or via



email to customs officials. Data shall be collected after one week since the date of sending.

3.5. Research Methods

Lincoln and Kelleberg (1990) argued that variables and relationships are the central idea in quantitative research. A quantitative research focuses causes and facts from the outsider's view, or from a worldview perspective (Vidich & Lyman, 1994). The quantitative research findings are based on the research's interpretations of events and the relationship between the variables (Morse & Field, 1996).

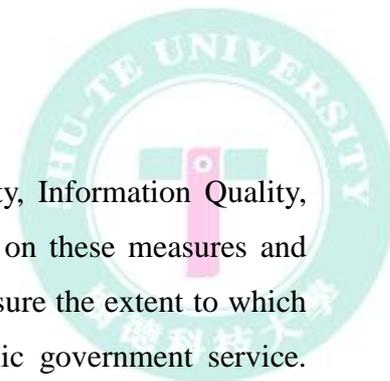
This study used a quantitative approach. In the search for knowledge a quantitative approach uses measurements to describe and explain the phenomena of our reality. Quantitative research is concerned about measurement of numbers, as for example in a percentage of people who would agree with a certain statement.

3.1.6 Population and Sampling

3.1.7 Profound interview method is exclusive on purpose of discovering and clarifying the import-export data software effectiveness of the post-clearance audit as well as factors affecting the import-export data software. The thesis carried out to interview 20 customs officials at the Post-clearance audit Department of the General Department of Customs Instrument Design

The 22-items self-administered questionnaire is constructed with two parts of questions. Part 1, Administrative and Classification questions (Question 1-3): The aim of this part is to gather general data from the responses. It includes multiple choice questions concerning. Part 2, Target questions (Question 1-19): The questions are developed based on the literature review, displayed under the forms of affirmative statements.

In this study, the research model is validated through an online survey study. The first section set out to capture the general profiles. Consequently, the participants were asked to identify important factors that influenced their General Department of



Vietnam Customs. These factors consisted of System Quality, Information Quality, Service Quality, Individual or Units Using Software. Based on these measures and overall construct, 19 survey questions were identified to measure the extent to which participants gave to the level of efficiency toward electronic government service. With purposive sampling method, a total of 200 questionnaires were distributed. 152 questionnaires were returned. These questions were presented as 5-point Likert scale questions, ranging from 1 = strongly disagree to 5 =strongly agree.

3.6. Research Procedure

The research was begun with the determination of the managerial dilemma. The managerial dilemmas determined in this research come from the problems are performing of registration business General Department of Vietnam Customs. Then, the research purpose was identified. The next step is to determine research purpose. After that, the literature review will be done and focused on the definition of the factors affects on the users' acceptance of registration General Department of Vietnam Customs and using Research framework in the research in order to theoretical foundation for the research.



All steps are graphed in figure.

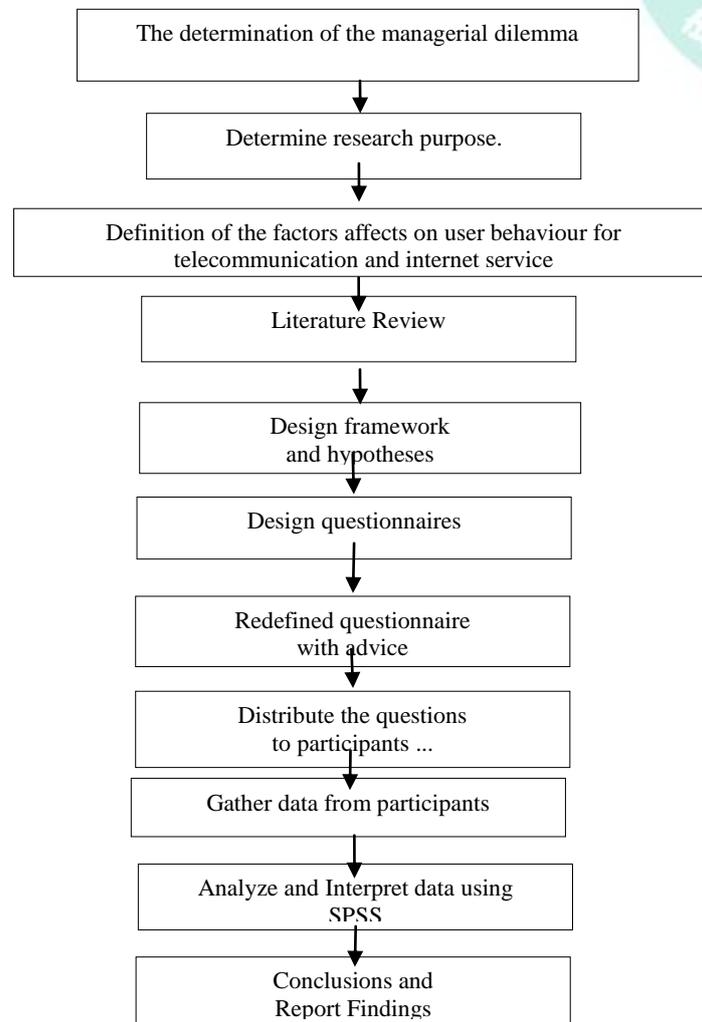
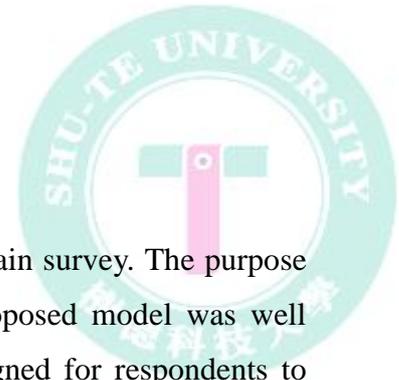


Figure 2. Research procedure flowchart

3.7. Tool development

The software SPSS version 17.0.1 is used for data analyzing the purposes of thesis. There are Descriptive statistics, Factor analysis, Reliability analysis as well as Regression analysis also used to analyze research result.

Use SPSS for the detail description of the respondents' personal data, such as gender, age, nationality, Internet surfing experience, and so on will be analyzed. Every construct of the data will be analyzed in percentage, frequency distribution in



order to know the sample distribution.

A pilot survey was executed before conducting the main survey. The purpose of the pilot survey was to examine whether or not the proposed model was well developed. It also examined how well the survey was designed for respondents to answer the questions properly.

a. Question design

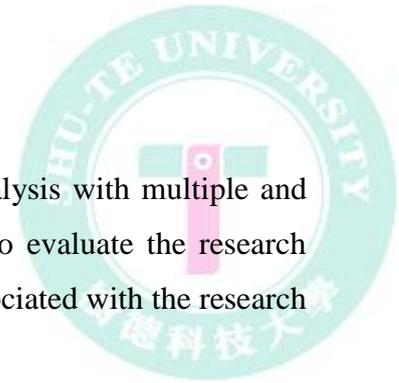
The survey instrument was designed based on the conceptual users' intention model proposed for this research. Each variable had at least three questions for reliability purposes. Most questions in the survey were primarily adapted from the relevant previous research related to IS model or acceptance model. All items were measured on a five-point Likert scale from "Strongly agree to Strongly disagree".

In order to measure each of the variables included in model developed for our study, we carried out a review of the literature that allowed researcher to identify items for each of the constructs. We finally included 22 items in the survey which were organized into 2 categories. 5 different categories as well: System Quality (SYS), Information Quality (INF), Service Quality (SER), Individual or units Using Software (USE) and Efficiency (EFF).

In sampling method, each item in the population has the same probability of being selected as part of the sample as any other item. Random sampling can be done with or without replacement. If it is done without replacement, an item is not returned to the population after it is selected and thus can only occur once in the sample.

3.8. Data Analysis

The statistical analysis performance begins with descriptive analysis that describes characteristics of respondent and their institutions. Later, the Analysis of Variance (ANOVA) used to make sure whether the attitude of the respondent towards each hypothesis or each question item in each hypothesis is significantly higher than the neutral attitude (i.e. level 3). The null hypothesis is concluded as there is a statistically significant result (i.e. $SIG < .05$). Otherwise, the alternative hypothesis is



concluded (i.e. $SIG > .05$). The survey questionnaire for analysis with multiple and simple linear regressions as well as ANOVA will be used to evaluate the research model using SPSS 18.0 for Windows, and the hypotheses associated with the research

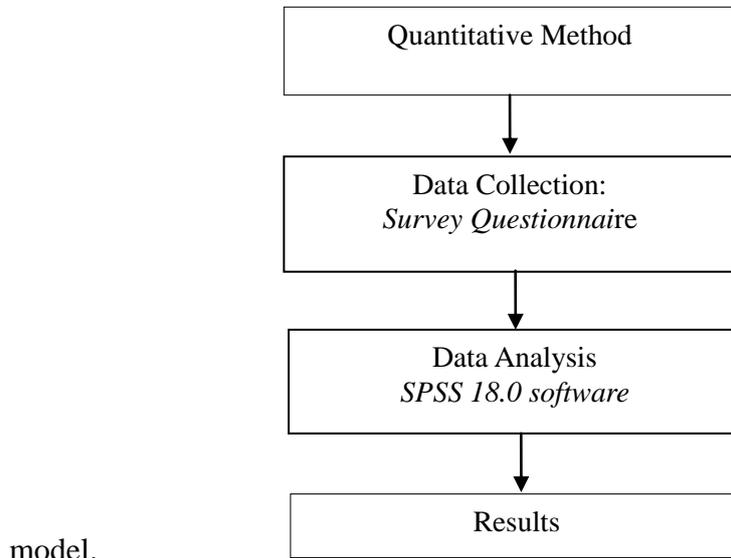


Figure 3. Structures of the Method approach for this Research

3.9. Reliability and Regression analysis

Reliability applies to a measure when similar results are obtained over time and across situation. Broadly defined, reliability is the degree to which measures are free from error and therefore yield consistent results. Usually reliability is measured by Cronbach's α ; if it is greater than 0.7, then it means that there exists high degree of reliability, if less than 0.35, then it means that the reliability is relatively low, and this coefficient needs to be deleted.

Regression analysis has used to create a linear equation and analyze the relationship between dependent variables and independent variable. Otherwise, all of hypotheses of the study also are going to be tested by this method.



Chapter 4 Research results

4.1. Descriptive analysis and sample demographic

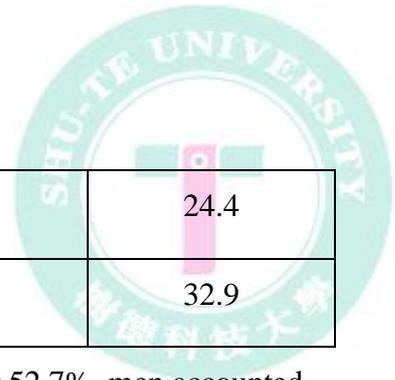
We're sent 200 votes, after 10 days earned 173 votes, 21 votes of the remaining low-quality, 152 votes using SPSS 18.0 software for analysis.

Samples are chosen in random method and deliberate method, which ensures the representation and the science of information which is required to be collected among 152 customs officers under customs head office within Hanoi City.

The survey was conducted on the survey objects are: Individual investors. The information includes: Gender, Age, working position, in post-clearance audit - General Department of Vietnam Customs.

Table 2. Characteristics of Sample Demographics

Measure	Item	Frequency	Percentage
Gender	Female	87	57.2
	Male	67	42.8
Age	< 30	24	15.8
	30 – 40	65	42.8
	40 – 50	27	17.8
	>50	36	23.6
Working position	Manager	18	11.8
	Debuty	47	30.9



	Team Leader	37	24.4
	Staff	50	32.9

This table shows that gender: female ratio accounted for 52.7%, men accounted for 42.8% of the age: under 30 account for 15.8%, from 30 to 40 accounted for 42.8%, from 40 to 50 accounted for over 50 accounted for 17.8% 23.6% of working positions: director of accounting for 11.8%, accounting for 30.9% Department deputy, head of accounting for accounting for 24.4% and 32.9% employees. Confirmed as such in the variety of models to meet the requirements of data analysis.

4.2. Factor analysis and correlation

Factor analysis can be used to identify the structure of relationships among respondents (or items) by examining the correlations between the respondents (or items). With the factor analysis, we can identify the separate dimensions of the structure and then determine the extent to which each variable is explained by each dimension.

Table 3. KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.681
Bartlett's Test of Sphericity	Approx. Chi-Square	636.518
	df	66
	Sig.	.000

First, in order to assess construct validity and identify the unique dimensions of each construct, factor analysis with VARIMAX rotation was employed. Construct validity examines the extent to which a construct measures the variable of interest.



Analyzing components

	System Quality	Information Quality	Service Quality	Individual Unit Using Software	Efficiency
SYS1	.724				
SYS2	.722				
SYS3	.685				
SYS4	.768				
SYS5	.633				
INF1		.781			
INF2		.715			
INF3		.819			
INF4		.693			
SER1			.819		
SER2			.801		
SER3			.808		
USE1				.867	



USE2	.713
USE3	.803
USE4	.791
<hr/>	
EFF1	.821
EFF2	.792
EFF3	.805
<hr/>	

The table above shows: $KMO = 0681 > 0.6$ so make sure to accept the factors and five factors, first factor consists of variables (Sys.1 Sys.5), the second factor consists of variables (Inf.1 to Inf.4), factor including compact variables (Ser.1 ... Ser.3), the fourth factor Như vậy có thể khẳng định tất cả các mục đánh giá đều thuộc về các biến tương ứng.

4.3. Reliability of System Quality

After the results, analyze the Factors we use Cronbach's Alpha in order to determine the reliability of the transformer, if the Alpha Cronbach's > 0.6 means reliability ensures for the analysis.

Table 4. reliability of variables

Variables	Items	Cronbach's Alpha
System Quality (SYS)	5	0.755
Information Quality (INF)	4	0.771
Service Quality (SER)	3	0.771
Individual Unit Using (USE)	4	0.822
Efficency (EFF)	3	0.707



This table shows that Cronbach's Alpha of all the variables are greater than 0.7, so the reliability of the variables to ensure the analysis results of the study.

4.4. Description of Fata

Table 5. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SYS	152	1.80	5.00	4.1145	.84715
INF	152	1.00	5.00	3.5132	.98951
SER	152	1.00	5.00	3.6952	.99516
USE	152	1.25	5.00	3.8043	1.03615
EFF	152	1.33	5.00	3.8860	.98637
Valid N (listwise)	152				

According to the survey:

1. Strong disagree, 5. Strong agree

So that: mean < 2.5: Not support , and 2.5 < mean < 3.5, mean > 3.5: support

In table 9 the factor SYS, INF, SER, USE, EFF mean greater 3.5, So that, can confirm the user agrees to the question.

4.5. Regression analysis

In this study, linear regression was adopted to examine the relationships between independent variables and dependent variables to test our research hypotheses.

We use the Linear Regression method to test the hypothesis



3.1.8 Linear Regression Analysis for testing hypothesis H1, H2, H3

To test Location and trading environment System Quality, Information Quality, Service Quality having effect on Individual or Units using Software, we use hypotheses H1, H2, H3 is the research objectives.

Table 6. Linear Regression Analysis for Testing H1, H2, H3

Construct	Standardized coefficients β	t value	R^2	Adjust R^2	F value
(Constant)		-1.008			
SYS	.247***	4.437	.553	.544	60.999***
INF	.567***	9.776			
SER	.217***	3.746			

Dependent variable: USE

*** $p < 0.001$, ** $p < 0.01$, * $p < 0.05$,

From Table 10 shows the existence of the model between the independent variables SYS, INF, SER impact on the dependent variable USE ($R^2 = 0,553$, $F = 60,999$, and $Sig = 0000$)

SYS relationship with USE ($t = 4,437$, $Sig = 0000$ and $\beta = 0.247$) so the hypothesis H1 is justified. Specifically: the quality information has a positive impact to the unit using the software.

INF relationship with USE ($t=9.776$, $Sig=0.000$, and $\beta = 0.567$) so the hypothesis H2 is proved correct. Specifically: The $\beta 0,000$, and quality system has a positive impact to the unit using the software.

SER has a relationship with USE ($t=3.746$, $Sig=0.000$, and $\beta = 0.217$), and hypothesis



H3 is justified. Specifically: Service quality has a positive impact to the unit using the software.

3.1.9 Linear Regression Analysis for testing hypothesis H4

Table 7. Linear Regression Analysis for Testing H4

Construct	Standardized coefficients β	t value	R^2	Adjust R^2	F value
(Constant)		5.909	.537	.534	174.085***
USE	.217***	13.194			

Dependent variable: EFF

*** $p < 0.001$, ** $p < 0.01$, * $p < 0.05$

From Table 11 shows the existence of the model between the independent variables affect UES, EFF dependent variable ($R^2 = 0,537$, $F = 174,085$, and $Sig = 0000$).

UES has a relationship with EFF ($t = 13,194$, $Sig = 13,194$) so the hypothesis H4 is justified. Specifically: The $\beta = 0,000$ and unit software has a positive effect on efficiency.

The final model shown in the Table 8 had a good fit ($F = 174.085$, $p = 0.000$) and at significant level 0.05, hypothesis H₄ is proven true that the Support services having positive effect on Efficiency. We can see in the table Adjusted R^2 value is 0.612, meaning that the explanation ability is good for our dependent variable, Efficiency.

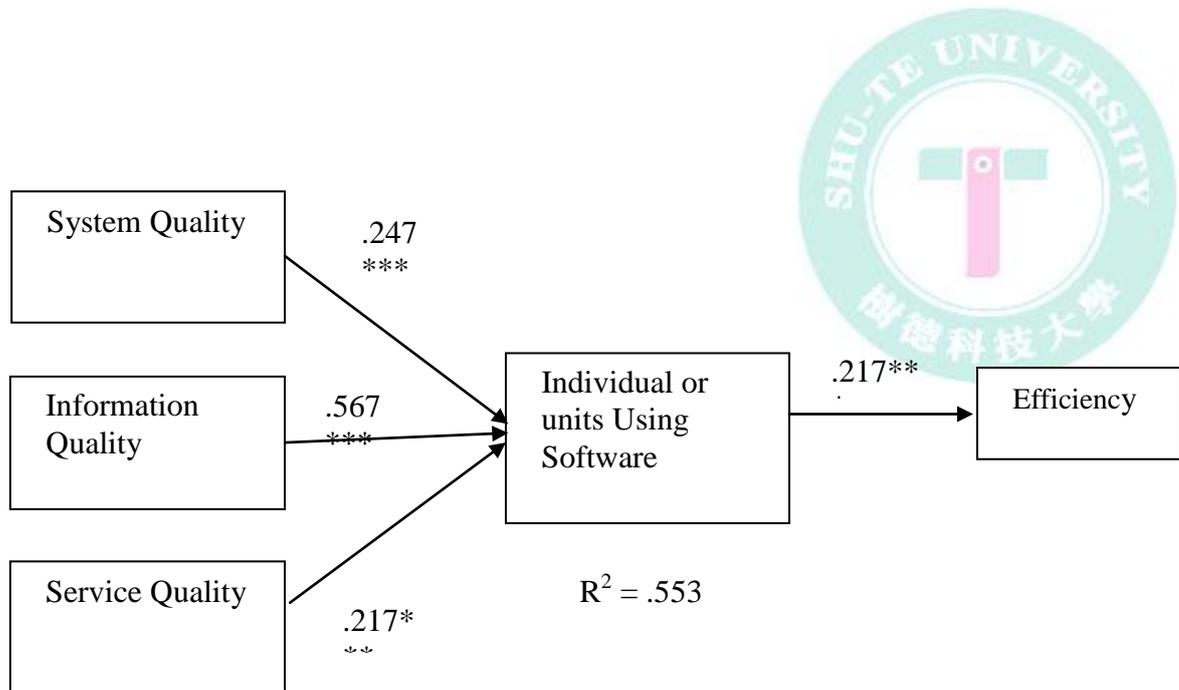


Figure 4. Path Coefficients for Research Model

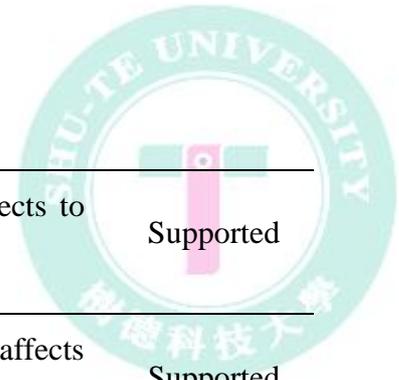
(Path Significance *** $p < 0.001$, ** $p < 0.01$, * $p < 0.05$)

4.6. Finding

The objective of the study is to determine the appropriate study model to proposed effectiveness, efficiency and service quality model GENERAL DEPARTMENT OF CUSTOMS. To determine the factors that directly influence the service quality in GENERAL DEPARTMENT OF CUSTOMS, researchers have conducted research and decided to build a research model includes the following factors: After design the research model, researchers conducted questionnaire construction of 19 questions in 4 factors mentioned above and has conducted many surveys on various subjects. The researcher has synthesized the results of surveys and statistical use SPSS 18.0 software to analyze data, determining the reliability and correctness to success of the research model. All hypotheses are tested by actual survey data and analysis can be fully content in this chapter. Results of the research hypotheses are shown in table below:

Table 8. Research hypotheses and results

Research hypotheses	Results
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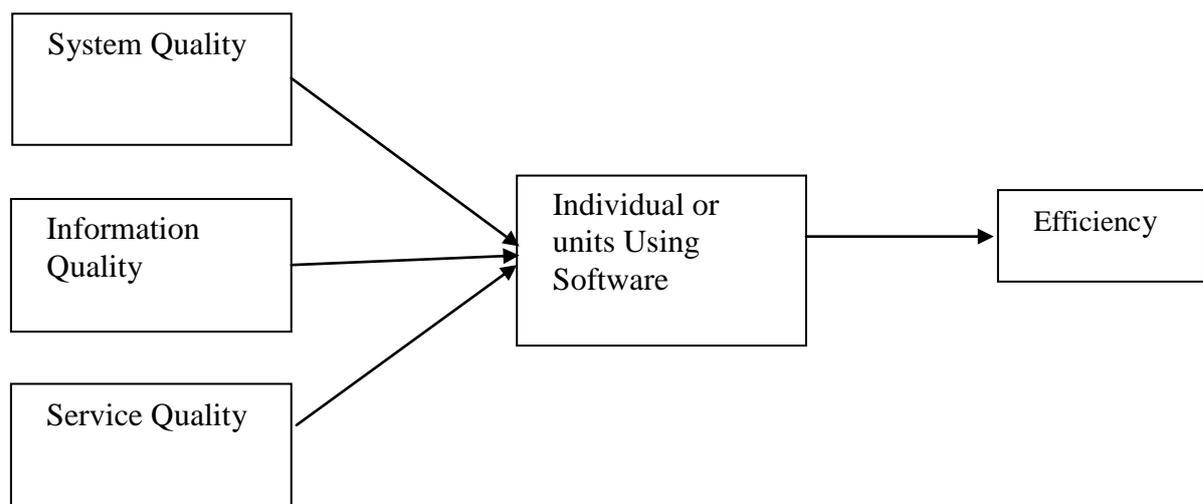


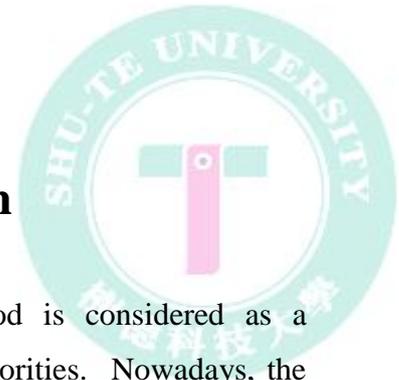
H1: System quality of the import-export data software effects to satisfaction level of individual, units using the software.	Supported
H2: Information quality of the import-export data software affects to satisfaction level of individual, units using software.	Supported
H3: Service quality of the import-export data software affects to satisfaction level of individual, units using software.	Supported
H4: Individual, units using the import-export data software affect to the efficiency of Post-clearance audit.	Supported

Through this study the researcher found that these factors are consistent with a positive impact on the Location, trading environment, Transaction fees, Order and payment process, Information technology system, Employees, Support services efficiency and quality of GENERAL DEPARTMENT OF CUSTOMS.

4.7. The model after test all factors

From data analysis results above, author expected success research model as following:





Chapter 5 Conclusion

Import-export data information management method is considered as a modern management method applied by many customs authorities. Nowadays, the successful application of this method in some developing countries has been spread in global scale in order to meet requirements and efficiency between managements and creation of favorable conditions for increasing goods flow, means and passengers in border gates. By identification of increasing goods flow, concentration of management resources with aim to reduce work pressure and facilitate commercial activities as well as strictly control the compliance of customs Law. This has become a condition for implementing the development and modernization programs of customs branch. It shall reduce administrative procedures and support business sectors in improving their competition and the development of the economic sectors. Import-export data information management is a new content and difficult in both awareness and implementation method. Its tasks are to create the clearance and favorable conditions as well as strictly manage along with creative thoughts to improve commercial conditions to increase the compliance of customs legislation of enterprises that have import and export activities.

Import-export data software has brought great efficiency to tasks of the post-clearance audit. It not only supports customs sectors with more effective management but also statistic and control particular information about enterprises implementing import and export activities. The post-clearance audit shall support enterprises in shortening the time of procedures for import and export declaration. When Enterprises import materials for export goods; it shall reduce backlog time and improve the capital turnover because declaration of import production materials shall be liquidated rapidly, identify the honesty of declaration and the compliance of enterprises. The application of IT has helped the General Department of Customs to enter and transfer data of import and export goods timely and properly. Previously, the liquidation supervision of declaration of export materials importing from receipt



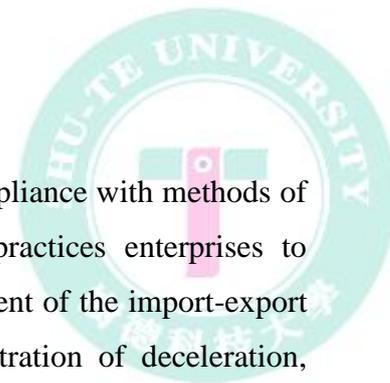
to liquidation, requires many customs officials and enterprises to audit and compare dossiers with together. Since the import-export data management system was applied, works of customs officials has become simpler. The works to receive declarations, enter data, liquidate declaration or the import of the export production materials have been implemented by computer completely, its software support for the examination is implemented quickly and accurately. In any point of time, customs can specify the import and export product volume of enterprises, the honesty or fraud in respect with their import and export activities etc. In case of finding violations such as incorrectly declaration of products' name, code, tax valuation, etc., it is required to carry out the post-clearance audit.

Proposals and solutions

In the context of increasing international economic integration, the import-export data management has been already an important sector of customs Departments in order to support the post-clearance audit with aim to achieve objectives of tax collection, commercial policies, community protection as well as meet increasing demands of human beings and import-export means or increasing import and export goods While the application of import-export data software exist some limitation; if there is no effective solutions from the engagement of leaders or agreement of official staff, this software shall be destroyed. In order to strengthen the efficiency of management, import-export data software system actually is a background for the post-clearance audit. One of key points that need to be implemented:

*** *Legal bases***

The completion of legal bases is regular requirement, the most important things for implementing the post-custom clearance inspection effectively. Laws, Decision, Circular or Process shall be united, transparent to perform. Besides that, the implementation of laws, instruction or explanation of legal sentences shall be seriously implemented to ensure that laws are enforced effectively.



- To propose amendments of the Customs Law in compliance with methods of import-export data system. Remove the criteria of good-practices enterprises to exempt from inspecting in any case. To implement management of the import-export data system during the customs procedures from the registration of deceleration, commodity inspection, taxation, customs clearance, control or post-inspection and so on.

- To amend Decree No. 154, Circular No 79 in evaluating the good-practices customs laws enterprises are the enterprises that meet implementation conditions of VAT according to deduction methods for processing enterprises. To set up criteria for good-practices customs laws enterprises with more comprehensive and realistic ways to ensure the transparency in implementation process; to help anyone, any enterprises agree to evaluation results.

- To continue amending the Decision No 19/TCHQ to support Customs officials in implementing easily management process of import-export data combined with the professional process.

*** Reality**

- According to the structure, the General Department of Customs has functions of following professional sectors: Bureau of customs management supervision, Bureau of import-export taxes, Bureau of post-custom clearance inspection and so on. If there is no effective coordination mechanism, the division and overlapping in works shall occur and it is difficult in sharing information. Therefore, there must be a leader to be responsible for general coordination, capacity to support as well as instruct in implementing the coordination. .

- Information is a background of management of import-export data. The requirements on update, supplement, report timely are very important. It is essential to have financial institutions to ensure the implementation.

- The application of high technology in management of import-export data shall support officials to exploit information from software internal and external



customs branches, or from Internet. The exploitation of other relevant agencies shall require strict regulations on power and responsibility.

- Offer in-depth train course to officers in the job of post-clearance audit. Officers in the job of post-clearance audit are required to be specialists experienced in the field of import and export, customs clearance, post-customs clearance etc. to be enough qualified to evaluate, analyze and synthesize information; therefore the management of post-clearance audit can be more practical.

- Take interest in, give out a solution for some parts which are slow and do not want to change the direction of modernizing the Customs, are fearful of difficulties, afraid of touching the interests, do not want to reform and modernize.

- Import-Export Data software is a long implementation process. Therefore, is necessary to have focal strategy and plan for each specific stage for investment into legal construction, equipment and facilities and human strategy to meet practical demands.

- Standardize the evaluation of business through the process of law observance, the transition from dependent accounting to the independent accounting, change in business identification number, company's name, despite the operation process for years, the system still not evaluate enough 365 days to ensure the interests of enterprises and create confidence in the process of modernizing the Customs.

- Conduct wide and deep propaganda in the business community and create favorable conditions for them to comply with requirements for the post-clearance audit and Customs law. Have specific sanctions, which, in many cases, are mandatory if the business knowingly fails to cooperate in efforts to collect information for the post-clearance audit.

- Continue to edit, complete Import-export data software phase 2, and decentralize for civil servants to manage Import-export data software. Give out clear regulations on the management, exploitation and use particular Import-export data software in particular and other professional software in general.



Objective that Vietnam Customs aiming at to achieve is to build a highly professional, transparent, and effective Customs to meet the requirements of integration and development of the customs sector. To really obtain the above objective meeting the requirements of modernization of the Customs, determination of the Import-export data software management work is considered as the backbone of modern customs management, an urgent need, an mandatory requirement which must be developed and implemented well in the coming time, with political commitment and consensus of public servants in Vietnam Customs which are an important decisive factor for the success of the Import-export data software.

Limitations of the study

Because it has recently been put into operation at Vietnam Customs, this is a very new concept which does not attract more attention. This topic has been my first study in Vietnam, in addition to indicating the status of the software and evaluating the use efficiency of such software and figuring out difficulties of the topic, I have come up with solutions to overcome such difficulties. Because this is a new and difficult topic which has been first studied, there is no study sample from customs officials, little reference materials especially abroad materials, my study topic remains inevitably limitations and shortcomings.

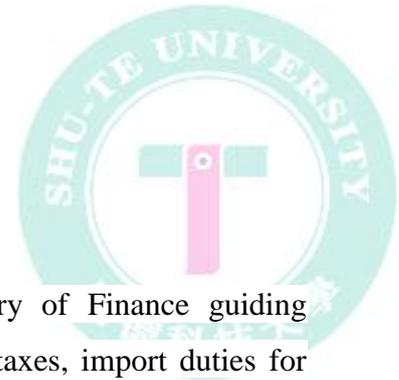
Proposals for future research

To further complete next research thesis, I would like to offer some options as follows:

- Learn about and analyze to clarify the concept of import-export data software.
- Understand research methods, especially the method of interview and data collection of the customs officials.
- Learn about and collect more foreign materials for reference.
- Offer many solutions to overcome technical problems of the software and

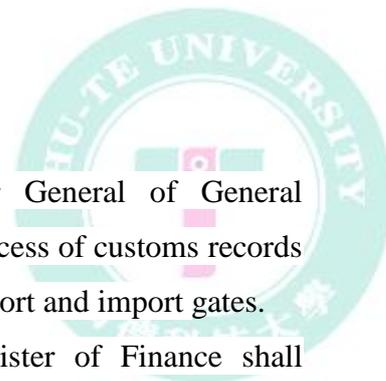
improve the efficiency of import-export data software.





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6. Decision No. 149/2005/QD-TTg dated 20/06/2005 of the Prime Minister on the pilot e-customs procedures.
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8. Decision on 05.11.2010 1015/QD-BTC of the Minister of Finance stipulating the functions, tasks, powers and organizational structure of Clearance Inspection Department under the General Department of Customs .
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10. Decision on 14.01.2004 19/TCHQ/QD-CNTT the General Department of Customs promulgating the Regulation on management and use of management information systems of customs declarations.



11. Decision on 29.03.2006 621/QD-TCHQ the Director General of General Department of Customs promulgating the complicated process of customs records and control procedures for customs clearance of goods export and import gates.
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23. Service Quality: A Measure of Information Systems Effectiveness - *Leyland F. Pitt Henley, Richard T. Watson, C. Bruce Kavan;*



24. The DeLone and McLean Model of Information Systems Success: A Ten-Year Update - *WILLIAM H. DELONE AND EPHRAIM R. MCLEAN.*
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26. Understanding user perceptions of information systems success - *Grafton Whyte, Andy Bytheway*, Chris Edwards;*



ANNEX 3

INVESTIGATION NOTE

EFFECTIVENESS OF IMPORT-EXPORT DATA SOFTWARE APPLICATION

In order to evaluate effectiveness of the import-export data software application at the General Department of Customs as a basis of continuous application of the import-export data software for Departments of Customs nationwide.

I hope that you will fill information in the investigation note according to the following contents. You shall only mark (x) in boxes if appropriate.

I. Your personal information.

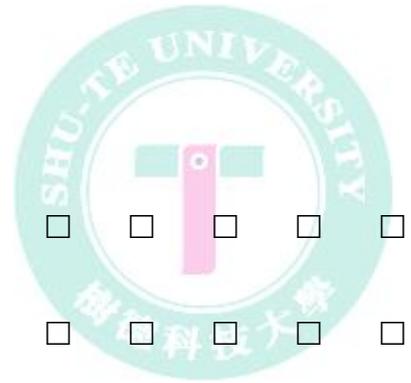
1. Position and working place: 1. Deputy-chief of Director, 2. Head of department, 3. Deputy-head of department, 4. Specialist (working at the General Department of Customs)
2. Age.
3. Gender. 1. Male, 0. Female

II. Evaluation of import-export data software effectiveness

Evaluation level: 1.Strongly disagree, 2.Disagree, 3. Neutral, 4. Agree, 5. Strongly agree

2.1. Evaluation of system quality of the import-export data software.

	Questionnaire	Evaluation level				
		1	2	3	4	5
1.	Import-export data software is appropriately designed	<input type="checkbox"/>				
2.	Import-export data software can transfer information easily	<input type="checkbox"/>				
3.	Import-export data software can react and process information rapidly	<input type="checkbox"/>				



- 4. Import-export data software has high-level security
- 5. Import-export data software well implements connection function

2.2. Evaluation of information quality of Import-export data software

	Questionnaire	Evaluation level				
		1	2	3	4	5
6.	Import-export data software provides contents suitable for demands of information searching	<input type="checkbox"/>				
7.	Import-export data software provides sufficient information	<input type="checkbox"/>				
8.	Import-export data software provides accurate information	<input type="checkbox"/>				
9.	Import-export data software provides reliable information sources	<input type="checkbox"/>				

2.3. Evaluation of service quality of Import-export data software.

	Questionnaire	Evaluation level				
		1	2	3	4	5
10.	Import-export data software provides supporting services for users	<input type="checkbox"/>				
11.	Supporting services minimizes time and cost	<input type="checkbox"/>				
12.	Technology exchange and training method are suitable for users	<input type="checkbox"/>				

2.4 Evaluation of import-export data software use quality



Questionnaire

Evaluation level

1 2 3 4 5

- | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 13. Import-export data software has intelligible instruction for use | <input type="checkbox"/> |
| 14. Import-export data software is used easily and conveniently | <input type="checkbox"/> |
| 15. User can easily install the import-export data software | <input type="checkbox"/> |
| 16. Import-export data software helps users to more easily search information | <input type="checkbox"/> |

2.5 Evaluation of Import-export data software effectiveness

Questionnaire

Evaluation level

1 2 3 4 5

- | | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 17. Import-export data software brings effectiveness for data processing and analyzing | <input type="checkbox"/> |
| 18. Import-export data software brings effectiveness for the post-clearance audit | <input type="checkbox"/> |
| 19. Import-export data software brings effectiveness for analysis of output results | <input type="checkbox"/> |

2.6 Other evaluation

Your other opinions:

Can you give some your personal information as follows?

Full name:.....

Working place:....

Thank for your concern and cooperation.