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## Article

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Article

# Cultural Dimensions and Consumption Values of Cross-Border Electronic Commerce: A Canonical Analysis

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**Abstract:** The purpose of this research is to explore the fitting models for cross-border e-commerce by developing localized business strategies tailored to cultural factors. The study adopts Hofstede's five cultural dimensions along with Sheth et al.'s five consumption value dimensions. A canonical correlation analysis is employed to identify the fitting relationships between cultural dimensions and consumer values. The targeting samples focus on the rapidly growing Southeast Asian economy. The results indicate differences in cultural dimensions among countries like Taiwan, Vietnam, Malaysia, Indonesia, and Myanmar. The canonical correlation analysis reveals fitting combinations for each region: Taiwan's higher individualism, masculinity, and long-term orientation align with demands for functional, conditional, and emotional values in e-commerce. Vietnam's high risk-taking propensity fits demands for conditional and epistemic values. Malaysia and Indonesia, with similar cultural profiles, are highly correlated with consumer demands in functional and emotional values, with Malaysia additionally emphasizing epistemic value. Myanmar's high masculinity and long-term orientation correlate with demands for functional, emotional, and conditional values, while its low power distance links to demands for social and epistemic values. Overall, the study shows that there is no fixed correspondence between cultural dimensions and consumption values in e-commerce. Optimal configurations vary, emphasizing the importance of tailored strategies to promote e-commerce development across different regions.

**Keywords:** canonical analysis; consumption value; cultural dimensions; electronic commerce



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## 1. Introduction

With the increasing global proliferation of the Internet and the widespread adoption of mobile smartphones, nearly every young person now has access to a device, creating vast opportunities for e-commerce. Southeast Asia, with its rapidly growing market and population of over 600 million, has become a key focus of global economic development [1]. The region's leading e-commerce operator is Lazada, which operates in countries including Indonesia, Malaysia, Vietnam, Thailand, Singapore, and the Philippines. Lazada is backed by Rocket Internet, a German e-commerce venture firm. In Taiwan, the top e-commerce platform, Pchome.com, has expanded into Thailand, forming a joint venture with Cal-Comp Electronics (Thailand) Public Co., Ltd. (Bangkok, Thailand) (a publicly listed company) to establish Pchome Thailand, a localized C2C e-commerce platform in the country [2]. Additionally, China's Alibaba has made significant moves in Southeast Asia, directly acquiring Lazada to dominate the growing market [1]. Meanwhile, Amazon, the world's largest e-commerce company, entered Singapore with its "Amazon Fresh" service to target the fresh food e-commerce segment [3]. However, the diversity of Southeast Asia's countries, each with its own unique characteristics, complicates market entry. Despite its prominence in cross-border e-commerce, Rocket Internet's Lazada experienced a significant loss in its first year of operation in Vietnam, losing \$682 million in the first nine months due to a loss of \$25 per iPhone sold online [4,5]. Similarly, Foodpanda, which successfully launched in 35 countries, failed in Indonesia and ceased operations there after 2016 [6]. The typical

strategy for cross-border e-commerce is to quickly replicate successful business models and brand reputations in new regions [7,8]. However, emerging markets are highly dynamic, with varying laws, infrastructure, and overall development conditions across countries. Using the same business model without proper localization can lead to significant losses. This was evident when eBay's 2003 entry into China ended in failure, losing to the local platform Taobao. Taobao's ability to accommodate Chinese preferences for bargaining, offering real-time negotiations through Instant Message (Wang-Wang), gave it a competitive advantage over eBay's rigid, uniform bidding process [9]. Similarly, eBay's attempt to enter Taiwan in 2002 failed to outperform Yahoo!Kimo Auctions due to its global platform strategy's inability to integrate into the local market [10]. Therefore, facing the rapid economic growth in ASEAN, global localized fits should be considered. Ayob [11] argues that e-commerce adoption is more prevalent among female, younger, more educated, employed, and higher-income users. Also, the adoption of e-commerce is found to be stronger in societies that exhibit high individualism, low masculinity, and low uncertainty avoidance. Thus, culture and consumption are highly correlated indeed.

This study aims to explore the most suitable business models for cross-border e-commerce by gaining insights into the target market's culture, institutions, consumer values, and behaviors. Current research largely highlights the cultural differences that international trade and market entry must accommodate or focus on in terms of the strategic variations in identical products and services across different nations. However, there is a gap in discussions on how to effectively enter and diffuse markets, as well as on the relationship and integration between cultural differences and demand orientations. The novel contribution of this study lies in this strategic positioning by linking culture and consumption. A deep understanding of these factors is essential for determining the optimal configurations for logistics, payment flows, and information flows. Additionally, it informs the development of context-specific 'localization' strategies that are critical for maintaining a sustainable competitive advantage.

The structure of this paper begins with a literature review on cultural dimensions and consumption values, which form the research framework. It then outlines the research design, focusing on the development of constructs and data collection methods. The third section presents the data analysis and results, followed by discussions and conclusions in the final section.

## 2. Literature Review

### 2.1. Cultural Dimensions

In past research on culture, defining "culture" has been challenging due to differing perspectives and viewpoints of scholars. Kroeber and Kluckhohn [12] and Sackmann [13] consider culture to be a set of beliefs, consistent behaviors, human actions, relationships, shared core values, understandings of significance, and willingness among groups. Other scholars also believe that culture includes explicit and observable elements. For example, DeLong and Fahey [14] consider norms and conventions as part of cultural elements; Pettigrew [15] views symbols, language, rituals, and myths as characteristics of observable cultural elements. Taylor [16] defines culture as a complex entity comprising knowledge, beliefs, arts, morals, laws, customs, and other capabilities acquired by individuals as members of society through learning. Cultural dimensions can be subdivided into "group culture", "organizational culture", and "national culture", with "national culture" having the most profound influence.

Organizational culture, at the national level, pertains to specific institutions or organizations. Schein [17] organized the concept of organizational culture, stating that it is a set of basic assumptions developed by an organization to adapt to external environmental changes and integrate internal organizational structures. These assumptions, if effective, can be continuously learned and passed down within the organization, guiding members on how to think, perceive, and feel when facing problems. When innovative technology is introduced into an organization, organizational culture must be considered. Ruppel and

Harrington [18] found that certain cultural atmospheres, such as those emphasizing trust and care for others, flexibility and innovation, and adherence to policies and procedures, help organizations to quickly accept and implement innovative technology. Dube and Robey [19] also discovered that if the cultural characteristics of both companies involved in IT outsourcing differ greatly, it often leads to conflicts during IT implementation and adoption. Additionally, within a country, there are usually many specific ethnic groups, such as those formed based on age, gender, region, and beliefs, leading to different cultural characteristics.

## 2.2. National Culture

When discussing national cultural differences, the most representative is Hofstede [20], who conducted cultural research on over sixty countries and proposed five dimensions to measure cultural differences between nations. Though Hofstede's cultural constructs have extended to six dimensions for studying current issues, for example, the SGDs (sustainable development goals), the abovementioned five still fit with the oriental area [21]. These five dimensions are power distance, uncertainty avoidance, individualism, masculinity, and long-term orientation [22]. Hofstede's five cultural dimensions are widely used in international business operations and marketing strategies [23]. For example, Duque and Lado [24] used these five cultural dimensions to evaluate consumer satisfaction scales; De Mooij and Hofstede [25] found that cultural differences impact marketing and advertising; Dimitratos et al. [26] pointed out that national cultural differences also affect decision-making processes in multinational companies; Hung and Chou [27] compared the impact of cultural differences between Taiwan and Malaysia on the adoption of mobile commerce. The following further explains Hofstede's [23] five dimensions of national culture:

- **Power distance:** When a country's power is concentrated in the hands of a few, the power distribution is uneven, with most people being far from the core of power, tending towards centralized, hierarchical governance, and unquestioningly determining each person's social role. In contrast, in countries with low power distances, social members actively seek equality and question any unfair treatment. According to Bouaziz [28], power distance is the degree of acceptance of the unequal power distribution between individuals and within organizations or institutions. In high-power-distance cultures, people tend to rely on and obey orders from elders or superiors, leading to a conservative, hierarchical organization where responsibilities and powers are clearly defined, making individuals less eager to assert their identity and status and less receptive to new things. Sedita et al. [21] pointed out that power distance highly influenced policymakers and governments on how to improve the sustainable economic development of their countries.
- **Uncertainty avoidance:** Uncertainty avoidance indicates the discomfort and anxiety that social members feel when facing uncertainty and ambiguity. Srite and Karahanna [29] define it as the degree of feeling threatened or anxious in uncertain or unclear situations. Societies with high uncertainty avoidance tend to control the future, while those more tolerant of uncertainty prefer to go with the flow. Countries with high uncertainty avoidance usually establish strict rules and emphasize discipline, making it harder to accept new things. Conversely, those with low uncertainty avoidance maintain basic principles with a relaxed attitude towards future uncertainties, fostering innovative ideas. In high-uncertainty-avoidance cultures, people tend to fear new things and avoid potential risks, leading to a lower acceptance rate of novelties. As Ahluwalia and Merhi [30] highlighted, it is important for countries with high uncertainty avoidance to develop risk mitigating mechanisms or institutions for facilitating the adoption of e-commerce.
- **Individualism:** In highly individualistic countries, social relationships are loose, with people mostly being concerned with themselves or their families, defending their independence and dignity. In contrast, collectivist countries have stronger social connections, with members caring about non-family members or relatives in their

groups, showing high loyalty to their communities and reflecting “we” rather than “I” thinking. American culture has relatively high individualism, while Japan, with lower individualism, shows a stronger collective consciousness [23]. Bouaziz [28] notes that individualism involves pursuing self-interest, self-expression, and concern for oneself and family. Individuals with these traits often emphasize free thought, expressing and practicing their ideas, and are more likely to try new things compared to those in collectivist cultures. Ayob [11] argues that high individualism promotes the adoption of e-commerce.

- **Masculinity:** Highly masculine societies are characterized by high competition, the pursuit of success, heroism, assertiveness, and material rewards. In contrast, societies valuing cooperation, consensus, humility, care for the weak, and quality of life show more feminine traits. According to Hofstede [23], masculine work goals include making money, identifying with one’s job, promotion, challenge, and achievement, with a strong tolerance for failure. In contrast, feminine traits, emphasized by Srite and Karahanna [29], include a friendly atmosphere, a comfortable work environment, quality of life, and warm interpersonal relationships. As Djekic et al. [31] studied, people in countries with high masculinity often preferred food that is ready to eat or pre-cooked. In addition, luxury markets emerge rapidly in countries with high masculinity [32].
- **Long-term orientation:** Hofstede and Bond [22] found cultural traits in Asian regions, particularly influenced by Confucianism, reflecting a society’s approach to future challenges and its connection to past traditions. Societies with low long-term orientation tend to adhere to ancient traditions and norms, are skeptical of social changes, and prioritize norms. Conversely, societies with high long-term orientation adopt a pragmatic, practical attitude, preferring long-term thriftiness, effort, education, and humility to prepare for a changing future. According to Hofstede’s [23] research, cultures with high long-term orientation focus on future outcomes, especially persistence and frugality, implying patience and tolerance for future rewards. Typically, Asian countries have higher long-term orientation compared to American regions, with Confucian-influenced areas being even higher [22]. Aissoug et al. [33] explains that highly long-term-oriented people are likely to tolerate the delivery time because they are willing to wait for the future good things. Moreover, Merhi [34] showed that the long-term orientation of countries is positively related to e-commerce adoption.

### 2.3. Consumption Value

Sheth et al. [35] integrated perspectives from social psychology, culture, economics, and experimental psychology to develop five dimensions related to consumer purchasing decisions: functional, social, emotional, epistemic, and conditional value. “Functional value” refers to the utility of specific products or services, such as the horsepower, speed, interior, and fuel consumption when buying a new car. Consumer preferences for functionality usually vary based on budget and purpose. “Social value” comes from a product or service enhancing self-perception among peers, such as a wedding banquet’s form reflecting the couple’s social status. “Emotional value” reflects the consumer’s mood, enthusiasm, intention, atmosphere, and goodwill in specific purchasing actions, like attending a sports event to show enthusiasm or choosing a restaurant with piano accompaniment for a romantic sentiment. “Epistemic value” is evident in consumer activities that increase knowledge and new experiences, with new product popularity sometimes driven by curiosity and a willingness to try. “Conditional value” often arises in special situations that promote or limit purchases, like an increased taxi demand on rainy days or ice cream sales dropping during cold winters. Modern consumers often decide on tech product purchases based on compatibility and network externalities, with decisions influenced by others’ choices.

#### 2.4. Relationship Between Consumption Value and Cultural Dimensions

Sørnes, et al. [36] shows that cultural differences have an impact on the adoption and application of information and communication technology. Yenyurt and Townsend [37] found that countries with slower innovation adoption rates tend to have higher power distances, unless driven by superior instructions and commitment to change. Sheth et al. [35] also explained that conditional values might be influenced by social value, with the cultural power distance acting as a social conditional factor affecting consumer value perception. When social and organizational top-level commitments are strong, conditional value in consumption decisions is easily induced [36,38,39]. Dawar et al. [40] found that the greater the power distance, the higher the exchange of information among people and friends, strengthening mutual recognition and creating social value in consumption. Gao [41] argues that e-shopping vendors should be seen as professionals, and should thus display professional authority, creating a trustworthy expert image. Using authoritative or formal language to emphasize expertise and knowledge can increase trust. Customers in cultures with a high power distance often rely on the vendor's recommendations. Steenkamp et al. [42] and Nath and Murthy [43] discovered that uncertainty avoidance suppresses innovation and consumer acceptance of innovation; Dawar et al. [40] noted that uncertainty-avoidance cultures increase interpersonal information exchange to gain support, seeking harmony in personal consumption, thereby enhancing social and emotional value in high-uncertainty-avoidance cultures. Strong individualism often encourages innovation and the pursuit of knowledge, and increases acceptance of innovation [42,44–46], raising expectations for higher quality standards [39], thereby enhancing functional, emotional, and epistemic value in individualistic cultures. In masculine cultures, consumers do not resist new knowledge [37] and emphasize efficiency [47], focusing on the product's practical function [39]. People with masculine cultural traits are highly concerned about the logistic service and efficiency facilitated by technologies in cross-border e-shopping [48,49]. Gao [41] explains that consumers in masculine cultures are attracted to high-end quality, durability, and brand reputation. Online vendors should highlight product performance and value returns, and provide competitive promotions like exclusive discounts. Thus, the stronger the masculinity, the more attention is paid to the functional and epistemic value in consumption. In long-term oriented cultures, due to the emphasis on investing in the future, there is a willingness to learn even if the novelty has a high degree of functionality [38,39,50]. Therefore, long-term-oriented societal cultures promote the enhancement of functional and epistemic values.

### 3. Research Design

#### 3.1. Measurement of Cultural Dimensions

Although Hofstede [22,25] measured cultural traits in over 60 countries worldwide, much time has passed since then. With the development of globalization, formal and informal trade and cultural exchanges between countries may have altered national cultural differences. While past records can be referenced, re-measuring can better reflect today's environment [51] and facilitate the formulation of appropriate globalization strategies for cross-border e-commerce. For measuring power distance, Hofstede and Bond [22] suggested observing the centralization of social power. Waarts and van Everdingen [38] considered respect for authoritative leadership among the populace as an important indicator. Srite and Karahanna [29] pointed to compliance with a superiors' orders, and Huang [52] emphasized the positive opinions regarding superiors' instructions. The stronger these four indicators, the greater the tendency towards power distance in that country's culture.

For measuring uncertainty avoidance, the focus is mainly on the conformity to rules and regulations [22], resistance to change [53], and response to stress [29]. The higher these three indicators, the stronger the culture of uncertainty avoidance.

To measure individualism, the focus is on personal achievement, egocentricity, freedom, and risk venture styles [23,28]. The stronger these four indicators, the more prevalent the culture of individualism.

The measurement of masculinity considers whether social members pursue social status, job identity, career achievement, and reward [29]. The higher the measurement, the more masculine the society.

For long-term orientation, the measurement focuses on attitudes towards prudence, persistence [22], futurity, and adaptation [38]. The stronger these four indicators, the deeper the long-term orientation culture.

According to Hung and Chou [27], the measurement of national cultural dimensions English questionnaire design is shown in Table A1 of Appendix A. This is currently translated into Chinese (for Southeast Asian Chinese), Malay, Indonesian, Vietnamese, Burmese, etc.

### 3.2. Measurement of Consumption Value

For measuring the consumption values in e-commerce, this study will modify the design of Hung and Hsieh [51]. Functional value focuses on the utility derived from the richness of information, interactivity, and ubiquity (reach) brought by IT and the Internet. Social value targets the user information exchange, social integration, and social status that consumption through e-commerce brings. Emotional value emphasizes the extent to which e-commerce enhances emotions, satisfaction, and happiness in life and work. Epistemic value measures the novelty, trends, diversity, and enriching challenges that e-commerce brings to life. Conditional value evaluates the surrounding facilitating factors for adopting e-commerce, including passive pushes from technology, society, work, and life. Based on the theoretical constructs [51], the question items of consumption values about electronic commerce were developed, as shown in Table A2 in Appendix A.

### 3.3. Data Collection

Before the online survey, all the questions items were translated into Southeast Asian Chinese, Malay, Indonesian, Vietnamese, and Burmese languages. The author also invited foreign students from Vietnam, Malaysia, Indonesia, and Myanmar to complete a pre-test to examine the semantics of the questionnaire. After three rounds of revisions, the final questionnaire was launched. The data collection method primarily involved creating questionnaire websites in various languages and linking them through major forums in several countries, including Taiwan, Vietnam, Indonesia, Malaysia, and Myanmar. For collecting data from Taiwan, the survey was conducted in the largest two student societies: Taiwan ptt forum (<https://www.ptt.cc/>, accessed on 15 December 2022) and Dcard (<https://www.dcard.tw/>, accessed on 18 December 2022). In addition, the online questionnaire survey for Malaysian websites included the Sabah Forum (<https://www.sabah.com/>, accessed on 20 December 2022), the What's Up Forum on CARI (<https://mforum2.cari.com.my/>, accessed on 20 December 2022), Webportal Malaysia ([www.webportal.com.my](http://www.webportal.com.my), accessed on 25 December 2022), and Jbtalks (<http://www.jbtalks.cc/>, accessed on 25 December 2022). For Indonesia, the survey websites included The Bisnis, the Peluang Usaha dan Lowongan Kerja sections of the discussion forum on [indonesia.com](http://indonesia.com) (accessed on 10 December 2022). For Vietnam, the survey websites included the social networking site of Zin (<https://id.zing.vn/>, accessed on 1 December 2022), the largest e-commerce site, Vexere (<https://vexere.com>, accessed on 1 December 2022), the largest female social networking site, Webtretho (<http://www.webtretho.com/forum/>, accessed on 5 December 2022), Tinhte (<https://tinhte.vn/forums/>, accessed on 5 December 2022), the mobile social network, Zalo (<https://zalo.me/> accessed on 5 December 2022), vn-zoom (<http://www.vn-zoom.com/>, accessed on 10 December 2022), and Lamchame (<https://www.lamchame.com/forum>, accessed on 10 December 2022). For Myanmar, the survey was mainly conducted through Facebook posts (accessed on 25 December 2022), inviting community friends to participate.

With the assistance of the extensive Southeast Asian student community at the National Chi Nan University in Taiwan (accounting for about 11% of the total student population) and foreign students from Southeast Asia, this study leverages their understanding of

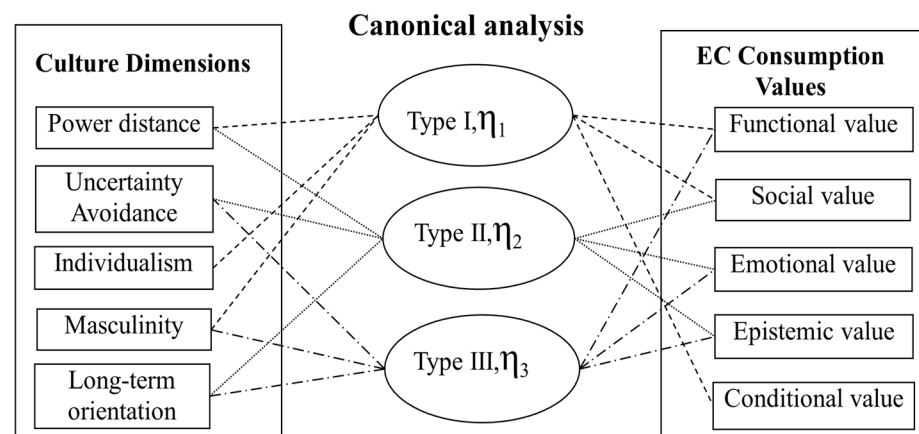
the local cultural contexts to gain insights into consumer behavior and transaction characteristics in different countries. This helps facilitate the completion of local data collection and questionnaire surveys.

### 3.4. Research Model

This study will use suitable statistical models to analyze the data collected on national cultural dimensions and consumer value preferences. For national cultural dimensions, the Principal Component Analysis (PCA) will be employed to calculate indices for different dimensions, facilitating comparisons of cultural differences between countries. These comparisons will be visualized using radar charts. Additionally, the data will be segmented by region of the respondents, allowing comparisons of cultural perceptions among different groups within a country and among similar groups across different countries.

Similarly, consumption values will also be analyzed using the PCA to calculate indices for different dimensions. The differences in consumer values between countries will be compared and visualized using radar charts. Segmentation by regions will enable comparisons of consumer value differences among different groups within a country and among similar groups across different countries.

After measuring cultural dimensions and consumer values, a correlation analysis between national culture and consumer values can be conducted for each country. Canonical analysis will be used to find the optimal combinations of national culture and consumer values [44]. Combinations with higher correlation coefficients can explain the highly correlated cultural dimensions and consumer values, reflecting how e-commerce can effectively develop innovative businesses under specific cultural orientations (see Figure 1).



**Figure 1.** Research Model.

The basic concept of canonical analysis is to find the maximum correlation combination between two sets of variables. For example, if set  $x$  has  $p$  variables and set  $y$  has  $q$  variables, possible linear combinations for these two sets of variables are found, and the simple correlation coefficient of these two weighted sums is calculated. This simple correlation coefficient serves as the measure of correlation between the two sets of variables. If linear combinations of  $p$  variables and  $q$  variables in sets  $x$  and  $y$ , respectively, are found, the largest correlation coefficient is the canonical correlation coefficient. The method involves finding the eigenvalues of the correlation coefficients of the linear combinations, with the corresponding eigenvectors being the coefficients of the linear combinations. The new variables formed by these linear combinations are known as canonical variables. The larger the coefficient corresponding to a variable, the greater its weight in the canonical variable, indicating its importance in creating the correlation between the two sets of variables [54].

## 4. Results

### 4.1. Measurement Reliability and Validity

Based on online surveys and data collected from overseas students returning home, in addition to 506 data entries from Taiwan, we obtained 509 from Vietnam, 350 from Malaysia, 234 from Indonesia, and 500 from Myanmar. First, factor analysis was used to study reliability and validity. Table 1 shows the respondents' profile. It indicates that the young and higher-educated group represents the main segment of cross-border e-commerce customers. Table 2 presents Cronbach's Alpha values for the constructions of national culture and consumer values. Except for some national cultural constructs in Myanmar, which were below 0.5, all others exceeded 0.6. Table 3 shows the composite reliability, where again, only certain cultural dimensions in Myanmar had a lower composite reliability, with most others exceeding 0.7, indicating the reliability of the questionnaire design.

**Table 1.** Respondents' Profiles.

Respondents' Profiles		Taiwan	Vietnam	Malaysia	Indonesia	Myanmar
Gender	Male	45%	45%	35%	44%	51%
	Female	55%	55%	65%	56%	49%
Age group (years)	18–25	44%	45%	95%	96%	96%
	26–35	27%	42%	4%	4%	3%
	36 or over	28%	14%	1%	0%	1%
Education level	High school or below	2%	20%	9%	24%	38%
	Bachelor degree	64%	69%	91%	73%	60%
	Above bachelor degree	34%	11%	1%	3%	2%

**Table 2.** Cronbach's Alpha of each construct.

Constructs	Taiwan	Vietnam	Malaysia	Indonesia	Myanmar
Power distance	0.715	0.634	0.773	0.636	0.578
Uncertain avoidance	0.799	0.641	0.828	0.825	0.786
Individualism	0.728	0.684	0.741	0.719	0.426
Masculinity	0.859	0.643	0.86	0.783	0.770
Long-term orientation	0.717	0.662	0.884	0.841	0.706
Functional value	0.718	0.643	0.832	0.819	0.827
Conditional value	0.838	0.662	0.873	0.768	0.848
Social value	0.821	0.645	0.736	0.811	0.670
Emotional value	0.795	0.648	0.794	0.769	0.665
Epistemic value	0.807	0.691	0.802	0.847	0.718

**Table 3.** Composite reliability of each construct.

Constructs	Taiwan	Vietnam	Malaysia	Indonesia	Myanmar
Power distance	0.821	0.658	0.85	0.776	0.347
Uncertain avoidance	0.872	0.78	0.887	0.886	0.847
Individualism	0.818	0.808	0.837	0.825	0.585
Masculinity	0.904	0.787	0.906	0.858	0.852
Long-term orientation	0.824	0.798	0.92	0.893	0.819
Functional value	0.827	0.79	0.888	0.88	0.884
Conditional value	0.892	0.797	0.913	0.85	0.898
Social value	0.881	0.79	0.831	0.875	0.802
Emotional value	0.867	0.789	0.866	0.851	0.797
Epistemic value	0.875	0.812	0.871	0.898	0.816

Table 4 displays the factor loadings for national culture, and Table 5 shows the factor loadings for consumer values. Most values exceed 0.5, demonstrating good measurement

validity. For the few insignificant items (those less than 0.5), further factor analysis will be performed after their removal to calculate factor scores, which will be used to represent the strength of national cultural dimensions and consumer values.

**Table 4.** Factor loadings of cultural dimensions.

Question Item	Taiwan	Vietnam	Malaysia	Indonesia	Myanmar
Power distance					
PD1	0.696	0.689	0.704	0.533	0.261 *
PD2	0.773	0.639	0.766	0.675	0.200 *
PD3	0.741	0.724	0.789	0.717	0.510
PD4	0.714	0.671	0.803	0.789	0.222 *
Uncertainty avoidance					
UA1	0.831	0.712	0.847	0.876	0.809
UA2	0.878	0.816	0.876	0.893	0.817
UA3	0.824	0.772	0.824	0.823	0.803
UA4	0.627	0.456*	0.702	0.644	0.494 *
Individualism					
ID1	0.633	0.572	0.672	0.825	0.072 *
ID2	0.66	0.769	0.77	0.855	0.097 *
ID3	0.794	0.708	0.801	0.731	0.805
ID4	0.814	0.709	0.751	0.502	0.894
Masculinity					
MA1	0.82	0.809	0.756	0.825	0.838
MA2	0.858	0.796	0.874	0.867	0.883
MA3	0.835	0.464 *	0.851	0.644	0.591
MA4	0.84	0.668	0.877	0.757	0.740
Long-term orientation					
LT1	0.62	0.75	0.878	0.854	0.779
LT2	0.679	0.761	0.873	0.852	0.763
LT3	0.813	0.636	0.844	0.768	0.560
LT4	0.814	0.714	0.851	0.816	0.827

\* The non-significant and deleted item for their factor loadings being less than 0.5.

**Table 5.** Factor loadings of consumption value.

Question Items	Taiwan	Vietnam	Malaysia	Indonesia	Myanmar
Functional value					
FV1	0.559	0.659	0.764	0.761	0.832
FV2	0.786	0.713	0.861	0.827	0.783
FV3	0.811	0.731	0.825	0.814	0.829
FV4	0.78	0.676	0.809	0.817	0.793
Conditional value					
CV1	0.825	0.685	0.833	0.79	0.838
CV2	0.862	0.694	0.835	0.664	0.839
CV3	0.778	0.673	0.879	0.787	0.797
CV4	0.815	0.762	0.855	0.816	0.838
Social value					
SV1	0.833	0.536	0.649	0.746	0.634
SV2	0.777	0.731	0.727	0.812	0.750
SV3	0.797	0.725	0.853	0.802	0.727
SV4	0.817	0.775	0.732	0.831	0.716

Table 5. Cont.

Question Items	Taiwan	Vietnam	Malaysia	Indonesia	Myanmar
Emotional value					
EmV1	0.822	0.763	0.804	0.813	0.749
EmV2	0.748	0.518	0.743	0.628	0.631
EmV3	0.843	0.794	0.824	0.854	0.671
EmV4	0.281 *	0.689	0.771	0.763	0.756
Epistemic value					
EV1	0.654	0.668	0.669	0.732	0.681
EV2	0.838	0.745	0.846	0.84	0.806
EV3	0.857	0.714	0.826	0.871	0.702
EV4	0.829	0.753	0.823	0.866	0.703

\* The non-significant and deleted item for their factor loadings being less than 0.5.

4.2. Differences Between Countries

Using factor analysis again to calculate the factor scores for cultural dimensions and consumer values, the average scores for each country are compared in Figures 2 and 3. Taiwan shows relatively high masculinity and a strong attitude toward uncertainty avoidance but has a relatively low power distance. Conversely, Malaysia has a higher power distance. Vietnam exhibits lower individualism and masculinity, with a less pronounced attitude toward uncertainty avoidance, indicating a relatively low level of conservatism. Indonesia’s masculinity is like Malaysia’s, but it has a lower power distance, akin to those of Taiwan and Vietnam. However, its attitude toward uncertainty avoidance aligns with Taiwan and Malaysia, while it has the highest long-term orientation. Myanmar displays the smallest power distance and the weakest individualism, but its masculinity is very strong, reflecting the region’s long-term turbulence and ethnic conflicts.

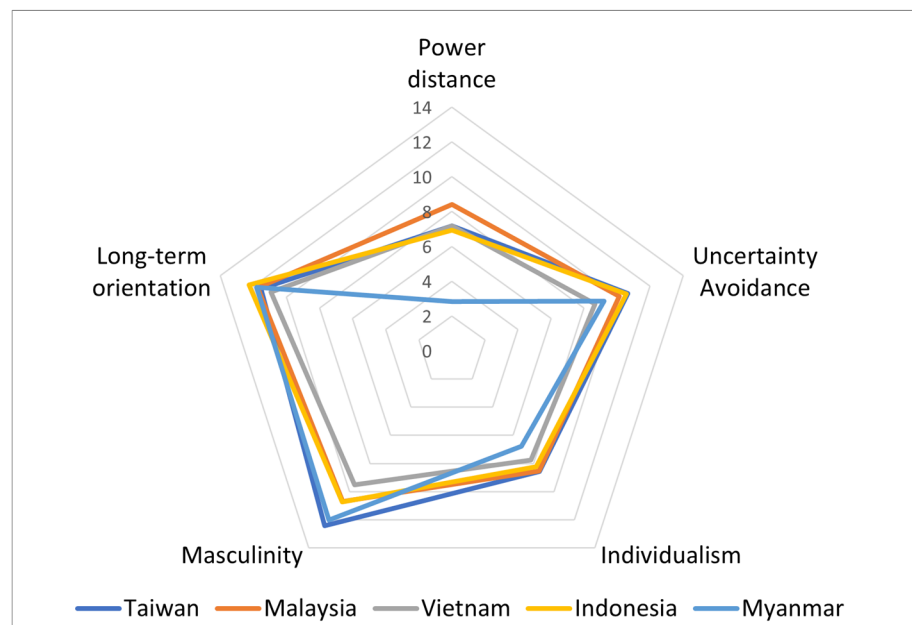


Figure 2. Comparison of Cultural Dimensions between Countries.

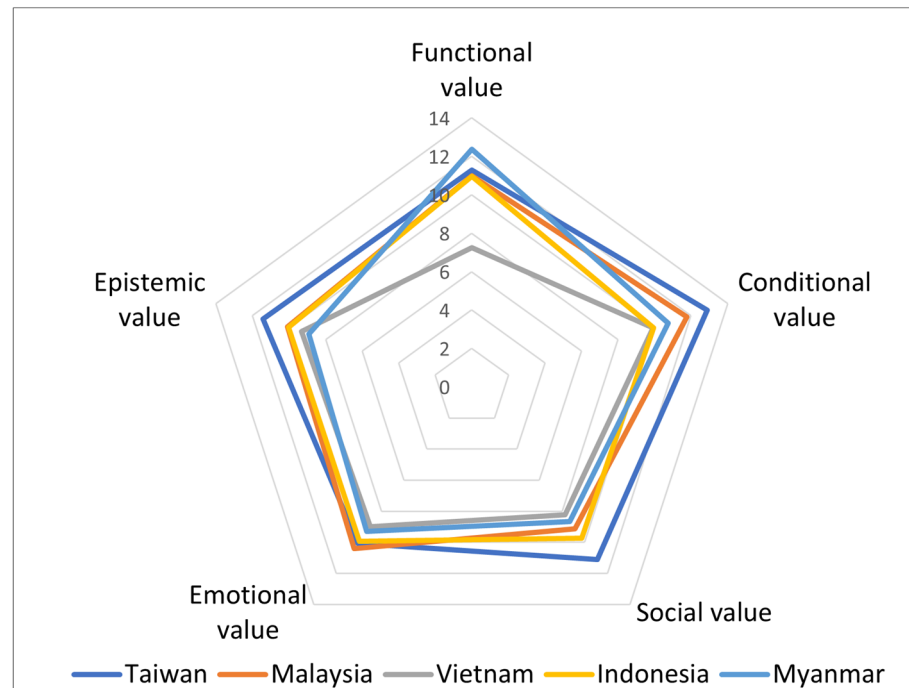


Figure 3. Comparison of Consumption Value between Countries.

Regarding e-commerce consumer values, Taiwanese consumers show higher scores in functional, conditional, epistemic, and social values, except for emotional values. Vietnamese consumers generally have lower scores, particularly in functional and social values. Malaysia and Indonesia share similar consumer values, especially in functional, emotional, and epistemic values, with significant differences in conditional value, where Malaysia scores higher. Myanmar’s demand for functional value is particularly high, while other values are lower, like Vietnam.

4.3. Canonical Correlation Analysis

Subsequently, canonical correlation analysis was conducted using the factor scores of cultural dimensions and e-commerce consumer values. The analysis results for Taiwan are depicted in Figure 4, extracting two significant correlated combinations. The Wilks’ Lambda values were 0.692 and 0.860, with correlation coefficients of 0.442 and 0.348, and significant F-test values of 7.681 and 4.805, both with *p*-values less than 0.01, indicating statistical significance.

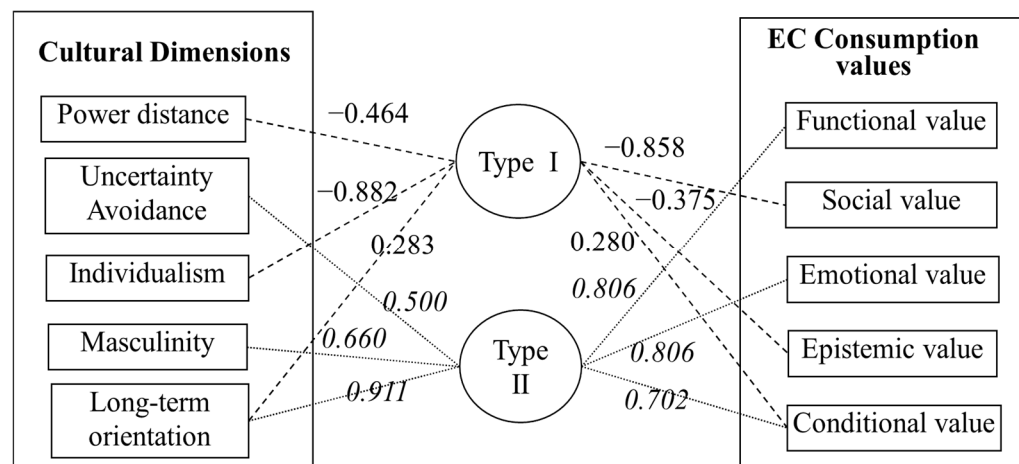
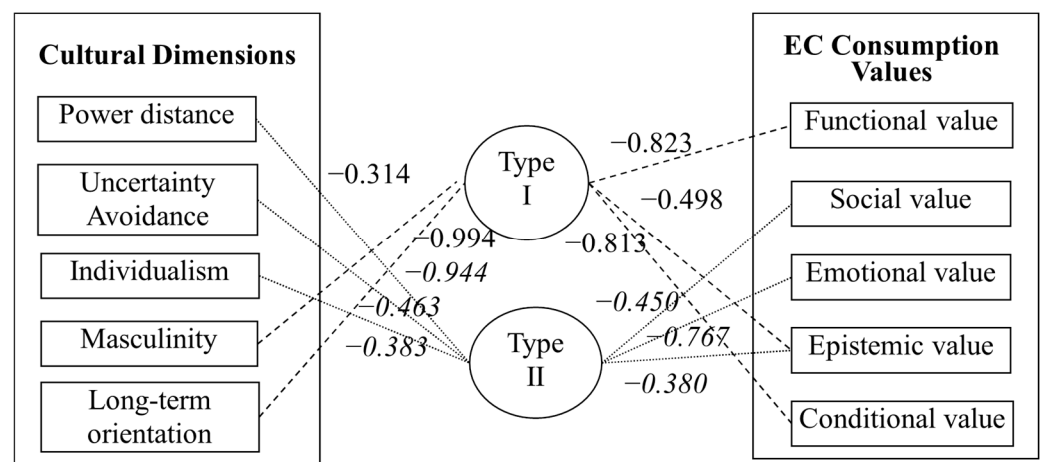


Figure 4. Canonical Configuration between Cultural Dimensions and Consumption Values in Taiwan.

The first combination includes power distance, individualism, and long-term orientation, correlated with social value, epistemic value, and conditional value. This combination suggests that a lower power distance and individualism, along with long-term orientation, are highly associated with social, epistemic, and conditional values in e-commerce.

The second combination includes uncertainty avoidance, masculinity, and long-term orientation, correlated with functional value, emotional value, and conditional value. This combination indicates that higher uncertainty avoidance, masculinity, and long-term orientation corresponds to a focus on functional, emotional, and conditional values.

The analysis results for Vietnam are shown in Figure 5, extracting two significant correlated combinations. The Wilks' Lambda values were 0.734 and 0.904, with correlation coefficients of 0.434 and 0.349, and significant F-test values of 6.454 and 3.215, both with *p*-values less than 0.01, indicating statistical significance.

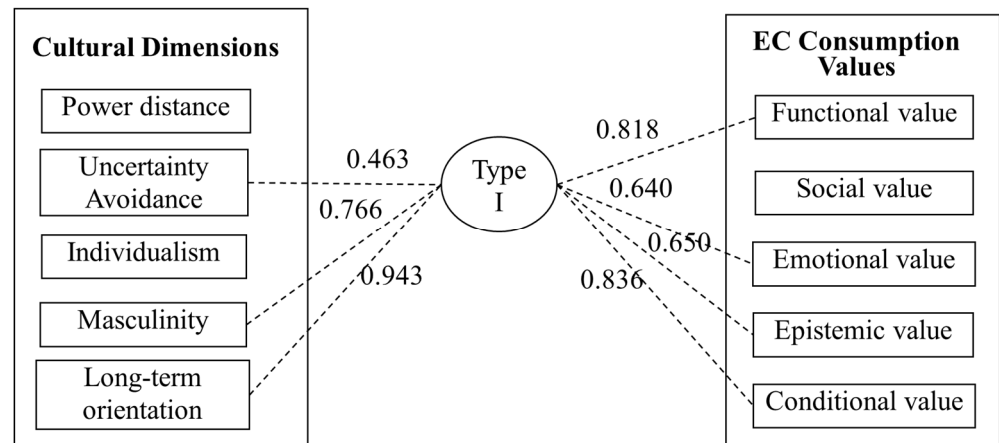


**Figure 5.** Canonical Configuration between Cultural Dimensions and Consumption Values in Vietnam.

The first combination includes masculinity and long-term orientation, correlated with functional value, intellectual value, and situational value. This combination suggests that higher masculinity and long-term orientation are strongly associated with functional, intellectual, and situational values in e-commerce.

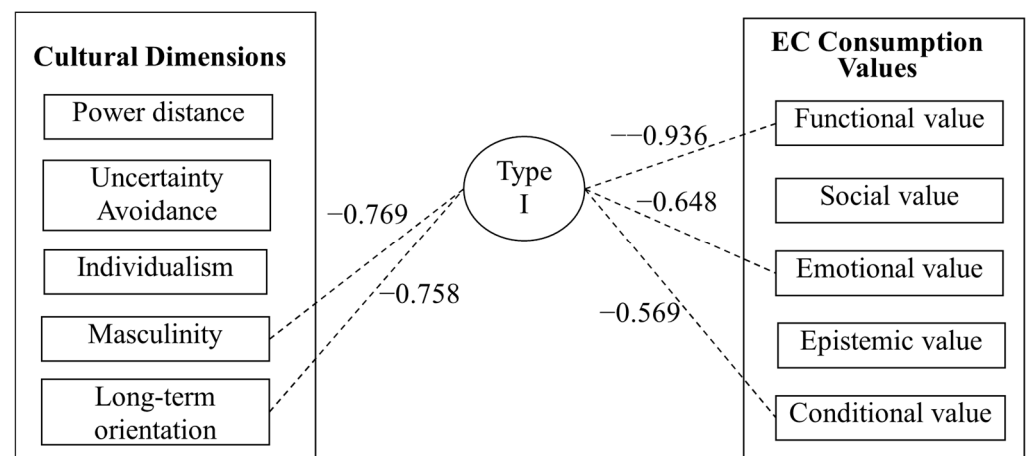
The second combination includes power distance, uncertainty avoidance, and individualism, correlated with social value, emotional value, and intellectual value. This combination indicates that higher power distance, uncertainty avoidance, and individualism correspond to a focus on social, emotional, and intellectual values.

The analysis results of cultural dimensions and e-commerce consumer values in Malaysia are shown in Figure 6, highlighting one significant correlated combination. The Wilks' Lambda value was 0.876, with a correlation coefficient of 0.283, and a significant F-test value of 1.831, with a *p*-value less than 0.01, indicating statistical significance. The first combination includes uncertainty avoidance, masculinity, and long-term orientation, correlated with functional value, epistemic value, emotional value, and conditional value. This combination suggests that higher levels of uncertainty avoidance, masculinity, and long-term orientation in a culture are strongly associated with functional, epistemic, emotional, and conditional values in e-commerce.



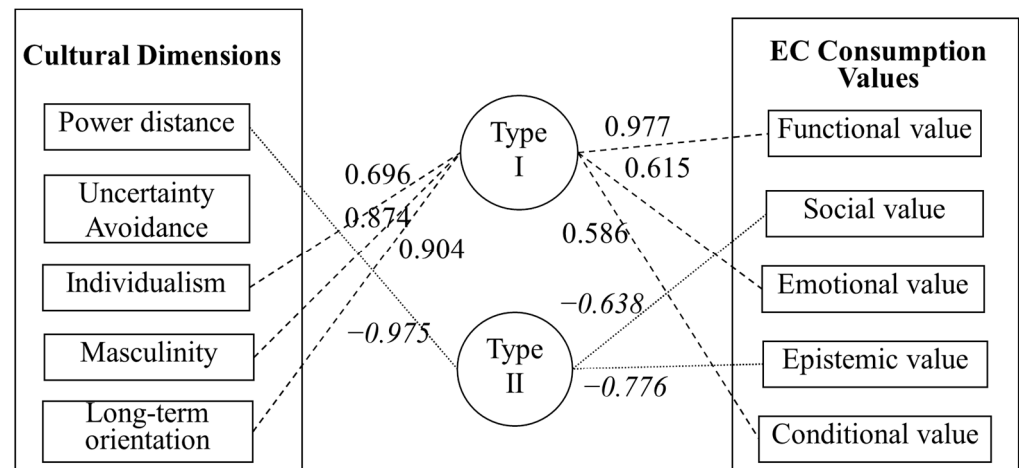
**Figure 6.** Canonical Configuration between Cultural Dimensions and Consumption Values in Malaysia.

The analysis results of cultural dimensions and e-commerce consumer values in the Indonesian region are shown in Figure 7. Only one significant correlation combination is extracted, with Wilks'  $\lambda$  values of 0.493 and a correlation coefficient of 0.595. The F-values for significance testing are 3.351, with  $p$ -values less than 0.01, indicating a significant level. Combination one correlates masculinity, long-term orientation with functional value, emotional value, and conditional value. This combination illustrates that cultures with higher masculinity and long-term orientation are highly associated with e-commerce functional, emotional, and conditional values.



**Figure 7.** Canonical Configuration between Cultural Dimensions and Consumption Values in Indonesia.

The analysis results of cultural dimensions and e-commerce consumer values in the Myanmar region are depicted in Figure 8, where two significant correlation combinations are extracted. Wilks'  $\lambda$  values are 0.605 and 0.891, with correlation coefficients of 0.567 and 0.297, respectively. The F-values for significance testing are 10.558 and 3.614, with  $p$ -values less than 0.01, indicating a significant level.



**Figure 8.** Canonical Configuration between Cultural Dimensions and Consumption Values in Myanmar.

The first combination correlates individualism, masculinity, and long-term orientation with functional value, emotional value, and conditional value. This combination illustrates that cultures with higher individualism, masculinity, and long-term orientation are highly associated with functional, emotional, and conditional e-commerce values. The second combination involves power distance, correlating with social value and epistemic value. This combination shows a high correlation between the degree of power distance and social and epistemic values. As depicted in the radar distribution chart of cultural dimensions in Figure 2, Myanmar exhibits the lowest power distance among the countries. Figure 3's radar chart of consumer values also reflects a lower demand for social and epistemic values in Myanmar.

## 5. Discussion

According to the canonical analysis, it reveals a high correlation between cultural dimensions and cross-border consumption values. In terms of consumption values, the aggregation of social and conditional values reflects an emphasis on social relationships. It can be termed as the *achievement-facilitated* culture-consumption configuration [51]. Contrarily, the grouping of functional, emotional, and epistemic values indicates a focus on achievement, especially when connected to the cultural dimension of masculinity. It can be termed as the *relationship-maintained* culture-consumption configuration.

For Taiwan's canonical configuration (see Figure 4), the relationship-maintained pattern is more significant compared to the achievement-facilitated pattern. This suggests that cross-border e-commerce would attract more attention if promotional activities focused on building social connections rather than pursuing achievements. In contrast, for Vietnam's canonical configuration (see Figure 5), the first combination aggregates the influences of masculinity and long-term orientation, reflecting cross-border e-commerce *achievement-facilitated* preferences toward functional and epistemic values. The second combination shows that risk-averse users, with higher attitudes of uncertainty avoidance, place greater importance on *relationship-maintained* social and emotional values.

For Malaysia and Indonesia (see Figures 6 and 7), the only significant combination is related to achievement-facilitated preferences. The cultural dimensions of masculinity and long-term orientation drive users toward functional and epistemic values. It may be that these similar configurations reflect the common characteristics of Muslim-majority countries in Southeast Asia.

In Myanmar's configuration (see Figure 8), the first significant configuration is the achievement-facilitated pattern driven by masculinity and long-term orientation, encompassing functional and epistemic values. The second important combination is the relationship-maintained configuration, which relates to building social value. The Myan-

mar culture-consumption patterns resemble those of Vietnam due to their similarities in cultural dimensions, such as comparatively low uncertainty avoidance and individualism. Therefore, the above different configurations between cultures and consumption values imply the need for different global entry strategies and localized marketing mixes.

## 6. Conclusions

### 6.1. Theoretical Contributions

This research presents an empirical review of cultural dimensions in Southeast Asia, including the developed country Taiwan, newly industrialized countries such as Malaysia, Vietnam, and Indonesia, and the developing country Myanmar. The first key contribution of this study is its potential to reshape perspectives, particularly for transnational corporations from developed countries. Additionally, the findings offer valuable insights for further examining the evolving cultural values of younger generations, particularly Gen Z and Gen Alpha. The latter group, typically children of Millennials, grew up in an era of rapid technological advancements, such as the rise of the Internet, smartphones, and social media, making global connectivity a natural part of their lives. These generational shifts warrant further exploration.

As is illustrated in the radar distribution chart of cultural dimensions in Figure 2, Myanmar exhibits the lowest power distance among these countries, a finding that does not align with reports on Hofstede's website (<https://geerthofstede.com/>, accessed on 15 February 2023). This low power distance likely reflects the rebellious mindset of the youth during politically turbulent times. In Vietnam, the chart shows a lower level of uncertainty avoidance, especially among younger consumers, indicating an adventurous attitude and optimism for the future, driven by the country's rapid economic growth. Figure 5's canonical analysis further suggests that Vietnam's high long-term orientation and low uncertainty avoidance correlate with functional, epistemic, and conditional consumption values. This indicates that economic prosperity has fostered a consumption pattern centered around the consumption pattern of achievement and growth.

Overall, this research contributes to revising the understanding of national cultural dimensions and the transformation of consumption patterns. Furthermore, the study's findings on the shift in cultural dimensions encourage further investigation into empirical variables—such as economic factors, education, and government regulation—that may drive these changes. An essential manifestation of these shifts is seen in consumer behavior, as reflected in the consumption values identified in this study. This research therefore emphasizes the importance of linking culture to consumption patterns. It proposes that examining external behaviors to understand internal cultural changes offers a more comprehensive methodology for studying the evolving world.

### 6.2. Managerial Implications

The findings of this research can offer e-commerce platforms valuable empirical insights. In an era of inflation and shrinking marketing budgets, cross-border e-commerce providers must adopt tailored, precision marketing strategies that focus on meeting customers' primary demands. For instance, promoting achievement-oriented values could make IT services and consumer electronics priority choices, as these products enhance users' efficiency and effectiveness in their professional lives. Similarly, offering innovative and skill-enhancing products could help users develop capabilities and competencies, enabling them to achieve personal goals and dreams. To successfully penetrate markets in Indonesia and Malaysia, transnational e-commerce platforms should prioritize such marketing approaches.

Conversely, for relationship-oriented value propositions, it is essential to capture users' attention by fostering personal connections through cross-border shopping and entertainment. In this context, soft power products become a strategic focus. Examples include cultural and creative items, gourmet foods, unique flavors, and specialty products often purchased as gifts or souvenirs to share with friends, strengthening social bonds. To suc-

cessfully penetrate markets in Taiwan, Vietnam, and Myanmar, transnational e-commerce platforms should indispensably emphasize such marketing approaches. In addition, e-commerce businesses could add some innovative products or services that facilitate future investments beyond promoting touches of romanticism because the achievement-facilitated configuration is also worthy of notice in these countries.

### 6.3. Limitations and Suggestions

In conclusion, deep-rooted cultural backgrounds significantly influence the combination of e-commerce consumer values, necessitating tailored strategies to promote e-commerce development in different regions. Furthermore, assessing service quality on e-commerce websites in Myanmar and Indonesia demonstrates that latecomers can excel if internationalized e-commerce enters in a timely manner with leading quality standards, avoiding falling behind. However, there are still limitations of the current research. According to De Mooij and Hofstede [25], in proper cross-cultural research, preferably at least five countries must be compared when using cultural variables like the Hofstede dimensions. Fortunately, multiple-country studies across six countries have been conducted like in this research, though it is limited by the research budget. However, Franke and Richey [55] suggest that some confidence can be placed in results that indicate strong relationships between variables based on 7–10 or more countries. Samples of 20 countries may be sufficient for the reliable detection of above-average effects, and 50 or more may be needed for safe generalizations of typical relationships between national-level variables. Hence, future research can broaden the sample sources to further validate and confirm the research construct of this paper. Moreover, Hofstede's sixth dimension, indulgence [56], could be particularly relevant for research focusing on emerging youth groups born after the advent of the Internet.

Future studies could focus on the tailored marketing strategies implemented by transnational e-commerce companies like Shopee and Lazada, which are leading e-commerce platforms in Southeast Asia. It would be valuable to investigate their differing entry strategies and track their performance and adaptation across countries with diverse cultural contexts, for example, English-speaking countries such as the Philippines and Singapore, Muslim-majority countries like Malaysia and Indonesia, Buddhist-majority countries such as Thailand and Myanmar, and Confucian-influenced areas like Vietnam, Hong Kong, and Taiwan. Further research could conduct an empirical validation analysis by comparing the culture-consumption configurations recommended in this article with those implemented by leading e-commerce providers. In this way, studies conducted from the perspective of cultural dimensions should contribute significantly to the marketing of new technologies, the management of multinational corporations, and the development of strategies that help firms achieve their marketing objectives.

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**Informed Consent Statement:** Informed consent for participation was not required, as per the guidelines of the National Science and Technology Council of Taiwan.

**Data Availability Statement:** The original contributions presented in this study are included in the article. Further inquiries can be directed to the corresponding author.

**Conflicts of Interest:** The authors declare no conflicts of interest.

## Appendix A

**Table A1.** Question Items of Cultural Dimensions.

<p><b>Power distance</b></p> <p>I always trust my superior's decisions.            I think that people with a higher social status should enjoy more privileges.            I think that superiors are competent enough to make decisions without often querying the opinions of a subordinate.            I am afraid to present opinions that oppose those of my superior.</p>
<p><b>Uncertainty avoidance</b></p> <p>I dare not make changes lest things go wrong.            I think that standard operations are better than novel methods.            I usually avoid the pressure of peer competition.            I think that it is necessary to comply with existing social norms or corporate codes.</p>
<p><b>Individualism</b></p> <p>I think that my personal achievement is more important than group success.            I think that my personal reward is important than group welfare.            I am willing to work overtime to pursue personal accomplishments.            I like to make decisions myself rather than through group discussion.            I prefer contributing to a small, entrepreneurial organization rather than a larger, more bureaucratic company.</p>
<p><b>Masculinity</b></p> <p>Occupying a full-time and developmental job is very important to me.            I think that a higher social status is very important.            I constantly pursue personal achievement.            I deserve special recognition for my accomplishments.</p>
<p><b>Long-term orientation</b></p> <p>I think that prudence and frugality are good.            I think that the attitude of persistence is necessary to success.            I think that any dramatic change in the future occurs now.            I think that I must prepare the capability to adapt myself when facing the future.</p>

**Table A2.** Question Items of Consumption Values about Electronic Commerce.

<p><b>Functional Value</b></p> <p>I need electronic commerce with the capability of a high-speed Internet connection.            I need easy operational electronic commerce.            I like the function of Internet browsing more than a general email.            I think that the electronic commerce should have higher computing capacity for quick data searching.            I think that the electronic commerce should be able to query and download comprehensive content of texts and images.            I think that the electronic commerce should have a graphic and friendly interface on a larger screen.            I think that the electronic commerce should have higher power of responsiveness.</p>
<p><b>Social value</b></p> <p>I think that the electronic commerce would improve the information exchange among users.            I think that the electronic commerce would enhance my interpersonal relationship.            I think that most people of higher-income and IT-related occupations would adopt the Internet commerce.            I think that the Internet commerce would give me a better image and a higher social status if I adopt it.            I think that most people of a higher education would adopt Internet commerce.            I think that the Internet commerce seems to be a kind of conspicuous consumption.</p>

Table A2. Cont.

Emotional value
I think that the Internet commerce would make me excited and happy.
I think that the Internet commerce would give me the frontier feeling of fashion.
I think that the Internet commerce would make my working and living satisfactorily.
I think that the Internet commerce would improve my affectional linkages.
I think that the Internet commerce would give me enjoyment in my leisure time.
Epistemic value
I will use (or have experienced) Internet commerce because I like a versatile life.
I will use (or have experienced) Internet commerce because I always have high curiosity to try something new.
I will use (or have experienced) Internet commerce because I am used to searching for something different, especially, information, through available technology or media immediately.
I will use (or have experienced) Internet commerce because I like to run in front of the fashion wave.
Conditional value
I will use (or have experienced) Internet commerce because of my job requirements.
I will use (or have experienced) Internet commerce because the cost to me is fair.
I will use (or have experienced) Internet commerce because the government/corporations promote it with regulations/incentives aggressively.
I will link (or have experienced) to Internet because the current TV/radio only possess limited and boring functions.

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