Review

Cross-Border E-Commerce Development and Challenges in China: A Systematic Literature Review

Aijun Liu 1,2,*, Maurice Osewe 1, Yangyan Shi 3,4,*, Xiaofei Zhen 1 and Yanping Wu 5

1 College of Economics and Management, Nanjing Agricultural University, 1 Weigang, Nanjing 210095, China; liuaj@njau.edu.cn (A.L.); mauriceosewe@gmail.com (M.O.); 3275543272@163.com (X.Z.)
2 Jin Shanbao Institute for Agriculture and Rural Development, Nanjing Agricultural University, 1 Weigang, Nanjing 210095, China
3 Business School, Guilin University of Technology, Guilin 541004, China
4 Department of Management, Macquarie Business School, Macquarie University, Sydney, NSW 2109, Australia
5 School of Overseas Education, Nanjing Xiaozhuang University, 41 Beiwei Road, Nanjing 210017, China; wuyanping@njxzc.edu.cn
* Correspondence: peter.shi@mq.edu.au

Abstract: This paper reviews the primary scientific articles applicable to the logistics industry, and specifically those relating to cross-border e-commerce in China. The authors focused on reviewing the articles about the current status of cross-border e-commerce in China and the factors affecting its development, with the aim of highlighting literature gaps. The authors used a systematic literature review (SLR) to identify, gather, and analyze 60 primary papers selected from international peer-reviewed journals and international conference proceedings between 2001 and 2020. Chinese cross-border e-commerce has experienced a trend of steady progress, although several challenges remain. These challenges include, but are not limited to, low custom clearance efficiency, complex monitoring and supervision, tax rebate settlement challenges, payment risks, insufficient talent within the Chinese industry, and the lack of scientific management guidelines. The significant contributions of this paper include critical highlights of the current gaps and future research themes.

Keywords: cross-border trade; systematic literature review; e-commerce

1. Introduction

Global online shopping is developing rapidly with the emergence of the Internet. It aids customers from different countries, using other languages and currencies, to directly purchase products. This mainly assists in avoiding the problems of universal payment insecurity, payment means, logistics, reverse logistics, and international language limitations [1]. China’s e-commerce sector has seen increased development and uses Internet technology as technical support to enable contact between the trading parties through social software [2,3]. Compared with traditional trading modes, cross-border e-commerce is sufficiently efficient and facilitates fast transactions [4]. Most transactions are completed over the Internet with an electronic payment characterized by crossing space–time and virality [5]. In contrast with other forms of online trade, cross-border e-commerce is more unconventional. It contains all the features of global trade, such as customs authorization, insurance, and transport [6]. However, it is essential to emphasize that, in cross-border e-commerce business, transactions may be achieved via the Internet without restrictions of location and time, in any nation [7,8]. According to [2], the value of global cross-border e-commerce reached over USD 780 billion in 2019 and is forecasted to grow to about USD 4820 billion in 2026 [9]. Chinese cross-border e-commerce has witnessed an increasing trend since 2008. According to the Chinese E-Commerce Research Center [5], the value of Chinese cross-border e-commerce transactions increased from CNY 0.7 trillion in 2008 to CNY 10.5 trillion in 2019. This resulted in an annual growth rate of about 20%. In addition,
more than 1 billion people are assumed shop online across borders globally. Furthermore, at the global level, the Asia-Pacific region has experienced the highest growth in cross-border e-commerce. For example, between 2011 and 2018, the growth in the gross value of global cross-border e-business was about USD 35 billion, of which the Asia-Pacific region accounted for 10% of the total, as illustrated in Figure 1. In 2018, the value of international e-commerce stood at approximately USD 179 billion, of which the Asia-Pacific share was about 44%. Specifically, the leading international e-commerce country in the Asia-Pacific region is China, and its market share within the region rose from 17% in 2011 to 83% in 2018 [10]. These figures indicate that China is likely the most attractive market at present, suggesting it is an investment opportunity for companies all over the world.

![Figure 1. China’s cross-border e-business market share in the Asia-Pacific region.](image)

Moreover, foreign brands have become prevalent, with significant growth in the number of internal consumers, consistent with the expansion in cross-border trade [11,12]. Thus, the increasing diffusion of cross-border e-commerce as a new framework for cross-border trade is attracting attention from practitioners and firms interested in expanding their international transactions. In most international e-commerce platforms, several compacts exist on different products from different firms each day [13,14]. As a result, this topic is becoming noticed in the academic community because of the particular knowledge and competencies needed to counter the associated barriers [15,16]. As a result of the Chinese implementation of its cross-border e-commerce urban planning policy, the relevant business material and sophistication will be progressively enhanced [4,17]. This is favorable for further growth of Chinese cross-border trade markets.

It is also important to identify the differences between cross-border e-commerce and e-commerce logistics. There are a number of reasons that emphasize the need to investigate cross-border e-commerce. First, the cross-border e-commerce distribution channels are risky and articulated compared to the domestic e-commerce initiative [18]. This is due to a number of factors, such as the longer distances involved, leading to longer delivery times, dependence on third-party logistics, and the customs clearance challenges. Second, cross-border e-commerce entails dealing with diverse cultures, which affects the logistics management [19]. For example, the expected service level and aptness to return goods are related to local attributes. In addition, the context-specific legal requirements should be adhered to. These and other challenges affect how cross-border e-commerce is managed. Furthermore, gaining insights into these issues significantly assists foreign companies that aim to implement cross-border e-commerce [20]. Similarly, the extra services that do not
apply to cross-border e-commerce can be directly channelled to serve the domestic market; for instance, warehousing and transit channels.

Evaluating cross-border e-commerce is particularly significant with respect to the Chinese context. As [21,22] noted, cross-border e-commerce has experienced rapid growth, leading to inefficiencies and bottlenecks. For example, cross-border e-commerce is growing faster in lower-tier villages, which demand efficient distribution and logistics management. However, within the field of cross-border e-commerce in China, the literature is limited and has only covered front-end factors, such as the effects of marketing and communication on the development and effectiveness of cross-border e-commerce. Other researchers have assessed the heterogeneous preferences for the payment models [23–25]. Others have also looked into the platform selection consequences, fiscal policies, and e-commerce platform growth [22,26].

Regarding these premises, this study aimed to conduct a systemic identification of the research gaps in the current literature on cross-border e-commerce in China, to encourage growth in this field. Therefore, the identification of research gaps and prioritization of future studies comprise some of the contributions of this paper, and differentiate it from the other research in the field. This perspective will assist practitioners, businessmen, shareholders, governments, and policymakers to obtain a complete picture to support and strengthen cross-border e-business commerce by promoting the industry’s growth. In essence, it is vital to understand the relevant policies and appreciate the benefits and challenges for streamlined growth and development. To attain the aims of this research, a systematic literature review was conducted. This permitted the authors to identify and review the contribution of the existing literature on cross-border e-commerce in China. This is fundamental in understanding the development trends and the barriers that face the cross-border e-commerce industry.

2. Review Methodology

This article adopted a systematic literature review (SLR) method. We collected and synthesized the literature using the steps presented by Tranfield et al. [27]. A systematic literature review is a comprehensive and accurate search, mainly based on specific search terms and search criteria based on the research question. Following the design, our research comprised three parts: planning, executing, and documentation of the review [27]. In addition, the goal of this systematic literature review was to reinforce the specific practice of Chinese cross-border e-business. This review has positive implications in both theory and practice. We searched the considerable literature in digital databases, which mainly include ScienceDirect, Web of Science, IEEE explore, ACM Library, Google Scholar, Emerald, and U-M library. The digital databases assisted in establishing whether a SLR about cross-border e-business in China has been previously undertaken. None of the collected databases involved an SLR about this particular topic of study, that achieved the stated objectives and aims. We considered these databases because they are the principal publishers of minutes of conferences that relate to cross-border e-commerce research. Specifically, we used ScienceDirect because most of its relevant journals and articles are related to the logistics literature.

2.1. Search Strategy

In response to this research question, the scope of our research was gradually reduced, and the research form only included report papers affecting modern Chinese cross-border e-commerce. To ensure the quality of our search, we only collected journal articles and did not consider unpublished papers and unpublished books [28]. The search method comprised a manual search of the digital databases using search strings verified by the authors. We used a pilot search to ensure the string’s quality and exclude other search results. The search string was divided into three types of keywords in line with the SLR procedures and lessons learnt [27]:

1. Cross-border OR e-commerce AND China;
2. Factors OR threat OR risk;
3. Barriers OR Limitations.

Figure 2 illustrates the adopted search technique for this discussion. We adopted two methods to examine the available literature in this study: a computerized exploration of the digital database and backward snowballing. In Figure 2, F1, F2, F3, and F4 represent filtering stages; BS represents a backward snowballing stage.

**Figure 2.** Article inclusion and exclusion framework.

1. Filter 1: Considering venue rank and applying the I/E measures to the title and keywords;
2. Filter 2: Applying the I/E criteria to the abstract and conclusions;
3. Filter 3: Applying the I/E standards to the entire paper;
4. BS: Applying the backward snowballing method;
5. Filter 4: Applying the I/E criteria to the entire paper (obtained from snowballing).

We gathered the studies using the search string in the digital databases/libraries. ScienceDirect returned 6657 titles; Web of Science, 3267 titles; U-M library, 4687 titles; and Google Scholar, 2400 search results. Further, the searched articles were arranged according to their relevance to the subject of inquiry and reduced to the top 2000 for each of ScienceDirect and Web of Science, and 400 for each of Google Scholar and U-M Library, resulting in 4800 research outcomes. Then, we reintegrated the search results as indicated in Figure 2. In addition, because this review was specific to Chinese cross-border e-commerce, about 97% of the articles were removed by the first filter. As indicated in the inclusions and exclusions, the authors simply selected the research articles related to China.

We used the CORE [29] ranking technique to assess the ranks of the journal and conference platforms. The portal offers two distinct exploration web pages for conference platforms and journal sites. Further, the journal platforms were categorized dependent
on the ranking procedures of ERA [30]. Conferences and journals were divided into the following clusters based on rankings:
1. A*—Principal venues in a subject area;
2. A—Extremely respected sites;
3. B—Favorable platforms;
4. C—Sites fulfilling the least standards;
5. Uncategorized—inadequate quality information offered to determine the categorization.

In this study, during the Filter 1 step, the articles found on platforms having a CORE listing of lower than B were removed. The periodicals found on the level of the disordered sites needed additional examination for elimination. We manually used the inclusion and exclusion criteria of the keywords and topics. This procedure resulted in 142 articles. In the second procedure (Filter 2), the insertion and elimination standards were used on the abstract and conclusion segments of these remaining 142 articles. Subsequently, the number of articles was 70. These articles were fully read. In the third filtering stage (Filter 3), the insertion and elimination standards were used on the whole paper, which led to the exclusion of 13 papers. The number of articles resulting from this process was 57.

The backward snowballing method was then performed [28]. In essence, this relates to integrating the overall search method and consulting the work of the final series of papers. In this case, snowballing was executed on the remaining 57 articles and resulted in an additional 14 papers. In the fourth filtering stage (Filter 4), the process of backward snowballing was used to obtain papers required inclusion and exclusion criteria. Finally, after this process, 60 papers formed the primary research studies.

2.2. Inclusion and Exclusion

The schematic insertion and elimination method employed in this study is illustrated in Table 1. We delimited the review to the articles published between 2001 and 2018 that presented contributions to the challenges affecting cross-border e-business in China. Further, the first five removal conditions in Table 1 are clear and understandable. We realized that most of the papers focused on the nature and trend of Chinese cross-border e-business. For this reason, we included the other exclusion criteria (6 and 7).

Table 1. Inclusion and exclusion standards.

| Inclusion Procedure                                                                 |
|-------------------------------------------------------------------------------------|
| Principal studies                                                                   |
| Papers that addressed methods, or approaches for determining, focusing on, and examining cross-border e-commerce threats |
| Studies that relate to cross-border e-business                                        |
| Studies that concern challenges/limitations to cross-border/e-business in China       |

| Exclusion Procedure                                                                 |
|-------------------------------------------------------------------------------------|
| Non-English written papers                                                          |
| Brief publications and posters                                                      |
| Publications in journals with a CORE rank under B                                   |
| Search publications that were not available in the entire search engine              |
| Papers that focused on the global cross-border e-business threats/challenges         |
| Articles that concentrated on the factors influencing the cross-border e-business    |
| Papers about the nature and trends of the Chinese cross-border e-business            |

2.3. Data Mining Strategy

We considered a number of topics to extract specific information from the literature collected, which was further categorized into six themes. Each theme concentrated on a particular kind of data to answer the review questions (Figure 3). The themes included:
1. Aims and findings—We searched for information about research objectives, research results, types of research results, and related meanings.
2. **Method**—We searched for research information using research methods in specific research. We first focused on the type of paper, i.e., whether a paper is based on examination or just a report. If the paper was a research article, we investigated its methodology to make research claims.

3. **Context consideration**—We extracted information related to the cross-border and e-business type. We checked whether the paper focused on cross-border or e-business or both, and was related to the hypothesis on which the review was developed. We also checked for the cross-border and or e-commerce challenges and development concepts.

4. **Outcome validation**—Here, we summarized the research results related to the verification information. We first considered the result verification of the paper; if this was positive, we proceeded to determine the methods of the outcome validation used. Further, if the paper used a formal experiment as an outcome validation, we tried to identify whether the paper included controlled experiments.

5. **Benefits obtained**—We abstracted information about the benefits and goals required by these papers.

6. **Publication year**—We quickly extracted the publication year of the selected papers.

### 2.4. Quality Assessment

The quality assessment principle assisted us in determining the quality of each selected review study by employing a series of standards, and offering corresponding decisions based on the opinions and conclusions of related papers [28]. Finally, to guarantee the precision and high quality of the selected references, we undertook a detailed assessment of the quality of the selected references. We used five QA criteria, as illustrated below:

1. Does the research topic of the selected article concern the Chinese cross-border e-business?
2. Is the research context precise enough for its purpose?
3. Does the paper adequately describe the research methodology?
4. Does the paper explain in detail and precisely the data collection techniques used?
5. Does the paper clearly and accurately evaluate the data analysis methods?

Similarly, the above quality inspection questions were mainly used to evaluate the 64 main literature articles to deepen the dependence of the research consequences of the scientists. Further, in grading the quality of the primary papers, we used three ranking levels, namely, high, medium, and low. Therefore, the quality of each article was determined via the leading score. If the collected paper fully complied with the established quality standards, it was rated as level 2, and partial fulfillment of the quality criteria was rated as level 1. If the study did not fulfill the quality standards, its rank was 0. Moreover, if the score of an article was higher than 6, the article was considered a high-quality article. A total score of 5 was considered to indicate a moderate standard, and articles having a mark of less than five were categorized as having a low standard. In the entire quality assessment process, seven primary articles did not meet the expected standards. Thus, they were removed from the final review articles. Figure 4 illustrates the relative quality score achieved by the primary articles.
2.5. Data Elicitation and Synthesis

Data elicitation is among the most significant features in the systematic review process. As a result, we developed a data extraction form in which the information was accurately recorded from the 60 primary articles. This process aimed to accurately record the information gathered during the review process. We used the Mendeley application for scanning and extracting the related information of importance [31]. In addition, we utilized several components, as suggested by most of the data elicitation studies, which consisted of the research stream, theorems, research approaches, and cross-border e-commerce challenges. The research SID, title of the paper, publication year, article category, sources, region, contexts, methods used in the articles, and theoretical framework were the columns considered for this review [28]. Table 2 illustrates the form we used to extract information from the 60 primary studies.

Table 2. Data extraction mechanism.

| Extracted Data Description | Description |
|----------------------------|-------------|
| SID                        | Distinct status for every article |
| Authors                    | Names of all the authors |
| Publication                | The year the article was printed (2002–2018) |
| Title of the article       | The name of the article emerging in the search phase |
| Category of article        | Journal, conference, workshop, book section |
| Region                     | Country covered by the article |
| Topic of the research      | Topic/theme description such as barriers/challenges |
| Theories                   | The principles adopted by the papers |
| Materials and methods      | Quantitative, qualitative, or mixed approaches |
| Contexts                   | Characterization of the area of study |

3. Results and Discussion

3.1. Current Condition of the Chinese Cross-Border E-Business

China’s cross-border e-business has steadily grown since first appearing in 2008, and has resulted in changes to the previous ordinary trade of international entities. The Chinese Cross-Border E-Commerce Research Center data observed import and export growth of 38.7% in 2017 [32]. Further, the mean annual increase was 33.1% during the past five years [5]. Since 2010, the percentage of cross-border e-business trade to the total Chinese high

Figure 3. Data mining and extraction.

Figure 4. The quality score of the reviewed articles.
2.5. Data Elicitation and Synthesis

Data elicitation is among the most significant features in the systematic review process. As a result, we developed a data extraction form in which the information was accurately recorded from the 60 primary articles. This process aimed to accurately record the information gathered during the review process. We used the Mendeley application for scanning and extracting the related information of importance [31]. In addition, we utilized several components, as suggested by most of the data elicitation studies, which consisted of the research stream, theorems, research approaches, and cross-border e-commerce challenges. The research SID, title of the paper, publication year, article category, sources, region, contexts, methods used in the articles, and theoretical framework were the columns considered for this review [28]. Table 2 illustrates the form we used to extract information from the 60 primary studies.

Table 2. Data extraction mechanism.

| Extracted Data       | Description                                                                 |
|----------------------|-----------------------------------------------------------------------------|
| SID                  | Distinct status for every article                                           |
| Authors              | Names of all the authors                                                    |
| Publication          | The year the article was printed (2002–2018)                               |
| Title of the article | The name of the article emerging in the search phase                        |
| Category of article  | Journal, conference, workshop, book section                                |
| Region               | Country covered by the article                                              |
| Topic of the research| Topic/theme description such as barriers/challenges                         |
| Theories             | The principles adopted by the papers                                       |
| Materials and methods | Quantitative, qualitative, or mixed approaches                             |
| Contexts             | Characterization of the area of study                                       |

3. Results and Discussion

3.1. Current Condition of the Chinese Cross-Border E-Business

China’s cross-border e-business has steadily grown since first appearing in 2008, and has resulted in changes to the previous ordinary trade of international entities. The Chinese Cross-Border E-Commerce Research Center data observed import and export growth of 38.7% in 2017 [32]. Further, the mean annual increase was 33.1% during the past five years [5]. Since 2010, the percentage of cross-border e-business trade to the total Chinese import and export trade has experienced annual growth. For example, for a period of six years, it grew at a percentage greater than 20%. In China’s cross-border e-business, the proportion of exports is much higher than that of imports [33]. This highlights the global market quantity for Chinese products, thus clarifying the role of Chinese cross-border e-business in exports.

Moreover, there are six types of brands that make use of cross-border e-business platforms to sell products to Chinese customers. These comprise the brand’s independent online stores outside China, storefronts of online stores, self-marketing hypermarkets, vertical specialty marketplaces, flash sales sites, and WeChat stores [1,30,34]. These brand types are conducive to China’s trading of international products in the absence of a business license. However, some sales methods or sales paths have higher prestige than others. Interestingly, Chinese online consumers only buy goods on third-party online websites, rather than independent websites [29]. Only firms with a Chinese unit can open a shop on ordinary business-to-consumer (B2C) platforms. The condition for establishing a store on a cross-border e-commerce site is to have a company with a foreign entity [13].

Overseas producers without Chinese physical brands can effectively sell products to China with the help of hosted websites outside China. However, it is difficult for a pure foreign website to gain more market opportunities in China. The prominent Chinese e-commerce firms already monopolize the sales traffic. Therefore, establishing one’s traffic is more expensive than being active in all of the required stages [6,12,30]. Few Chinese customers can assume the transportation risks for this kind of cross-border e-commerce.
Instead, they prefer online malls and hypermarkets. These sources offer a centralized platform where products from many different types of personal shops can be shared directly by a business using a sole transaction [35]. The key examples of online Chinese cross-border e-trading malls are Tmall Global, JD Worldwide, Suning Global, and Amazon China.

*Tmall Group* is the first and largest formal cross-border B2C platform. Import and export merchandise trade can take advantage of international points. In 2020, the platform had more than 500 million monthly consumers, over 70,000 global brands in various categories, and more than 50,000 merchants [9].

*JingDong* is the largest China’s supermarket, having a 54% share of the market. It mainly sells household electronic equipment and customer electronic devices. It includes immediately purchased foreign products and operates seven fulfillment centers with 200 storehouses across China. It has more than 5000 transportation and pickup addresses. It uses Tencent’s e-payment mode to enable trade in US dollars [15,36,37].

*Sunning* is the largest cross-border e-commerce electronic retailer, established in 2014. It provides about 300 foreign products and provides comprehensive operator and financial support services. It adopted its online payment hosting service, Yi-pay, to complete transactions [38,39], which provides a safe, simple, and convenient service.

*Amazon China* is China’s cross-border e-business platform for Chinese customers. Labels can list their goods without paying annual fees. Interest is only charged on purchases, and intermediary levies are charged on each item traded. Each item has a single page, and each seller provides different offers. Amazon China uses Alipay, Tenpay, and online UnionPay in trust services to support business transactions [38,39].

In China, cross-border e-business platforms offer fair opportunities for Micro, Small, and Medium Enterprises (MSMEs), and individuals, to participate in intercontinental trade. Further, due to the emergence of micro-enterprises and individual capabilities, the scope and methods of global trade will become more diversified [40]. China accommodates about 40 million MSMEs, of which about 5 million undertake international business and account for approximately 60% of China’s overall export and import turnover [4,5].

Cross-border e-commerce is built on an unrestrained, overt, far-reaching, and general global trade platform, on which billions of consumers and MSMEs are directly related across the globe. It enables global relationships and interactions [41]. In 2015, although the market penetration rate of China’s cross-border e-business was very high, the growth rate of international trade was slow. The value of China’s cross-border e-business rose to CNY 4.8 trillion, with year-on-year growth of 28%. The number was forecast to reach CNY 12 trillion by 2020, coupled with compound annual growth of 20.1% [5,32,34].

The composition and growth of cross-border e-business have significantly outgrown the conventional business patterns in most nations; for example, the role of B2C in commercial trade standards and ordinances [13]. Hence, cross-border e-business has two distinctive international positioning trends. Cross-border e-business can be regarded as the basic growth vector of international trade, which mainly relies on the support of simplifying customs regulation processes and augmenting tax exemption limits. Trade protectionism is another popular trend. Hence, most countries perceive cross-border e-business as a type of illegal global business because of tax avoidance and substandard products, amid other problems [30,42].

However, the Chinese government has committed to promoting the development of cross-border e-business and is constantly developing new laws. As such, the government generated a guidebook for developing cross-border e-business [24]. This document supports the exchange and development of domestic enterprises and foreign e-commerce platforms. It supports suitable policies and supervision mechanisms. The government’s main mission is to establish favorable circumstances for trustworthy and rapid growth in cross-border e-trade [6,43]. The document lists five facets—customs authorization, examination and isolation, taxation policy, remittance and settlement, and financial assistance as a concrete supportive measure.
3.2. Factors Affecting the Development of Cross-Border E-Commerce in China

Following an extensive review of the included articles (refer to the Appendix A), five categories of the challenges facing cross-border e-commerce were identified and documented in the articles used in this review.

3.2.1. Efficiency and Supervision of Custom Clearance

The trade of the traditional business typically involves large quantities of commodities. The trading frequency is low because it takes a long time to fulfill a transaction. As a result, traditional intercontinental commerce is expedient for the administration of levies [37]. However, cross-border e-business and traditional global transactions are dissimilar in several ways. In cross-border e-business, the two parties do not need to meet, and the transaction can be directly completed via the Internet [24,44]. Further, communication with the customers is progressively moved from wholesalers to dealers or producers. However, direct interactions are significant because the consumers and producers understand each other when the trading amount is less than a certain amount or there is an increase in the number of transactions [45]. This is opportune for the businesses. The markets require transformation, and the transaction volume can be improved. Nevertheless, the workload of customs agencies will significantly increase. The main responsibility of the customs staff is to supervise imports and exports, and levy taxes, to ensure that the commodities meet the guidelines of the Chinese export and import regulations [46,47]. As a result, the staff need time to conduct supervision and levy taxes, and, consequently, the willingness and desire for cross-border e-business cannot be met. Subsequently, [23,26] highlighted the contemporary issues in the duties management of cross-border e-business transactions; these issues include ensuring adequate oversight of small items, determination of the tax rate to levy on cross-border e-products, and the turnaround time when returning and exchanging commodities [48]. Therefore, adequate measures should to be implemented to adjust the effectiveness of the duties.

3.2.2. Levies Declarations and Tax Compensation

The People’s Republic of China issued a series of guidelines for customs’ documentation, relating to international earnings, inspection and collection after substantiation, tax rebates, and other elements based on the features of cross-border e-business [49]. However, there are no explicit requirements. Most enterprises and individuals repackage the commodities, which requires customs declarations and examination of small packages that are traded overseas [18]. Some enterprises also evade the declaration of products by adjusting the number of statements. Logistics firms cannot complete the transaction without providing equivalent declaration vouchers in the centralized duties statement, and thus fail to use the export levy rebate [50]. Furthermore, laws and regulations affect international exchange settlements to a greater degree. The export levy rebate enables tax-free revenues on the cost of goods, and allows the export commodities to compete fairly with other goods in the same condition [51,52]. This expands the value of cross-border e-business exports and increases forex earnings. However, because various cross-border e-business products are smaller in size, they are not included in the regulation structure of Chinese duties [53,54]. Therefore, these businesses cannot enjoy the tax rebate policy.

3.2.3. Logistics Cost and Risks

Logistics plays a bridging role in cross-border e-business via four steps: warehousing, categorization, packaging, and distribution [3,36]. Many private logistics enterprises have been established due to the rapid growth in Chinese e-commerce. This growth has significantly promoted the expansion in the logistics sector, thus satisfying the requirements of Chinese e-commerce, and reducing the fees and risks in the logistics processes [55,56]. Nevertheless, for cross-border e-business, logistics is a significant aspect that has affected its progress.
Most enterprises deliver commodities by air. Thus, the mode of the logistics of cross-border e-business is relatively simple. However, because of the rapid growth in cross-border commodities, the present logistics structure cannot satisfy the transport requirements of the commodities [57]. Cross-border goods are subject to several delays due to the overloaded operations of the logistics sector. Moreover, several faults can occur with the packaging and arrangement of cross-border e-business products [33], and goods can be lost or damaged in transportation. The risks attached to commodities also increase if they are transported long distances, which affects customers’ subjective image of cross-border transactions [43,58]. As a result, the fees associated with international logistics are a significant hurdle to the growth and development of Chinese cross-border e-business [38].

3.2.4. Payment Risks

E-payment constitutes the main source of variance between e-business and traditional business. Further, online payments in e-business serve as a close link with the security of the margins of the business [8,10]. In traditional business, capital is frequently handled by dealers in banks coupled with appropriate credentials, which presents minimal risk regarding the safety of assets. In cross-border e-business trades, the buyers and sellers do not undergo complex guarantee processes because of the small number of transactions [25,59]. In addition, they do not understand each other’s credit position. Thus, a sizeable cross-border e-business compensation hazard exists, which may result in buyers not receiving their products or sellers not receiving their payment [60]. As previously indicated, China does not impose precise rules on cross-border payments in e-trade. Any recompense of the funds involved in cross-border e-business transactions rests entirely on a third party. Furthermore, this third party operates on unstable technology and has insufficient cooperation with the banks [22,45]. This, in turn, leads to issues regarding the guarantee of the safety of funds. Additional significant challenges arise because of the different exchange rates of various regions and countries. Furthermore, RMB cannot be cashed freely or used as the currency for payment clearance. China is yet to issue appropriate guidelines; thus, cross-border e-businesses cannot complete the payment of funds [46,49]. This impedes the progress of Chinese cross-border e-business.

3.2.5. Management Guidance and Talents

Cross-border e-business is a complex and extensive project that involves several areas of proficiency, such as transnational business, marketing, and cyberspace expertise [2,61]. Therefore, its development requires a large number of talented individuals with appropriate skills and extensive development. For example, traditional international traders know very little about cross-border e-business, and their cross-border e-commerce transaction development requires additional talent. Equally, customers accustomed to the traditional international trade also do not have knowledge of cross-border e-business [33,62]. In contrast to their counterparts in cross-border e-business, they often choose the trade model with which they are accustomed, because they trust the exporters and foreign agents to transact overseas [33,57]. In addition, firms accustomed to traditional international trade cannot acclimate to the cross-border e-business model. Furthermore, the development of cross-border e-business needs numerous professionals having Internet expertise to advance and apprise the relevant software, order processing, and settlement systems [19,20]. However, due to the nature and features of cross-border e-business, the number of skilled individuals is insufficient. Cross-border e-business consists of various parties in different nations, and is subject to different laws and regulations [9]. Hence, the cross-border e-business industry requires familiarity with the current relevant set of international rules and regulations.

4. Conclusions

From a practical perspective, the main purpose of this research was to offer insights that can influence firms in addressing the above-mentioned decision challenges. In addition,
academically, this study contributes to the development of the literature of cross-border e-commerce logistics, which is relatively underdeveloped. A significant portion of global trade is conducted via e-commerce, and China is the leading country in e-commerce trade. The authors used a systematic literature review to evaluate the purpose of the existing research. Furthermore, five criteria were adopted to evaluate the validity of the reviewed papers: purpose, scope, authority, audience, and format. Accordingly, each of these criteria were applied and appropriately addressed during the process of the literature review.

It is clear that developing cross-border e-commerce platforms improves the efficiency of acquiring cross-border commodities by consumers. It also assists firms to promote and sell their products to a broader market base. Consumers can easily search for, locate, and buy products that are not available in their country. Moreover, it significantly reduces distance-related trade and information costs. The components of the online infrastructure include related electronic payment systems and transmission systems, which effectively reduce the cost of international trade. Although many challenges exist in cross-border e-business operations, these difficulties will not slow the development of cross-border e-business global trade.

The facilitation of Chinese cross-border e-business involves settling trade challenges, enhancing the global business exchanges, changing the accustomed pattern of international business, appraising the efficiency of international business, and enhancing the global affordability of Chinese export products. Similarly, a number of basic factors currently limit China’s cross-border e-business, including poor efficiency of customs clearance; logistic costs and risks; monitoring and supervision challenges; tax rebate settlement challenges; payment risks; insufficient talent within the industry; and the lack of a scientific management framework. The contributions of this paper include identifying the research gaps and prioritizing the future research, which differentiate it from other research in the field. This perspective provides practitioners, businessmen, shareholders, governments, and policymakers with a complete picture for the support and strengthening of cross-border e-business by promoting the industry’s growth. It is also vital to understand the relevant policies and appreciate the benefits and challenges for streamlined growth and development.

The above findings suggest that cross-border e-business companies and platforms should offer more transparent product options and strengthen their delivery capability to help consumers save time and gain better quality for products. Moreover, related institutions should implement industry ideals and norms for material flow. This would help to promote the institutionalization and standardization of the logistics industry and strengthen after-sales service, thereby enhancing the characteristics of the logistics service in e-business trade. We expect that Chinese cross-border e-businesses will successfully overcome the various difficulties and create advantageous conditions for further development of China’s national economy.

Drawing on the existing research, the design of distribution networks is a vital research area to consider in cross-border e-commerce. This concerns building a global distribution system to deliver goods and services; that is, restructuring the distribution systems in terms of size, type, and even location. Specifically focusing on China’s geography, a broad description of the diverse and unique features contained in each region is vital for international firms willing to engage in cross-border e-commerce. In addition, the contextual factors influencing the distribution system, such as a product’s characteristics, are strongly correlated with the customer satisfaction levels. Therefore, it is important that the future stream of research focuses on product- and/or industry-specific surveys.

This study was limited to the literature sources represented in English databases. Moreover, the selection of the studies for inclusion was based on predetermined quality criteria, within the geographical zones of China. Due to the identified shortfalls and open nature of the existing research, this paper can be perceived as a starting point to undertake further research on this unexplored topic.
Author Contributions: Conceptualization, Y.S. and A.L.; methodology, M.O. and A.L.; validation, M.O., A.L. and Y.S.; formal analysis, M.O. and A.L.; investigation, M.O. and X.Z.; resources, A.L.; data curation, M.O. and X.Z.; writing—original draft preparation, M.O. and A.L.; writing—review and editing, A.L. and M.O.; visualization, Y.W.; supervision, A.L.; project administration, Y.S. and Y.W.; funding acquisition, A.L. and Y.W. All authors have read and agreed to the published version of the manuscript.

Funding: The authors acknowledge the research fund sponsorship by “A project of SCO Modern Agriculture Research Institute, grant number SCO21A003”, “Jiangsu Social Science Foundation, grant number 21ZD004”, “Jiangsu University Philosophy and Social Science Foundation, grant number 2018SJA0439 & 2021SJZDA028”, Graduate Course project of Nanjing Agricultural University, grant number 2020-9”, “the Fundamental Research Funds for the Central Universities, grant number KYY202010 and SKYC20200”, “the 5th Nanjing Agricultural University English program projects, grant number 12”, “Undergraduate Teaching Reform and Quality Improvement Projects of Promotion Committee of Agricultural Economics & Management of National Universities of MOE, China, Grant No. NJX20112” and Priority Academic Program Development of Jiangsu Higher Education Institutions Project (PAPD).

Institutional Review Board Statement: Not Applicable.

Informed Consent Statement: Not Applicable.

Data Availability Statement: Not applicable.

Conflicts of Interest: Authors declare no conflict of interests.

Appendix A

Table A1. Main themes addressed in this article.

| Author               | Year | Custom Clearance Efficiency | Custom Declaration and Tax Refund | Logistics Costs and Risks | Payment Risks | Management and Talents |
|----------------------|------|------------------------------|-----------------------------------|---------------------------|---------------|------------------------|
| Wang et al.          | 2017 |                              | x                                 |                           |               |                        |
| Yang & Shen          | 2015 |                              | x                                 |                           |               |                        |
| Ma et al.            | 2018 |                              | x                                 |                           |               |                        |
| Lai & Wang           | 2014 |                              | x                                 |                           |               |                        |
| Wen et al.           | 2015 | x                            |                                    |                           |               |                        |
| Wang                 | 2017 |                              | x                                 |                           |               |                        |
| Chen et al.          | 2018 |                              |                                    |                           |               |                        |
| Liu & Hong           | 2016 |                              | x                                 |                           |               |                        |
| Cao & Li.            | 2013 |                              |                                    | x                         |               |                        |
| Huang et al.         | 2017 |                              | x                                 |                           |               |                        |
| Cho & Lee            | 2017 |                              |                                    |                           | x             |                        |
| Xu & Xu              | 2017 |                              |                                    |                           |               | x                      |
| Ministry of Commerce | 2015 |                              | x                                 |                           |               |                        |
| Daly & Cui           | 2003 |                              | x                                 |                           |               |                        |
| Wang et al.          | 2018 |                              |                                    |                           |               |                        |
| Ding et al.          | 2017 |                              | x                                 |                           |               |                        |
| Guo et al.           | 2018 |                              | x                                 |                           |               |                        |
| Gefen & Straub       | 2004 |                              |                                    |                           |               |                        |
| Zhang                | 2019 |                              |                                    |                           |               |                        |
| Giuffrida et al.     | 2017 |                              | x                                 |                           |               |                        |
| Gao & Liu            | 2020 |                              |                                    |                           |               | x                      |
| Author                  | Year   | Custom Clearance Efficiency | Custom Declaration and Tax Refund | Logistics Costs and Risks | Payment Risks | Management and Talents |
|------------------------|--------|----------------------------|----------------------------------|---------------------------|--------------|------------------------|
| Zheng et al.           | 2019   | x                          |                                  |                           |              |                        |
| Yue et al.             | 2017   | x                          |                                  |                           |              |                        |
| Hsiao et al.           | 2017   | x                          |                                  |                           |              |                        |
| Ali Research Institute | 2016   | x                          |                                  |                           |              |                        |
| Zhang                  | 2019   | x                          |                                  |                           |              |                        |
| Qian & Tang            | 2017   |                            |                                  |                           | x            |                        |
| Li & Zhou              | 2013   |                            |                                  |                           | x            |                        |
| Liang                  | 2016   |                            |                                  |                           | x            |                        |
| Wang et al.            | 2013   |                            |                                  |                           | x            |                        |
| Liu et al.             | 2015   |                            |                                  |                           | x            |                        |
| Liu                    | 2015   |                            |                                  |                           | x            |                        |
| Giuffrida et al.       | 2020   |                            |                                  |                           | x            |                        |
| Liu et al.             | 2011   |                            |                                  |                           | x            |                        |
| Zhu et al.             | 2020   |                            |                                  |                           | x            |                        |
| Baek et al.            | 2020   |                            |                                  |                           | x            |                        |
| Miao & Jayakar         | 2016   |                            |                                  |                           | x            |                        |
| Moher et al.           | 2015   |                            |                                  |                           | x            |                        |
| Ng                     | 2009   |                            |                                  |                           | x            |                        |
| Shi                    | 2001   | x                          |                                  |                           |              |                        |
| Zhao                   | 2019   |                            |                                  |                           | x            |                        |
| Sun & Wang             | 2015   |                            |                                  |                           | x            |                        |
| Wang                   | 2015   |                            |                                  |                           | x            |                        |
| Wang                   | 2015   |                            |                                  |                           | x            |                        |
| Wang et al.            | 2015   |                            |                                  |                           | x            |                        |
| Wang                   | 2016   |                            |                                  |                           | x            |                        |
| Huang et al.           | 2017   |                            |                                  |                           | x            |                        |
| Wang                   | 2013   |                            |                                  |                           | x            |                        |
| Wang et al.            | 2012   |                            |                                  |                           | x            |                        |
| Wang et al.            | 2007   |                            |                                  |                           | x            |                        |
| C.E.R.C                | 2019   |                            |                                  |                           | x            |                        |
| Yan                    | 2016   |                            |                                  |                           | x            |                        |
| Yan                    | 2016   |                            |                                  |                           | x            |                        |
| Yin                    | 2012   |                            |                                  |                           | x            |                        |
| Ying                   | 2015   |                            |                                  |                           | x            |                        |
| Yu                     | 2016   |                            |                                  |                           | x            |                        |
| He & Qian              | 2017   |                            |                                  |                           | x            |                        |
| Yang & Qiang           | 2015   |                            |                                  |                           | x            |                        |
| Zhong                  | 2016   |                            |                                  |                           | x            |                        |
### Table A2. List of articles on Chinese cross-border e-commerce barriers and challenges.

| No. | Author            | Year | Type of Source | Name of Journal/Book/Conference | Title                                                                 | Research Method       |
|-----|-------------------|------|----------------|---------------------------------|----------------------------------------------------------------------|-----------------------|
| 1   | Wang et al.       | 2017 | Journal        | Sustainability                  | The Effect of Cross-Border E-Commerce on China’s International Trade: An Empirical Study Based on Transaction Cost Analysis | Empirical             |
| 2   | Yang & Shen       | 2015 | Conference     | IEMB                             | Problems in Cross Border E-commerce Export Trade in China and Countermeasure Analysis | General Review        |
| 3   | Ma et al.         | 2018 | Journal        | China and World Economy          | Rise of Cross Border E-commerce Exports in China                       | Conceptual            |
| 4   | Lai & Wang        | 2014 | Editorial      | Reform                          | Cross-border electronic commerce’s development characteristics, obstacle factors and the next step in China | General Review        |
| 5   | Wen et al.        | 2015 | Journal        | Journal of International Trade   | Relationship between e-commerce and foreign trade: evidence from China | Conceptual            |
| 6   | Wang              | 2017 | Journal        | China’s Circulation Economy      | China’s e-commerce network retail industry evolution, competitive situation and development trends. | Empirical             |
| 7   | Chen et al.       | 2018 | Journal        | Open Journal of Business and Management | The Current Situation and Measures of Cross-Border E-Commerce in Cosmetics Industry: Case Study of Company ABL. | Case study            |
| 8   | Liu & Hong        | 2016 | Journal        | Asia Pacific Journal of Innovation and Entrepreneurship | Strategies and service innovations of haitao business in the Chinese market: A comparative case study of Amazon.cn vs. Gmarket.co.kr. | Case study            |
| 9   | Cao & Li          | 2013 | Journal        | E-commerce                      | Research on third-party logistics mode of cross-border e-commerce | Conceptual            |
| 10  | Huo et al.        | 2017 | Journal        | International Journal of Physical Distribution and Logistics Management | Dependency, trust, and 3PL integration: an empirical study in China | Empirical             |
| 11  | Cho & Lee         | 2017 | Journal        | The Asian Journal of Shipping and Logistics | Searching for Logistics and Regulatory Determinants Affecting Overseas Direct Purchase: An Empirical Cross-National Study | Empirical             |
| 12  | Xu & Xu           | 2017 | Conference     | ICESEEM                         | Research on the current situation and countermeasures of cross border e-commerce logistics | General Review        |
| 13  | Ministry of Commerce | 2015 | Report         | China Business Publishing House  | China e-commerce report | Survey |
| 14  | Daly & Cui        | 2003 | Journal        | Industrial Marketing Management  | E-logistics in China: basic problems, manageable concerns and intractable solutions | Conceptual             |
| 15  | Wang et al.       | 2018 | Journal        | Sustainability                  | Supply Chain-Based Business Model Innovation: The Case of a Cross-Border E-commerce Company | Case study             |
| 16  | Ding et al.       | 2017 | Journal        | Thunderbird International Business Review | The Effects of Cross-border Mergers and Acquisitions on Earnings Quality: Evidence from China. | Empirical             |
| 17  | Guo et al.        | 2018 | Journal        | Information Systems Journal      | To sell or not to sell: Exploring sellers’ trust and risk of charge back fraud in cross-border electronic commerce. | Empirical             |
| 18  | Gefen & Straub    | 2004 | Journal        | Omega                           | Consumer trust in B2C e-commerce and the importance of social presence: experiments in e-Products and e-Services | Empirical             |
| 19  | Zhang             | 2019 | Journal        | Growth and Change                | Investigation of e-commerce in China in a geographical perspective | Empirical             |
Table A2. Cont.

| No. | Author | Year  | Type of Source | Name of Journal/Book/Conference                                      | Title                                                                 | Research Method            |
|-----|--------|-------|----------------|---------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------|
| 20  | Giuffrida et al. | 2017 | Journal        | International Journal of Physical Distribution and Logistics Management | Cross-border B2C e-commerce to Greater China and the role of Logistics: a literature review | Literature Review          |
| 21  | Gao & Liu | 2020 | Journal        | Growth and Change                                                    | Endogenous inclusive development of e-commerce in rural China: A case study | Case study                |
| 22  | Zheng et al. | 2019 | Journal        | Agribusiness                                                        | The 21st century agribusiness in China: E-commerce, consumer preference, and competition | Empirical                  |
| 23  | Yue et al. | 2017 | Journal        | Studies in Asian Social Science                                      | Analysis on the development and bottlenecks of China’s Cross-border E-commerce | Empirical                  |
| 24  | Hsiao et al. | 2017 | Journal        | Telematics and Informatics                                           | Logistics service design for cross-border E-commerce using Kansei engineering with text-mining based online content analysis | Conceptual                |
| 25  | Ali Institute of Research | 2016 | Report         | Ali Cross-border Electric Business research center                  | The Future of Trade: Cross-border Electric Business to connect the World | General Review            |
| 26  | Zhang   | 2019 | Journal        | Journal of Business Economics                                        | Research on the influence of Cross-border E-commerce development level on China’s Export Trade | Empirical                  |
| 27  | Qian & Tang | 2017 | Journal        | Area                                                                | Dilemma of modernity: interrogating cross-border ethnic identities at China’s south-west frontier | Empirical                  |
| 28  | Kitchenham | 2007 | Report         | EBSE Technical report                                               | Guidelines for performing Systematic Literature Reviews in Software Engineering | Literature Review         |
| 29  | Li & Zhou | 2013 | Journal        | International Industrial Development, IT and Land Management         | Drivers and barriers of cold chain logistics in Chinese 3PL companies: A case study on two Chinese 3PL companies | Case study                |
| 30  | Liang   | 2016 | Journal        | Journal of E-commerce                                               | Analysis of the development form and influencing factors of China’s cross-border e-commerce | Empirical                  |
| 31  | Wang et al. | 2013 | Journal        | Sustainability                                                      | China’s cross-border e-commerce status analysis and recommendations | Empirical                  |
| 32  | Liu et al. | 2015 | Journal        | International Journal of Intelligent Information Systems            | The Operation of the Cross-border e-commerce Logistics in China        | Empirical                  |
| 33  | Liu     | 2015 | Conference     | International Conference on Education, management and computing technology | Research on Logistics Problems and Countermeasures in Chinese Cross-border E-commerce development | Empirical                  |
| 34  | Wang et al. | 2017 | Journal        | Logistics Engineering and Management                                 | The Effect of Cross-Border E-Commerce on China’s International Trade: An Empirical Study Based on Transaction Cost Analysis | Empirical                  |
| 35  | Giuffrida et al. | 2020 | Journal        | International Journal of Physical Distribution & Logistics Management | Cross-border B2C e-commerce to China: An evaluation of different logistics solutions under uncertainty. | Empirical                  |
| 36  | Liu et al. | 2011 | Journal        | Journal of Technology Management in China                            | Challenges and opportunities for cross-border acquisitions by Chinese construction enterprises | General Review            |
| 37  | Zhu et al. | 2020 | Journal        | Information Technology & People                                    | Privacy-deprived e-commerce: the efficacy of consumer privacy policies on China’s e-commerce websites from a legal perspective | Empirical                  |
| No. | Author(s)        | Year | Type of Source | Name of Journal/Book/Conference | Title                                                                 | Research Method       |
|-----|------------------|------|----------------|--------------------------------|----------------------------------------------------------------------|-----------------------|
| 38. | Baek et al.      | 2020 | Journal        | Asia Pacific Journal of Marketing and Logistics | Cross-border online shopping experiences of Chinese shoppers       | Conceptual            |
| 39. | Miao & Jayakar   | 2016 | Journal        | Telecommunications Policy       | Mobile payments in Japan, South Korea, and China: Cross-border convergence or divergence of business models? | Empirical             |
| 40. | Moher et al.     | 2015 | Journal        | Systematic reviews             | Preferred reporting items for systematic review and meta-analysis protocols (PRISMA-P) 2015 statement | General Review        |
| 41. | Ng               | 2009 | Journal        | Research and Applications      | Barriers to e-commerce policy in logistics: an explanatory study of the Pearl River Delta, China, International Journal of Logistics | Exploratory study    |
| 42. | Shi              | 2001 | Journal        | International Insolvency review | Chinese cross-border insolvencies: current issues and future developments | General Review        |
| 43. | Zhao             | 2019 | Journal        | Open Journal of Business and Management | A new mode of cross border e-business export logistics based on value chain | Literature Review     |
| 44. | Sun & Wang       | 2015 | Journal        | China Business Marketing       | The Current Situation of Cross-border E-commerce in China and the Countermeasures | Empirical             |
| 45. | Tranfield et al. | 2003 | Journal        | British Journal of Management | Towards a methodology for developing evidence-informed management knowledge by means of a systematic review | Literature Review     |
| 46. | Wang             | 2015 | Journal        | Open Journal of Social Sciences | Research on the Development Strategy of Logistics Firms in China       | Empirical             |
| 47. | Wang             | 2015 | Journal        | International Journal of Security and Its Application | Research on the impact of e-commerce logistics economy: an empirical analysis based on Zhengzhou airport logistics | Empirical             |
| 48. | Wang et al.      | 2015 | Conference     | 12th International Conference on e-Business Engineering (ICEBE) | Qualitative Analysis of Cross-border E-commerce based on Transaction Cost Theory | Empirical             |
| 49. | Wang             | 2016 | Journal        | Modern Economy                | Chinese Cross-border E-commerce Logistics Development Analysis | Empirical             |
| 50. | Huang et al.     | 2016 | Conference     | ISPM                          | Study on logistics pattern and risk management system of cross-border e-commerce | Conceptual            |
| 51. | Wang             | 2013 | Journal        | Electronic Production          | Analysis on B2C Cross-border E-commerce Logistics Countermeasures of E-commerce Enterprises | Empirical             |
| 52. | Wang et al.      | 2012 | Journal        | Journal of Value Engineering   | Analysis on Small-amount Cross-border E-commerce | Empirical             |
| 53. | Wang et al.      | 2007 | Journal        | International Journal of Production Economics | A new location-inventory policy with reverse logistics applied to B2C e-markets of China | Empirical             |
| 54. | China E-commerce Research Center | 2019 | Journal        | Journal of Korea Trade         | Data Monitoring Report of China’s Cross-border E-commerce | General Review        |
| 55. | Yan              | 2016 | Journal        | Cooperation economy and science and technology | Analysis of the factors affecting the development of cross-border e-commerce in China | Empirical             |
| 56. | Yan              | 2016 | Journal        | China Business and Marketing   | Research on International Logistics Operation Mode under the Environment of Cross-border E-business | Exploratory study     |
Table A2. Cont.

| No. | Author | Year | Type of Source | Name of Journal/Book/Conference | Title | Research Method |
|-----|--------|------|----------------|---------------------------------|-------|-----------------|
| 57  | Yin    | 2012 | Journal        | China Business and trade        | Analysis on International development Problems of China’s Third-Party Payment | Empirical |
| 58  | Ying   | 2015 | Journal        | China Business Marketing       | Research of Logistics Mode Selection in B2C Cross-border E-commerce in China | Exploratory Study |
| 59  | Yu     | 2016 | Conference     | International Conference on Economics, Social Science, Arts, Education, and Management Engineering | Development of China Cross-border E-commerce | General Review |
| 60  | He & Qian | 2017 | Journal        | Logistics Sci-Tech             | Research on Synergy Strategies of Cross-border E-commerce and Cross-border Logistics | General Review |
| 61  | Yang & Qiang | 2015 | Conference     | International conference on Education Technology, Management and Humanities Science (ETMHS 2015) | Current Status and Trend Analysis of China’s Import Cross-border E-commerce Development | Exploratory study |
| 62  | Zhong  | 2016 | Journal        | Logistics Engineering & Management | Research on SWOT Analysis of Cross-border E-commerce Logistics in China | Exploratory study |

References

1. Yu, X. Development of China Cross-border E-commerce. In Proceedings of the International Conference on Economics, Social Science, Arts, Education, and Management Engineering, Huhhot, Inner Mongolia, 30–31 July 2016; pp. 134–146.
2. Wang, Y.; Wang, Y.; Lee, S.H. The Effect of Cross-Border E-Commerce on China’s International Trade: An Empirical Study Based on Transaction Cost Analysis. *Sustainability* 2017, 9, 2028. [CrossRef]
3. Zhong, X.L. Research on SWOT Analysis of Cross-border E-commerce Logistics in China. *Logist. Eng. Manag.* 2016, 3, 116–127.
4. Zhang, X. Investigation of e-commerce in China in a geographical perspective. *Growth Chang.* 2019, 50, 1062–1084. [CrossRef]
5. The People’s Republic of China Ministry of Commerce. *China E-Commerce Report*; China Business Publishing House: Beijing, China, 2020.
6. Sun, L.; Wang, F. The Current Situation of Cross-border E-commerce in China and the Countermeasures. *China Bus. Mark.* 2015, 3, 38–42.
7. Daly, S.P.; Cui, L.X. E-logistics in China: Basic problems, manageable concerns and intractable solutions. *Ind. Mark. Manag.* 2003, 32, 235–242. [CrossRef]
8. Wang, L.; Chai, Y.; Liu, Y.; Xu, Y. Qualitative Analysis of Cross-Border E-Commerce Based on Transaction Costs Theory. In Proceedings of the 2015 IEEE 12th International Conference on e-Business Engineering (ICEBE), Beijing, China, 23–25 October 2015; pp. 166–172.
9. Baek, E.; Lee, H.K.; Choo, H.J. Cross-border online shopping experiences of Chinese shoppers. *Asia Pac. J. Mark. Logist.* 2019, 32, 366–385. [CrossRef]
10. Huo, B.; Liu, C.; Chen, H.; Zhao, X. Dependence, trust, and 3PL integration: An empirical study in China. *Int. J. Phys. Distrib. Logist. Manag.* 2017, 47, 927–948. [CrossRef]
11. Liu, X.; Chen, D.; Cai, J. The Operation of the Cross-border e-commerce Logistics in China. *Int. J. Intell. Inf. Syst.* 2015, 4, 15–18.
12. Wang, Z.; Yao, D.-Q.; Huang, P. A new location-inventory policy with reverse logistics applied to B2C e-markets of China. *Int. J. Prod. Econ.* 2007, 107, 380–363. [CrossRef]
13. Ying, K. Research of Logistics Mode Selection in B2C Cross-border E-commerce in China. *China Bus. Mark.* 2015, 8, 63–70.
14. Pan, V. China’s cross-border e-commerce development status, and countermeasures analysis. *Econ. Res. Guide 2017, 1, 172–174.*
15. Wang, B. China’s e-commerce network retail industry evolution, competitive situation and development trends. *China’s Circ. Econ.* 2017, 31, 25–34.
16. Lai, Y.W.; Wang, K.Q. Cross-border Electronic commerce’s Development characteristics, obstacles factors and next steps in China. *Reform 2014, 5, 243–257.*
17. Zheng, Y.; Jin, S.; Zhang, J. The 21st century agribusiness in China: E-commerce, consumer preference, and competition. *Agribusiness 2019, 35, 3–5.* [CrossRef]
18. Giuffrida, M.; Mangiaracina, R.; Perego, A.; Tumino, A. Cross-border B2C e-commerce to China: An evaluation of different logistics solutions under uncertainty. *Int. J. Phys. Distrib. Logist. Manag.* 2020, 50, 355–378. [CrossRef]
19. Gao, P.; Liu, Y. Endogenous inclusive development of e-commerce in rural China: A case study. *Growth Chang.* 2020, 51, 1611–1630. [CrossRef]

20. Ma, S.; Yuxi, C.; Zhang, H. Rise of Cross Border E-commerce Exports in China. *China World Econ.* 2018, 26, 63–87. [CrossRef]

21. Qian, J.; Tang, X. Dilemma of modernity: Interrogating cross-border ethnic identities at China’s southwest frontier. *Area* 2016, 49, 52–59. [CrossRef]

22. Gelen, D.; Straub, D.W. Consumer trust in B2C e-Commerce and the importance of social presence: Experiments in e-Products and e-Services. *Omega* 2004, 32, 407–424. [CrossRef]

23. Zhang, W. Research on the influence of Cross-border E-commerce development level on China’s Export Trade. *J. Bus. Econ.* 2019, 19, 150–153.

24. Wang, Y.X. Analysis on B2C Cross-border E-commerce Logistics Countermeasures of E-commerce Enterprises. *Electron. Prod.* 2013, 6, 109–121.

25. Wang, Z.; Ma, Q.; Liu, T. Analysis on Small-amount Cross-border E-commerce. *J. Value Eng.* 2012, 11, 180–181.

26. Chen, Q.; Lin, K.S. Primary Investigation on Cross-border Development of the Third-party Payment Enterprise. *Spec. Zone Econ.* 2013, 9, 67–81.

27. Tranfield, D.; Denyer, D.; Smart, P. Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review. *Br. J. Manag.* 2003, 14, 207–222. [CrossRef]

28. Kitchenham, B. *Guidelines for Performing Systematic Literature Reviews in Software Engineering;* EBSE Technical Report; Keele University: Keele, UK; University of Durham: Durham, UK, 2007; pp. 1–65.

29. Giuffrida, M.; Mangiaracina, R.; Perego, A.; Tumino, A. Cross-border B2C e-commerce to Greater China and the role of logistics: A literature review. *Int. J. Phys. Distrib. Logist. Manag.* 2017, 47, 772–795. [CrossRef]

30. Miao, M.; Jayakar, K. Mobile payments in Japan, South Korea and China: Cross-border convergence or divergence of business models? *Telecommun. Policy* 2016, 40, 182–196. [CrossRef]

31. Moher, D.; Shamseer, L.; Clarke, M.; Ghersi, D.; Liberati, A.; Petticrew, M.; Shekelle, P.; Stewart, L.A. Preferred reporting items for systematic review and meta-analysis protocols (PRISMA-P) 2015 statement. *Syst. Rev.* 2015, 4, 1. [CrossRef]

32. Ali Research Institute. *The Future of Trade: Cross-Border Electric Business to Connect the World;* Ali Cross-Border Electric Business Research Center: Beijing, China, 2016; pp. 1–16.

33. Yue, H.; Wu, J.; Lin, Y. Analysis on the development and Bottlenecks of China’s Cross-border E-commerce. *Stud. Asian Soc. Sci.* 2017, 4, 26–35. [CrossRef]

34. Yang, Z.; Shen, Q. Current Status and Trend Analysis of China’s Import Cross-border e-commerce Development. In Proceedings of the International Conference on Education Technology, Management and Humanities Science (ETMHS 2015), Xi’an, China, 21–22 March 2015; Atlantis Press: Paris, France, 2015; pp. 133–137.

35. Pang, Y. Research on International Logistics Operation Mode under the Environment of Cross-border E-business. *China Bus. Mark.* 2015, 10, 76–86.

36. Wang, L. Research on the Impact of E-commerce to Logistics Economy: An Empirical Analysis based on Zhengzhou Airport Logistics. *Int. J. Secur. Appl.* 2015, 9, 275–286. [CrossRef]

37. Yan, H. Analysis of the factors affecting the development of cross-border e-commerce in China. *Coop. Econ. Sci. Technol.* 2016, 22, 92–93.

38. Chen, Y.; Wang, M.; Xu, Y. The Current Situation and Measures of Cross-Border E-Commerce in Cosmetics Industry: Case Study of Company ABL. *Open J. Bus. Manag.* 2018, 6, 265–278. [CrossRef]

39. Guo, Y.; Bao, Y.; Stuart, B.J.; Le- Nguyen, K. To sell or not to sell: Exploring sellers’ trust and risk of chargeback fraud in cross-border electronic commerce. *Inf. Syst. J.* 2017, 28, 359–383. [CrossRef]

40. Ding, X.; Mo, J.; Zhong, L. The Effect of Cross-Border Mergers and Acquisitions on Earnings Quality: Evidence from China. *Thunderbird Int. Bus. Rev.* 2017, 59, 519–531. [CrossRef]

41. Cho, H.; Lee, L. Searching for Logistics and Regulatory Determinants Affecting Overseas Direct Purchase: An Empirical Cross-National Study. *Asian J. Shipp. Logist.* 2017, 33, 11–18. [CrossRef]

42. Gan, W.; Zhang, T.; Zhu, Y. On Countermeasures of Promoting Agricultural Products’ E-commerce in China. In Proceedings of the 4th Conference on Computer and Computing Technologies in Agriculture (CCTA), Part II, Nanchang, China, 22–25 October 2010; Volume AICT 345, pp. 579–586.

43. Zhao, X. A New Mode of Cross-Border E-Business Export Logistics Based on Value Chain. *Open J. Bus. Manag.* 2019, 7, 1112–1119. [CrossRef]

44. Wen, J.; Wang, J.; You, H.B. Relationship between e-commerce and foreign trade: Evidence from China. *J. Int. Trade* 2015, 6, 43–52.

45. Wang, W. Chinese Cross-border E-commerce Logistics Development Analysis. *Mod. Econ.* 2016, 7, 875–880. [CrossRef]

46. Shi, J. Chinese cross-border insolvencies: Current issues and future developments. *Int. Insolv. Rev.* 2001, 10, 33–57. [CrossRef]

47. Wang, W. Comparative Research on States of Cross-border E-commerce Logistics. *Omega* 2016, 6, 726–730.

48. Zhu, R.; Srivastava, A.; Sutanto, J. Privacy-deprived e-commerce: The efficacy of consumer privacy policies on China’s e-commerce websites from a legal perspective. *Inf. Technol. People* 2020, 33, 1601–1626. [CrossRef]

49. Liu, J.Y.; Low, S.P.; Niu, M. Challenges and opportunities for cross-border acquisitions by Chinese construction enterprises. *J. Technol. Manag. China* 2011, 6, 140–152. [CrossRef]
50. Huang, H.; Wei, N.; Guo, Z. Study on logistics pattern and risk management system of cross-border e-commerce. In Proceedings of the 5th International Symposium on Project Management, ISPM, Wuhan, China, 22–23 July 2017; pp. 1042–1054.

51. Cao, S.Y.; Li, Z.X. Research on third-party logistics mode of cross-border e-commerce. *E-Commer.* 2013, 3, 213–227.

52. Liang, C. Analysis of the development form and influencing factors of China’s cross-border e-commerce. *J. E-Commer.* 2016, 6, 26–27.

53. Ng, J.J.M. Barriers to e-commerce policy in logistics: An explanatory study of the Pearl River Delta, China. *Int. J. Logist. Res. Appl.* 2009, 12, 195–212. [CrossRef]

54. China E-commerce Research Center. Data Monitoring Report of China’s Cross-border E-commerce. *J. Korea Trade* 2019, 24, 5. Available online: http://www.100ec.cn/detail--6512462.html (accessed on 10 March 2021).

55. Liu, C.; Hong, J. Strategies and service innovations of haitao business in the Chinese market: A comparative case study of Amazon.cn vs. Gmarket.co.kr. *Asia Pac. J. Innov. Entrep.* 2016, 10, 101–121. [CrossRef]

56. Liu, L. Research on Logistics Problems and Countermeasures in Chinese Cross-border E-commerce Development. In Proceedings of the 2015 International Conference on Education, Management and Computing Technology, Tianjin, China, 13–14 June 2015; Atlantis Press: Paris, France, 2015; pp. 54–68.

57. Hsiao, Y.-H.; Chen, M.-C.; Liao, W.-C. Logistics service design for cross-border E-commerce using Kansei engineering with text-mining-based online content analysis. *Telemat. Inform.* 2017, 34, 284–302. [CrossRef]

58. Xu, J.; Xu, Y. Research on the Current Situation and Countermeasures of Cross Border E-commerce Logistics. In Proceedings of the 2017 International Conference on Education Science and Economic Management (ICESEM 2017), Xiamen, China, 14–15 October 2017; Atlantis Press: Paris, France, 2017; Volume 106, pp. 576–579.

59. Yin, X.J. Analysis on International development Problems of China’s Third-Party Payment. *China Bus. Trade* 2012, 9, 34–57.

60. He, J.; Qian, H. Research on Synergy Strategies of Cross-border E-commerce and Cross-border Logistics. *Logist. Sci.-Tech.* 2017, 7, 1–6.

61. Wang, Y.; Jia, F.; Schoenherr, T.; Gong, Y. Supply Chain-Based Business Model Innovation: The Case of a Cross-Border E-Commerce Company. *Sustainability* 2018, 10, 4362. [CrossRef]

62. Yang, Z.; Shen, Q. Problems in cross border e-commerce export trade in China and countermeasure Analysis. In Proceedings of the 2015 Conference on Informatization in Education, Management and Business (IEMB), Guangzhou, China, 12–13 September 2015; pp. 848–854.