Research Article   **Open Access**

Structural Factors Affecting International Trade Growth in Iran

Farsi JY[1]*, Moradi MA[1], Jandoust A[2] and Esfandabadi HM[3]

[1]*Department of Entrepreneurship, University of Tehran, Iran*
[2]*Graduate of Entrepreneurship Management, University of Tehran's Faculty of Entrepreneurship, Iran*
[3]*Graduate of Social Sciences, Research Assistant at University of Tehran's Faculty of Entrepreneurship, Iran*

Abstract

Assuming that the future of the country is affected by the activities of nascent ventures today and considering that the establishment of such ventures is one of the aims of governments to improve and ensure a growing economy, it would seem a helpful resolution to encourage infiltration into foreign markets which would result in the prosperity of nascent ventures. Therefore, 32 structural factors affecting the growth of foreign trade were extracted from the related literature and classified according to the context, content and process dimensions. The mental patterns of 40 active exporters were analyzed using the Q-method and the important factors affecting foreign trade were extracted from their mental patterns. The research findings indicate that 9 major factors (international regulations, international policies, developing international infrastructures, developing the infrastructures of the country, service and support, exchange policies; domestic rules and regulations, trends and management) correspond to the three major dimensions. Achieved through reviewing the latest literature, the results can help government policy-makers with decision-making and prioritizing policies for each respective dimension.

Keywords: Welfare growth; Foreign markets; International trade growth

Introduction

Establishing nascent new ventures and stabilizing their commercial activities are among the primary objectives of the governments in achieving sustainable development and social welfare growth. The nourishment of international trade and the facilitation of the related activities can aid the infiltration of additional products into foreign markets and hence the survival of new nascent ventures. Since most of the foreign markets are highly competitive and international trade change and growth is dependent upon changing the conditions in the short run, the role played by structural factors is fundamental in controlling and facilitating the different dimensions of commercial activities and mitigating the effect of the gap between growth strategies [1,2]. While a range of structural factors are aimed at the way processes take place in specific contexts, the identification and application of these factors to growth strategies, as well as the consideration of the interactions among the three dimensions of context, content and process in the overall business environment is regarded as fundamental to governments [3].

The classification of structural dimensions of context, content and process, and the identification of crucial factors in each of the dimensions determines the responsibilities of government decision-makers and sorts out the factors for the top managers in order of priority. Therefore, the major factors affecting the growth of foreign trade are collected from the literature and interviews with experts and categorized into three dimensions. Afterwards, according to the comments made by 40 active commercial institutions, the common mental patterns for 32 factors affecting foreign trade were analyzed using the Q-method. Finally, 9 effective structural factors in the overall environment of international trade in Iran were identified.

Literature Review

The identification of factors affecting business performance requires a careful study of social and commercial structures. To identify the driving factors and promote growth, the structural factors need to be examined and studied in different market environments [4]. Growth strategies depend on structural factors like government policies with permanent effects. Therefore, structural factors have sustainable and immediate effects on domestic and international interactions of organizations and commercial enterprises. These factors include supportive policies, tax cuts and infrastructural development policies administered by governments for commercial development and social growth.

In "Managing Change for Competitive Success" Pettigrew [3] argues that the content, context and process dimensions are the main factors affecting growth (Figure 1).

Content (intentions, objective and goals): What?

Context (domestic and foreign environment): Where?

Process (function and application): How?

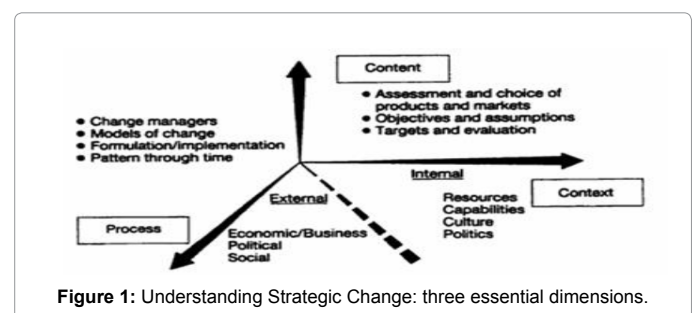Successful changes in this approach are accomplished through

Figure 1: Understanding Strategic Change: three essential dimensions.

*Corresponding author: Farsi JY, Department of Entrepreneurship, University of Tehran, Iran, Tel: +982161113411; E-mail: Jfarsi@ut.ac.ir

emphasizing the interaction between the three dimensions and the way tasks are done in domestic and foreign environments. Therefore, change and growth processes are understood through considering (domestic and foreign) context, content (objectives and assumptions), and process (executive patterns). When it comes to crucial decisions, the most important factor will determine the result of the decisions.

Empirical evidences

Factors: This section deals with the literature related to the factors affecting international trade growth in Iran. Using the SWOT method, a study is conducted to the end of designing a strategic plan for non-oil export development by Trade Promotion Organization of Iran. For data collection, the research used the interview data with non-oil experts conducted in 2006 from the Trade Promotion Organization of Iran on the factors affecting non-oil exports. According to the experts, opportunities, threats, weaknesses and strengths were identified, the main factors of which are shown in Table 1 (Trade Promotion Organization of Iran, 2007) (Table 1).

In another study, Do'ayi et al. used the Delphi method to investigate the factors affecting international trade. They interviewed 25 experts in non-oil exports selected through non-random-snowball sampling.

Their findings revealed that factors such as standardizing business activities, processes and products, developing and advancing IT and stability and national security play a key role in non-oil export growth.

In their study, Fathi and Azizi [5] classified 35 major barriers to political, economic, commercial and inter-organizational development. They prepared and distributed a questionnaire among 500 firms in various industries. Afterwards, the analysis of the collected data from 335 returned questionnaires, point to the importance of low economic security in Iran, low foreign investment, proper management of information systems all over the country and the activities of business, unions, and commerce chambers. They suggest that management functions and systems, business, union and commerce chambers as well as banking systems, the custom organization need to be improved and problems related to financing need to be solved. In another study, Madhooshi [6] argues that factors such as export institutions, lack of knowledge about the laws and regulations of the target country, conflicting export instructions, provincial research centers, seasonal fees, exchange rates, taking foreign agencies are among the major factors in international trade growth in Iran. The major factors affecting businesses in different economic environments which are pointed to in other studies around the globe include: the necessary documents, information about foreign markets, barriers created by governments, foreign competitors [7], the required documents for export, cultural differences, barriers created by governments, competition, exchange rates, taking foreign agencies [8]; high dollar rates, transportation expenses, focusing on foreign markets, government and legal barriers [8] (Baursmichmidt, 1985); government fees, commitment to high quality products and services [9], intense foreign competitions, government support, attractive export and government incentives

[10], barriers created by governments, government policies, fees and supports, firm size, experience and network support [9], various standards for products, laws and regulations, government support, exchange rates, taking foreign agencies, political-economic fluctuations, legal and administrative corruption [11], exchange rates, transportation expenses, foreign competitors [12], exchange fluctuations, government support, competitive foreign markets, pricing policies [13], government support, foreign competitors, import tariffs, pricing policies, complex regulations, high exchange rates, government subsidies P [14] and so forth. Some of the above mentioned factors are export drivers and some other factors act as barriers to export growth. The present research aims at identifying the role played by these factors in the context of Iran. The identification of factors affecting export growth in economic environments of other countries could help the identification of opportunities and threats in the way to the path of development. After the modification and localization of these factors, the effect of each factor in mid and long term could be determined (Table 2).

Laws and regulations

The most significant incentives provided by governments for international trade development include: granting subsides to R&D, supervising importations, trade contracts, granting preferential credits and guaranteeing exportations [15]; removing taxes, determining taxes based on each region, postponing tax liabilities [16]; exchange rate stabilization, actual export subsides [17] and removing/facilitating tax payment, income tax on exports, custom fees, importing machineries and equipment for manufacturing export products, subsidy adjustments based on export rates, actual income rates, interest rates, and tax documentations [18].

The characterization of the sample population

Policies: The first systematic initiatives for modifying the export development plans in Iran began in 1998 during the Third Social and Economical Development Plan and was continued in The Fourth Plan. The Fifth Development Plan for the first time includes a completely distinct chapter on foreign trade with a special focus on exportation. This plan also includes target-setting for strategic plans in provinces [19-21].

Therefore, province officials need to consider the Fifth Plan in organizing their future plans. Some of the plans administered in line with export development include the modification of laws and regulations related to export and import which is achieved through forming Exchange Allocation Committee and Order Submission Office for Importation founded in 1979-80.

Other initiatives like adjusting custom tariffs and interest rates, enacting incentives and supportive policies and export incentives for non-oil sector in 2006, removing redundant provisions and clarifying the process of non-oil exports, tax exemptions and special facilities for exporters, modifying the pricing processes for export products,

First category: Opportunities and threats	Second category: Strengths and weaknesses
1. The emergence of powerful competitors such as China, Turkey and India	1. Weak presence in the regional and multilateral treaties
2. Not being accepted in WOT	2. Lack of regulations for export sector and streamlining the processes.
3. The tendency of 25 neighboring countries for importing from Iran as a natural market	3. Lack of coordination between exchange, financial and monetary policies with export development objectives.
4. The possibility of co-production with other countries.	4. Weak transportation despite great opportunities
5. Removing the obstacles and extending relations to more countries.	5. Lack of cooperation between the export organizations in Iran.

Table 1: The SWOT model findings.

Items	Researcher								
	World Trade Organization (2007)	**Do'ayi (2007)**	**Fathi (2007)**	**Madhoushi (2007)**	**Winston (2006)**	**Ahmed (2004)**	**Anderson (1993)**	**Sullivan and Bauerschmidt (1990)**	**Groke and Kreidle (1967)**
Country	Iran	Iran	Iran	Iran	81 countries	Lebanon	Norway	Australia, Sweden, Germany	U.S.A
Firm size	-	-	-	-	Small, middle, large	Small, middle, large	Small, middle	-	Small
market sector	-	-	Electronics	-	Agriculture services	Multiple services	industrial		_
Sample population	-	experts	Various industries	manufacturers	exporter & non-exporter (WTO report)	Exporter entrepreneurs	exporter & non-exporter	Exporter	Exporters
Sampling method		Non-random sampling	consensus	-	-	Stratified-random sampling	Non-random, purposive	Non-random	_
Sample size		25	335	100	8047	20	128	62	_
Data collection method	Interview-Delphi	Interview-Delphi	questionnaire	questionnaire	Interview	Questionnaire-personal interview	personal interview	Electronic questionnaire	Personal interview
Scale	Qualitative	Qualitative	-	-	Jan-00	Likert-5 point scale	Jan-00	Likert-5 point scale	1-0 (cross)
Assessment factors	20	-	35		15	20	-	30	18
Statistical method	-	-	Friedman test	SWOT analysis	probit	Turkey test	F-test	Mean	Frequency (percent)
						T-test		Factor analysis	
Factors identified	Removing the legal barriers	Standards for activities	Economic security	Import organizations	Previous export background	Government support	The number of new products	exchange rates	Limited trade possibilities
	streamlining the processes	Processes	Information systems	Few research centers	Providing subsides	Competitive foreign markets	Foreign markets coverage	Transportation expenses	The necessary documents
	Lack of cooperation between exchange policies	Lower manufacture expenses	Management method	Conflicting export regulations	Competitive markets	Pricing system	Expansion in domestic market	Competitive foreign markets	Foreign market information
	Poor transportation		The activities of unions and commerce chambers			High export tariffs			
			Foreign investments			Capital for promotion			

Table 2: The comparison of studies conducted around the world on the factors affecting international trade growth.

Development Plan	Year	target-setting	Achieved (without condensates)	Percent
The First Plan	1989-1993	17.8	11.7	66
The Second Plan	1995-1999	26.4	15.3	58
The Third Plan	2000-2004	28.2	26	92
The Fourth Plan	2005-2009	60 months plan, 52.9	60 months performance 79	149.3

Table 3: The achievement of target-setting in development plans (Billion).

developing export enterprises such as export clusters and improving export organizations, developing the investments in this area through forming joint workshops, attracting foreign investors and focusing more on research particularly in the areas of exporting products and services. The results of the quantitative studies are shown in Table 3.

Other plans include some cultural and educational initiatives. In this regard, the Trade Promotion Organization of Iran has trained about 120556 individuals in 2445 courses at primary-professional-advanced and general levels from 1989 to mid-2010 [22]. Moreover, there are other initiatives that are aimed at policies for developing trade infrastructures such as air, land, and sea transportation and improving culture, supporting packaging and rationalizing the supports. The budget allocation for export awards from 2000-2009 is shown in Table 4.

A review of the table figures demonstrates that there has been a significant increase in the amount of awards in the Fourth Plan [23-25]. 8207 billion Rials paid as export awards during the Fourth Plan could explain the significant increase of the exports during that period (Figure 2).

Despite the pressures and sanctions from foreign countries, the government had a successful experience with regard to non-oil export objectives during 2005-2009 (Trade Promotion Organization of Iran, Trade Program Office).

Figure 3 shows the non-oil export objectives and achievements in Iran's development plans.

As demonstrated in Figure 3, the objectives have been attained above the expected level. Figure 4 shows a four-time growth for non-oil exports during those years.

Figure 2: Budget Allocation For Export Awards.

Figure 3: Non-oil export objectives and achievements in Iran's development plans.

Figure 4: Non-oil exports from 2001 to 2009.
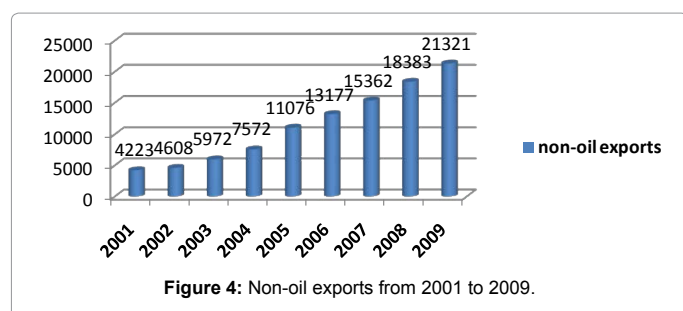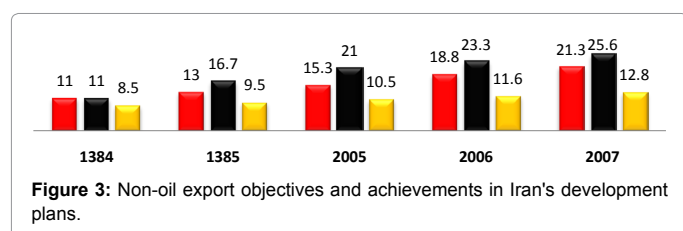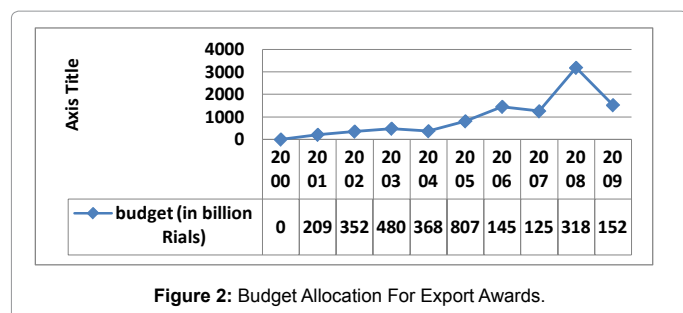
The amount of export award	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	0	202	352	480	368	807	1450	1250	3180	1520

Table 4: budget allocation and export awards from 2005 to 2009 Billion (IR Rial).

.Year	Overall objective	Performance		Achievement in comparison with 2010 (percent)	
		With condensates	Without condensates	With condensates	Without condensates
2010	14188	14447	12260	102	86

Table 5: Achievement in comparison with 2010 (percent).

The Figure 4 shows the improvement of export during the Third and Fourth Plans in the non-oil export sector which indicates that the planned objectives have been achieved through development plans. Therefore, given the economic capabilities developed in the country and the new markets in neighboring countries, we need to stabilize this trend and take advantage of the new opportunities (Table 5).

As reported by the Trade Planning Bureau of Iran (Table 5), about 86% of the expected objectives of the year was achieved through non-condensate exports during the first half of the year 2010.

The Conceptual model of the research

There is a range of structural factors that affect the coordination of economic processes i.e. how procedures are accomplished in a given context. Therefore, the conceptual model of the research (Figure 3) adopted from the theoretical model proposed by Pettigrew (Figure 2) has been used for classifying the collected structural factors. The factors

affecting international trade growth has been extracted from the related literature and sorted according to the three dimensions of context, content and process.

Contextual structural factors: These include the factors for creating coordination with foreign institutions which affect international trade growth in Iran. External factors consist of political, economic and cultural factors, international infrastructures and internal factors consist of the private sector.

Content structural factors: These include the initiatives carried out by the government for organizing and administering economic policies, infrastructural development, support and promotion.

The procedural structural factors: Rules, trends, institutions and management policies coordinate the decisions made for trade growth and facilitate the process of achieving the goals.

The results of the categorization of the factors into different levels and classes were examined though interviews with experts.

This examination was done to determine whether or not the factors possessed structural features, and to find out if they were related to the subject of the research at hand. Finally, 13 contextual factors, 9 content factors and 10 process factors affecting international trade growth in Iran were identified (Figure 5).

Objective and research questions

The main objective of the research is to identify the structural factors affecting international trade growth in Iran. The research questions include:

1. What are the structural factors affecting international trade growth in Iran?

2. What are the main factors in each of the three dimensions of context, content and process?

Research Methodology

The main factors were extracted from the related literature. The data were changed into short statements after collection. The sample statements were selected using the conceptual model of the research. The collected factors from the related literature include 79 factors in the three dimensions which were organized into a checklist of the structural factors affecting international trade growth in Iran. Afterwards, the correlation between the factors was determined using the Likert scale. The data collected from the test was analyzed using the binomial test. Thirty two Q-sample statements with the highest impacts

Figure 5: The Conceptual Model For major dimensions and classes.
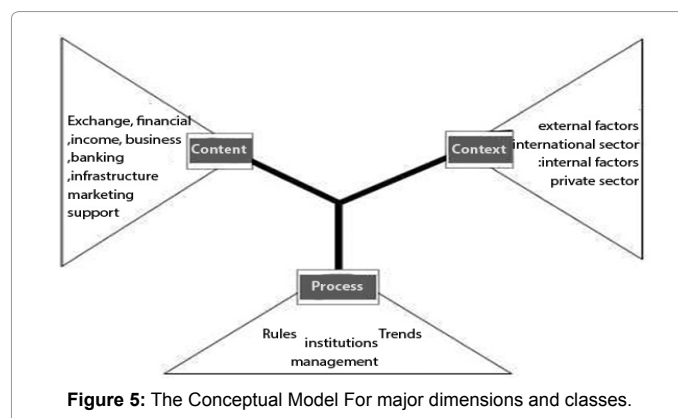
on international trade were used from the results of the test. Finally, the most important factors in the international trade growth were selected after interviewing with the experts.

The reliability of the collected data was tested using the Cronbach's alpha where the reliability coefficient of 95% was obtained. The validity of the questionnaire items was approved by the experts (Figure 6).

The statistical population

The experts were selected through non-random purposive sampling as three executive chains of executive, academic and government groups which consisted of 13 experts.

Using stratified-random method, 40 respondents were selected from 581 active exporters introduced by the Trade Promotion Organization of Iran.

Empirical results

Q-Sampling statements: The factors affecting international trade obtained from the binomial test, and the interviews with the experts were analyzed where 32 factors with the highest impacts were selected and categorized into the three dimensions (Table 6) and afterwards, used in the questionnaire.

The factors determined through interviews with the respondents (active exporters) were tabulated and grouped using the Q-factor analysis.

Correlation of the viewpoints of the respondents: To determine
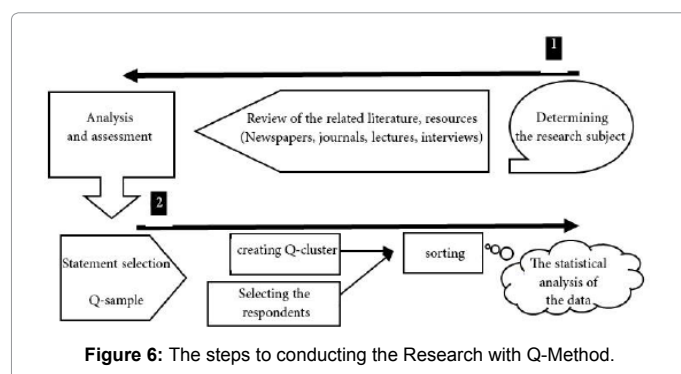
the correlation of the viewpoints of the respondents and to identify the convergent mental patterns, the cross correlation matrices of the respondents and the effect of each factor with the significant level of 5% was obtained.

Just like the exploratory factor analysis, the Q-factor analysis is consisted of two phases: Extracting the common mental patterns and classifying them as the first phase and then re-sorting them for interpretation

The Principal Component Analysis is among the most common methods for extracting the factors for conducting the first Q-factor analysis phase.

The results show the level of the relation of each respondent with its corresponding mental pattern group. The number of columns in the factor loading matrix table (with rotation) reveals that the grouping is different from the mental pattern. In other words, each group (column) is composed of individuals with shared statistical classifications (Table 7).

As demonstrated, the table shows the variances for each variable. The variance for the 9th group is 84.8% and the eigenvalue is above (1).

Eigenvalue (the column's total) and the proportion of the variance (the Variance % of the column) for each factor, and their cumulative sum (the cumulative % of the column) is shown in the table.

For example, the eigenvalue for the first group after rotation is 8.865 with the proportion of variance of 23.3% (Table 8).

The grouping of the mental patterns of the respondent: Respondents with different viewpoints were classified using the Q-factor loading. The classification returned 9 groups with shared viewpoints.

Table 8 shows the values for factor loading after rotation.

A factor that was deemed the most important according to the respondents was chosen.

Given the array of factors for each group, and their significant statements, the position of each significant statements was determined in relation to the dimensions of context, content and process.

The most significant factors obtained from significant statements are shown in Table 9.

Figure 6: The steps to conducting the Research with Q-Method.

Contextual factors		
A) International sector		**B) Private sector**
Political factors • International sanctions • Regional conflicts	**Economic factors** • Direct foreign investment • Reputable foreign banks	• **Export-oriented clusters**
• **International transportation infrastructures** • International shipping • Airlines	**International rules and regulations** • The free trade principle • Quality standards for export products • Intellectual property rights • The laws of the target country	
Technological factor Market information system	**Cultural factor** • The view of other countries to export products	
Content factors		
Exchange policies • Exchange system • State monopoly in the supply of currency	**Infrastructure development policies** • Railway transport • Ports • Airline fleet	**Support services** • Product quality control • After-sale services	**Marketing policies** • Holding permanent exhibitions for the selected products in neighboring markets • E-marketing
Process factors		

Table 6: Q-sample statements-questionnaire items.

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	16.234	42.72	42.72	16.234	42.72	42.72	8.868	23.337	23.337
2	4.005	10.538	53.258	4.005	10.538	53.258	6.313	16.613	39.95
3	2.904	7.642	60.9	2.904	7.642	60.9	5.887	15.491	55.442
4	1.927	5.072	65.972	1.927	5.072	65.972	2.295	6.039	61.481
5	1.824	4.8	70.772	1.824	4.8	70.772	2.171	5.714	67.195
6	1.688	4.441	75.214	1.688	4.441	75.214	2.169	5.709	72.904
7	1.316	3.464	78.678	1.316	3.464	78.678	1.629	4.287	77.191
8	1.217	3.204	81.882	1.217	3.204	81.882	1.496	3.936	81.127
9	1.114	2.932	84.814	1.114	2.932	84.814	1.401	3.687	84.814

Table 7: The total variance for all the factors (groups).

Individuals	Component								
	1	2	3	4	5	6	7	8	9
p17	0.85								
p8	0.798								
p28	0.794								
p26	0.783								
p24	0.744								
p9	0.737								
p19	0.703								
p2	0.692								
p20	0.682								
p21	0.644								
p37	0.62								
p23	0.586								
p35		0.852							
p14		0.783							
p6		0.753							
p27		0.712							
p12		0.699							
p3		0.634							
p25		0.629							
p13	0.526	0.581							
p32		0.576							
p18			0.936						
p7			0.912						
p29			0.825						
p30			0.693						
p38	0.574		0.656						
p16	0.519		0.522						
p31	0.509		0.516						
p1			0.507						
p10				0.721					
p5				0.708					
p4				-0.82					
p36				0.507	0.599				
p11						0.868			
p22						0.759			
p15							0.875		
p34								0.798	
p33									0.731

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization

a. Rotation converged in 11 iterations.

Table 8: factor loading matrix with rotation.

The factors of international rules, domestic rules and regulations, infrastructural development policies, procedures, management, international infrastructural development, exchange policies, support

Factors	Contextual factors		Content factors	Process factors
	International sector	Private sector		
The first factor	International rules			
The second factor				Domestic rules and regulations
The third factor			Domestic infrastructural development policies	
The fourth factor				Procedures
The fifth factor				Management
The sixth factor	International infrastructural development			
The seventh factor			Exchange policies	
The eight factor			Support services	
The ninth factor	International policies			

Table 9: The classification of the 9 factors according to each dimension.

services, and international policies were determined with regard to the significant statements of the shared mental patterns extracted from Table 9.

Discussion

The current research was carried out with the aim of identifying the structural process, content and context factors affecting trade growth in the context of international trade in Iran. The findings showed that focusing on international rules, adopting free trade policies for joining the WTO, following qualitative and quantitative standards can positively affect foreign trade growth. However, with regard to undeveloped neighbor countries, it is worth noting that adopting the free trade policy would facilitate importation from these countries and exportation to farther countries. This would result in easier importation and more difficult exportation conditions; because these countries are home to saturated markets and entering their markets requires high competitive expenses to overcome big powerful companies. The long-term effect of international sanction on the economy of Iran is evident. With the formation of a positive atmosphere for economic activities and the increase in the demand from neighboring countries, sanctions could be great barriers to taking advantage of the potential opportunities. Moreover, the decrease in regional tensions could have a positive effect on trade relations with other countries and lessening the sanctions.

Entering into trade relations and mitigating the international

tensions could improve the interactions between the economic enterprises of the country and foreign markets. However, this improvement is not possible without the required infrastructures such as the railway system and land transportations. Therefore, focusing on and adopting proper policies by the government in this sector will not only provide a solution to the issues related to the industries, but also will facilitate the domestic and foreign transportations.

Another effective and crucial factor for foreign trade is the exchange policies of the country. It seems that as long as the actual currency rates are not determined, activities related to importations would be more profitable than exportation activities.

Conclusion

The research findings show that observing the international rules and standards, adopting proper policies for developing the international infrastructures, and paying attention to the end effect of the decisions and sanctions from the international organizations plays a vital role in the contextual dimension. With regard to the content dimension, the public top managers need to take actual exchange policies and develop the required infrastructures for developing commerce in the country. Modifying the trade rules and regulations and the current trends and recruiting qualified managers to executive positions could improve the process dimension and enhance the interaction between the three dimensions. This categorization could help the planning of different sectors of the government and developing appropriate strategies for foreign trade.

References

1. Hsiao C (1986) Analysis of Panel Data. Cambridge University.

2. Rynning MR, Andersen O, (1994) structural and Behavioral Predictors of Export Adoption: A Norwegian Study. Journal of International Marketing 2: 73-89.

3. Pettigrew A, Whipp R (1991) Managing Change for Competitive success. Wiley-Blackwell.

4. Kalleberg AL, Berg I (1989) Work and Industry: Structures, Markets, and Processes. Social Forces 68: 244.

5. Fathi S, Azizi SH (2007) The Effect of e-Business on Export Promotion. Journal of Business Research 45: 179-220.

6. Madhoushi M, Tari GH (2007) Non-oil Export Promotion Strategies of Mazandaran Province. Journal of Business Research 195-233.

7. Groke PO, Kreidle RJ (1967) Export! Why or Why Not? Managerial Attitude and Action For Smaller Sized Business Firms. Business and Society 8: 7-12.

8. Kaynak E, Erol C (1989) The Export Propensity of Turkish Manufacturing and Trading House Firms. Journal of Marketing Management 5: 211-229.

9. Gripsrud G (1990) The Determinants of Export Decisions and Attitudes to A Distant Market: Norwegian Fishery Exports To Japan. Journal of International Business Studies 21: 469-485.

10. Leonidas C, Leonidou (2000) Barriers to export management: an organizational and internationalization analysis. Journal of International Management 6: 121-148.

11. Wiig H (2004) Barriers to Export Trade and Investment in Latin America. University of Otago, Dunedin, New Zealand.

12. Sullivan D, Bauerschmidt A (1990) International Internationalization: A test of Johansson and Vahlne's Thesis. Management International Review 30: 19-30.

13. Ahmed JU, Julian CC, Baalbaki I, Hadidian TV (2004) Export Barriers and Firm Internationalization: A Study of Lebanese Entrepreneurs. Journal of Management And World Business Research 1: 11-22.

14. Mir JH (2001) New findings in the International Trade Theory and Policies. Conference Proceedings on Business Export Leap and strategic policies, Business Research and Studies Institute, pp: 1-55.

15. Feinschreiber R (1975) The U.S. Tax Law Provides Two Export Incentives. Columbia Journal of World Business pp: 46-49.

16. Arslan I, WiJnbergen SV (2001) Exportincentives,Exchange Rate Policy And Export Growth In Turkey. The Review of Economics And Statistics 75: 128-133.

17. Jenkins GP, Kuo CY (2007) Evaluating the Relative Impact of Fiscal Incentives and Trade Policies on the Returns to Manufacturing in Taiwan,1955-1995. Asian Economic Journal 21:75-100.

18. Baursmichmidt A, Sullivan D (1985) Common Factors Underlying Barriers to Export: Studies in the U.S. Paper Industry. Journal of International Business Studies 16: 111-123.

19. Iranian Trade Promotion Business planning Office (2008) Foreign trade policy recommendations of the Fifth Development Plan.

20. Iranian Trade Promotion Organization (1997) A report on foreign trade understanding, SWOT, strategies, plans for Non-oil Export Promotion Commission. Iranian Trade Promotion Organization, Tehran.

21. Cavusgil ST (1984) Differences Among Exporting Firms Based on Their Degree of Internationalization. Journal of Business Research.

22. Holly A (2009) Great Expectations: Railroads and U.S. Economic Recovery.

23. Jones RW, Kenen PB (1996) Handbook of international Economics. Amsterdam North–Holland.

24. Kaleka A, Katsikeas CS (1995) Exporting Problems: The Relevance of Export Development. Journal of Marketing Management 11: 499-515.

25. Sullivan D, Bauerschmidt A (1989) Common Factors Underlying Barriers to Export: A Comparative Study in the European and U.S. Paper Industry. Management International Review 29: 17-32.