

The impact of e-commerce on improving the financial performance of organisations: Amazon as a case study

أثر التجارة الإلكترونية في تحسين الأداء المالي للمؤسسة مؤسسة أمازن نم

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Abstract---This article aims to examine the impact of e-commerce on improving the Financial performance of organisations. We have adopted a descriptive-analytical approach, beginning with an exploration of the concept of e-commerce before moving on to the financial performance of organisations, before moving on to the practical aspect, for which we have taken Amazon as a case study due to the company's clear dominance of e-commerce. The study ultimately concluded that e-commerce has a significant impact on improving Amazon's financial performance, given the company's ability to sell to and deal with numerous customers from around the world without geographical restrictions and by reducing the costs associated with traditional shops, which has greatly helped it to increase its sales and, consequently, its financial revenue.

Keywords: E-commerce, financial performance, electronic payments, online marketing.

ملخص:

يهدف هذا المقال إلى دراسة أثر التجارة الإلكترونية في تحسين الأداء المالي للمؤسسات، حيث اعتمدنا على المنهج الوصفي التحليلي من خلال التطرق إلى مفهوم التجارة الإلكترونية أولاً ثم التطرق إلى الأداء المالي للمؤسسات، وصولاً إلى الجانب التطبيقي الذي قمنا بأخذ مؤسسة أمازون كنموذج لدراستنا نظراً لهيمنة هذه المؤسسة وبشكل واضح على التجارة الإلكترونية، وقد خلصت الدراسة في الأخير إلى أن للتجارة الإلكترونية الأثر البالغ الأهمية في تحسين الأداء المالي

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لمؤسسة أمازون، نظرا لقدرت هذه الأخيرة على البيع والتعامل مع العديد من الزبائن من مختلف العالم وبدون قيود جغرافية وبخفض تكاليف المتاجر التقليدية، الأمر الذي ساعدها بشكل كبير في زيادة مبيعاتها وبالتالي زيادة الإيرادات المالية لها.
الكلمات المفتاحية: التجارة الإلكترونية، الأداء المالي، الدفع الإلكتروني، التسويق الإلكتروني.

Introduction

Against the backdrop of rapid technological developments and the digital transformation currently taking place across the globe, e-commerce has emerged as one of the most significant strategic shifts in the contemporary business environment, with economic organisations moving from total reliance on traditional physical markets to investment in the digital sphere, leading to a rewriting of the rules of competition and a restructuring of administrative and operational processes.

The role of e-commerce is no longer limited to being merely a tool for increasing sales; rather, it has expanded to encompass a profound impact on all performance indicators within an organisation, ranging from improving service quality and reducing operational costs to achieving customer satisfaction and building long-term relationships with them. With this in mind, this study seeks to highlight how e-commerce applications contribute to enhancing organisational performance, and to analyse their positive impact and the challenges they pose to economic organisations in their pursuit of sustainability and growth in an ever-changing market.

Research question: In light of the above, the following question arises: What impact does e-commerce have on improving the financial performance of organisations?

Research Methodology: To address the research question, a descriptive and analytical approach was adopted. This involved examining the conceptual framework of e-commerce and organisations, followed by a case study of Amazon as a model, and an analysis and explanation of the extent to which the use of e-commerce has impacted its financial and operational aspects.

This research study has therefore been divided into two main sections:

- I-The conceptual framework of e-commerce and organisations.
- II- The impact of e-commerce on Amazon's financial performance.

I-The conceptual framework of e-commerce and The organisation's financial performance :

Before we begin our study, we will attempt to define both e-commerce and financial management as follows:

1- The concept of e-commerce:

We will examine the definition of e-commerce, its characteristics and its importance based on the following points:

1-1- Definition of e-commerce: There is as yet no single, definitive definition of e-commerce, due to the wide variety of approaches and organisations involved; we will therefore attempt to outline some of them:

- E-commerce refers to the digital exchange of goods and services through online platforms that facilitate direct interactions between buyers and sellers. It encompasses multiple transaction models, including business-to-business (B2B), business-to-consumer (B2C), and consumer-to-consumer (C2C), and is characterized by convenience, the elimination of geographical constraints, and enhanced operational efficiency compared to traditional commerce.¹

¹ - Chine Amina , Nabil Abutair , The Impact of E-Commerce on the Transport and Logistics Sector: A Case Study of Amazon, AFAQ Review of Research and studie, Volume: 08 / N°: 02 (2025),p59

-According to the European Union: The European Union has defined e-commerce as: ‘All activities carried out by electronic means, whether between businesses and consumers, between businesses themselves, or between businesses and public authorities².

E-commerce is broadly defined as: “Any commercial transaction between a seller and a buyer in which the internet has played a role, either in whole or in part, such as the provision of information regarding a specific service or product with a view to its subsequent purchase, regardless of whether payment is made electronically, by paper cheque, in cash on delivery, or by any other means..³

1-2-Characteristics of e-commerce: E-commerce is characterised by a number of features, which can be summarised as follows:

- The global nature of e-commerce: E-commerce activities are characterised by their global nature; they know no spatial or geographical boundaries. A commercial activity that provides services online does not necessarily require moving to a specific geographical area; establishing an online commercial website enables the business owner, even if the company is small, to penetrate markets and reach internet users across the whole world.⁴

- The elimination of paper-based processes in e-commerce transactions: the entire commercial transaction—from negotiating the purchase and drawing up the contract to paying for and receiving the goods—is conducted electronically without any exchange of paper documents whatsoever, which supports the goal of e-commerce to create a paperless society.⁵

- Anonymity of parties: E-commerce transactions take place between parties who may be separated by thousands of miles, and there may be a time difference between them. Consequently, there is a lack of sufficient information about the parties involved, which may lead to negative consequences such as the provision of false information, the use of stolen credit cards, or the misuse of information during the transaction. This raises issues of privacy and data confidentiality. However, advances in modern technology will undoubtedly ensure security, reliability, integrity and honesty in online commercial transactions.⁶

1-3- The importance of e-commerce:

a- The importance of e-commerce at the national level: we will outline the most important aspects below⁷

- The cycle of economic development: creating effective demand for various products leads to increased production and, consequently, increased investment through the establishment of new production units and the expansion of existing ones; furthermore, increased exports in turn lead to an influx of foreign currency, which helps to support investment in various sectors.

- Creating new jobs: E-commerce helps to create numerous new job opportunities across various sectors, as the generation of demand for products—and the resulting need for increased investment through the establishment of new facilities or the expansion of existing ones—requires more workers at various levels.

- Supporting small and medium-sized enterprises: The key benefit of e-commerce is that it provides a favourable environment for new small and medium-sized enterprises to launch their businesses; indeed, this benefit is the very foundation upon which e-commerce is built.

- Boosting exports and imports: E-commerce can help resolve some of the challenges facing exports by providing access to foreign markets regardless of time zones and geographical distances, as well as by

² - علاوة محمد لحسن، مولاي عبد الرزاق، البات التجارة الالكترونية كاداة لتفعيل التجارة العربية البينية، الملتقى الرابع عصرنه نظام الدفع في البنوك الجزائرية واشكالية اعتمادها في الجزائر، المركز الجامعي خميس مليانة، يومي 26-27 افريل 2011، ص04.

³ - ابراهيم يحيى، التجارة الالكترونية، مفاهيم واستراتيجية التطبيق في المؤسسة، الطبعة الاولى، ديوان المطبوعات الجامعية، الجزائر، 2005 ص42.

⁴ - ابراهيم العيساوي، التجارة الالكترونية، الطبعة الاولى، المكتبة الاكاديمية مصر، 2003 ، ص ص 32+31.

⁵ - خالد ممدوح ابراهيم، لوجيستيات التجارة الالكترونية، الطبعة الاولى، دار الفكر الجامعي، الاسكندرية، مصر، 2008، ص152.

⁶ - ابراهيم العيساوي، مرجع سابق، ص34.

⁷ - عبد المطلب عبد الحميد، اقتصاديات التجارة الالكترونية، الطبعة الاولى، الدار الجامعية، الاسكندرية، مصر، 2014، ص ص 25+22

making available all information relating to goods and services and how to obtain them, particularly in the face of competition in global markets.

b-The importance of e-commerce within organisations:

The importance of e-commerce within organisations lies in the following :⁸

- E-commerce enables online marketing through direct electronic communication between parties, thereby eliminating the need for paper documents and the associated costs; it also helps to streamline and organise business operations and achieve organisational objectives by eliminating delays in the issuance of administrative decisions.

-It reduces administrative, communication and other costs, as it serves as an alternative to allocating a significant portion of capital to maintaining ongoing relationships between sellers and buyers.

- Optimising the costs incurred by both sellers and buyers through the timely, coordinated and accurate flow of information between them, thereby facilitating easy comparison of products in terms of price, quality and payment methods.

2-Forms of e-commerce: E-commerce can be likened to an online marketplace where suppliers, consumers and intermediaries come together, and where products and services are offered in digital form. The forms of e-commerce vary depending on the parties involved in the commercial relationship, and can be divided into :⁹

- **Business-to-business e-commerce: denoted by the abbreviation (B2B):** This type of e-commerce is used by businesses trading with one another, whereby a business establishes communications to place purchase orders with its suppliers using telecommunications networks and information technology; it can also issue invoices and make payments via this network. Using this technology, this form of commerce is currently the most common, both locally and globally. Among the most prominent examples of technologies used in this type of commerce are:

a- E-marketing that provides a powerful and fast search tool which companies use to compare products offered by different suppliers in order to find the right supplier.

b- Electronic data interchange: This technology comes into play as soon as a suitable supplier has been selected and the terms and conditions of supply have been agreed with them, through the exchange of data and the submission of purchase orders.

- **E-commerce between businesses and consumers, denoted by the code (B2C):** With the emergence of online shopping, or so-called online shopping centres, consumers now have the opportunity to purchase available goods and pay for them using credit cards, online banking, or cash on delivery.

- E-commerce between the government, businesses and customers: denoted by the code (G2B): this encompasses all transactions carried out between businesses and the government, as well as between individuals and various government departments, using electronic means, particularly the internet, It involves the publication of government departments' services, procedures, regulations, fees and transaction forms online, so that both companies and individuals can access them and carry out electronic transactions without needing to visit a government office.

- **Consumer-to-consumer (C2C) trade:** This is denoted by the abbreviation (C2C), whereby individuals buy and sell directly to one another via the internet. An example of this is when a consumer places an advertisement on their own website or another site to sell one of their own items or services.

3-The organisation's financial performance :

Financial analysis is a tool for extracting financial information from the data contained in financial statements, with the specific aim of assessing an organisation's past and present financial performance and forecasting its future performance through financial planning.

It should also be noted that financial analysis is the tool and the means, whilst financial performance is the result and the objective; in other words, financial analysis involves examining accounting data to

⁸ - خليل، ناصر وسام، التجارة الالكترونية والتسويق الالكتروني، دار اسامة للنشر، الاردن، ص 40، 41

⁹ - مشتي امال، التجارة الالكترونية في الجزائر، مجلة البحوث والدراسات القانونية والسياسية، العدد 13، ص 243، 245.

assess the extent to which an organisation's financial performance has succeeded in achieving its objectives.

3-1-Definition of financial analysis :

Financial analysis can be defined as follows: Financial analysis is the process of extracting information from available data in order to assess an organisation's past and present performance and to forecast its future performance, thereby assisting stakeholders (management, financiers, suppliers, customers.... etc.) in their decision-making.¹⁰

Financial analysis is also defined as: the study and assessment of an organisation's financial position, the analysis of its operations, profitability, financial stability and funding through the examination of historical data, a detailed review of financial statements, and the formulation of estimates and forecasts regarding the organisation's future; on this basis, measures are proposed to improve this situation.¹¹

3-2-Financial analysis methodology: When analysing an organisation's financial statements, the financial analyst follows a scientific methodology comprising the following steps:¹²

- Clearly define the objective of the financial analysis.
- Gather the necessary information in line with the objective of the analysis.
- Identify the appropriate analytical tools.
- Use relevant data to calculate the required indicators.
- Compare the indicators against appropriate benchmarks.
- Prepare a report setting out the findings and recommendations for the relevant body.

II- The impact of e-commerce on Amazon's financial performance :

We will begin by introducing Amazon, then examine the company's revenue, and finally explain the impact of e-commerce on the company's revenue, based on the following points:

1- About the Amazon Foundation :

1-1- Introduction to Amazon :

Amazon is one of the world's largest technology and e-commerce companies. Founded in 1994 by Jeff Bezos, it began as an online bookshop before expanding to become the world's largest online retailer, diversifying its product range to include software, video games, electronics, clothing, furniture, jewellery and more.

Amazon is characterised by a wide range of operations and services, the most notable of which are:

a-E-commerce (Amazon Marketplace): The platform enables millions of individuals and businesses to buy and sell a wide variety of products, whilst offering logistics and ultra-fast delivery services.

b-Amazon Web Services (AWS): The world's largest provider of cloud computing services, relied upon by thousands of businesses and governments.

c- Amazon Prime: A paid subscription service offering users benefits such as free and fast delivery, as well as entertainment services such as Prime Video for watching films and TV series.

d-Consumer electronics: Amazon has developed a range of popular smart devices such as e-readers (Kindle) and the voice assistant (Alexa).

1-2-Company Objectives and Vision Customer Focus: The company places customer satisfaction at the top of its priorities and strives to make customers' daily lives easier. Comprehensive Service: The company aims to be the go-to place where people can find anything they are looking for online and purchase it at the lowest possible cost.

¹⁰ - جمال اليوسف، فواز الحموي، الادارة المالية، منشورات جامعة دمشق، كلية الاقتصاد، 2009-2010، ص61.

¹¹ -مفلح محمد عقل، مقدمة في الادارة المالية والتحليل المالي، دار المستقبل للنشر، عمان، الاردن، 2000، ص79.

¹² - جمال اليوسف، فواز الحموي، مرجع سابق، ص61.

2-Analysis of Amazon's financial performance :

2-1- An analysis of Amazon's competitiveness based on the development of certain indicators:

2-1-1-Reasons why people use Amazon Marketplace :

- 80% Of The Shoppers Use Amazon Due To Fast And Free Shipping

Due to the large inventory and reasonable prices, every online shopper trusts and finds Amazon helpful while purchasing.

The wide collection of products on Amazon also attracted around 69% of shoppers to Amazon.

Table N°1: showing why people use Amazon:

Reason	Percentage of users
Fast and free shipping	80%
Broad collection of items	69%
Prime membership	65.7%
Best Pricing	49.2%
Easy returns process	43.7%

Source: <https://www.yaguara.co/amazon-prime-statistics/>

2-1-2-Amazon Seller Statistics

Amazon has evolved from an online marketplace to a closely-knit community where people trust and buy great quality products from trusted sellers.

From small individual sellers to big enterprises, Amazon provides a platform for every kind of seller.

a- The United States Has Over 1.9 million Amazon Sellers

With more than half of the total number of Amazon sellers, the United States boasts the highest number of sellers.

The states of California, New York, Florida, and Texas have over 50% of Amazon sellers in the United States.

Table N°2 : showing the percentage of sellers according to states in the US:

Percentage of Amazon sellers	State
21.1%	California
10.2%	New York
10.2%	Florida
6.8%	Texas
4.7%	New Jersey
3.3%	Illinois
2.7%	Georgia
2.7%	Pennsylvania
2.4%	Washington
2.2%	Michigan

Source : <https://www.yaguara.co/amazon-prime-statistics/>

b- Amazon seller categories :

Due to the high number of daily-use items sold, the most popular category among Amazon sellers is the home and kitchen. More than 35% of the sellers decide to sell homeland kitchen products, while Beauty and personal care is the second most popular with 26% of sellers.

Table N°3: showing the percentage of sellers with respect to categories on Amazon:

Percentage of sellers	Category
35%	Home & Kitchen
26%	Beauty & Personal Care
20%	Clothing, Shoes & Jewelry
18%	Toys & games
17%	Health, Household & Baby Care
16%	Electronics
16%	Sports & outdoors
13%	Office Supplies

Source : <https://www.yaguara.co/amazon-prime-statistics/> - إحصائيات أمازون برايم لعام 2026
عدد المستخدمين والإيرادات

2-2-Amazon's financial revenue:

To analyse Amazon's financial performance, it is necessary to examine the revenue generated by its divisions and products, as follows:

2-2-1-Amazon Prime :

Amazon Prime has an extensive reach, with over 240 million subscribers worldwide and 180.1 million users in the US alone. Its position as the world's largest paid subscription service remains unchallenged. Prime Video leads the US streaming market with a 22% share, further strengthening its position in the market.

Amazon Prime remains financially robust, with total revenue projected to reach \$44.374 billion by 2024. Furthermore, Prime Day sales reached \$14.2 billion in 2024, reflecting strong consumer engagement.

a- Amazon Prime users :

We will examine the number of Amazon Prime subscribers worldwide and in the United States to see how appealing this type of offer is to customers:

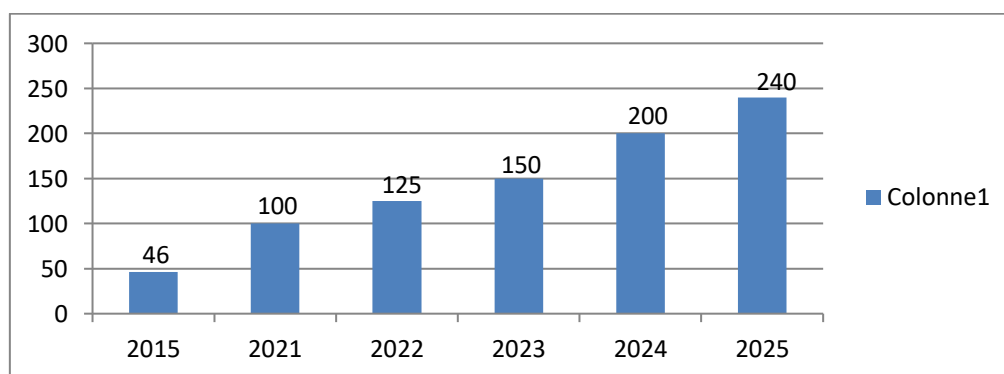


Figure N°1: displays the number of Amazon Prime users by year (million)

Source: <https://www.yaguara.co/amazon-prime-statistics/>

Due to features like one-day free delivery, exclusive deals, and much more that Prime membership provides, there are more Prime members than non-Prime members.

Amazon has doubled its Prime subscriber base with over 240 million users in 2026, and the number of Amazon Prime users is increasing at a rapid rate globally.

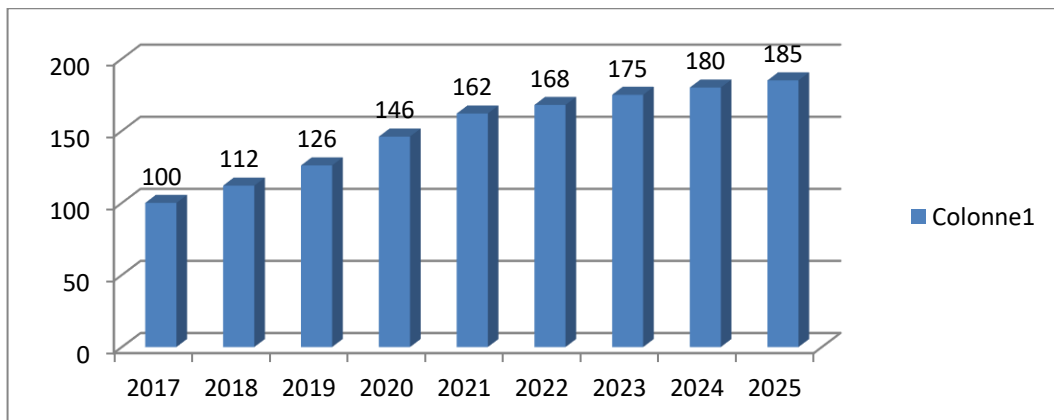


Figure N°2: displays the number of Amazon Prime users in the United States by year.

Source : <https://www.yaguara.co/amazon-prime-statistics/> - إحصائيات أمازون برايم لعام 2026
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We note that the number of Amazon Prime users is growing steadily year on year, with the number of subscribers rising from around 100 million in 2017 to 126 million in 2019, and to 175 million in 2023, reaching 185 million in 2025. This is due to the many benefits the company offers with this type of subscription, including fast, free delivery, the expansion of the Prime Video library – now considered the largest entertainment streaming service in the United States – as well as major exclusive sales events such as Prime Day, which offers huge discounts and entices millions of new users to sign up, also due to the subscription being linked to other valuable benefits such as Amazon Music.

b- products purchased through Amazon Prime :

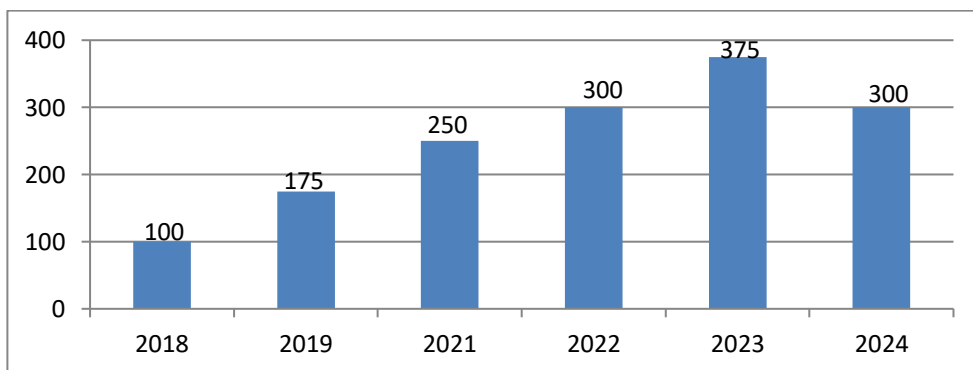


Figure N°3: Shows the number of products purchased through Amazon Prime

Source : <https://www.yaguara.co/amazon-prime-statistics/>

As can be seen from the figure, there has been a steady increase in the volume of products purchased via Amazon Prime; after standing at around 100 million in 2018, this rose to 175 million in 2019 and then to 375 million in 2023. and although there was a dip in 2014 to around 300 million, the figure remained high and generated profits for the company.

The growth in products purchased via Amazon Prime points to an increasing reliance on e-commerce, driven by Amazon's successful strategies to expand its subscriber base; this growth is also due to the shift in purchasing behaviour from a mere seasonal event to a daily consumer habit, thanks to Prime's benefits.

c-Amazon Prime Revenue

This indicates a steady performance in 2024, with the revenue remaining consistent across the three quarters so far. Comparatively, Amazon Prime revenue was \$40.2 billion in 2023. Besides, from 2014 to 2024, revenue has grown significantly, starting at \$2.76 billion in 2014 and steadily increasing yearly.

(in billion US Dollar)

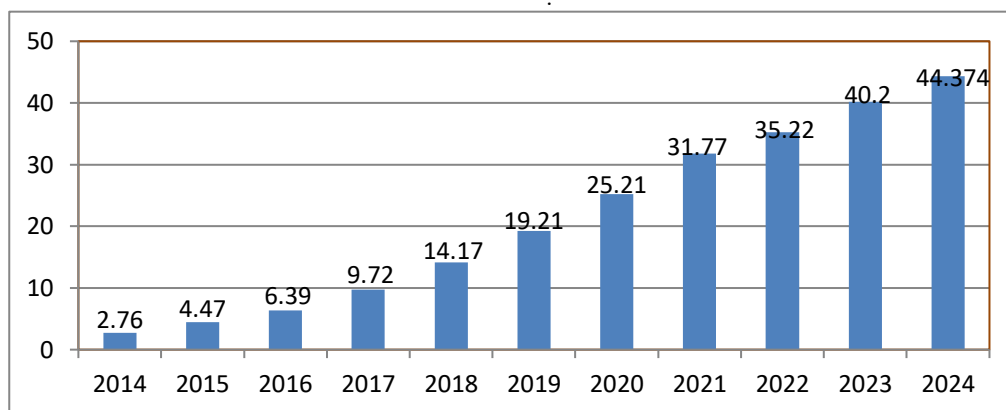


Figure N°4 : displays Amazon Prime revenue by year for the period (2014 to 2024)

Source : <https://www.yaguara.co/amazon-prime-statistics/>

2-2-2- The impact of e-commerce on Amazon's revenue :

We will begin by analysing Amazon's total revenue, and then examine the impact of e-commerce on this revenue through the company's online marketplaces :

a-Amazon Revenue :

As of 2025, the company generates the majority of its net revenues through online retail product sales, followed by third-party retail seller services, cloud computing services, and retail subscription services including Amazon Prime.

Through Amazon, consumers are able to purchase goods at a rather discounted price from both small and large companies as well as from other users. Both new and used goods are sold on the website. Due to the wide variety of goods available at prices which often undercut local brick-and-mortar retail offerings, Amazon has dominated the retailer market. As of 2025, Amazon's brand worth amounts to over 338 billion U.S. dollars, topping the likes of companies such as Walmart, Ikea, as well as digital competitors Alibaba and eBay. One of Amazon's first forays into the world of hardware was its e-reader Kindle, one of the most popular e-book readers worldwide. More recently, Amazon has also released several series of own-branded products and a voice-controlled virtual assistant, Alexa.

Due to its location, Amazon offers more services in North America than worldwide. As a result, the majority of the company's net revenue in 2025 was actually earned in the United States, Canada, and Mexico. In 2025, approximately 423 billion U.S. dollars was earned in North America compared to only roughly 161 billion U.S. dollars internationally.

(in billion US Dollar)

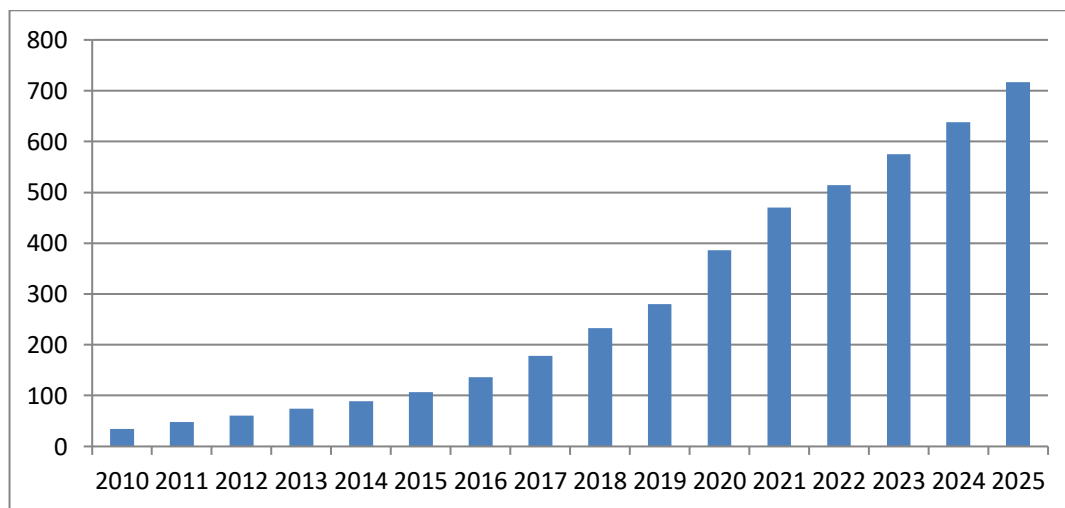


Figure N°5: displays Amazon's revenue by year for the period (2010 to2025)

Source : <https://www.yaguara.co/amazon-prime-statistics/https://www.statista.com/statistics/266282/annual-net-revenue-of-amazoncom/>

b- Global net revenue of Amazon.com, by product group :

in the first quarter of 2026, Amazon.com saw a significant increase in global net revenue across online stores compared to the same quarter of the prior year. In terms of profitability, the online stores segment was followed by retail third-party seller services, with net revenues of 41.6 billion U.S. dollars.

Table N°4 : Quarterly global net revenue of Amazon 2020-2026, by product group

(in million U.S. dollars)

years	Online Stores	Physical Stors	Retail third-party seller Services	Suscription Services	AWS
Q1/2020	36.652	4.640	14.479	5.556	10.219
Q4/2020	66.451	4.022	27.327	7.061	12.742
Q1/2021	52.901	3.920	23.709	7.580	13.503
Q4/2021	66.075	4.688	30.320	8.123	17.790
Q1/2022	51.129	4.599	25.335	8.410	18.441
Q4/2022	64.531	4.957	36.339	9.198	21.378
Q1/2023	51.096	4.895	29.820	9.657	21.354
Q4/2023	70.534	5.152	43.559	10.488	24.204
Q1/2024	54.670	5.202	34.596	10.722	25.037
Q4/2024	75.556	5.579	47.785	11.508	28.788
Q1/2025	57.407	5.533	36.512	11.715	29.267
Q4/2025	82.988	5.855	52.816	13.122	35.579
Q1/2026	64.254	5.785	41.578	13.427	37.587

Source : <https://www.yaguara.co/amazon-prime-statistics/https://www.statista.com/statistics/266282/annual-net-revenue-of-amazoncom/>

The table clearly shows the substantial revenue generated by online shops compared with the other services provided by the organisation, For years, the revenue generated by the organisation from its online stores has remained the largest source of income, far outstripping all other sources; this reflects

the significant impact of e-commerce on the organisation's financial revenue and, consequently, on its financial performance.

As e-commerce revenue is the main driver of the Amazon empire, it accounts for approximately 60% of the company's total revenue, This has a positive impact on strengthening the company's dominance and helps it to finance its infrastructure and support other sectors, such as the more profitable AWS cloud computing division, thereby generating additional revenue for the company.

This confirms that online stores are not merely a direct source of revenue for the company, but rather the cornerstone upon which the tech giant builds the rest of its investments and services.

Conclusion

E-commerce has come to play a pivotal role in the digital age, bringing about a genuine revolution in the way businesses are run and in the achievement of organisations' strategic objectives; It is no longer merely a means of showcasing products and services online, but has become a key driver for enhancing competitiveness, reducing operational costs, and opening up new international markets without geographical constraints, a development that has had a positive and direct impact on the financial and marketing performance of economic organisations. Through this study, we have ultimately arrived at a number of observations, which we have summarised in the following points:

- Amazon has revolutionised the retail sector and achieved significant gains thanks to its adoption of e-commerce.
- Thanks to the e-commerce model adopted by Amazon and its success in this field, the company has been able to dominate the market and expand its customer base.
- Amazon has secured the largest share of the global e-commerce market, giving it a sustainable competitive advantage and a leading position in many international markets
- It has managed to overcome geographical constraints and expand its reach, thereby increasing sales and boosting revenue growth.
- Online shopping has helped to reduce the costs of traditional shops, which has benefited the company, enabling it to increase profits and offer competitive prices to customers.
- The digital platform has provided a vast amount of data, which the company uses to refine its marketing strategies and tailor the shopping experience to each customer based on their preferences.

Online shops are not merely a direct source of revenue for the company; they are the cornerstone upon which the tech giant builds the rest of its investments and services.

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