

# **The effects of digital media advertising content on message acceptance or rejection: Brand trust as a moderating factor**

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## **Abstract**

The goal of this study is: (i) to expand upon prior research into general online content, (ii) to analyse the acceptance and rejection factors of Internet advertising messages and (iii) to examine the moderating role of brand trust in this process. The results show that, when displaying intentions relating to the acceptance of online advertising, brand trust is not a significant influencing variable. However, when studying the intent to reject a message, brand trust does act as a barrier against the negative effect of irritation, whilst when this trust does not exist, irritation exercises a significant negative effect on advertising value.

**Keywords:** online advertising, brand trust, message acceptance

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## **1. Introduction**

The changes produced by the digital environment have transformed the way in which consumers consider advertising. From the onset, many authors have examined how the Internet has changed the traditional parameters of message persuasion (Tsang, Ho, and Liang 2004, Basheer and Ibrahim 2010, Stewart and Pavlou 2002, Ducoffe 1995, 1996); however, the role of the brand in the advertising acceptance or rejection process has barely been considered. Although attitude towards a brand has been traditionally studied as the result of attitude towards advertising (Brown and Stayman 1992), very few contributions have considered that a brand may moderate the consumer's attitude towards the advertising stimulus. If a previous attitude towards a brand conditions the formulation process of attitudes towards advertising, and how to respond to it (acceptance or rejection), then specific communication strategies could be designed based on the consumer's attitude towards said brand.

The most relevant studies as a starting point are the two carried out by Ducoffe (1995, 1996) on attitude towards advertising in traditional media (1995) and online. However, in his work from 1996, Ducoffe only analysed the online environment and, at that time, Internet development was very basic. Smartphones, generalised access to the Internet, social networks and more complex forms of online advertising development such as videos and personalised advertising had yet to come onto the scene. However, the content measurement scale used by Ducoffe, and the introduction of advertising value as a mediating effect, provide an interesting theoretical framework to extend his original model and to adapt it to the new reality of Internet advertising communication. Subsequent authors, such as Tsang et al. (2004), applied similar models to the study of consumer response to advertising messages through SMS messages, with results that differed in some ways from those obtained by Ducoffe. For example, Tsang did not find

significant relationships between the informative component and attitude towards advertising; he was also unable to demonstrate a negative relationship between the irritation component and this attitude.

Our work focuses on three basic contributions: (i) to generalise the Ducoffe model to any type of Internet advertising communication, (ii) to study the variables that intervene, not only in message acceptance but also in message rejection and (iii) to analyse the moderating role of brand trust in the intention to accept or reject an Internet advertising message.

The findings from this study may help to more precisely define brand communication strategies, while also clarifying the type of content with the greatest influence on perceived advertising value. In this way, it may be possible to promote message acceptance, preventing its potential rejection.

This work has been structured in four parts. Firstly, we have conducted a literature review on message content and its relationship with perceived advertising value and consumer trust regarding the advertising brand. Then, our methodology is presented, along with the application of the empirical model. Next, our findings are offered and, finally, potential implications for management and future lines of research are outlined.

## **2. Theoretical framework**

In 1995, Ducoffe introduced a new construct which would be very relevant from that point onwards: advertising value. For this, he proposed a conceptual model that represented the perceived value of advertising for consumers, considering the information provided as well as deceit, entertainment and irritation caused. In this way, advertising messages were presented as a communication exchange between advertisers and consumers, which was fundamental for marketing and which many theories had used to

create an integrated structure (Kotler and McDougall 1984, Hunt 1976, Houston and Gassenheimer 1987, Bagozzi 1975, Alderson 1957). In order for this exchange to take place, it was necessary for both parties to give and receive value (Houston and Gassenheimer 1987).

This work, focusing on advertising in traditional media, was followed up by another study in which Ducoffe (1996) analysed the perceived value of Internet advertising, suggesting a new model. In this last work, Ducoffe maintained that the value of advertising was an important measurement criterion to assess the general effects of advertising and, specifically, on-line advertising. To do so, he identified the content serving as background to advertising value, which was also the subject of subsequent studies (Haghirian, Madlberger, and Tanuskova 2005):

- i) Information: advertising informs potential customers of available products, so that they may attain greater satisfaction with their purchases, serving as its most legitimate function (Rotzoll, Haefner, and Sandage 1989) and the first cause of consumer approval (Bauer and Greyser 1968). Users require rapid access to information (Kaasinen 2003), an adaptation of service content to their interests (Robins 2003) and messages which are relevant to them (Milne and Gordon 1993). At the same time, the quality of the company's web information directly influences consumer perceptions of both the company and its products (Siau and Shen 2003) and is, therefore, a relevant variable in the relationship between brands and consumers on social networks (Sook Kwon et al. 2014). However, a study by Tsang et al. (2004) failed to find a significant relationship between this informative component and consumer attitude towards advertising in mobile telephones. Many authors have detected a major influence of social communities on information dissemination (He and Zha 2014, Patino, Pitta, and Quinones

2012, Chandra, Goswami, and Chouhan 2013). Ultimately, as Ducoffe suggested, information from advertising messages is strongly linked to advertising value in traditional media (Ducoffe 1995) and to online advertising value (Ducoffe 1996), an aspect that had been previously examined in three earlier studies, although not from a consumer perspective (King et al. 1987, Reid and Soley 1983, Aaker and Norris 1982, Stern, Krugman, and Resnik 1981, Ratchford 1980, Resnik and Stern 1977, Nelson 1970, Cox 1962). Taking these considerations into account, we propose the first hypothesis of our work, focusing on online advertising:

H1: The informative content of a message positively influences the perceived value of online advertising.

- ii) Entertainment: many studies have examined the relationship between agreeable or attractive advertising and its positive impact on attitudes towards the brand (Fam 2008, Shimp 1981, Mitchell and Olson 2000). Entertainment value lies in its ability to satisfy the needs of escape, diversion, aesthetics or emotional release (McQuail 1983). Therefore, the ability of advertising to entertain may improve the exchange experience with consumers (Alwitt and Prabhaker 1992). In this way, (Ducoffe 1995) found that entertainment in advertising is positively linked to advertising value in traditional media and online. (Ducoffe 1996). On the other hand, a high level of pleasure and implication in contact with online media brings with it positive consumer moods and perceptions (Hoffman and Novak 1996) whereas the sensation of enjoyment has a more relevant role in attitudes towards advertising (Shavitt, Lowrey, and Haefner 1998). Entertainment is also relevant for mobile marketing, in which a message should be concise and fun in order to

capture attention (Katterbach 2002) and may also affect attitude towards advertising in these devices (Tsang et al., 2004). Ultimately, an entertaining advertising message may be perceived more positively by the receiver. All of this leads us to propose our second hypothesis:

H2: Entertainment-based message content positively influences the perceived value of online advertising.

iii) Irritation: when advertising uses techniques which may offend or manipulate, consumers perceive it as irritating and undesirable (Ducoffe 1996); and when being addressed by it, it may have a major influence on the attitude generated (Shavitt, Lowrey, and Haefner 1998). Also, it may bother consumers and distract from the information received (Stewart and Pavlou 2002) which, on occasions, is related to intrusive, unwanted messages (spam) (Dickinger et al. 2004). In any case, while critics sustain that advertising draws attention away from worthwhile social goals (Galbraith 1962), or takes advantage of anxiety and hope (Schudson 2013), when asking consumers themselves, they tend to criticise advertiser tactics, which result in advertising being perceived and processed negatively, more so than the institution's mission itself, which tends to be perceived positively (Sandage and Leckenby 1980, Bauer and Greyser 1968). Similarly, in a study by Tsang et al. (2004) no negative relationship was found to exist between the irritation component and attitude towards mobile advertising. Thus, our next hypothesis is as follows:

H3: Irritating message content negatively influences the perceived value of online advertising.

Ultimately, these three factors help to explain how consumers assess advertising (Ducoffe 1995, 1996). In an experiment conducted in 1996, in which subjects were exposed to independent advertisements, Ducoffe found that these general perceptions towards advertising were also found towards individual advertisements.

Tsang et al. (2004) and Haghirian & Madlberger (2005) included a fourth factor: advertising credibility. This credibility may be considered to be the consumer's perception with regards to the veracity and credibility of advertising in general (MacKenzie and Lutz 1989). Brackett & Carr (2001) were the first authors to reference the concept of credibility, stating that it may be relevant to study the value of web advertising. Furthermore, the credibility of an advertisement may be influenced by diverse factors (Lafferty, Goldsmith, and Newell 2002, Goldsmith, Lafferty, and Newell 2000), one of these being advertising media, given that an Internet message has less credibility than a printed media message (Marshall and WoonBong 2003). Shortly afterwards, other studies confirmed credibility in the medium, but not in advertising (Greer 2003, Choi and Rifon 2002). Taking these aspects into account, our study does not consider credibility as a moderating factor between advertising content and intentionality but it does consider brand trust, as discussed below.

#### *Advertising value*

Based on the three factors relating to advertising content, Ducoffe (1996) proposed his model of advertising value, which he defined as “a subjective evaluation of the relative worth or utility of advertising to consumers”, with value being the basis of actions, attitudes and judgements in advertising (Beatty et al. 1985). The value of Internet advertising has a significant influence on attitudes held towards Internet advertising (Ducoffe 1996), as well as on attitudes towards mobile advertising (Haghirian, Madlberger, and Tanuskova 2005). The model at hand is based on the fact that

undervalued advertising leads to negative consumer responses, whereas highly-valued advertising leads to positive responses that, along with other factors, contribute to the creation of positive attitudes towards advertising. Furthermore, it is considered that the emotions caused by advertising are the basis of those attitudes and the cognitive assessments caused add value to advertising.

On the other hand, the specific medium context may have great influence on advertising value (Ducoffe 1996), as demonstrated by prior studies: more informative and credible advertising appears in the press than on the television and radio (Larkin 1979, Grotta, Larkin, and Carrell 1976, Becker, Martino, and Towers 1976, Bauer and Greyser 1968), while television advertising is considered most entertaining (Larkin 1979). Furthermore, when selecting a specific media type whose advertising adjusts to its editorial content, television advertising is considered to have the greatest value (Cannon 1982, Aaker and Brown 1972).

In fact, already in the 1990s, Hawkins (1994) identified some advantages and disadvantages of the Internet on influencing advertising value: (i) web advertising can offer immediate information; (ii) the possibility of redirecting communication, allowing consumers to perceive advertising as more relevant; (iii) advertising is flexible and may be adapted to consumer needs, thereby reducing intrusion (a cause of irritation) produced by advert breaks; (iv) transactions can be made directly by the consumer in response to advertising, thus speeding up the sales process and favouring more useful purchases; (v) limited quality, due to a developing type of technology, meaning that, at that time, Internet advertising could not yet compete with television and printed media advertising; (vi) lack of familiarity, given that the Internet was, at that time, a new medium for advertisers and consumers.

In order to validate his model, Ducoffe measured reactions towards Internet advertisements using his own measurement scale (Ducoffe 1996). This scale included the 3 constructs relating to advertisement value (information, entertainment and irritation). Furthermore, it included the construct relating to advertising value and, finally, it included other complementary items. As a result, Ducoffe proposed a model in which the relationship between the three constructs (information, entertainment and irritation) and advertising value was confirmed. The relationship between advertising value and attitude towards web advertising was also confirmed, whereby, if the value of web advertising was high, attitudes were also favourable. In our study, the aforementioned Ducoffe scale (1996) has been used as a reference, as well as his model of advertising value, but applied to new digital media in general (instead of to web advertising).

#### *Intention and its influence on behaviour*

In the study of information systems, intention models from the Psychology field have been used to analyse the conscious determinants of user behaviour (Christie 1981, Swanson 1982). Thus, the Theory of Reasoned Action (TRA) of Fishbein & Ajzen (1980) (Fishbein and Ajzen 1975) is based on a model of efficiency demonstrated to predict and explain behaviour in a variety of situations, thus “it is designed to explain virtually any human behaviour” (Ajzen and Fishbein 1980) and is, therefore, useful in order to expand upon the study of determinants of behaviour in digital environments.

According to this model, the current behaviour of an individual is determined by the strength of their intent to carry out said behaviour. This intention, in turn, is affected by attitude (positive or negative) towards carrying out this behaviour and, in turn, this attitude is determined by beliefs regarding subsequent consequences. On the other hand, intention is also affected by the subjective standard, which refers to the perception held regarding what others will think if this behaviour is carried out or not (Fishbein and Ajzen

1975); this subjective standard is determined by standard beliefs, that is, perceptions regarding the expectations of reference groups and the motivation to comply with these expectations (Fishbein and Ajzen 1975).

Many studies regarding this topic have focused on intent to purchase. Along these lines, the determinants of online advertising, and the mediating role of attitude towards online advertising in the relationship between perceived advertising value and intent to purchase, were studied, as had been previously analysed by Kim & Han (2014). In the results of (Brahim 2016), it was also found that the value of online advertising depended on information, credibility and entertainment. Also, different studies (Leung, Bai, and Stahura 2015, Duffett 2015, Ha and Janda 2014, Kim and Han 2014, Yang 2012, Weisberg, Te'eni, and Arman 2011, Wang and Sun 2010, Stevenson, Bruner, and Kumar 2000) have confirmed that consumer attitude towards online advertising positively affects the intent to purchase. Basheer & Ibrahim (2010) examined the impact of mobile marketing on attitude and intent to purchase, showing a positive relationship between utility and perceived entertainment and intent to purchase. Similarly, Tsang et al. (2004) studied how attitudes towards mobile advertising affected the consumer's intent to receive advertisements in these devices, and how this intent influences their subsequent behaviour, verifying that attitude and intent were negative overall, unless there was prior consent to receive mobile advertising.

Therefore, given the demonstrated relevance of intent to engage in specific behaviour, in our study we have included intent as part of the proposed model, referring to message acceptance or rejection, based on the following hypotheses:

H4: The perceived value of online advertising has a positive and significant effect on intent to act favourably towards the message (acceptance).

H5: The perceived value of online advertising has a negative and significant effect on intent to act unfavourably towards the message (rejection).

*Brand trust as a moderating factor*

Many studies have considered the relevance of brand trust. Chatterjee & Chaudhuri (2005) examined whether brands with a higher trust level achieved better direct results in market share and advertising efficiency; they also analysed whether this trust may increase these same results through an improved share of voice and brand differentiation against competitors.

According to prior studies, consumer trust in a brand is based on the reliability and integrity of said brand (Morgan and Hunt 1994, Moorman, Deshpande, and Zaltman 1993). These studies are supported by the definition of interpersonal trust (Rotter 1967), which is based on reliability and, although the term has changed over time, in diverse studies, the notion of trust has been based on experience (Weitz and Jap 1995, Nevin 1995, McAllister 1995). Thus, the amount of knowledge necessary for trust lies between total knowledge and total ignorance (McAllister 1995). However, when knowledge is absolute, there is no need for trust and when ignorance is total, again, it makes no sense to trust. Thus, the brand-consumer relationship contributes to the development of brand trust, increasing its presence.

Other authors have studied trust construct within an organizational framework. Mayer, Davis and Schoorman (1995) developed a trust model based on a multidisciplinary approach that clarified the differences among trust contributing factors, trust itself, and trust effects (Cook and Wall, 1980; Kee and Knox, 1970). Mayer et al's approach yielded three factors of perceived trust: ability, benevolence and integrity. These constructs have also been integrated in several studies of trust and online purchase behavior (Lee and

Turban, 2001, Bhattacharjee 2002, McKnight, Choudhury and Kacmar, 2002, Chen and Dhillon 2003). Other approaches were based on the technology acceptance model (TAM) and the theory of reasoned action (TRA) (Pavlou, 2003). These models show that trust and perceived risk are antecedents of online purchase intention. Subsequently, Connolly and Bannister (2007) also studied trust antecedents in online shopping behavior and, based on Cheung and Lee model (Cheung and Lee, 2007), they found that some perceived factors such as vendor integrity, competence, security features and previous online experience, have a significant effect on trust.

The advantage of brands which obtain greater levels of trust (Chatterjee and Chaudhuri 2005) is based on the following: (i) brands with greater levels of trust are more easily remembered by consumers; (ii) brand trust implies learning on the part of consumers, which prevents them from changing to other competitor brands. As for the first point, a direct relationship exists between exposure to advertising and brand recollection, as well as between brand recollection and brand selection (Nedungadi and Hutchinson 1985). Similarly, brands with a greater level of trust require lower levels of exposure to advertising, meaning that their advertising becomes more efficient (Chatterjee and Chaudhuri 2005).

Furthermore, consumers are more familiarised with trusted brands, which tend to be perceived as better and, in turn, obtain more attention (Alba, Hutchinson, and Lynch 1991) and relevance (Alba and Chattopadhyay 1986).

When Chatterjee & Chaudhuri (2005) examined the relationship between brand trust and advertising effectiveness, they used 4 items: “I trust this brand”, “I depend on this brand”, “this brand is honest” and “this brand is safe”. In their research, it was found that brand trust increased advertising effectiveness, improving brand perception within its category, making the advertisement more noticeable and attractive and increasing the possibility of

the message being heard and processed. All of this suggests that brand trust increases the positive effect of share of voice in the market share. On the other hand, their results demonstrate that trust in a brand increases the positive effect of its differentiation from competitors, thereby making its advertising more efficient. Finally, they found a positive relationship between share of voice and market share, consistent with prior studies (Pollay et al. 1996). Other studies (Boateng and Okoe 2015) have analysed the relationship between consumer attitude towards advertising in social media and their subsequent behaviour, taking into account the moderating effect of corporate reputation.

\*\*\* FIGURE 1\*\*\*

(Information content, Entertainment, Irritation, Advertising Value, Intention (acceptance or rejection), Brand Trust)

Thus, in our work, we believe that brand trust is a moderating factor for the effects of advertising message content and for the intent to accept or reject said message. Therefore, we differentiate between those individuals who trust brands and those who do not, leading to the following hypotheses:

H6: When there is trust in an advertising brand, intent to act favourably will be significantly greater than when there is no trust in that brand.

H7: When there is no trust in an advertising brand, intent to act unfavourably will be significantly greater than when there is trust in that brand.

### **3. Methodology**

The information required for the creation of the proposed model was collected in an online questionnaire, creating a national representative sample of the Spanish population

selected randomly from a digital panel. Specifically, 1012 surveys were finally obtained, after excluding those with inconsistencies or incomplete questions and with a sampling error of 3.1% for  $p=q=0.5$ . The individual participants were part of a participation programme, in which they accumulated points to be redeemed for gifts.

The questionnaire contains four different parts. The first part corresponds to variables relating to the measurement of attitudes towards online advertising message content; the second part corresponds to measurement of advertising value and the third part relates to the variables of intent and behaviour. Finally, in the fourth part, descriptive information from the sample is included, such as age, gender, income or family structure, and the level of brand importance for the surveyed subjects. Prior to application of the definitive questionnaire, a pilot sample of 42 individuals was used to determine potential problems in the interpretation of items and in response patterns. As a result of this previous phase, the drafting of two items was modified, given that their interpretation was virtually identical for the surveyed subjects. Table 1 presents the descriptive information regarding the sample used for the creation of a final model.

\*\*\*TABLE 1\*\*\*

### 3.1 Measurements

The latent variables used to estimate the model were applied using sets of items, all of which were evaluated using a Likert scale of five points, ranging from "completely disagree" to "completely agree", and were codified inversely in necessary cases. According to the scales proposed by (Ducoffe 1996), (Tsang, Ho, and Liang 2004), or (Chowdhury et al. 2010), the informative dimension was created based on a set of six items, the dimension relating to entertainment included four items and the irritation factor was also made up of four items (see ANNEX I). On the other hand, advertising value was

created in line with the original scale (Ducoffe 1996) and the intent to act positively (acceptance) or negatively (rejection) was measured based on the modified scale of (Tsang, Ho, and Liang 2004). These scales were chosen based on the following criteria: (i) they are the most frequently cited scales in online advertising literature, (ii) they allow for the replication of Ducoffe's advertising value framework, and (iii) they also allow for a straightforward adaptation to digital media academic framework.

The variable relating to brand trust was measured using one single item, which was used as a "proxy" variable of trust and with the wording "there are brands that I fully trust". This variable was measured on a dichotomous scale, as a moderator element. The alternative formulation of this dimension, using the extremes of a Likert-like scale, offered similar results and, therefore, the most reduced formulation of the variable was used.

In all cases, Cronbach's Alpha scores (Cronbach 1951) exceeded the established limits (Table 2) and the results analysis confirms the anticipated factorial structure, consistent with previous studies.

\*\*\*TABLE 2\*\*\*

### 3.2 Analysis and results

As a pre-requisite of estimation of the structural model, an analysis of extreme cases was conducted and the assumption of multivariate normality was verified. Although there are estimation procedures such as ADF (Kline 2010, Schermelleh-Engel, Moosbrugger, and Müller 2003), which are more tolerant in regards to this requirement, they may sometimes present problems in the parameter estimation process. For the detection of extreme multivariate cases, Mahalanobis distance was used as a diagnostic test. After the analysis, three cases were eliminated from the sample, given that they presented multivariable

values that were much distanced from the central trend. Having eliminated these atypical cases, it can be considered that the data set does not present any serious anomalies which may undermine the estimation process of structural parameters. For the analysis of normality, Mardia's coefficient was used (Mardia 1974). The kurtosis value obtained for the set of variables, in the two estimated models, did not present high values, thus permitting the application of the theoretical model without the problems associated with a lack of multivariate normality.

The estimation of the theoretical model requires the creation of two models that differ solely based on the specification of individual intent. In the first model (model of advertising acceptance or MAP, to use the Spanish acronym), intention refers to positive behaviour towards online advertising; in the second model (model of rejection of advertising or MRP, to use the Spanish acronym), intention refers to negative rejection behaviour. In both the MAP and MRP models, trust in brands has been introduced as a moderating variable, as specified in the hypotheses proposed in the theoretical model.

In order to evaluate the adjustment of these models, the following indicators were used: (i) the statistic and its associated significance value, (ii) RMSEA (Root Mean Square Error of Approximation) and its trust interval, (iii) RMR (Root Mean Square Residual), (iv) NFI (Normed Fit Index), and (v) CFI (Comparative Fit Index) (Schermelleh-Engel, Moosbrugger, and Müller 2003). The Chi Square statistic is the only significance test per se, but it is very sensitive to sampling conditions and violations of normality assumptions. The RMSEA and SRMR are descriptive indicators of goodness of fit, comparing the covariance matrix of the sample with the covariance matrix of the model, and the NNFI and CFI are based on comparisons with a base model, in which all variances are zero, the factorial loads are equal to unit and all variables have null correlations. For the two estimated models, the corresponding adjustment indices are revealed in Table XX, along

with two additional indices: the GFI (Goodness-of-fit Index), which has the greatest similarities with the determination coefficient in linear regression, and the AGFI (Adjusted Goodness-of-fit Index), which considers the complexity of the model and is equivalent to the adjusted coefficient in linear models.

All adjustment indicators are within the accepted parameters for good or very good, except for the Chi Square statistic. Given the limitations of this statistic, the results obtained may be considered good and, therefore, we can proceed to interpret the model. Table 3 reveals the indicators for each of the two estimated models.

\*\*\*TABLE 3\*\*\*

The estimation of the two models was carried out using brand trust as the moderating variable. Given that the hypotheses propose that this moderation may occur in any of the four estimated model parameters, the final result reflects the values of said parameters for each value of the “brand trust” variable. In order to distinguish between them, we have named the model used by consumers who trust brands “MAP\_A”, whilst the model used by consumers who do not trust brands is named “MAP\_B”.

In both models (MAP\_A and MAP\_B), all parameters are significant, except for that which establishes the relationship between irritation and advertising value. Although the sign of the parameter is as anticipated, the probability value is much distanced from the standard accepted values ( $p=0.369$ ). This result is consistent with the coefficient obtained in the model of (Tsang, Ho, and Liang 2004), but not with that of (Ducoffe 1996), in which irritation did have a negative and significant value in website advertising value. The relative growth of the Internet in 1996, the year in which Ducoffe conducted his study, along with the use of web pages as the sole online advertising vehicle, may explain the discrepancies in the obtained results. On the other hand, in Tsang’s model, the

relationship between the informative component of advertising and attitude did not appear to be significant, whereas in our models it was, in line with the results of the Ducoffe model. According to these results, brand trust does not imply a significant difference in terms of assessment of online advertising, nor does it appear to influence the adoption intentions of online advertising (the critical ratios of differences between parameters confirm this). In other words, regardless of the consumer's trust in brands, acceptance of online advertising remains unaltered. Tables 4 and 5 reveal the parameters obtained for the model variables, along with their basic statistics.

The remainder of parameters have the anticipated signs, meaning that both informative and entertainment content have a positive effect on advertising value. In turn, advertising value also positively influences the acceptance of online advertising. The size of the standardised parameters does not substantially differ from that obtained by Ducoffe, although there are differences in regards to the estimates made by Tsang, which found the relative value of entertainment to be slightly higher than that of our model, and also than that of Ducoffe's. It is possible that SMS advertising, which is the object of Tsang's study, does present a more important component associated with entertainment than that associated with online advertising in general (this study), or website advertising (the central focus of the Ducoffe model).

\*\*\*TABLE 4\*\*\*

\*\*\*TABLE 5\*\*\*

As for the model of rejection of online advertising (MRP), the followed process was identical to that used in the MAP model. In this case, the final response variable is the intent to act negatively, with brand trust acting as a moderating variable. Again, the MRP model in which individuals have trust in brands is referred to as MRP\_A, and the model

in which this trust does not exist is MRP\_B. Tables 6 and 7 show the results of parameter estimation for the two models.

All of the coefficients have the anticipated signs in accordance with the proposed hypotheses; however, the results, in this case, reveal significant differences between those who trust brands and those who do not, suggesting an interesting finding with regards to prior studies. According to these results, consumers who have trust in brands reveal a certain degree of immunity to the irritating content of online advertising, when rejection is the intended act. However, consumers who do not have trust in brands do, in fact, penalise this irritating content, which negatively influences advertising value and, consequently, the intent to reject the message.

\*\*\*TABLE 6\*\*\*

\*\*\*TABLE 7\*\*\*

In this case, it is not possible to compare coefficient size with similar models, since the rejection of online advertising has yet to be studied in similar theoretical frameworks.

#### **4. Conclusions and implications**

Although the study of attitude towards advertising is one of the most frequently researched topics, the new online context has modified some initial assumptions. The change in format of message content (now more interactive while, at the same time, more disruptive) and of the message receipt situation (social, work contexts etc.), may modify the attitude formation process and associated behaviour. There are three objectives of this study: (i) to attempt to establish a general framework for the study of collective online advertising, as opposed to a partial examination of web advertising, in mobile devices or

on social networks, (ii) to propose the possibility that variables affecting message rejection or acceptance may operate differently and (iii) to examine the effect of brand trust as a moderating variable for the acceptance or rejection of an online message.

Our study has found that, when attempting to show intentions relating to the acceptance of online advertising, trust in the brands is not a variable of significant influence and the irritation caused by the message does not exercise a negative effect on the perceived advertising value. However, when examining orientation towards message rejection, brand trust acts as a barrier against the negative effect of this irritation, while when this trust does not exist, irritation does indeed have a negative and significant effect on advertising value and, therefore, leads to a rejection response towards the advertising message.

These contributions confirm some previous results and add another reference element to try to understand discrepancies with earlier studies. For example, the effect of entertainment-based content on attitude towards advertising was significant in the Ducoffe model but not in the Tsang model. Although these differences may be due to the main study focus (web advertising, as compared to SMS advertising), our study reveals a greater consistency with the Ducoffe results and generalises them for any type of online advertising. The moderating effect of brand trust on message acceptance or rejection, as far as we know, is a novelty not previously examined within this context. A lack of significance between the irritation caused by the message and advertising value in the advertising acceptance model may be due to three factors: (i) consumer maturity which, based on usage experience, may result in their ignoring more disruptive messages by simply avoiding web pages, applications or media most likely to engage in these practices, (ii) the use of advertisement blockers, the increase of which has been exponential over the past months (40.2% of the sample declared that they use this type of tool) and (iii)

improved adaptation of advertiser messages, both in terms of content and type of product offered. This may explain the differences between the results of the Ducoffe model and those obtained in the Tsang model and in our study. As these factors become further established in online content consumption, irritation and other associated variables may be relevant.

Furthermore, we believe that these results may have major implications for the management of online advertising. If advertisers want their message to be accepted by the consumer, and regardless of the trust the receiver may have in the brand, they should focus on an increase in informative content, and entertainment-based content, paying less attention to the potentially irritating content of the message. If, on the other hand, what they wish to avoid is advertisement rejection, they should consider whether or not the consumer trusts the brand. In particular, advertisers should avoid irritating advertising content if consumers do not trust the brand. In these cases, disruptive and bothersome content increases the risk of message rejection and may lead to negative reactions.

## **5. Limitations and future lines of research**

Although sample size, selection procedure and model estimation are all satisfactory and suggest a major methodological improvement with respect to prior studies, there are aspects that may improve the reliability of the results and their implications. First, the research is confined to Spain and it is possible that behaviour may be different in distinct geographical locations. Advertising tolerance, for example, may be associated with specific cultural conditioners which have not been considered in this study. Furthermore, the sample comes from a panel of consumers whose predisposition to complete questionnaires may be associated with profile features that influence their behaviour as recipients of online advertising. Finally, as is typical of this type of studies, the behaviour

declared by the consumer is based on their intentions but it would also have been desirable to include their verifiable observed behaviours.

These limitations, in turn, offer some interesting potential future study lines, such as the extension to other cultural contexts or the use of more heterogeneous samples. It may also be useful to introduce brand value (not only brand trust) as another variable in the model, and to examine whether or not this acts as a precedent or a consequence of attitude towards online advertising. The possibility of linking a brand with a particular attitude towards online advertising may reveal some interesting effects that may help to explain consumer acceptance or rejection behaviour in response to Internet advertising messages.

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