USERS' PERCEPTION ON DIFFERENCE RICHNESS LEVEL OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: TRUST AND ATTITUDE PERSPECTIVES

By

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Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
In Fulfillment of the Requirement for the Degree of Doctor Philosophy

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ABSTRACT

The main purpose of this study is to examine the influence of trust and attitude on organizational image at different levels of Corporate Social Responsibility (CSR) information richness. In this study, trust is divided into three categories; trusting belief, trusting intention and emotional trust. On the other hand, attitude is divided into two categories, namely attitude towards website and attitude towards information. This study used mixed methodology; experimental and survey. 241 students from a public university in Malaysia were selected as respondents that represented the consumers in this study. The respondents were divided into two groups based on the level of richness; rich presentation and lean presentation of CSR information on the website. Path least square multiple regressions were used to analyze data. The results revealed that trusting belief and emotional trust are the antecedents in determining organizational image. The impacts of media richness on trust factors are mixed. The rich CSR information presentation has a significant influence on trusting belief and lean presentation has a strong influence on emotional trust. The result also showed that the attitude towards website and information are the determinant factors for organizational image. Further analysis disclosed that attitude towards website has a significant effect on organizational image in both levels of richness. Attitude towards information has a significant effect on organization image only in the lean presentation of CSR disclosure. The outcome of this study provides additional insights to business managers on potential investments in CSR communication in the scope of website disclosure.. For academicians, this study extends the visual disclosure literature that potentially manipulates users' perception of the organization.

Keyword: MRT, trust, attitude towards website, attitudes towards information, organizational image

ABSTRAK

Tujuan utama kajian ini adalah untuk mengkaji pengaruh kepercayaan dan sikap dengan imej organisasi pada aras yang berbeza daripada kekayaan maklumat tanggungjawab sosial korporat (TSK) . Kepercayaan dalam kajian ini dibahagikan kepada tiga kategori iaitu mempercayai kepercayaan (*trusting belief*), mempercayai niat (*trusting intention*) dan kepercayaan bersandarkan emosi (*emotional trust*). Kajian ini juga mengkaji hubungan antara sikap dan imej organisasi pada tahapkekayaan maklumatTSK yang berbeza. Sikap dalam kajian ini dibahagikan kepada dua kategori iaitu sikap terhadap laman sesawang dan sikap terhadap maklumat. Kajian ini menggunakan metodologi bercampur iaitu eksperimen dan tinjauan. Seramai 241 orang pelajar yang terdiri daripada sebuah universiti awam di Malaysia dipilih sebagai responden bagi mewakili golongan pengguna. Responden ini kemudiannya dibahagikan kepada dua kumpulan iaitu berdasarkan kepada tahap kekayaan maklumat TSK pada laman sesawang. Kajian ini menggunakan *path least square multiple regression* untuk menganalisis data. Hasil kajian menunjukkan bahawa kategori mempercayai kepercayaan dan kepercayaan bersandarkan emosi merupakan faktor yang penting dalam menentukan imej organisasi. Kesan kekayaan maklumat terhadap kepercayaan adalah bercampur-campur. Maklumat yang kaya mempunyai pengaruh yang signifikan ke atas kategori kepercayaan mempercayai. Manakala persembahan yang kurang kekayaan maklumat mempengaruhi kepercayaan bersandarkan emosi. Hasil kajian ini juga mendedahkan bahawa sikap terhadap laman sesawang dan maklumat adalah faktor penentu kepada imej organisasi. Analisis selanjutnya menunjukkan bahawa sikap terhadap laman sesawang mempunyai kesan yang signifikan terhadap imej organisasi pada kedua-dua tahap kekayaan media. Manakala sikap terhadap maklumat hanya mempunyai kesan yang signifikan terhadap imej organisasi media pada tahap kekayaan yang rendah. Hasil kajian ini membolehkan pihak pengurusan mengenal pasti potensi pelaburan dalam menyampaikan maklumat TSK terutama laporan di laman sesawang. Bagi ahli akademik, kajian ini menambah nilai dalam kajian mengenai pendedahan visual yang berpotensi memanipulasi persepsi pengguna terhadap organisasi.

Kata kunci: MRT, kepercayaan, sikap terhadap laman web, sikap terhadap maklumat , imej organisasi

LIST OF PUBLICATION

Saat, R.M. & Selamat, M.H. (2012). Social responsibility for corporate image: The role of media richness theory. Paper presented at the 2nd International Conference on Governance and Accountability (ICGA), Kuching.

Saat, R.M. & Selamat, M.H. (2012). *The role of media richness on CSR web disclosure in fast-food restaurants*. In Proceeding of International Conference on Communication and Media (i-COME12), Penang.

Saat, R.M. & Selamat, M.H. (2014). An examination of consumer's attitudes towards corporate social responsibility (CSR) web communication using media richness theory. Procedia - Social and Behavioral Sciences, 155,392-397.

Saat, R.M. & Selamat, M.H. (2014). The impact of corporate social responsibility information richness on trust. Issues in Social and Environmental Accounting, 8(2), 67-81.

ACKNOWLEDGEMENT

All praises and thanks to Allah, the Almighty.

I wish to express my acknowledgement to many people whom I am indebted for being instrumental to the successful completion of my PhD programmed. My special thanks go to my supervisor; Associate Professor Dr. Mohamad Hisyam Bin Selamat for teaching me the art of research and scholarly writing.

A lot of appreciation goes to my inspiration of my late grandmother Hajjah Cham binti Awang, for her encouragement on the importance of education even though she was illiterate. I also appreciate the support, prayers and patience of my mother Hajjah Fatimah Kupang, my dearest husband, Nor Zeman Awang and brothers and sisters. Furthermore, I wish to thank my entire friends for their individual academic contribution and moral support during the hard PhD days. This study would not complete without their participations.

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Abbreviations	
CSR	Corporate Social Responsibility
MRT	Media Richness Theory
UK	United Kingdom
NGO	Non-Government Organization
CSP	Corporate Social Performance
PLS	Path Least Square
SEM	Structural Equation Model
CB	Covariance Based
FtF	Face to Face
IS	Information System

CHAPTER ONE
INTRODUCTION

1.1 Background of the Study

Corporate Social Responsibility (CSR) is a concept that describes the relationship between organization and society (Juholin, 2004; Snider, Hill, & Martin, 2003). There is no doubt that CSR is an important component of businesses leading to customer (which is stated as users thereafter) loyalty, support from stakeholders and improved organizational image (Maignan, Ferrell, & Ferrell, 2005). Apparently, CSR is biggest influential factor in organizational image and hence forces the organizations investing more and more in CSR activities (Mattila, 2009; Virvilaite & Daubaraite, 2011). In short it could be said that CSR practices increase an organization's performance or even competitive advantage if it is strategically implemented (Stanaland, Lwin, & Murphy, 2011).

However, to create a positive organizational image, CSR communication need to be firstly established. When the users understand the organization social value regarding their CSR initiatives, they are more willing to associate themselves with the organization (Basil & Erlandson, 2008). In other words, by being a good corporate citizen, an organization can foster users' loyalty. These users could engage in advocacy behaviors such as positive word-of-mouth, willing to pay premium price and resilient to negative news (Du, Bhattacharya, & Sen, 2007).

But, the key challenge of CSR is users' trust (Morsing, Schultz, & Nielsen, 2008). The return of CSR is contingent on users' trust. The users become skeptical on organizational motives when they aggressively promote their CSR efforts (Fassin, 2008; Jahdi & Acikdilli, 2009). An organization is seen as attempting to increase its profits and not really concern about the users' benefit. There is pervasive perception on CSR communication among users that an organization only makes noise about the issue of responsibility but fails to show any action on that (Schmidheiny, Holliday, & Watts, 2002). Therefore, there is a need for the organizations to overcome these issues by communicating their ethical behaviors to the users properly.

The aim of CSR communication is to anticipate users expectation with providing true and transparent information about CSR activities (Podnar, 2008). Previous researchers have come up with the ideas of using CSR communication strategy where the concept of marketing communication is aimed at influencing users (Du, Bhattacharya, & Sen, 2010; Jahdi & Acikdilli, 2009). Integrating marketing approach into CSR communication as a framework or tool could improve users' assessment on organizational products and image (Nielsen & Thomsen, 2012). Jahdi and Acikdilli (2009) suggested that the organizations should use marketing communications to communicate, publicize and highlight CSR policies to the users by using press advertisement, to evaluate its impact on an organization's reputation and brand image. Morsing, (2006) suggested that communicating corporate CSR efforts via external stakeholders is one of the most powerful communication strategies currently available to develop member identification. This relationship will lead to users trust and reputation gains.

But, empirical results showed that using CSR as selling propositions has contributed to users' skepticism especially to 'sin industries' like tobacco manufacture, oil companies and fast-food restaurants (Jahdi & Acikdilli, 2009). Some researchers claimed that the advertisement (marketing approach) is not a good means to disclose social information because its effectiveness has been quite controversial (Nielsen & Thomsen, 2012). Following this, marketing CSR information is often ended with suspicion and cynicism (Jahdi & Acikdilli, 2009; Wagner, Lutz, & Weitz, 2009). Thus, there is a need for an organization to choose the appropriate communication strategy that aligns with users' need.

The awareness on the importance of driving the users' perception on CSR force the management to starts considering new media or Internet-based communication when disclosing their social activities (Maignan & Ralston, 2002). The use of website for CSR communication enables information to be disseminated to a wide range of users (Esrock & Greg, 1998). In addition, the presentation is more attractive due to the use of graphics, hyperlinks, and multimedia elements (Lodhia, 2004). This kind of richness in presentation could facilitate users in understanding and able to increase user's impression (Brunelle, 2009). Being impressed with CSR information, the users will in turn have a positive outlook on the image of the organizations. The element of richness, highlighted in media richness theory (MRT) has been successfully obtained users' engagement in e-commerce field of study (Jahng, Jain, & Ramamurthy, 2007; Simon & Peppas, 2004). However, there is a lack of study that incorporates the richness element in CSR web disclosure even though prior research indicates that website has the potential to enhance the corporate communication of CSR (Lodhia, 2012) .

The use of rich media applications in communicating messages online is considered as giving more insight into trustworthiness (Aljukhadar, Senecal, & Ouellette, 2010;

Burgoon et al., 2002; Riegelsberger, Sasse, & McCarthy, 2006). This is because trust is an important tenet of MRT and therefore, it is necessary to explore how this construct may be applied to CSR communication. The research on CSR communication to date has tended to covers on the concept of CSR communication, the use of medium and the impact of CSR engaging customers, employees and other stakeholders (Nielsen & Thomsen, 2012). As far as researcher is concerned, only one study that examines the impact of media richness on CSR's trust behavior among users (Cho, Phillips, Hageman, & Patten, 2009). They examined whether the richness of the presentation of corporate social and environmental information on the website had an effect on the level of trust among user. Their results showed that rich presentation of CSR on the website positively influenced the degree of trust. However, the study does not take into account the affective trust dimension. Therefore, this study extends their findings and relates it with the emotional aspect of trust and organizational image. Prior studies had proven the impact of media richness elements to engage users' trust with the organization (Aljukhadar et al., 2010; Patrakosol & Lee, 2013). But, those studies are in the e-commerce field and this study seeks to remedy this gap.

Most studies indicates website has the potential to enhance the corporate communication of CSR issues (Castelo Branco, Delgado, Sá, & Sousa, 2014; Kim & Ferguson, 2014). But, corporate website used for CSR disclosure has received considerably less attention in the literature (Lodhia, 2012). Therefore, this study intends to utilize "corporate website" as CSR communication medium to fill the gap specifically to examine the users' attitude towards the website in influencing users' perception towards an organization. Attributes such as interactivity and media richness are important to determine users' attitude towards the website (Jahng et al., 2007; Lustria, 2007). The users preferred more rich presentation on the internet, which allow users to customize both content and delivery format (Jahng et al., 2007; Simon & Peppas, 2004). It is suggested that media richness is an influential factor to form an overall positive attitude toward website (Jahng et al., 2007; Patrakosol & Lee, 2013). However, the findings into the effect of media richness have been inconsistent and contradictory. For example, a number of studies have reported that the information disclose on rich website is potentially increasing the value of organization positively (Brunelle, 2009; Kim, Dou, & Kumar, 2014; Otondo, Van Scotter, Allen, & Palvia, 2008; Simon & Peppas, 2004). But, there are arguments that oppose the statement and claimed in certain situation; lean website is more effective in promoting information to the users (Gu, 2011; Kishi, 2008; Sung & Cho, 2012). The elements of attitude towards website is never been investigated in the field of CSR, therefore this study is the first attempt on this matter.

To recapitulate, this study aims to fill the above gap by examining the relationship of trust and attitude with an organizational image in different levels of website richness of CSR disclosure. This nature of the study is in tandem with the strategic direction of Bursa Malaysia that urges the organizations to communicate CSR activities and to obtain feedback from the stakeholders so that they will have a dynamic and relevant CSR vision.

To be more specific, this study has chosen CSR of food companies because this sector has a strong sentiment and highly dependent on the economy, environment and society (Hartman, Rubin, & Dhanda, 2007). CSR in food industry faces many significant health and safety risks. Food health and safety outbreaks could tarnish organizational image, loss of consumer trust and facing legal actions (Maloni & Brown, 2006). Moreover, food companies always become a target of green groups that argue that their activities are damaging the environment, communities and economy (Jones, Comfort, & Hillier, 2006, 2007). Their credentials as good corporate citizens are always been doubtful. As food companies are constantly facing challenges and harsh criticism from stakeholders regarding their activities, implementing CSR initiatives become an agenda for them (Maloni & Brown, 2006; Royle, 2005). This makes CSR in food industry is distinctive from other business and requires a research upon it (Jones, Comfort, & Hillier, 2005; Mattila, 2009).

Most of the CSR studies in Malaysia are more focusing on CSR disclosure particularly on CSR disclosure in annual reports, which provide only a small portion of the CSR activities that an organization can disclose (Abdul & Ibrahim, 2002; Amran & Devi, 2007; Esa & Anum Nazli, 2012; Haji, 2013; Janggu, Joseph, & Madi, 2007). According to Alrazi et al. (2009), the level of disclosure in Malaysia is low in quality and it is being prepared at an ad-hoc basis for the purpose of portraying a good CSR image. Moreover, the previous studies are specifically covered regarding the type of industries such as government link companies (GLCs), public listed companies (PLCs) and financial institutions (Ghazali, 2007; Haji, 2013; Nooriani & Ismail, 2011; Rahman, 2010). In short, it could be said that CSR study under the scope of CSR communication is a much under investigated area particularly in fast-food companies in Malaysia. Having described the background of this research but not the inherited problems, the following section will describe the problems of this research.

1.2 Problem Statement

Today, CSR ranks high on the agenda of most organizations as stakeholders are increasingly becoming more critical and demanding. The expectation of how businesses should perform CSR has changed; from only generate profits for stakeholders into contributing money, facilities and time to environment and community (Carroll, 1991; Jones, Comfort, Hillier, & Eastwood, 2005; Podnar, 2008). This is why CSR is created as a tool to promote organizational ethical values and in turn users will have positive perception toward the organization (Morsing, 2006; Sen & Bhattachharya, 2001). Many studies have been carried out to relate the benefits of implementing CSR, such as to increase profit, image of organization and users' loyalty (Arvidsson, 2010; Sen & Bhattachharya, 2001). Therefore, CSR communication becomes an important tool to create constructive relationships between an organization and its users.

CSR communication appears to be one of the approaches to achieve positive attitudes towards an organization by increasing users' awareness on its social activities (Pomering & Dolnicar, 2008). The most successful method of communicating CSR to a wider spectrum of stakeholders is marketing communication (Bowd, Bowd, & Harris, 2006). However, communicating CSR information aggressively could jeopardize their good intention from the eyes of users (Morsing et al., 2008). When communicating ethical and social behaviors, the organizations face corporate hypocrisy evaluation or skepticism from users (Wagner et al., 2009). According to Boush, Friestad and Rose (1994), users' skepticism towards marketing messages in general stems from either doubts about the motives of the organization behind the message or from the difficulties to believe in the claims. This skepticism results from not only a cognitive evaluation of the message content, but also the context in which the message is situated (Elving, 2013; Obermiller, Spangenberg, & Maclachlan, 2005). Skepticism occurs when users are likely to be exposed to inconsistent information about an organization's policy on CSR and their actual practices (Elving, 2013). These inconsistencies build up the image of organizational hypocrisy (Wagner et al., 2009). For example, fast-food's company describes their food as nutritious while in reality it contains excessive amount of fat, cholesterol and sugar (Adams, 2005). This misinformation about healthy food invites users' skepticism. Another hypocrisy action taken by fast food's company is using varies range of marketing tactics targeting vulnerable groups including advertising in children's viewing times program (Rundle-Thiele, 2007).

Growing CSR consciousness among users is a big challenge to the organizations. The effect of users' skepticism will bring the worst case scenario to the organization. For example, McDonalds made its first ever loss in its history in 2002 in Japan when users were more concerned about food safety issues (Takano, 2013). In another part of the world, there are a lot of cases that have been brought to the court when users found out that the information disclosed by fast food company was not trustful (Adams, 2005; Royle, 2005; Soba & Aydin, 2011). In Malaysia, the organizations that are insensitive to users (i.e. not providing a clear messages about their product) invite skepticism towards them (Shafie & Othman, 2006). For example, McDonald's is always been a target in social media for not being halal in their food preparation. This issue causes McDonald to make press statement to answer the issue and convince users about their products (The Star, 2013).

The impact of skepticism is various. Skeptical users would not rely on organization information but peers and consumer reports (Obermiller et al., 2005). This leads the users to boycott the products (Sen & Bhattachharya, 2001), affects the actual purchase pattern in marketplace (Wagner et al., 2009) and ultimately stops the users from buying the products (Berens, van Riell, & van Bruggen, 2005; Obermiller et al., 2005). In turn, organizational image, financial performance and ultimately survivability would be badly affected in the future (Luo & Bhattacharya, 2006; Wagner et al., 2009).

From the above discussions, it can be seen that CSR communication is a crucial element when delivering the CSR message (Du et al., 2010; Green & Peloza, 2014). The impact of wrong communication strategy of CSR can invite users' skepticism and in turn adversely impact towards organizational image and ultimately performance (Amaladoss & Manohar, 2013; Jahdi & Acikdilli, 2009; Wagner et al., 2009). Therefore, this study intends to investigate users' perception of CSR disclosure in the context of corporate website. It is believed that the effect of richness could develop trust, positive attitude towards website and make the CSR information become more informative to users. This will eventually reduce users' skepticism. This justifies the need for studying the role of richness in CSR information and its impact on organizational image.

1.3 Research Questions

Based on the above discussion, the following research questions are developed:

RQ1: What is the effect of trust variables on organizational image at a different level of CSR information richness?

RQ2: What is the effect of attitude variables on organizational image at a different level of CSR information richness?

1.4 Research Objectives

To answer the above research questions, the following research objectives are designed as a benchmark:

(a) To examine the relationship between trust and organizational image in rich website of CSR disclosure

(b) To examine the relationship between trust and organizational image in lean website of CSR disclosure

(c) To examine the relationship between users' attitude and organizational image in rich website of CSR disclosure

(d) To examine the relationship between users’ attitude and organizational image in lean website of CSR disclosure

1.5 Motivation of Study

There are several motivations that encourage the researcher to conduct this study. First, the area of this study is on CSR communication and focuses on using different level of information richness to examine whether users' behavior (trust and attitude) have an impact on organizational image. Despite the increasing recognition of CSR on organizational image, its impact on users' perceptions and in turn organizational image is still infancy (Maneet & Sudhir, 2011). There are limited numbers of studies that have been conducted in addressing this important issue. Although previous studies provide theoretical explanation and empirical evidence of the association between CSR and organizational image and users' trust and organizational image, but they only provide limited and inconclusive results (Maneet & Sudhir, 2011; Mattila, 2009; Virvilaite & Daubaraite, 2011). Thus, further research is needed to examine users' trust and organizational image from the context of CSR communication.

Second, this study uses the corporate website as a medium to communicate CSR activities of the organizations. However, based on previous studies the organizations are not fully utilizing their website capabilities, lack of interactivity and do not know the degree of user acceptance towards their CSR messages that are been disclosed on the website (Basil & Erlandson, 2008; Biloslavo & Trnavcevic, 2009; Lodhia, 2012). Thus, the study of users' attitude towards CSR web disclosure is crucially needed.

Third, despite the increasing number of studies on CSR communication conducted in a variety of international settings such as European countries and America, but this kind of study is limited in Malaysia. Therefore, there is a need to undertake this study in Malaysia because of its cultural and background differences compared to other countries. Results of previous studies conducted in different countries cannot be generalized to developing countries including Malaysia due to the differences in terms of culture and economy background. Thus, having a separate study on this topic in Malaysia is necessary.

The fourth motivation is that the previous studies that investigated CSR implementation and organizational image are more focusing on certain category of organizations, particularly financial institution, public listed companies and top-fortune companies (Du et al., 2010; Juholin, 2004; Nielsen & Thomsen, 2012). But, only few of them that relate CSR information to fast-food companies' image particularly in Malaysia (Ragas & Roberts, 2009; Schröder & McEachern, 2005; Xu, 2014).

1.6 Significance of the Study

This study is expected to increase the body of knowledge on CSR web disclosure and media richness in three categories that are (1) academic (2) society and (3) decision maker. Academically, this study able to add literature on MRT from the context of CSR communication. It was agreed that rich presentation on media could gain social strength, status and trust from users (Carlson & Zmud, 1999; Daft & Lengel, 1986; Markus, 1994). In term of theory, this study uses MRT from different context compared to many prior CSR communication studies that used different theories particularly public relations theory and stakeholder theories to develop communication strategies (Morsing & Schultz, 2006).

Result from this study is believed to revalidate MRT from the perspective of new media. Although MRT has been extensively used in previous studies, the results of its impact on new media are still inconclusive (Lockwood & Massey, 2012; Lodhia, 2012). Furthermore, this study focuses on users' perception and not managerial perception whereby it integrates corporate image, users' behavior and CSR literatures together to enhance the knowledge about the effect of media richness on the CSR users in the context of Malaysia. This is beneficial since CSR is viewed as social accounting and concern with the impact of an organization's activity on society (Ellen, Webb, & Mohr, 2006; Golob, Lah, & Jančič, 2008).

This study is also significant towards society. Communicating CSR issues to the public is critical to an organization not only because it is legitimate, but also to gain feedback from users (Cornelissen, 2011; Morsing et al., 2008; Podnar, 2008). This will make the organizations more responsible to the communities. It can be learnt that regulatory bodies like Bursa Malaysia and Bank Negara Malaysia hold a particular interest in the findings of this study since it can be used to develop appropriate communication rules and regulations to protect the right of the stakeholders, particularly consumers.

From the above discussion, the right level of richness is seemed to be necessary to facilitate users' understanding on CSR information. Multimedia capabilities, richness, and interactivity of web environment such as web site style and presentation have the potential to engage users (Agarwal & Venkatesh, 2002). If the users have trust and positive attitude on the disclosed CSR information on the corporate website, they will have positive perception on the organization and vice versa. This justifies the need for enriching CSR information on the corporate website to ensure survivability and competitive advantage of the organization.

1.7 Scope of the Research

This section discusses the scope of the study. It is a guideline for the following chapters. This study adopts quantitative method. Data is collected through laboratory experiment on media richness. Unit of analysis of this study is students that have basic knowledge on CSR. The participants represent the users or consumers that are aware of CSR.

This study focuses on CSR in the food industry, specifically in fast-food restaurants because it has strong impact and high dependence on the economy, environment and society (Hartman et al., 2007). Research model for this study is developed using media richness model by Cho et al. (2009), which is adapted from Daft and Lengel (1986). The study context is CSR communication on the internet. Internet as the new media is becoming a new niche in the research area.

Apparently, there are two types of website presentation, namely, rich and lean. They represent different level of richness in website presentation and become research scenario of this study. Different richness of website presentation is then linked to user behavior; trust, attitude towards website and attitude towards information (independent variable), which ultimately affect organizational image (dependent variable).

The participants will evaluate CSR disclosure on the website of 'Hungry Me', a fictional fast-food restaurant website that is created by the researcher to control the richness of corporate website. The website is designed based on extensive review of real-world corporate website relative to the type of disclosure commonly made. After viewing the website, the participants are requested to answer the questionnaire.

1.8 Organization of the Thesis

In order to familiarize the reader with this study, the following outline is offered. This thesis is composed of seven chapters. Each chapter provides an understanding of various issues viewed to be critical for this research. The descriptions of each chapter are presented as follows:

Chapter 1 offers the introduction to the research, including the background of the study and the research problems. This chapter also outlines the research aims and objectives of this study. Thereafter the motivations for this research together with its possible contributions are provided. Finally, the layout and contents of the chapters are described.

Chapter 2 presents the literature review regarding CSR as overall and deeply focuses on CSR communication. It also reviews and examines the previous studies on CSR disclosure and practices in Malaysia. Besides that, media richness theory, trust, attitude toward website, information and organizational image attributes have been discussed as the drivers of CSR communication. The gap in the previous studies is highlighted and the new approach to fill the gap is discussed. Based on the literature reviewed, this chapter subsequently discusses the theoretical framework adopted for this study.

Chapter 3 elaborates on hypothesis development that includes the relationship between users' trust, attitude towards website and information that are expected to have an effect on user perceptions towards organizational image when dealing with CSR communication in different level of richness. This chapter also discusses research methodology adopted in this study, including a discussion of laboratory experimental methodology, research design, questionnaire design and measurement of each instrument. The discussion also includes data sampling selection and data cleaning process.

Chapter 4 provides data for validity and reliability measurement. The profile of respondents, goodness of measures and descriptive analysis are presented. The chapter also discusses data analysis and findings of the study.

Chapter 5 focuses on the results of the study. The findings are utilized to answer the research questions. The discussion on the findings that are supported by previous studies is also offered.

Chapter 6 recapitulates the findings followed by the conclusions, implications, and highlights the possible limitations of the research as well as describing areas for further research.

1.9 Definitions of Operational Terms

This section describes several definitions of the terms that are going to be used in this research. The definitions are presented in Table 1.1.

Table 1.1

Definitions of Operational Terms

	TERM	DEFINITION
1	Attitude towards website	Predisposition to respond in a favorable or unfavorable manner to web content in a natural exposure situation.
2	Attitude towards information	As one which provides users with factual (i.e., presumably verifiable), relevant CSR data in a clear and logical manner such that they have greater confidence in their ability to assess the CSR information after browsing the corporate website.
3	Corporate social responsibility (CSR)	A continuous process to behave ethically by improving the quality of life of the local community and society at large.
4	CSR communication	Communication that is designed and distributed by the company itself bout its CSR efforts.
5	Emotional trust	Feeling toward the behavior of relying on the other side (organization).
6	Lean media	Website presentation that involves static elements like text and still images.

Table 1.1

Definitions of Operational Terms (Continued)

	TERM	DEFINITION
7	Media richness theory	The ability of media to convey messages and cues is different that based on the type of media to change understanding within a time interval. Characteristic such as multiple addressability, external recording and computer-processing memories, are attributes of MRT in determining richness in electronic communication.
8	Organizational image	Organization image is the perceptions that different people hold of an organization.
9	Rich media	A website that customized with visual channel that transmit detail graphic, pictures, symbols and nonverbal cues that convey meaning.
10	Trust	Exists in uncertainty and risky environment focuses on the context of the computer mediated environment.
11	Trusting belief	The extent to which one believes, with feelings of relative security, that the organization has characteristics beneficial to one.
12	Trusting intention	The intention to engage with the organizations that users feel secure with.

1.10 Summary

This chapter describes the background of the study where the gaps and issue have been discussed in details. Users' skepticism towards CSR information becomes the main research concern. In order to solve it, this study proposes the use of media richness and link it with user's trust. This chapter also explains the significance and scope of the study. The next chapter presents the literature review of this study.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter reviews the related literature of this study. An examination is made into the concept of CSR, the existing communication strategy amongst organizations and the effectiveness of CSR communication to the users. Then, a review of the studies on the MRT and its role in enhancing CSR communication with users is provided. This is followed by a discussion on trust behaviors, attitude towards website and information as independent variables. The focus is on defining the relationship between these user behaviors and organizational image. Finally, a theoretical framework is offered, followed by the conclusion for this chapter.

2.2 Corporate Social Responsibility

2.2.1 Corporate Social Responsibility Definition

The concept of CSR has a long and varied history. Carroll (1999) reviewed the literature from 1950s until 1990s and found that the evolution of CSR as a concept and definitional construct. Bowen, the 'Father of CSR', has defined CSR as the obligation of businessman to be responsible for the consequences of their actions in term of the values to society (as cited in Carroll, 1999, p.270). The idea of social responsibility had a significant growth in 1960s, where CSR became a concern among academicians. However, only in 1970s the definition of CSR has begun to proliferate.

Terms like corporate social responsiveness and corporate social performance (CSP) became common. In 1980s, more attempts were done to measure and conduct research on CSR. Finally, in 1990s the CSR concept shifted to alternative themes such as stakeholder theory, business ethics theory, corporate social performance and corporate citizenship.

This study adopts CSR definition provided by World Business Council, European Commission and Malaysia. The World Business Council for Sustainable Development defined CSR as a continuous process to behave ethically by improving the quality of life of the employees, local community and society at large while doing the business (WBSCD, 2000). As for European countries, CSR is defined as the concept where social and environmental concerns are integrated in business operations and the disclosure is based on a voluntary basis (Commission of the European Communities, 2001). In Malaysia, the definition of CSR is stressed on a good corporate governance of business operations and it is designed to deliver sustainable value to society at large (Bursa Malaysia, 2012). As what can be concluded from these three entities on CSR definition is about concern on the relationship between business and society. This relationship is defined as social contract.

2.2.2 Social Contract and Stakeholders

Social contract has been extensively used to explain the relationship between an organization and society (Crowther & Aras, 2010). In other words, the organizations have the obligations towards other parts of society in return for its place in society (see Figure 2.1).

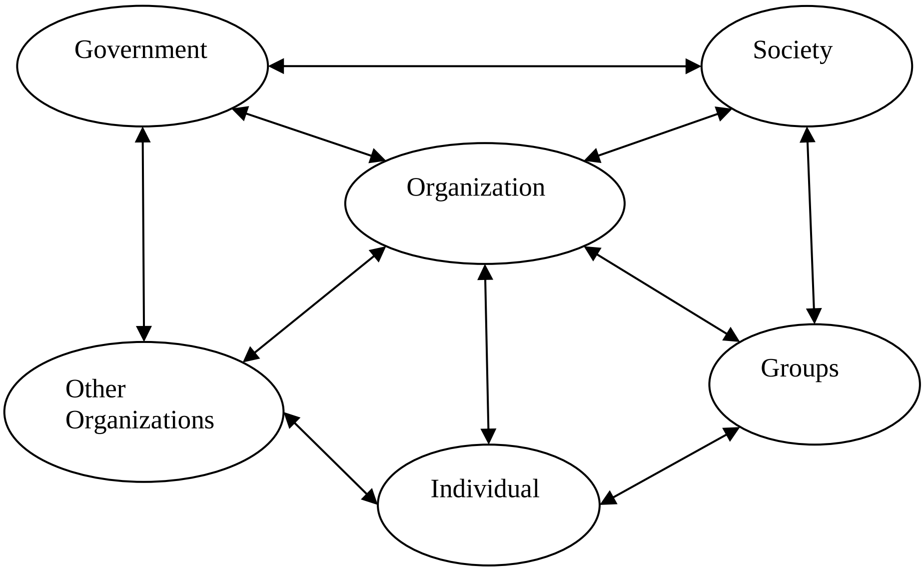


Figure 2.1
The Social Contract
Source: Crowther and Aras (2002)

As depicted in Figure 2.1, there are other parties or stakeholders that relate to organizations. A stakeholder can be defined as any group or individual who can affect or is affected by the achievement of an organization's objectives. The most common groups of stakeholders include manager, employees, customers, investors, shareholders, and suppliers. Other than that, there are some generic groups who are often included as CSR users, i.e. government, society at large and local community (Carroll, 1991; Snider et al., 2003). As different stakeholders have different needs, it is extremely difficult to manage them (Du et al., 2010; Maon, Lindgreen, & Swaen, 2010; Morsing *et al*., 2008). The organizations must be adept at playing their role in this unique relationship. The outcome will benefit both parties such as enhanced organizational image, better community relationships, improved relationship with regulators, improved morale among workers and eventually lead to higher productivity (Kim & Lee, 2012).

This study only focuses on consumers' (hereafter called as the user) reactions on CSR. Among the benefits of studying users are such as consumer loyalty, turn other consumers into company or brand ambassadors; positive word-of-mouth, buying more products, invest into company and resilience to negative news of the company (Du et al., 2010; Morsing et al., 2008). As the impact of CSR activities to consumers is significant, it is beneficial to investigate them in depth.

2.2.3 Corporate Social Responsibility Principles

Studies on corporate responsibilities have been divided into several perspectives. Carroll (1991) introduced the pyramid of CSR that consists of economic, legal, ethical and philanthropic components (see Figure 2.2). The lowest layer of CSR's pyramid is economic. At the economic level, the organizations are restricting themselves to generate profits for shareholders. Its principle role is to produce goods and services that are needed by the users and make acceptable profits thereafter. At this level, the responsibility is defined as minimalist public policy, to which the priority is firstly given to the shareholders and lastly the society (Carroll, 1999; Windsor, 2006).

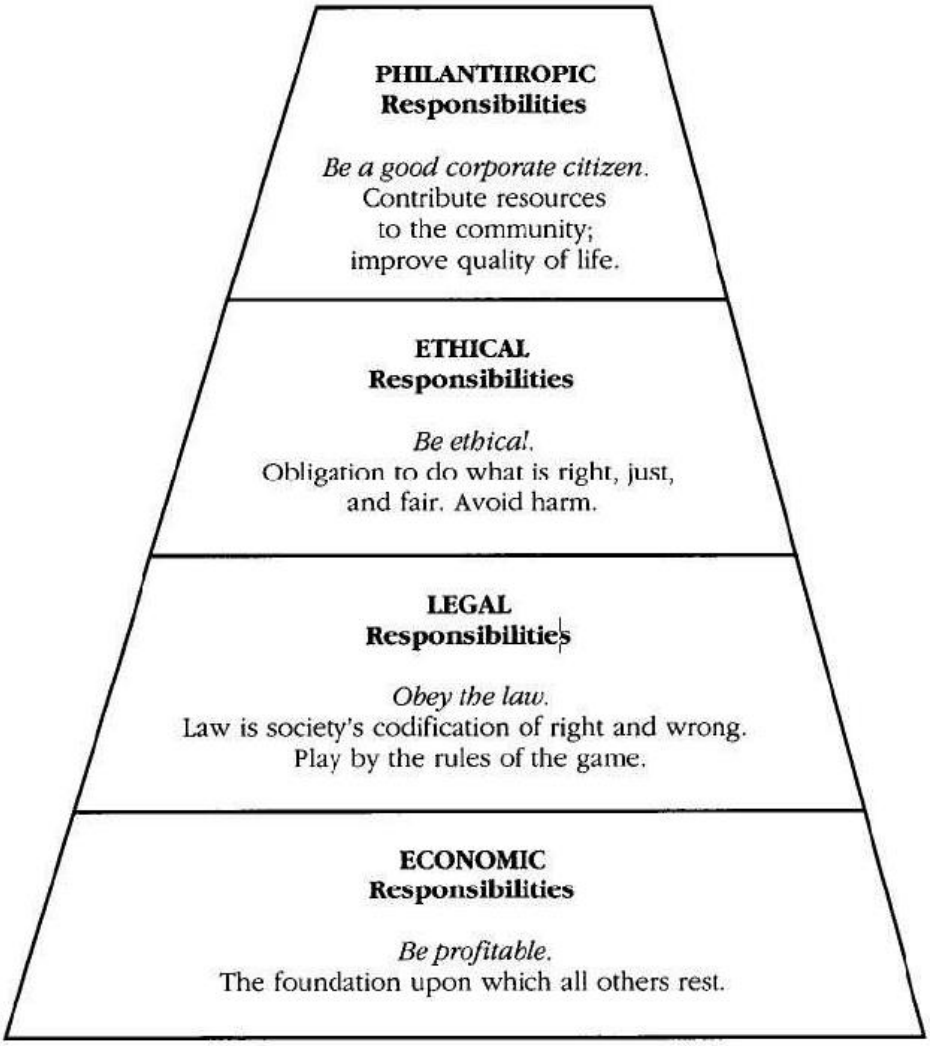


Figure 2.2
The Pyramid of CSR
Source: Carroll (1991)

During the process of generating profit, the organizations have to comply with the laws and regulations. This second layer of action is called as legal responsibility. It requires businesses to meet minimal legal requirement to sustain in the marketplace (Carroll, 1991). Some of the researchers have seen this layer as coexisting with economic responsibilities because the purpose of legitimate contribution is only for their own benefit (Windsor, 2006).

The organizations that are under the ethical layer emphasize on the ideal role of organization within a society. Ethical organization looks to expand their public policy and moral duties (Carroll, 1991). Its ethical standards, norms, or expectations reflect a concern of consumers, employees, shareholders and community even though they are not codified into law. For example, the environment, employees, human rights and consumer movement.

Philanthropy as the fourth and final layer of CSR’s pyramid encompasses those corporate actions that are in response to society's expectation that businesses should become good corporate citizens. This includes actively engaging in acts or programs to promote human welfare and goodwill and such as contribution to the arts, education, or the community. The distinguishing feature between philanthropic and ethical responsibilities is that the former are not expected in an ethical or moral sense. The communities like the organizations that contribute money, facilities, and employee time for humanitarian programs but the organizations are not regarded as unethical if they do not do so. Other researchers believe that philanthropy could bring the image of corporate citizenship by demonstrating CSR as a strategic tool in developing organizational image as a whole (Galbreath, 2009). In sum, Carroll (1991) posited that for the organizations to survive as a good corporate citizen, they should not design their business strategy based on one CSR component but try to program the above four CSR components simultaneously.

According to Crowther and Aras (2010), CSR activity can be divided into three principles that are sustainability, accountability and transparency. Sustainability is concerned with the impact of business action on the future, particularly environmental issues such as using trees for paper industry, oil wells for petroleum industry and so forth. However, sustainability can be cosmetic environmentalism if the organizations permit different claims on sustaining practice. This happens because there is no standard of reporting and measurement of sustainability (Forsman-Hugg et al., 2013; Robinson, 2004). Second principle is about accountability. This principle implies that the organization is part of a wider society and has a responsibilities on them and not only to shareholders (Crowther & Aras, 2010). Accountability requires an organization to report its actions to the society. Third principle is transparency. It means that the impact of an organization's action must be clearly disclosed to external users (Crowther & Aras, 2010). Transparency is paramount to ensure that the stakeholders know the details and knowledge about the particular event.

This study intends to use the above CSR principles and pyramid theoretical information on one of the stakeholders that is customer (in this study it is called as a user). Before proceeding further, having insight on CSR from Malaysia context is beneficial. This is dealt with in the next section.

2.2.4 Corporate Social Responsibility in Malaysia Context

CSR has gained increased attention in Malaysia. CSR became a major concern in Malaysia whereby regulatory bodies introduce guidelines for the organizations to follow and at the same time non-government organizations (NGOs) play active roles in urging business organizations to respect the right and develop the society (Lo & Yap, 2011; Lu & Castka, 2009). This leads to a growing publicity of CSR and raises social responsibility as well as environmental awareness (Amran & Devi, 2007). Based on previous studies, the development of CSR in Malaysia can be categorized into two categories that are corporate governance and social responsibility (Aaijaz & Ibrahim, 2012; Esa & Anum Nazli, 2012). But, this study focuses on social responsibility implementation amongst organizations. Two guidelines that give a huge impact on CSR implementation in Malaysia are Silver Book for Government-Linked Companies (GLC) and CSR framework developed by Bursa Malaysia for public listed companies.

Bursa Malaysia introduced CSR framework for public listed companies in late 2006. The objective of the framework is to provide guidance for public listed companies in defining their CSR priorities, implementation and reporting (Bursa Malaysia, 2012). The framework covers four focus areas that are environment, workplace, community and marketplace. Bursa Malaysia recognized that 'one size does not fit all' and therefore, the organization can choose one from four frameworks provided and the choice of CSR focus areas depends on the nature of business, resources, company inclinations, stakeholder expectations (Bursa Malaysia, 2012).

In addition to Bursa Malaysia's CSR framework, Silver Book was introduced as a new guideline for to the GLCs in achieving value through social responsibility. The Silver Book is one of the initiatives included in the GLC Transformation Manual (Nooriani & Ismail, 2011). There are seven core areas of contributions to society that have been recognized, namely, human rights, employee welfare, customer service, supplier partnership, environmental protection, community involvement and ethical business behavior. The implementation of Silver Book amongst GLCs is expected to motivate other organizations to have good CSR practice.

The introduction of Silver Book had impact the trend of CSR disclosure among Malaysian companies. For example, Esa and Mohd Ghazali (2012) examined the CSR disclosure in the annual reports of 27 GLCs in Malaysia before and after Silver Book was introduced in 2006. They found a significant increase in the CSR disclosure amongst GLCs following the introduction of Silver Book. Nooriani and Ismail (2011) found that, before the implementation of Silver Book, CSR practices are unstructured and limited to philanthropic works, CSR programs and activities are based on an ad-hoc basis, short term, very loose and no proper reporting or monitoring being carried out. However, the implementation of Silver Book guidelines has eliminated those problems. More importantly, the guideline has helped GLCs developing better understanding about CSR. Nevertheless, the framework is a little bit rigid and not all of the guidelines are suitable for various businesses of GLCs.

Beside these two guidelines, non-governmental organizations like Sahabat Alam Malaysia, Consumer Association of Penang, Federation of Malaysia-Consumers Associations and many other NGOs are continuously raising issues relating to environmental, products, consumers, employees and quality of services (Abdul & Ibrahim, 2002). In addition, there is Institute of Corporate Social Responsibility Malaysia (ICRM), a not-for-profit network of corporate, regulatory institutions and an advisory panel, with a commitment to promote the development of socially responsible business practices. A CSR good practice organization is rewarded by

Malaysian government through the Prime Minister's CSR Awards, ACCA Malaysia Sustainability Awards, Ansted Social Responsibility International Award and Starbiz–ICRM award (Lu & Castka, 2009).

Although there are pushing factors from the government and professional bodies, but the trend of CSR disclosures in Malaysia are not encouraging. Malaysia Institute of Accountant (MIA) reported that there is a growing acceptance of CSR in Malaysia but it is considered inadequate because only a few of large and multinational organizations take part in the CSR projects (MIA, 2005). Ghazali (2007) found that the level of CSR disclosure in Malaysia was low, ranging from 4.6 percent to 77.3 percent. The disclosure of social activities in the annual reports was much less than the extent of involvement indicated by the companies (Abdul & Ibrahim, 2002; Nik Ahmad, Sulaiman, & Siswantoro, 2003). But, Abdul and Ibrahim (2002) uncovered the increasing trend of CSR disclosure in the annual reports among Malaysian companies in the era of 2000 compared to with 1990s and 1980s. This means that Malaysian managers are getting aware of the concept of CSR and the level of awareness has slightly improved.

Internet penetration in Malaysia also becomes one of the factors on the increase of CSR awareness amongst users. There is no doubt that Malaysians are increasingly becoming more IT savvy and depending more on the Internet to obtain the latest news (Aaijaz & Ibrahim, 2012). Since companies need to build and nurture relationship with the users, they must know how to strategically utilize the Internet to manage and organize activities aimed at their stakeholders. This scenario highlights the need to increase CSR awareness among Malaysian organizations. The education, family upbringing and traditional values are also the keys to shaping the attitude towards CSR (Abdul & Ibrahim, 2002; Ramasamy & Ting, 2004).

From the above discussion it can be seen that previous studies on Malaysia's CSR are more focusing on CSR disclosure (Abdul & Ibrahim, 2002; Amran & Devi, 2007; Esa & Anum Nazli, 2012; Haji, 2013; Nik Ahmad et al., 2003). Most of them are focusing on CSR disclosure in the annual reports, which provide only a small portion of the CSR activities that an organization can disclose (Amran & Devi, 2007; Haji, 2013; Janggu et al., 2007). According to Alrazi et al. (2009), the level of disclosure in Malaysia is low in quality and it is being prepared at ad-hoc basis for the purpose of portraying a good corporate citizen image. Therefore, there is a need to look at different angle of CSR communication. This study is going to investigate the impact of different level of richness of CSR information on users' trust and attitudes and consequently organizational image.

Furthermore, most of the previous studies investigated GLCs, PLCs and financial institutions (Ghazali, 2007; Haji, 2013; Nooriani & Ismail, 2011; Rahman, 2010). There is a need to look at different angle of CSR in different industry, which is the food industry, particularly fast-foods' companies. This study intends to investigate users' perceptions on CSR communication in the food industry. The next section will discuss CSR issues and implementation in food industry in details.

2.2.5 Corporate Social Responsibility in Food Industry

Retailing is a large, diverse and dynamic sector in the economy and food and beverage are part of it (Jones, Comfort, & Hillier, 2005). Global Agricultural Information Network (2012) in their report states that food consumption is increasing year by year and Malaysian is estimated to spend on food and beverage at USD 11 million in 2012. The growth forecast for this sector is around 10% per annum over the next three to five years. Malaysian households spend an average 24% of their household income on retail purchase of foods. The numbers share for small independent retailers is declining whereas the market share for major players is increasing. Major players or hypermarkets control the food market and have been very active in driving innovation and development in a wide variety of ways (Hassan & Rahman, 2012). Despite of tremendous growth, food industry is always pressed by the groups that argue that their activities are damaging the environment, communities and economy. Their credentials as good corporate citizens are always being questioned.

As food companies are constantly facing challenges and are facing harsh criticism from the stakeholders regarding their activities, implementing CSR initiatives become an agenda for them (Bielenia-grajewska, 2014). According to Aiking and Boer (2004, p.359), 'the relationship between food and sustainability dates back to the 1980's, when sustainable development became an overarching policy objective for all nations'.

CSR in the food industry is distinct from other business. Jones et al. (2005) had examined UK's ten leading food retailers' website. Their finding revealed that each of the leading food retailers has its own approach to CSR but there is some common ground in their agenda that different from other industries. A study of the differences of CSR in the food industry is not widely studied. The next section will discuss the dimension of CSR in the food industry.

2.2.6 Corporate Social Responsibility Dimensions in the Food Industry

As a mature and conservative system, the food system supports its users in doing what they always have done. Players in the food system can be seen in terms of a number of users with a legal and political setting. Stakeholders of food system include consumers, health care system, food industry, suppliers, food creditors, media and legislation. This is the uniqueness of food system compare to other business which involved not only users-company relationship but inter-related players (Jones, Comfort, Hillier,, 2005; Maloni & Brown, 2006; Mark-herbert, 2007).

According to Mark-herbert (2007), the food system is unique because there are actors that play specific roles. For example, health care system is regarded as an indirect actor. A political and legal frame constitutes a setting agencies and one of many languages on the food arena. Consumer values are conveyed in political agendas and affect the development of the health care system and daily consumer behavior. A continued internationalization of the food system refers to an expanded market for most food actors, which puts larger corporations at an advantage since they have the resources to expand into a new market. An expanded market lead to more competitive pressures, which in turn brings down prices for the consumers. Health related food products have contributed to increased health status as well as strategic industrial investments (e.g. patents and know-how). These scenario results in food industry to make gradual change on their operation to face the increasing competitive pressures. New instruments and procedures for CSR declaration are developed as part of finding new procedures. On the other hand, the financial institutions are gradually gaining awareness of the need to incorporate environmental and social values in their credential evaluations towards food companies not only because of a matter of image but also a strategy to avoid risk. Lastly, media continues to show interest in food and health issues in their coverage. The supply chain in a food industry involves many parties and CSR activities that in turn make it different compare to other industries.

The above scenario in the food industry makes its CSR different from others. Due to that, Maloni and Brown (2006) conducted a comprehensive review of both industry and academic literature and established a comprehensive CSR framework for the food supply chain (refer to Figure 2.3). Eight categories of CSR in the food industry consist of health and safety, animal welfare, biotechnology, community, environment, financial practices, labor and procurement.

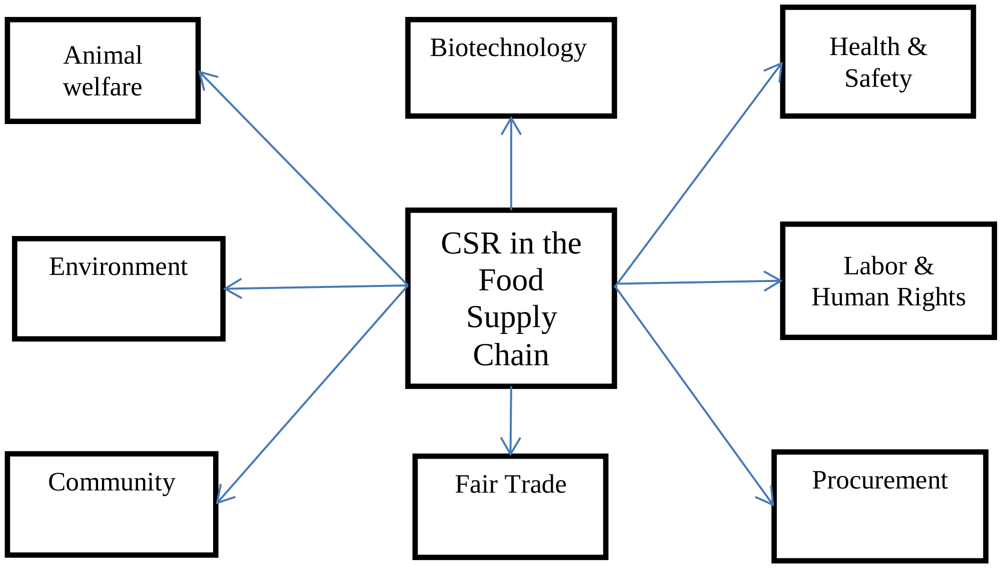


Figure 2.3
Dimensions of CSR in the Food Supply Chain
Source: Maloni and Brown (2006)

The food industry has many players in their supply chain to be satisfied for. This supply chain responsibility goes beyond common CSR because it takes a perspective from the whole players in the supply chain. According to Spence and Bourlakis, (2009), the key features of supply chain responsibility are: (1) commitment from players to achieve social and environmental benefits; (2) all the players in the chain has a voice; (3) genuine partnership approach; and (4) acknowledgement of different approaches to ethics by different organizational forms within the supply chain. They studied Waitrose, a UK leading food industry, and analyzed its CSR in food supply chain. They found out that Waitrose embraces a number of commitments including compliance with national and international legislation. For example, the company minimizes packaging of own brand products and encourages customer on recycling activity. The compliance is to ensure ethical trading, sourcing local and regional food stuff, food safety and animal welfare. Waitrose reports its commitment towards employees that cover remuneration and benefits, training and development, equality and diversity, health and safety and work-life balance. Lastly, a strong commitment to customers is widely reported which includes listening to customers, services for disabled customers, healthy living and data protections.

The above CSR food supply chain framework is generally accepted by other countries but with slightly different focus. For example, in Finland, the focus is at product safety because it is considered as a major strength in Finnish food production and a central factor in maintaining consumer trust (Forsman-Hugg et al., 2013). Product safety can be approached from several perspectives, such as product traceability, knowledge of origin, principles of product safety (i.e. HACCP), cleanness of the products, hygiene and disease control, clean and safe raw materials and ingredients as well as safe use of food additives (Aiking & Boer, 2004; Forsman-hugg, Katajajuuri, Pesonen, Makela, & Timonen, 2008; Habib, Abu Dardak, & Zakaria, 2011). Product safety criteria encourage food and agribusiness companies to give more attention at their product traceability as well as production manners and practices in order to ensure products is safe for consumption (Aiking & Boer, 2004; Forsman-hugg et al., 2008).

The same scenario happens in the UK, where food companies only focus on the specific themes when reporting their CSR, which include fair trade, support for local food producers, organic product, fitness and healthy eating (Jones et al., 2007). Apparently, a company that concerns with customers on specific issue will disclose CSR information based on the customers' need. For example, Asda, one of the top ten food retailers in the UK provide information regarding Halal (permissible according to Islamic rules) to satisfy the requirement of their Muslim customers (Ahmed, 2008; Jones et al., 2007).

In sum, the issue of CSR and its supply chain that includes food safety, healthy food and hygiene is important for the food-based organizations including fast-food restaurants. As this study concentrates on fast-food restaurants, there are many players involved including supplier, third-party authorization and many more. Question on how the fast food restaurants engage with CSR issues maybe unique and different compare to other industries. The description on CSR in fast food companies is offered in the following subsection.

2.2.7 Corporate Social Responsibility in Fast Food Companies

Fast food is the world's fastest growing food type and it is quick, reasonably priced and readily available alternatives to home cooked food (Habib et al., 2011). It is defined as specialized food that can be prepared in a short time for immediate consumption either on the premises or elsewhere, relatively inexpensive which are ready to serve directly to users (Fleischhacker, Evenson, Rodriguez, & Ammerman, 2011; Habib et al., 2011; Soba & Aydin, 2011). This foods is very famous especially among young people.

When evaluating the reasons for consuming fast food, the following factors are highlighted: (1) the price is reasonable and affordable (Goyal & Singh, 2007; Soba & Aydin, 2011); (2) menu types are very special, interesting and tasty has attracted the customers to fast-food restaurants (Soba & Aydin, 2011); and (3) demographics and type of lifestyle and work habits is becoming an important factor of why people choose fast-food (Anand, 2011; Schröder & McEachern, 2005). The students prefer fast food in order to reduce eating time (Chin & Mohd Nasir, 2009). Busier lifestyles and dual-working families with children choose fast food as quick meal solutions (Chin & Mohd Nasir, 2009). This lifestyle has resulted in a market growth and global expansion of fast food markets, which raises the number of multinational fast-food corporations accompanied with the saturation of the US fast food market (Schlosser, White, & Lloyd, 2006).

In Malaysia, the American franchises have been dominating the fast food industry. It includes Kentucky Fried Chicken (KFC), McDonalds, A&W, Burger King, Subway, and Starbucks (to name a few). Approximately there are 6000 franchise outlets in Malaysia, foods and beverages dominate the franchising sector and 32 percent of it is fast food retail business. At present, the largest foreign franchise operator in Malaysia is KFC. It entered the Malaysian market in 1973 and since then KFC dominates the market with 447 outlets and 46 percent market share in the fast-food market. According to Malaysian Franchise Association (2006), the top performers in fast-food retailing stores are KFC (46%), followed by McDonalds (25%), and Pizza Hut (14%).

As the demand for fast food is increasesing worldwide, it causes some obesity-related diseases such as diabetes, heart disease and a variety of other diet-related problems

(Adams, 2005; Currie, Dellavigna, Moretti, & Pathania, 2010; Fleischhacker et al., 2011). In some countries, the government restricts the consumption of fast food in order to prevent people especially children (Currie et al., 2010). In Malaysia, the government ban fast food advertisement using children (Habib et al., 2011; Ming, Ismail, & Rasiah, 2011). Other countries ban opening fast food restaurants near to schools, but with objection from the operators (Ming et al., 2011). The government also requires fast food companies to write nutritional information on the packages. Additionally, NGOs also play a role to promote a healthy lifestyle by advising the users on healthy diet and against fast-food (Soba & Aydin, 2011).

These growing awareness and health consciousness among users become a threat to the restaurant operators. For example, McDonald's made its first ever loss in its history in 2002 and it is often the target for many anti-globalization protesters (Walsh, 2003). However, the $40 billion corporation is still expanding and is still the market leader in many countries. One of McDonald's methods to overcome the threat is by using CSR. McDonald's publishes its own 'sustainability' and 'social' reports and has taken part in meetings with other large corporations and NGOs (such as Amnesty International and Greenpeace) at several World Economic Forums (Royle, 2005).

There is no doubt that CSR is used to gain user loyalty and improved corporate reputations (Maignan et al., 2005). It is found that CSR contributes positively to market value, partially through user satisfaction (Luo & Bhattacharya, 2006). Themes like food safety, quality, healthy food and nutritional values become an agenda of fast-food restaurants to portray their good values in convincing the users (Habib et al., 2011). KFC, for example, has changed their 50 years used slogan "Finger lickin' good" to "So good" as to show that the company is changed from product centric to human focus (customers, employees and local community). Moreover, starting 2011, KFC has put nutrition information on product labels. These actions are to respond to highly concerned users on healthy food. In Malaysia, where the majority population is Muslim, the element of Halal food is the most critical assessment criteria to go to any restaurants to eat (Habib et al., 2011; Mohamed & Daud, 2012). Halal food becomes a national issue if food providers misuse the label. From the time to time halal issue has been discussed in social network site and if the users are not satisfied with the explanation from the company, they will form a group and spread the news widely (Kal-kausar, Norhayati Rafida, Nurulhusna, Alina, & Siti Mashitoh, 2013). This could tarnish the image of the organizations negatively.

Therefore, there is a need for fast food operators to overcome the above issue by communicating their ethical behaviors to the users. This is coined as CSR communication. Its definition is dealt in the next section.

2.3 Corporate Social Responsibility Communication

CSR communication is defined as "communication that is designed and distributed by the company itself about its CSR efforts" (Morsing, 2006, p. 171). Podnar (2008) elaborate the definition of CSR communication as "a process of anticipating stakeholders' expectations, articulation of CSR policy and managing of different organization communication tools designed to provide true and transparent information about a company's or a brand's integration of its business operations, social and environmental concerns, and interactions with stakeholders" (p. 75). It can be concluded that the aim of CSR communication is to create awareness of an organization's activities with the purpose of drawing a positive image of the organization as well as society development.

CSR communication studies originated from corporate communication concepts and tools that fully use of internal and external communication as a basis to engage with stakeholders (Cornelissen, 2011). This statement is aligned with the objective of corporate communication which to create a favorable relationship between organization and user (van Riel, 1995). The increase of CSR information on corporate communication, thus, appears to be a response to an identified need, implies that management teams are sensitive to market trends and shifts in views and opinions of stakeholders and results in more attention and resources being directed towards this area. Thus, corporate communication concept is used in evaluating CSR management and marketing communication in a critical manner where CSR communication is categorized as a new field and its models and frameworks are limited (Nielsen & Thomsen, 2012).

This research provides insights into the general understanding of how CSR communication, which is tailored to suit different stakeholders could, enhances business image amongst users. The next section will discuss details the reason for communicating CSR activities amongst business organization.

2.3.1 Motivation of Corporate Social Responsibility Communication

The main reason for communicating CSR is for higher organizational performance index and responsible image (Arvidsson, 2010; Pérez, 2015). However, previous studies found that the awareness of an organization's CSR activities among users is typically low, hence constituting a key stumbling block in the quest for reaping strategic benefits in CSR activities (Du et al., 2007; Luo & Bhattacharya, 2006). The next key challenge of CSR communication is how to minimize the stakeholder skepticism (Du et al., 2010; Morsing et al., 2008; Rundle-Thiele, 2007; Wagner et al., 2009). The users not only want to know about the social activities of the organizations but also quickly become leery of the CSR motives when the organizations aggressively promote their CSR efforts (Du et al., 2010). Another reason that underlies the communication of CSR information is the vision to create an image of responsible organization (Morsing, 2006).

According to Nielsen and Thomsen (2012), the focus of CSR communication is to avoid negative impacts or to counter negative publicity. This strategy involves the development of legitimacy, positive reputation, long lasting stakeholder relationship, credibility and employee engagement. The demand for the organizations to be environmentally and socially responsible is also becoming a motivation to communicate CSR efforts (Kim & Lee, 2012; Lodhia, 2012). All these pressure force the organization to communicate CSR in accordance with the public opinions (Bielenia-grajewska, 2014; Kim & Ferguson, 2014; Schlegelmilch & Pollach, 2005).

In general, there are two attributes of an organization's CSR motives namely extrinsic, in which the organization is seen as attempting to increase its profits; or intrinsic, in which it is viewed as acting out of a genuine concern for the focal issue (Basu & Palazzo, 2008; Du et al., 2010; Jahdi & Acikdilli, 2009). Stronger attributions of intrinsic motives lead users to make positive inferences about an organization's underlying character and thus react more positively towards them. Whereas, extrinsic motives lead to less favorable user attitudes and behaviors toward an organization (Forehand & Grier, 2003; Yoon, Gürhan-Canli, & Schwarz, 2006).

According to Schmidheiny et al., (2002), there are three users' perceptions on CSR communication which are as follows: (1) "Talk the talk" can be understood as an organization that only makes noise about the issue of responsibility but fails to show any action on that. An organization which fails to live by example but manages to create a buzz by talking it has done about responsibility. (2) "Walk the talk" is the sort of organization that has undertaken responsible activities and practices what it preaches as a desirable corporate behavior. Words are supplemented and backed by actions and (3) "Talk the walk" an organization that primarily works upon CSR activities and once integral to the organizational activity, communication and awareness about its deeds are created to improve the value of the company. According to their study, most organizations either fall into the category of "talk the talk" that become as one of the factors why users are prejudiced on their action or "just walk" where they are involved into CSR activities but fail to communicate it to the users.

Ellen, Webb and Mohr (2006) investigates four types of motives of users' perception towards CSR: (1) egoistic-driven motives relate to exploiting the cause rather than helping it; (2) strategic-driven motives support attaining business goals (e.g., increase market share, create positive impressions) while benefitting the cause; (3) stakeholder-driven motives relate to support of social causes solely because of pressure from stakeholders; and (4) values-driven motives relate to benevolence-motivated giving. The results show that the users accept values-driven firm motives. They believe that the organizations implement CSR activities because they care and because of moral behavior. On the other hand, the users view stakeholder-driven motives negatively as they believe the organizations try to avoid retribution from stakeholders and fear that their worthy programs disappear in the next downturn.

The above issues of communicating CSR initiatives urge organizations to design communication strategy that is best applied for them. This is to ensure positive acceptance from the users. The following subsection will discuss CSR communication strategies in details.

2.3.2 Corporate Social Responsibility Communication Strategies

Communication strategy is important for the organizations to be perceived as responsible entity and thus they must ensure their CSR messages are well designed. This is because a good message could evoke strong and positive reactions among users (Colleoni, 2013; Morsing & Schultz, 2006). However, there are cases where

CSR messages create users' negative perception and some users dislike aggressive approach of communicating CSR (Morsing et al., 2008; Sen & Bhattachharya, 2001). Previous researchers have come up with the ideas of using marketing approach to CSR communication strategy, where the concept of marketing communication is aimed at influencing users and increase sales (Birth, Illia, Lurati, & Zamparini, 2008; Du et al., 2010; Jahdi & Acikdilli, 2009; Maignan & Ralston, 2002). Conceptualizing marketing approach into CSR communication as a framework or tool could improve users' assessment of an organization's products and image (Nielsen & Thomsen, 2012). The organizations that use marketing communications to communicate their CSR could evaluate its impact on the reputation and brand image (Jahdi & Acikdilli, 2009; Sheikh, Bakar, & Ameer, 2011). The elements that should be considered when using marketing communication are synergies between issues, objectives, and channels; criteria for a credible social report; the exploitation of the potentialities of CSR advertising and the web; and the understanding of the national context where the organization is operating (Birth et al., 2008).

However, some researchers claimed that the advertisement (marketing approach) is not a major means of disclosing social information because its effectiveness has been quite controversial and some organizations are spending more on the advertisement rather than CSR actions itself (Berens & Popma, 2014; Drumwright, 1994). Following this, marketing is often linked with suspicion and cynicism when being used to convey CSR content to create a more socially responsible image (Jahdi & Acikdilli, 2009). For example, using CSR as selling propositions has contributed to users' skepticism especially to 'sin industries' like tobacco manufacture and oil companies.

The frequently perceived discrepancy between CSR communication and implementation results in skepticism among users (Fassin & Buelens, 2011; Morsing et al., 2008). To improve it, a model of a sincerity-hypocrisy index is suggested by Fassin and Buelens (2011). This model could help organizations to generate CSR communication strategies by using the specific evaluation systems that consider the hypocrisy content of organization communication. The organization also must ensure that the users are well informed about CSR initiatives but not too over-emphasized on it (Morsing & Schultz, 2006). Some organizations were successful in using marketing approach by adding three major requirements in the CSR message that are source credibility, reliability of the statements and user involvement in the communication process (Polonsky & Jevons, 2009; Schlegelmilch & Pollach, 2005).

Third party involvement especially from external stakeholders could give true pictures of corporate initiatives. Morsing (2006) suggested that communicating corporate CSR efforts via users is one of the most powerful communication strategies to improve member identification, or to cause dis-identification. This strategy could create a positive corporate personality, marketing communications and channels as well as constant feedback from the target users (Virvilaite & Daubaraite, 2011). Moreover, the element of trustworthiness of CSR communication needs the involvement and commitment from all parties in the organization (Snider et al., 2003). Without this commitment, CSR communication is perceived as top management rhetoric which can lead to users' skepticism (Morsing et al., 2008). Meanwhile, the existence of inconsistent CSR information could invite users' perceptions that the organizations are hypocrite and thus jeopardize positive attitude toward them. To avoid all these negative perceptions, Wagner et al. (2009) suggested two strategies, namely, proactive and reactive toward CSR messages. In the proactive strategy, CSR statement is more abstract in nature whereby the organizations promote ethical standards in more general rather than specific. For reactive strategy, any specific CSR statement should be integrated with actual users' positive testimonials. Additionally, Sousa, Wanderley, Gómez, & Farache (2010) introduced five indicators of CSR communication, which are the availability of code of ethics or conduct, information regarding the corporate social projects, the outcomes of these projects, the list of partners or NGOs involved on CSR projects and the social report. These indicators are created to signify that the organizations are fulfilling their social responsibilities genuinely.

Furthermore, Morsing et al. (2008) developed a model that explains how organizations can best communicate their CSR initiatives. They develop CSR communication model with two CSR communication processes targeting different stakeholder groups: the expert of CSR communication process who are the highly involved stakeholders (i.e. authority and media), and the endorsed CSR communication process (i.e. general public and consumers). It is argued that integrating these processes may help organizations to strategically capture positive image from their CSR initiatives.

The organizations should consider different users held by key stakeholder groups when developing CSR framework (Maon et al., 2010; Nielsen & Thomsen, 2012). Different user' conditions require different communication needs and CSR orientations (Sweeney & Coughlan, 2008). Nielsen and Thomsen (2012) stated that

CSR communication could be strengthened by constructing a framework that link focus group of users to a specific way of communication. For example, Fieseler (2011) studied on a group of equity analysts at the German Stock Exchange, and the evidence obtained showed that responsibility issues are increasingly becoming part of mainstream investment analysis. They suggested that for them to play a larger role in the future, CSR strategies must consistent with the financial community's perspective.

In sum, previous studies agreed that CSR communication framework should include some important points that are: (1) the organizations should consider the impact of CSR commitments and communication on different stakeholders. Communication must be transparent since different types of stakeholders vary in their perceptions of an organization's CSR and comprehensive CSR models are received to suit different stakeholders' needs (Maon et al., 2010); (2) in order to gain the effectiveness of CSR communication, message content and communication channels should be aligned with focus group of stakeholder (Du et al., 2010; Maignan & Ralston, 2002) ; and (3) a comprehensive approach to CSR decision making and practical framework for CSR implementation to respond to stakeholders' needs should be designed (O'Riordan & Fairbrass, 2008).

However, there are other factors that influence the behaviors of organizational communication. Among the factors are culture, type of industry and size of organization. The organization should consider these factors before implementing any appropriate strategy. The following section will discuss these factors in details.

2.3.3 Factors Influencing Corporate Social Responsibility Communication Behavior

Based on the literature, there are several factors that influence an organization's behavior on CSR communication. Among the factors is size of the organization. According to Branco & Rodrigues (2007), large organizations provide more CSR information to show that they are more politically and socially responsible. While study on small and medium sized enterprise highlights the absence of social reporting (Fassin, 2008). This is because small organizations have a limited number of staffs and the administrative work burden is a constraint. It is very difficult for staff to cover many job scopes including CSR. Small and medium enterprises also reluctant to follow certain standard of reporting and emphasize only on responsible business practices, not in reports.

In Malaysia, Amran and Devi (2007) posited that an organization's size does matter because society places a higher demand on large firms to get involve in social responsibility. The society always assume that large companies have more income and resources and in turn should engage in more social activities (Amran, Ling, & Sofri, 2007; Ramasamy & Ting, 2004). Local corporations and small and medium enterprise were lagging behind others in terms of CSR commitment (Siwar & Harizan, 2009). Implicit in this scenario is that small and medium enterprise are more concerned in generating revenue and CSR is not a main priority when doing business.

Another factor that influences CSR communication is organizational ownership. Many researchers uncovered different CSR approach between multinational corporations and local-companies (Lattemann, Fetscherin, Alon, Li, & Schneider, 2009; Li, Fetscherin, Alon, Lattemann, & Yeh, 2010; Saleh, Zulkifli, & Muhamad, 2010; Tewari, 2011). For example, Tewari (2011) found that both Indian companies and multinational corporations have similar target groups, but that the focus area on them is different. With regard to human resources, multinational corporations are concerned on the quality of working life, while Indian companies prefer to focus on the monetary benefits.

However, Lattemann et al. (2009) found that multinational companies in India communicate more CSR compared to multinational companies in China. This result is primarily due to rule-based governance environment that exists in India but not in China. Rule-based governance exists in a society in which organizations rely primarily on public rules to govern their interest in socioeconomic exchanges. The opposite type of rule-based governance is relation-based, where organization tend to use private means such as personal connections or private forces for self-protection and to settle disputes (Li et al., 2010). The different type of governance environment reflects CSR implementation and communication in particular country regardless of the ownership of organizations.

Apparently, Malaysian CSR disclosure is positively related to organizational ownership (Amran et al., 2007; Ghazali, 2007; Saleh et al., 2010). Organizational ownership can be classified into local owned companies and foreign owned companies. In terms of local owned companies, the disclosure of CSR depends on the ethnicity and religious characteristics (Amran et al., 2007). Haniffa and Cooke (2005) indicated that boards that are dominated by Malay will more concern with Malay shareholders' need. For example, the organizations must ensure that their business operations are halal (permissible) and employees are provided with worship facilities. On the other hand, the intention of foreign owned companies when disclosing their social activities is as a legitimate strategy towards government policy and ethical stakeholders (Amran & Devi, 2007; Haniffa & Cooke, 2005). Comparing these two ownerships, local ownerships are disclosing more than foreign counterparts (Janggu et al., 2007).

In line with CSR communication, type of industry also becomes the factor that influences the way how an organization communicates its CSR. Studies show that there is a significant difference between the ways in which different organizations in different industries report on CSR (Abdul & Ibrahim, 2002; Li et al., 2010; O'Connor & Shumate, 2010; Sweeney & Coughlan, 2008). O'Connor and Shumate (2010) divided the industries into two; closer to users and indirectly relate to users. These two categories of industries have different CSR practices. Industries that rely on the exploitation of natural resources and/or have the potential to do significant community harm (e.g., chemical, mining and crude oil production, petroleum refining and utilities, gas and electric industries) focus more on environmental responsibility. Whilst, industries that have more direct contact with users (e.g., commercial banking, general merchandisers, hotels, casinos, and resorts, specialty retailers, and the telecommunication industries) are more likely to define CSR in terms of philanthropy and focus on education. In addition, study by Li et al. (2010) showed that industrial sectors more concern with CSR communications. They studied three countries with different industrial sectors and uncovered that industries in the manufacturing sector, which face more environmental, labor, and societal pressures, are more likely to address CSR issues in their corporate communications compare to other sectors.

However, in Malaysia scenario financial sector is more positive toward CSR than telecommunications, manufacturing or construction (Abdul & Ibrahim, 2002; Rahman, 2010). This is due to mutual agreement with the stakeholders that the involvement in social responsibility will positively impact the long run profitability of the financial institutions. Because of study on CSR communication in other sectors, food industry is still at the infancy stage in Malaysia. This study focuses on this sector and concentrates on CSR disclosure through website. Next section will discuss in detail on communication medium.

2.3.4 Communication Medium

According to CSR communication studies, media can be divided into printed media and electronic media (Cho et al., 2009; Lodhia, 2006). Printed media consists of organizational report, newspaper, brochure and magazines. On the other hand, electronic media includes television, radio and internet. The organizations use a wide range of medium for CSR communication, including annual reports, brochure or pamphlets, website, advertisement, organize dialogues with society, cause-related marketing, product packaging and television (Basu & Palazzo, 2008; Berens & Popma, 2014; Birth et al., 2008; Lodhia, 2006, 2012). However, recent studies emphasize on annual report, advertisement, dialogue and website.

Traditional media or printed media, like annual report is the most common medium and the main channel amongst listed companies in disclosing their CSR activities (Gray, Kouhy, & Lavers, 1995; Ramdhony, Padachi, & Giroffle, 2010). This is due to annual report has certain degree of credibility among users and is more transparent in showing how much organizations had contributed to sustainable development compare to other medium (Hunter & Bansal, 2006; Ramdhony et al., 2010).

However, annual report is not perceived as the most useful medium for social disclosures (O'Donovan, 1999). This is largely due to time and space constraints involved in producing an annual report and it seems to disclose information based on the organization's needs rather than users' needs (Lodhia, 2004; O'Donovan, 2002). In addition, there is lack of consistency and comparability of CSR information and have limited means of presenting and organizing information (Lodhia, 2004; Ramdhony et al., 2010). Some users, to a certain extent, were dissatisfied with this type of media as the organizations incline to write arbitrary reports and not based on quantifiable data (Crook, 2005). A social report that is not regulated by standards merely acts as marketing tool. In response to this situation, the organizations have increasingly relied on CSR standard of reporting and third party certification (Birth et al., 2008).

Some researchers examined dialogue approach to explain how organizations practice CSR (Bielenia-grajewska, 2014; Forsman-hugg et al., 2008; Johansen & Nielsen, 2011; Maon et al., 2010; O'Riordan & Fairbrass, 2008). An organization's consciousness, ability, willingness and interests may affect the success of stakeholder dialogue initiatives. The use of dialogue and engagement with the users will increase trust and provide better communication process regarding social activities (Forsman-hugg et al., 2008; Snider et al., 2003). The dialogue has not only been limited to disseminating the information but also to engage with NGOs by using two way communications. The outcomes of the dialogue represent changes in organization/user relationship and which it may produce tangible benefits such as reduction of conflict, increase trust and develop more sustainable business practices (Bielenia-grajewska, 2014; Johansen & Nielsen, 2011). But, there is still uncertainty on the impact and benefits of this medium.

The existence of internet or websites is becoming the medium of self-representation that replacing traditional corporate communication media and organizations are increasingly concerned with ethical and responsible communication (Colleoni, 2013; Wanderley, Lucian, Farache, & Sousa Filho, 2008). Under traditional communication modes, it is not certain as to whether CSR information is reaching its target users and the involved cost are usually outweighs the benefit (Aerts & Cormier, 2009). The advent of the web has led the organizations to reconsider their disclosure strategies since website is different from traditional media in term of more data can be disseminated, easy access at anytime and anywhere (Aikat, 2000; Marken, 1998). The websites also possess a particular feature like multimedia characteristics, electronic document retrieval and search tools that allow the organization to communicate with specific and obtain feedback from the users (Aikat, 2000; Branco & Rodrigues, 2006). According to Klein and Dawar (2004), information that appears during a long period of time on the website could increase the trust level among users, provided that the information is real.

Trustworthiness and credibility elements are important to evoke the positive reaction among users (Robertson & Nicholson, 1996). Website credibility can be increased if the organizations encourage users to participate in their communicative channel and integrate CSR report with company's financial account and social activity (Wanderley et al., 2008). These actions could impact the organizational image positively as well as increase purchase intention (Klein & Dawar, 2004; Sen & Bhattachharya, 2001).

Apparently, the organizations that exploit the potential of the web when disclosing CSR activities are more successful than the ones that are not (Birth et al., 2008). These organizations acknowledge that websites could target a wide variety of stakeholders and represent an official version on how to be viewed on a broad manner. The pattern of information disclosure on the web can be divided into two, namely, internal and external activities. External activities involved activities like conducting a charity or environmental campaigns, whereas internal activities is more specific to the relationship between organization and customer, employees and shareholders (Basil & Erlandson, 2008; Snider et al., 2003; ter Hoeven & Verhoeven, 2013). The self-presentation of internal activities on the corporate website is used to strengthen and reassure external users as the organization wants to be perceived as a favorable CSR good player (Basil & Erlandson, 2008; Morsing et al., 2008). For example, a study by Goatman and Lewis (2007) posited that a website can allow an organization to market itself, raise awareness of its mission, and provide services to users. The attitudes of users about the use of websites for the charity are largely positive and for organizations not making use of websites may struggle to compete in the future.

Because of the benefits of using the website when communicating CSR activities, this study develops corporate website by taking into accounts all the elements that should be included in CSR message. It is believed that user's positive attitude towards website could engage users with the organization. Richness elements incorporated into a corporate website becomes a strategy to attract users with CSR. Next section will discuss richness element in details.

2.4 Media Richness

Media richness theory was developed by Daft and Lengel (1986). The idea was derived from the question, why and how do organizations process information? The answer is to reduce uncertainty and equivocality effectively based on information needed (Daft & Lengel, 1986; Galbraith, 1974). Uncertainty is defined as the difference between information required to perform a task and information acquired by the organization (Galbraith, 1974). To reduce uncertainty, an organization needs to seek more information to answer all the uncertain questions regarding the task (Daft, Lengel, & Trevino, 1987; Daft & Lengel, 1986). On the other hand, equivocality means ambiguity and conflicting interpretation of messages (Daft & Macintosh, 1981). High equivocality causes confusion and misinterpretation on problematic situation among decision makers (Daft & Lengel, 1986). To reduce equivocality, an organization needs media richness to facilitate debate, clarification and enactment (Trevino, Webster, & Stein, 2000). Additionally, Daft and Lengel (1986) had proposed structural mechanism framework to enable the appropriate amount of data to be processed effectively by using all types of information processing, from rules and procedures to group meetings.

Information uncertainty and equivocality are also existed in technological communication tools like the Internet (Dennis & Valacich, 1999). Nowadays, technology has been widely used in the organizations to perform tasks. The task can be categorized into two, namely, task variety and task analyzability (Daft & Lengel, 1986). Task variety is unexpected events that occur frequently during conversion process. The users with high task variety have difficulties to predict problems in advance. Task analyzability is the way users face the problems. Users will rely on experience and their own judgment rather than follow the routine procedures if the task analyzability is high (Rice, 1992).

In the organizations, interdepartmental issues arise when department is highly differentiated. To face them, information processing must be fully exerted, hence high volume of data and rich media become beneficial for mutual interdepartmental adjustment. This will reduce data uncertainty and equivocality. Furthermore, an organization needs to interpret external environment and there is cause and effect relationship between organizational environment and information needed. When environment can be analyzed an organization can rely on explicit data but if the environment scenario is unclear rich media is needed to reduce equivocality and uncertainty (Daft & Lengel, 1986; Daft, et al., 1987).

As known, MRT is usually based on organizational situation and further research is needed to examine it from the perspective of external users. Thus, to convince external users, an organization must determine the level of richness that is appropriate based on the task to reduce uncertainty and equivocality. This would eventually engage trust and positive attitude towards organizational image. This is the main aim of this study.

2.4.1 Rich and Lean Media

Richness is defined as the capacity of information to transform understanding (Daft et al., 1987; Daft & Lengel, 1986). There are four characteristics to classify either the medium is rich or lean which are as follows: (1) the ability to handle multiple cues simultaneously; (2) the ability to facilitate rapid feedback; (3) the ability to establish personal focus and (4) language variety (Schmitz & Fulk, 1991). Face to face (FtF) is the richest medium because of the ability to appreciate all the characteristics. On the other hand, lean media is the media with less ability on the stipulated characteristics. Figure 2.4, shows the hierarchy of media richness (Lengel, 1988).

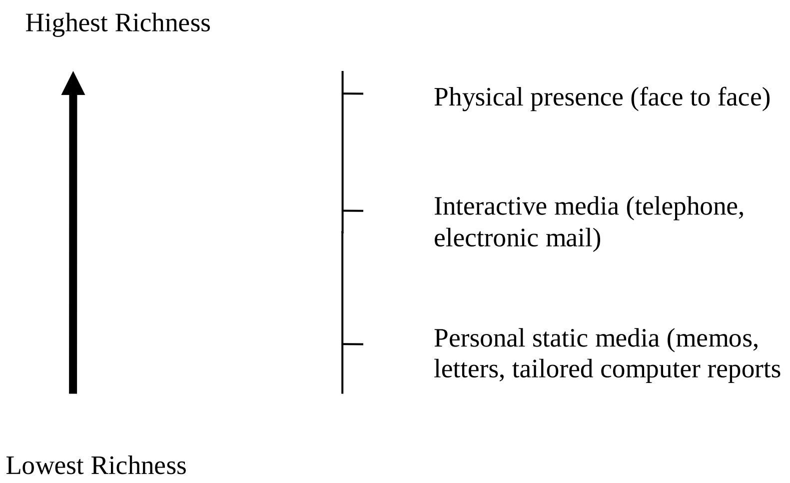


Figure 2.4
Media Richness Hierarchy
Source: Lengel. (1988)

As illustrated in Figure 2.4, early researches on new media highlighted that information processing technology is only suitable for lean media. Managers are more likely to choose electronic mail as lean media compare to FtF and telephone **c**onversation as rich media (Trevino, Lengel, Bodensteiner, Gerloff, & Muir, 1990). However, by integrating the element of rich media, the issue of equivocality and ineffective communications could be reduced. Media richness could also increase users' motivation and ability to process information systematically, facilitate user understanding and improve operational performance, and increase user satisfaction and loyalty (Kinney & Dennis, 1994; Robert & Dennis, 2005; Rockmann & Northcraft, 2008). More importantly, the effect of media richness is not only fulfilling the tasks accurately, allowing more effective and efficient interactions, building good relationship and enabling quick decision, but also changing user understanding (Cho et al., 2009; Lodhia, 2012; Rockmann & Northcraft, 2008).

Richer medias are also capable of transmitting more fact-oriented information (Ajzen, 2001; Lu et al., 2014; Markus, 1994). Thus, in a mission to align the information with users' needs, an organization uses rich media as persuasive tools. This is due to two reasons. First, richer medias able to provide a large amount of factual information and therefore users could verify its accuracy and resolve ambiguities. Second, rich media can create a positive affective state by creating a strong sense of social presence and personal focus. These two reasons influence both the accessibility of information in the users' memory and help decision making process (Ajzen, 2001).

Nevertheless, in order to change attitude and understanding, the users must have two characteristics; motivation and ability to process the messages. If the users able to associate the information with their knowledge bases experiences, relevancy and analysis-enabled images, they will be persuaded (Petty & Cacioppo, 1986).

Furthermore, there is an evidence that vivid persuasive information that uses colorful images, graphics, pictures, personal anecdotes, or emotionally stimulating information has stronger effects on users' attitude (Ajzen, 2001; Keller & Block, 1997).

2.4.2 Media Richness and Website Quality

For decade MRT had been successfully implemented in traditional media. However, the existence of Internet as a communication tool brings a new perspective in MRT. The Internet is called as new media because of its characteristics such as multimedia capability and interactivity of presentation. Many researchers have focused their MRT studies from the perspective of new media. Zmud, Lind and Young (1990) used fourteen types of media in large organizations to examine the richness of media. The result showed that an immediate feedback is differentiating the dimension of media richness. Then, Carlson and Zmud (1999) investigated the perception of users on the use of electronic mail and found that technological knowledge changes user perception on the level of media richness. In other words, experienced users communicate more effective through new media and develop richness perception through learning processes (Carlson & Zmud, 1999). The study by Carlson and Zmud (1999) has contributed to a new theory named Channel Expansion Theory.

Multiple addressability, external recording and computer-processing memories, which do not exist in traditional media, are attributes of MRT to determine the richness in electronic communication (Markus, 1994). For example, video-mediated and computer-mediated interaction are considered as rich as FtF interaction (Kock, 2005). Other factors that have been addressed in the search of a new framework of MRT are the distance between communication partners and number of message recipients (Trevino et al., 2000).

The emergence of website as a medium to disseminate information to the users is likely to become the greatest investment for the organizations. The website characteristics of ease of accessibility, navigation, visual attractiveness, and information content are recognized as website quality (Perdue, 2001; Woodside, Vicente, & Duque, 2011). According to Mitra and Gupta (2008) website's features that meeting users' need will reflect the quality of the website. Thus, understanding which aspects of the website that user considers most important has become a priority for the organization to employ a successful strategy in order to attract and retain users (Chang, Chen, Hsu, & Kuo, 2012).

The elements of richness is being considered as important content in order to measure the website quality (Chua, Goh, & Ang, 2012; Woodside et al., 2011). The choice of colours, fonts, graphics and overall layout on a web site could influence users' perceptions of website quality (Chua et al., 2012). These would directly affect users intentions to use a website and drive user satisfaction (Bai, Law, & Wen, 2008). In addition, the use of MRT on the website requires a greater processing capacity to enable interactive presentation of visual images, symbols, sounds or personal information (Allen, et al., 2004; Lustria, 2007). For example, study on job seekers revealed that company website is richer than electronic bulletin board even though the websites do not offer a platform for instant feedback as bulletin board does (Cable & Yu, 2006). It's showed that the effect of the visuals of websites has a very strong cue of website quality and a short time of exposure are enough for most people to form a positive or negative impression about a website (Lorenzo-Romero, Constantinides, & Alarcón-del-Amo, 2013). Therefore, website designers should pay attention to richness elements when designing CSR information on corporate websites.

There is a significant relationship between website design and users' behavior. For instance, well design website that embedded the element of richness potentially increase the website visitors to become loyal users (Lorenzo-Romero et al., 2013). The visual aspects of websites are also reflects the image of organization (O'Cass & Carlson, 2012). Previous studies pointed out the importance of website design could deliver a unique and dynamic experience to users ((Lorenzo-Romero et al., 2013; O'Cass & Carlson, 2012). In turn, when users perceive the website experience to be innovative, the user will consequently form a positive perception of trust towards organization (McKnight, Choudhury, & Kacmar, 2002). However, many of these initial efforts focused largely on the quality of e-commerce websites (Chua et al., 2012). There is a little discussion about website quality in the aspect of CSR web disclosure.

Numerous studies have showed the importance of website as a CSR communication medium (Basil & Erlandson, 2008; Biloslavo & Trnavcevic, 2009; Lodhia, 2012). However, they are more focus on CSR content and less attention are given on interactive characteristic of website (Gomez & Chalmeta, 2011). Therefore, it is suggested for organizations to design attractive layout of the website with embedded the element of richness in order to effectively disseminate CSR initiatives to the users (Gomez & Chalmeta, 2011; Lodhia, 2012).

To sum up, new media like corporate website can improve CSR communication and in turn operational performance (Basil & Erlandson, 2008; Lodhia, 2012). This is because they provide data processing faster and enable rich website presentation (Lockwood & Massey, 2012; Patrakosol & Lee, 2013). All these are characteristics of website quality that leads to positive corporate image and in turn user loyalty.

2.4.3 User Perception of New Media

Nowadays, information communication technology (ICT) becomes the main medium in disclosing corporate information. The web that previously perceived as lean media has becoming rich because of the experience and knowledge elements among users (Carlson & Zmud, 1999; Kinney & Dennis, 1994; Patrakosol & Lee, 2013). The users who feel competent with ICT perceive rich presentation as important and utilize them for task effectiveness (Brunelle, 2009; Rice, 1992; Suh, 1999).

Other factors that influence media richness choice and outcomes are users' biological, social and environment (Kock, 2005). For example, managers in Japanese companies stated that organizational practice has an important influence on the usage of traditional or electronic media (Kishi, 2008). Study from Jiang and Benbasat (2007) showed that users are likely to use dynamic web-based multimedia to obtain initial information about the organization. These proved that the users nowadays prefer information in rich format (Lodhia, 2012; Simon & Peppas, 2004). This issue is important for the organizations when choosing media elements for delivering CSR issue to users. Failing to align the information with user's understanding could be a drawback to the organizations (Morsing, 2006).

Therefore, there is a need to further investigate media richness from the users' perspective. According to the previous website based communication studies, the organizations try to engage with users' behaviors to gain trust (Cho et al., 2009; McKnight et al., 2002) and positive attitude (Chen & Wells, 1999; McMillan, Hwang, & Lee, 2003). Trust and attitude are the elements that become the objective of the organizations when facilitating users' understanding, and at the same time increasing their image. This study investigates as to whether different level of website richness influences users' trust and attitude towards website and ultimately organizational image. Having declared this, the next section will discuss the effect of web presentation on the users in details.

2.5 Trust

The first effect is trust. Nature of trust exists in uncertainty and risky environment particularly in the context of computer mediated environment (Grabner-Kräuter & Kaluscha, 2003; Lockwood & Massey, 2012; Mayer, Davis, & Schoorman, 1995; McKnight, Cummings, & Chervany, 1998). Many researchers have linked the importance of trust formation in the e-commerce environment and claimed that the key to being successful in e-commerce adaptation is initiating, building and maintaining trust between buyers and sellers. Lack of user trust is one of the most cited reasons for the user not purchasing online (Beatty, Reay, Dick, & Miller, 2011; Grabner-Kräuter & Kaluscha, 2003; McKnight et al., 2002; Schlosser et al., 2006; Zhou & Tian, 2010). However, there is very few research investigates the relationship between organizations policies such as CSR message and what perception of users towards it particularly the impact on their trust (Aljukhadar et al., 2010; Beatty et al., 2011).

A way to communicate and convince users of an organization's social responsibility is becoming more challenging because the users could be skeptical to rely solely on the information (Wagner et al., 2009). Organizations need to know what are the characteristics that influence user trust (either positively or negatively), and how to display those characteristics to establish or increase user trust (Beatty et al., 2011). Besides that, the quality and credibility of information was also crucial in developing a good relationship between organization and user (McKnight et al., 1998). Moreover, to gain users' confidence, belief and trusts on the website is critical in determining its success (Friedman, Kahn, & Howe, 2000; Grabner-Kräuter & Kaluscha, 2003). These scenarios make trust is essential in the organization-user relationship.

This study is going to use the definition from Mayer et al. (1995) that define trust as a trustee believes in and willingness to depend on the trustor. This definition is one of the most frequently cited on the study of online trust. In this study, trust is divided into two, which are cognitive trust and emotional trust. This is in tandem with previous studies such as Komiak and Benbasat (2005). The descriptions and definition of each trust category are offered in the following subsections.

2.5.1 Cognitive Trust

It is well accepted that cognitive-based trust is indicated by beliefs about other's reliability, dependability and comprehension of the situation (McAllister, 1995). The cognitive trust is crucial when an individual is deciding whether to cooperate or not with others particularly in online environment (Fang et al., 2014; McAllister, 1995; McKnight et al., 2002; Rockmann & Northcraft, 2008). Based on McKnight et al. (1998) model, cognitive trust is divided into trusting belief and trusting intention. Trusting belief is defined as user has positive perception that CSR disclosure that are competence, benevolence and integrity (Beatty et al., 2011; McKnight et al., 2002, 1998). According to Mayer et al. (1995), the three attributes of trusting beliefs are as follows: (1) Competence reflects that user trust the organization has the necessary skills to perform the job; (2) Benevolence is the extent which a user believes that organization has favor them, aside from their profit motive and (3) integrity means user accepts that the organization is following a set of moral principles that guide user-organization relationships. These trusting beliefs are related, yet distinct.

McKnight et al. (2002) described these three elements of trusting beliefs based on e-commerce transaction. Competence means users believe that the vendor has an ability to provide the goods and services according to what they offered. Benevolence means that the vendor cares about users and will not take advantage of them. Benevolence reflects the specific relationship between vendor and users, not users' kindness to all. Integrity means that one believes that the other party makes good-faith agreements, tells the truth, acts ethically, and fulfills promises. Although competence, benevolence, and integrity beliefs are conceptually distinct, they are often combined into one measurement as trusting belief. As this study wants to investigate in detail trusting beliefs that may impact on organizational image, each trust attributes have been measured distinctly.

On the other hand, trusting intention is defined as the intention to engage with the organizations that users feel secure with (McKnight, et al., 2002). Trusting intentions describes “to what extent users are willing to involve in a risky situation” (Kim et al., 2004, p. 105). Schlosser et al. (2006) in their study describe the development of trusting intention based on the e-commerce scenario. In e-commerce, online transaction involves risk, especially when the user lacks experience with the particular firm. For example, the user must be willing to provide their personal information such as credit card number and address and contact number to the online firm which could bring worst consequences. To the extent that users are aware of the risks of purchasing online, it reflects the user’s trusting intentions. To relate e-commerce scenario into CSR disclosure, users involve in trusting intention when they are willing to depend on an organization if they perceive that corporate statement on the website. Users must sense those characteristics in order to achieve the desired level of trusting intention and in turn engage with the organizations.

There are arguments on measuring trust that only imply trusting beliefs and not include trusting intentions. Some researchers claimed that trusting beliefs only is sufficient in measuring trust because such beliefs imply that trusting intentions will follow (Mayer et al., 1995; Morgan & Hunt, 1994). However, McKnight et al. (2002) pointed out that trust is limited when trusting beliefs do not accompany a corresponding trusting intention or when trusting intentions occur without corresponding trusting beliefs. They posited that both trusting beliefs and trusting intentions must exist for examining the trust-related behavior. Zhou and Tian (2010) provided empirical support for the position that trusting beliefs should be considered separately from trusting intentions, for building trusting beliefs does not necessarily lead to higher trusting intentions. They claim that trusting beliefs do not always efficiently transform into trusting intentions. It is supported by Schlosser et al. (2006) that uncovered that trusting beliefs influence online trusting intentions only when risk is high, or when the behavior requires trust. Emulating this argument, this study examines trusting beliefs and trusting intentions independently.

Based on the above discussion, this study will adopt the trust model proposed by McKnight and Chervany (2002) and assume that trust is a cognitive process consists of trusting beliefs and trusting intentions. In the next section, another category of trust that is emotional trust will be discussed in detail. It is also part of this study.

2.5.2 Emotional Trust

According to Komiak and Benbasat (2004) trust is conceptualized as the combination of cognitive and emotional trust. They assumed that trust decision involved both reasoning and feeling. It is similar to McAllister (1995) stated that trust can be measured using two dimensions, cognitive which refer to rationale and affective which refer to emotion. Trust dimensions are based on different sources and thus have varying effects on maintaining and reinforcing relationship between organizations and users. Some aspects of trust facilitate in constructing cognitive judgment and others motivate pleasant emotions (Xie & Peng, 2011; Zhang, Cheung, & Lee, 2014).

Komiak and Benbasat (2004) posited that there are differences between emotional trust and affect-based trust. The emotion in emotional trust refers to feeling toward the behavior of relying on the other side (trustees), while emotion in affect-based trust is reliance on trustee that makes emotion bonds between two parties (McAllister, 1995). The concept of emotional trust is not fully been covered in on-line trust and most of the study is related to trust relationships (Beatty et al., 2011; Engdahl & Lidskog, 2014). This is because on-line trust is claimed as more toward cognitive-based trust (Min & Lee, 2009). But, relying on cognitive trust solely is not enough for users to decide whether to trust or not with another party. Particularly in e-commerce transaction, the users tend emotionally to response to product or seller which makes decision become less cognitively dominated (Komiak & Benbasat, 2006). In the case of CSR disclosure, the users often have inconsistent perceptions on the organization such as perceived skepticism or distrust on the information given (Wagner et al., 2009). This behavior could be reduced if the organizations engaged the user's emotions by using CSR message. Due to lack of research on an emotional element on on-line trust, this study includes it as part of trust dimension.

2.5.3 Corporate Social Responsibility and Trust

Trust is based on "the expectation of ethically justifiable behavior" (Hosmer 1995, p.399). Organizations make all kinds of efforts in order to build long-term and strong relationships with users by enhancing organizational capability in building a social responsible image by implementing CSR (Hosmer, 1995; Sen & Bhattachharya, 2001). It is proven that an organization's social responsible behavior can affect users' loyalty toward the organization (Lichtenstein, Drumwright, & Braig, 2004). Organizations that are knowing for their high social responsibility are more able to relate with users and users that hold favorable associations on CSR are more likely to maintain active relationship with this organization (Lichtenstein et al., 2004; Xie & Peng, 2011). Because of these benefits, several researchers introduced a conceptual model to link between CSR and organization- user relationship strength through trust variable (Castaldo, Perrini, Misani, & Tencati, 2008; Cho et al., 2009; Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009; Xie & Peng, 2011).

At the same time, socially oriented organizations can achieve competitive advantage in the areas where trust is crucial in determining user choices, provided that the organizations have social responsible image such as respecting users' rights and satisfying what users' need (Berens & Popma, 2014; Castaldo et al., 2008). Castaldo et al. (2008) studied Fair Trade products sold by Italian retail chains with their own private label. Their result confirmed that users who believe that a retailer is committed to respecting users' rights and to voluntarily satisfying their needs are more likely to be trusted. This finding indicates that investment in CSR must be aligned with strategy and policies where an organization's specific CSR is relevant and appreciated by users (Elving, 2013; Fieseler, Fleck, & Meckel, 2009). Failure to do so, users will not appreciate an organization's CSR profile. In this case, the impact of CSR is expected to be negative (Castaldo et al., 2008).

In sum, it agrees that CSR is associated with users trust. Users that hold positive social responsible behavior are more likely to believe that the involved organization is an amicable, caring, and helpful corporate citizen. Such types of compassionate organizations strive to treat others fairly, and users as their key stakeholders or partners will be well taken care of (Xie & Peng, 2011). Arguably, as central in evaluating the performance of CSR, trust factor is crucial factor (Vlachos et al., 2009). It is believed that the use of media richness when communicating an organization's message can diminish uncertainty and sharpen users' judgment of its trustworthiness (Aljukhadar, et al., 2010). The next section will discuss about media richness and its association with trust.

2.5.4 Media Richness and Trust

MRT is constructed from trust. In fact, MRT is emphasis on solving the problems of ambiguity using communication medium (Daft & Lengel, 1986). According to MRT, communication medium is categorized into two, namely; lean medium and rich medium. The difference between these two is about how many cues that associate with a particular medium (Daft & Lengel, 1986; Daft & Macintosh, 1981). Previous studies showed that on-line system eliminate many cues that convey trust (Daft et al., 1987; Jarvenpaa & Tractinsky, 1999). However, there are studies that claimed web-based communication medium has the capacity to convey multiple cues and develop trust (Aljukhadar et al., 2010; Kishi, 2008).

For example, Aljukhadar et al. (2010) examined the effect of media richness on e-commerce messages (i.e. privacy disclosures), users' cognitive responses and intentions. In their study, four versions of e-commerce were developed: three with a privacy disclosure (made available by video, audio, or in text format) and one with no disclosure function as control variable. The finding showed that the use of media richness applications in delivering messages affects the process of trust formation. It establishes a link between rich message and user trust, and behavioral intention. This result extends the finding that the use of rich media when in communicating messages on-line can favorably affect trust performance.

Another study that investigates the relationship between media richness and online trust is Lockwood and Massey (2012). They studied on geographically dispersed teams that rely heavily on information and communication technologies to communicate and collaborate. Trust perceptions towards the other team are important because they are only meeting virtually. In their study, the three medium of interest (audio-conferencing, video conferencing, and three dimensional virtual environments-3D) are examined to determine users impact on perceptions of ability, benevolence, and trust. As claimed by other studies, lean communication media can inhibit or slow the development of trust in teams and it is consistent with the result that the relatively leanest medium (i.e., audio conferencing) led to lower perceptions of ability, benevolence, and trust compared to the richest medium (i.e., video conferencing). Whereas richer presentations are considered as giving more insight into trustworthiness (Aljukhadar et al., 2010; Burgoon et al., 2002; Riegelsberger et al., 2006).

As MRT is always related to trust, it is necessary to explore how this construct may be applied to website disclosures. Most of the above studies had measured trust in a single variable, thus it is difficult to identify which aspect of trust that impact trust building. A multifaceted view of trust in rich media environments seems to be vital to an understanding of the process of trust formation on-line (Aljukhadar et al., 2010). To the best of researcher's concern, only one study that is similar to this study which examine the impact of media richness on CSR's trust behavior among users. Cho *et al*. (2009) used multidimensional trust model that includes trusting beliefs and trusting intentions. However, their study only looks at the cognitive part of trust whereas the element of CSR includes emotional feeling towards it. Therefore, this study will further investigate CSR disclosure from the perspective of emotional trust.

The design of a corporate website is risky because it involves emotions of users particularly on the organization's policies such as CSR (Lodhia, 2012; Patrakosol & Lee, 2013). Multimedia capabilities, richness, and interactivity of the website have the potential to stimulate user emotions (Sung & Cho, 2012). Thus, it is important to know users' attitude towards their website is. This is dealt with in the next section.

2.6 Attitude towards Website

According to Fishbein and Ajben (1975), attitudes are learned disposition to respond to an object or behavior. It is representing a hierarchy of effect from feeling or judgments toward person, object or issue and linked to user behavior (McMillan et al., 2003). It is generally accepted that attitudes are comprised of three components;

cognitive, affective or behavioral responses (Min & Lee, 2009; Simon & Peppas, 2004). Attitude is one of the critical factors in explaining user behavior and becomes as one of the most studied concepts (Fishbein & Ajzen, 1975; Jang-sun Hwang, McMillan, & Lee, 2003; Jahng et al., 2007; Simon & Peppas, 2004). The attitude has been the focus of marketing studies, particularly to measure the effectiveness of advertisement (McMillan, et al., 2003; Simon & Peppas, 2004). It is a continuity of the offline world but this research links it to online user's predisposition to respond favorably or unfavorably to a website especially with the enormous growth of e-commerce (Chen, Clifford, & Wells, 2002).

It is important to understand user attitudes because it can generally predict user purchasing intentions and behavior (Johye Hwang, Yoon, & Park, 2011). For example, users are more likely to have a stronger intention to purchase on-line product when they react favorably to an advertisement about that product. This logic has been proven with respect to attitudes towards a website (Bruner ll & Kumar, 2002). Attitude towards website become an important subject to study, particularly on user perceptions towards the organization. It is proven that attitude towards website has a greater impact on on-line organization than their 'offline' perception of the organization (Allen, Mahto, & Otondo, 2007; Long & Chiagouris, 2006). Attitude towards website is related with web design (Chiagouris, Long, & Plank, 2008; San Martín & Camarero, 2008). In fact, website design has direct influence on user’s satisfaction towards website. It is believed that design issues are also integral to users' evaluations of the websites and eventually positive perceptions towards organizational image (Long & Chiagouris, 2006).

Among the elements of website design is website presentation. The richness of website presentation has been empirically proven as one of the influential to form positive attitude toward on-line systems (Jahng et al., 2007). Previous studies have listed the benefit of attractive website such as, could gain a significant amount of attention from users (Goatman & Lewis, 2007), influence users to build a relationship with the organization (Allen et al., 2007) and develop cohesion between users and organization (Jae Seo, Christine Green, Jae Ko, Lee, & Schenewark, 2007). These outcome, in turn is crucial component in relation with commitment in organization's goals and values (Jae Seo et al., 2007) .

Study from Simon and Peppas (2004) posited that users prefer rich presentation regardless of the nature of the product. The development of the corporate website with multimedia interactivity and tools allows users to customize both content and delivery format. This, in part, provides some explanation of why users prefer rich media sites for both simple and complex products. It is supported by Jahng et al. (2007) that showed the rich site has a positive impact on users' intention to use e-commerce.

However, it still remains unclear how attitudes toward online content (i.e. CSR information) are formed because most of the study covered in the scope of e-commerce companies and only a few studies that look into attitudes towards the information of the website. For example, Lustria (2007) studied on attitudes towards health-online content. She found that the major reason why people go online for health-related problems is to seek general health information, to help prepare themselves for appointments and major procedures, to share information, and to provide support. Chiagouris et al. (2008) examined website credibility and attitude towards website in two news companies. The result showed that although news may be reported accurately through a website, the news will not automatically be perceived by users as credible. These two scenarios indicated that individuals differ in their strategies to traverse the system, as in on-line environments, information structures are scattered on the website and user must know what information they need and where to find this information. Both studies revealed that website presentation play an important role in attracting online information and maintaining users' attention (Chiagouris et al., 2008; Lustria, 2007).

A similar result was found in Filo, Funk, and Hornby (2009) that attitudes toward the website increased when users satisfied with the quality of information delivered. Ensuring the quantity and quality of delivering information becomes one of the elements that make users remain satisfied and loyal to one particular website. The organizations must realize that their websites are not only media sources for information, but have also become an effective marketing tool that can satisfy users and attract more people (Hur, Ko, & Valacich, 2011). User satisfaction with a website improves when it offers useful and relevant information through attractive and easy-to-navigate design. In sum, to maximize user satisfaction, it is necessary to pay close attention to the website environment.

Instead of design, ease of use is also critical factor that affects user attitudes towards website (Chiagouris et al., 2008). Lack of a sense of touch, feel and FtF interaction with an organization online impacts users attitude and behavior (Jahng et al., 2007). This could be one major stumbling block to the formation of positive attitude toward the website. Richer interaction to obtain information facilitates formation of favorable attitude. It is suggested that interaction richness is closely related to users' overall attitude toward on-line systems and that rich interaction is an influential factor to form an overall positive attitude toward website (Jahng et al., 2007).

Based on the above discussion, attitude towards website is an important attribute that influences users' positive perception towards the organization. Elements of web design, ease of use and user satisfaction with the website are included in the attitude towards website variable. The study related to information richness has widely been focused on e-commerce (Tarafdar & Zhang, 2008). But, nowadays online communication is becoming one of the most important information channels for organizations to engage with their stakeholders (Colleoni, 2013). Most of prominent organizations in the world, use website to communicate their CSR efforts and this trend is significantly increase year by year (Amaladoss & Manohar, 2013; Basil & Erlandson, 2008). Therefore, the appropriate design of websites is of utmost importance in influencing the users' positive attitude towards website with taken into account the role of media richness.

There is study that include information variable into attitudes towards website as a single variable (Simon & Peppas, 2004). But, as information itself gives a huge impact on users' perception towards an organization, this study will measure information separately from attitude towards website. This study adapt attitude toward website measurement from Chen and Wells (1999) that evaluates the good or bad website from the perspective of user. Next section will discuss further on attitudes towards information on the website in details.

2.7 Attitudes towards Information

According to Puto and Wells (1984) the purpose of information is nothing more than to highlight the identity of the organization. Their study focused on attitude towards information in advertisement context. They stated that informational advertisements could provide relevant brand data in a clear and logical manner to users such that they have greater confidence to buy the brand after seeing the advertisement. An important aspect of this definition is that an advertisement is designed with the intention of providing information, but it does not become an informational advertisement unless it is perceived as such by the users. Their definition of informational information resides based on the users' perceptions of the advertisement's contents. This study uses Puto and Well definition of information and adapts it in the context of CSR disclosure as to measure the users’ attitude towards CSR information on the corporate website. For information to be recognized as informational it must have three characteristics: (1) present factual and relevant information about the organization; (2) present information which is immediately and obviously important to the potential user; and (3) present data which the user accepts as being verifiable (Lwin & Phau, 2013; Puto & Wells, 1984; Simon & Peppas, 2004). To ensure the information provided by the organization is successful, it must be effective on emotional and informational dimensions (Obermiller et al., 2005).

Attitude towards information had normally been studied in the context of the advertisement. However, some researchers incorporate attitude towards information and attitude towards website as one variable (Lwin & Phau, 2013; Simon & Peppas, 2005). For example, Lwin and Phau (2013) investigated the effectiveness of rational information (price and service accolades) and emotional appeals (warmth and serenity) among small boutique hotel websites in Australia. Specifically, it assesses how attitude towards websites influences purchase intention. On the other hand, Shen (2007) examined of attitude towards information in political advertisement and candidate image. The study found that information had a significant direct effect on evaluation towards candidate image in political advertisement conditions. The result confirmed the relationship between positive attitude towards information messages with organizational image.

In the context of CSR, in order to be perceived as socially responsible organizations, the information delivered must meet users' expectations, which may not always be an easy task. Therefore, information have to be meaningful, important and verifiable for a better users acceptance (Lwin & Phau, 2013; Obermiller et al., 2005). This is agreed by Simon and Peppas (2005) that those elements of information give impact on the organizational image. Previous studies have established the informative factor as a good predictor of organizational image (Jang-sun Hwang et al., 2003; Obermiller et al., 2005; Wang, Beatty, & Mothersbaugh, 2009; Yang, 2003).

Based on the above, organizations should be aware of the importance of providing sufficient information about their CSR activities. The establishment of corporate website to disclose CSR activities indicates that the organization as an active participant in CSR. It is therefore, the information that portray them as socially responsible has been match (Rodríguez Bolívar, Garde Sánchez, & López Hernández, 2013). Beside meeting the expectation, corporate website also provides several other advantages, like making the information available at anytime and place and allows the organization to communicate information that might not included in a printed CSR report. By providing up to date information, organizations are able to respond to the greater demands among users for CSR information (Berthelot, Coulmont, & Thibault, 2013; Colleoni, 2013). Indeed, the use of website has proven to be a very important tool in communicating the CSR message (Rodríguez Bolívar et al., 2013).

According to Patrakosol & Lee (2013) rich information on website helps an organization to effectively communicate about itself to its target users and enables users to clearly understand the information. Rich information is defined as the quality of information indicating its communication properties to its users (Daft & Lengel, 1986). Tarafdar and Zhang (2008) revealed that high quality information published via corporate websites help users achieve higher satisfaction. On contrary, low in richness hinders users' understanding of the information (Patrakosol & Lee, 2013). This is supported by Simon and Peppas (2005) who suggest that organizations should consider the property of information and the degree of media richness they provided to their target users when designing the website.

Internet with its interactivity and capacity allows users to customize both content and delivery format and in turn encourages users to demand richer content and presentation (Simon &Peppas, 2004). Previous study showed that the structural, informational, and emotional characteristics of a website have significant relationship with attitudes towards information (Johye Hwang et al., 2011). A website that offers quality information plays important roles in user decision making processes (Wen, 2009). Furthermore, Yang (2003) pointed out that belief factors from website featuring quality and accurate information are more stable than other factors in generating and leading user behaviors. It will benefit organizations if they know how to manipulate the information in leading user behaviors into something positive for them. The following section will discuss organizational image in details.

2.8 Organizational Image

Image is a collection of all impressions (beliefs and feelings) that a certain whole creates in the perception of people (Gioia, Schultz, & Corley, 2000; Rindell, Edvardsson, & Strandvik, 2010). It contains the convictions, values, stereotypes, standpoints and impression that somebody has about on certain objects. Image is determined in a narrow sense as the illustration, as the external picture formed in particular through the behavior (Biloslavo & Trnavcevic, 2009). Align with image definition, organizational image refers to the perceptions, attributes, and associations connected with a brand in memories (Keller, 1993). It was formed in users' mindset when they have a contact with the organization that are based on information from many sources such as mouth to mouth communication, experiences with customer service department, ownership in organization, employment, experiences in using product, services, or viewing advertisement on the news (Cable & Yu, 2006; Javalgi, Traylor, Gross, & Lampman, 1994). Thus, an organization can has multiple images since every individual has his own idea about the organization which can constantly change these ideas (van Riel, 1995). This idea is changed according to different circumstances and influence by planned and accidental activities of the organization

(Chattananon, Lawley, Trimetsoontorn, Supparerkchaisakul, & Leelayouthayothin, 2007).

According to Rindell et al. (2010), corporate image can be divided into image-in-use and image heritage. Image heritage is based on user past experience and created by user himself. On the other hand, image-in-use is the result of organizational image forming activities such as CSR. Image is another component of individual-related knowledge (Cable & Turban, 2001). Previous studies supported the link between image and attraction to the organization such as Allen et al. (2007). In this study, fictional organization is used to describe the user's perception towards organizational image specifically on image-in-use. The reason is to avoid heritage image that exists in users' minds (Cho et al., 2009).

Organizational image is a complex concept and therefore the terms like image, identity, and reputation are interchangeably used. Organizational image covers public perception on the organizations (Flavian, Torres, & Guinaliu, 2004; Javalgi et al., 1994). Organizational identity is about an organization's character that are represented by corporate symbols and logo that are operationally applied for self-representation (Gioia, Schultz, & Corley, 2000; Hatch & Schultz, 1997). Organizational reputation is a collective judgments rendered over a long period of time by publics based on an organization's actions and achievements (Balmer & Greyser, 2006). This study focuses on users' perceptions towards organization that formed the image in their minds.

According to Du et al. (2010), an individual prefers to be associated with groups and organization that have an attraction or prestige to improve their self-image. This behavior leads user to acquire membership in a socially desirable organization with a publicly positive image (Cable & Turban, 2001). On the contrary, organizations are manipulating this behavior to attract and retain the relationship with users (Cable & Yu, 2006; Schultz, 2007). Their main purpose is to form positive attitude towards the organization among present and potential user (Virvilaite & Daubaraite, 2011). Positive image provides organization a lead in terms of brand recognition, sales, new investment, loyalty as well as corporate reputation (Balmer & Greyser, 2006; Morsing et al., 2008). Organizational image must be reviewed constantly and updated in accordance with public opinion, beliefs and values (Christensen, Morsing, & Thyssen, 2013; Virvilaite & Daubaraite, 2011). This can be achieved by creating personality, utilize marketing communication channels as well as get constant feedback from users, because changing organization is seen as innovative, open and frontier in the market (Balmer & Greyser, 2006; Chattananon et al., 2007). According to Keller (1998), organizations need to address several characteristic in building a successful image. The characters are as follows: (1) organization must reach and satisfy the need of users, particularly in product quality and innovativeness; (2) customer orientation; (3) values and program that concern with the environment and social responsibility; and (4) corporate credibility such as expertise, trustworthiness and likability.

2.8.1 Corporate Social Responsibility, Trust and Organizational Image

In today's challenging business environment, organizations intend to focus on one characteristic as their image building which is CSR (Chang, 2009; Plewa, Conduit, Quester, & Johnson, 2014; Yoon et al., 2006). This CSR image is defined as user perceptions of organization responses to the social concerns (Pérez & Rodríguez del Bosque, 2012). According to Pomering and Johnson (2009), an organization that commits to CSR has become an identity-based on organizational image. Previous study agreed that CSR has positive impact on corporate image and beneficial for organizations to be the leader in the current market place (Flavian et al., 2004; Lichtenstein et al., 2004; Xie & Peng, 2011). This encourages organizations investing more and more on CSR activities (Mattila, 2009; Virvilaite & Daubaraite, 2011). As mentioned by McIntosh et al. (2003, p.128), "Good 'corporate citizenship makes image better and good image makes better profit". This is consistent with Stanaland et al. (2011) on this matter and claimed that both financial performance and CSR commitment positively influence organizational perceptions.

Based on the above studies, CSR is seen as crucial in creating an organizational image. However, the role of CSR activities as a communication tool to convey social image to users, has gone largely unnoticed (Plewa et al., 2014; Virvilaite & Daubaraite, 2011). There are researches that has examined the use of marketing communications in communicating CSR has impact on the organizations' reputation and brand image (Birth et al., 2008; Jahdi & Acikdilli, 2009). However, it did not contribute to the understanding as to the specific communication medium by which

CSR image is developed. This fails to explain specifically the use of communication tool that influence consumer perceptions of CSR towards organizational image.

According to Morsing and Schultz (2006), the objective of CSR communication is to create awareness with the purpose of drawing a positive image of the organization. Users that hold high confidence in organization in terms of value, goals and thinking are more willing to incorporate and associate themselves with the organization (Hoeffler & Keller, 2002). However, the users exhibit skepticism and cynicism when the organizations overstate their CSR efforts (Du et al., 2010; Plewa et al., 2014). This illustrates that trust is an important element to ensure the user acceptance towards CSR initiatives. It is align with Xie and Peng (2011) study that explained on how CSR link with trust in the user-organization relationship. Their result posited CSR affected the trust of the organization and interestingly, it is the most effective driver of relationship strength. This is consistent with the study by Vlachos et al. (2009) that leads trust in CSR initiatives becomes the important sub-process that regulated the effect of user loyalty towards the organization. Other studies showed that the impact of organizational image and trust positively influence user loyalty and become an important hallmark of a successful organization (Balmer & Greyser, 2006; Stanaland et al., 2011). The results explained that trust and image play a strong role in developing loyalty (Balmer & Greyser, 2006). In turn, this study argues that trust on CSR would influence organizational image. There is much effort could be done on the level of trust and organizational image.

However, prior studies given much attention to examine CSR, image and trust in isolation. Therefore, there is a lack of study that covers the relationship of CSR between trust and organizational image directly. It is suggested that with the usage of communication technology such as website to further increase the awareness of CSR image. Similarly Plewa et al. (2014) found the use of website engaged the relationship between user and organization. It is proven that communication tehnology has radically affect trust behavior among users particularly in e-commerce field instead of CSR (Lo & Lie, 2008; McKnight et al., 1998).

2.8.2 Corporate Social Resposiblity, Attitude and Organizational Image

Organizational image is a complex concept that covers public perception on the organizations (Christensen et al., 2013; Flavian et al., 2004; Javalgi et al., 1994). On the other hand, CSR is a multi-faceted concept relates with many attributes that influences organizational image. One of the attributes is attitude. Users' knowledge on an organization’s culture, values, competitive position and product offerings influence organizational image (Bhattachharya & Sen, 2003). The organizations disseminate this kind of information through official documents, such as annual reports and press releases, and corporate website (Lodhia, 2004; Mark-herbert, 2007; Tewari, 2011). Corporate website is widely accepted and become the reliable medium in informing organizational policies and activities (Lodhia, 2012). There are studies that uncover that information provided by the organization influence organizational image (Allen et al., 2007; Shen, 2007). In turn, this study examines the relationship between attitude towards CSR information and organizational image in detail.

Basically, organizational image is studied from two perspectives; organizations and users. The study of the organization is directed on creating image with improvement of marketing activities while study on users is about their interpretation of organizational image forming actions (Jurišová & Ďurková, 2012; Pérez & Rodríguez del Bosque, 2012). This is particularly striking in a web-based context, whereby users could access different type of information, which ultimately shape their evaluations on organization (Allen et al., 2007; Basil & Erlandson, 2008; Lodhia, 2012). It is argued that the use of rich media enhances websites capability to provide useful information and in turn develop users' positive attitude toward the website (Patrakosol & Lee, 2013; Stanaland et al., 2011). Eventually, these elements could positively influence users' perception of organizational image.

2.9 Underpinning Theories

The theoretical framework is developed based on MRT, trust model, signaling theory, stakeholder and legitimacy theory. Accordingly, this section discusses the underpinning theories that support the framework.

2.9.1 Media Richness Theory

MRT was introduced by Daft and Lengel (1986) that stated that the ability of media to convey messages and cues and in turn facilitate users' understanding is different that is based on the type of media and how the organizations choose and use the right media. According to Schmitz and Fulk (1991), there are four characteristics to classify either the medium is rich or lean: (1) the ability to handle multiple cue simultaneously; (2) the ability to facilitate rapid feedback; (3) the ability to establish personal focus; and (4) language variety. Lean media is the media with less ability on the stipulated characteristics. In the early research on media richness, face to face (FtF) is the richest medium because of its ability to appreciate all the characteristics. However, the emergence of new media changes the meaning of richness.

Multiple addressability, external recording and computer-processing memories, which do not exist in traditional media, are attributes of MRT in determining richness in electronic communication (Markus, 1994). The intensive use of website in presenting organizational products and services has also impacted towards MRT. The website is considered rich if it has interactive presentation of visual images, symbols, sounds and navigating functions (Allen, Scotter, & Otondo, 2004). In some studies, rich website is described as website that has text, pictures, sound and video clips whereas lean website contains only text or text and pictures (Cho et al., 2009; Jiang & Benbasat, 2007; Simon & Peppas, 2004). As for commercial websites, most companies are using rich presentation such as video or other kind of multimedia features where users can interact or experience the product as if in reality (Jiang & Benbasat, 2007). This study includes MRT theory in two different groups of respondents based on different level of richness.

2.9.2 Trust Model

McKnight et al. (1998) formed a trust model coined as high-level model of initial formation of trust (Figure 2.5). This model is based on five research streams that are knowledge-based, calculative-based trust, personality-based trust, institution-based trust and cognition-based trust.

Cognitive-based trust is indicated by beliefs about other's reliability, dependability and comprehension of the situation (McAllister, 1995). The cognitive trust is crucial when an individual is deciding whether to cooperate or not with others particularly in online environment (McAllister, 1995; Rockmann & Northcraft, 2008). Based on McKnight et al.'s (1998) model, cognitive trust is divided into trusting belief and trusting intention. Trusting belief is an expectation about exchanging partner's trustworthiness, in this study it can be translated into user that has positive perception on a particular organization due to its rich CSR information. Trusting belief can be divided into three dimensions namely competence, benevolence and integrity (Beatty et al., 2011; McKnight et al., 1998). Both benevolence and integrity refer to positive orientation of an organization's motive and a set of principles that shows an organization's commitment in keeping their words (Mayer et al., 1995). On the other hand, competence means the ability of an organization to align with user' needs (McKnight et al., 1998). The combination of these three attributes forms a starting point for the development of trust intention (Beatty et al., 2011). Trusting intention is defined as the intention to engage with the companies that users feel secure with them. There are two attributes of trusting intention namely willingness to depend and subjective probability of depending (McKnight et al., 1998). For example, the users are willing to depend on one organization if they perceive that its CSR information on the web is reliable.

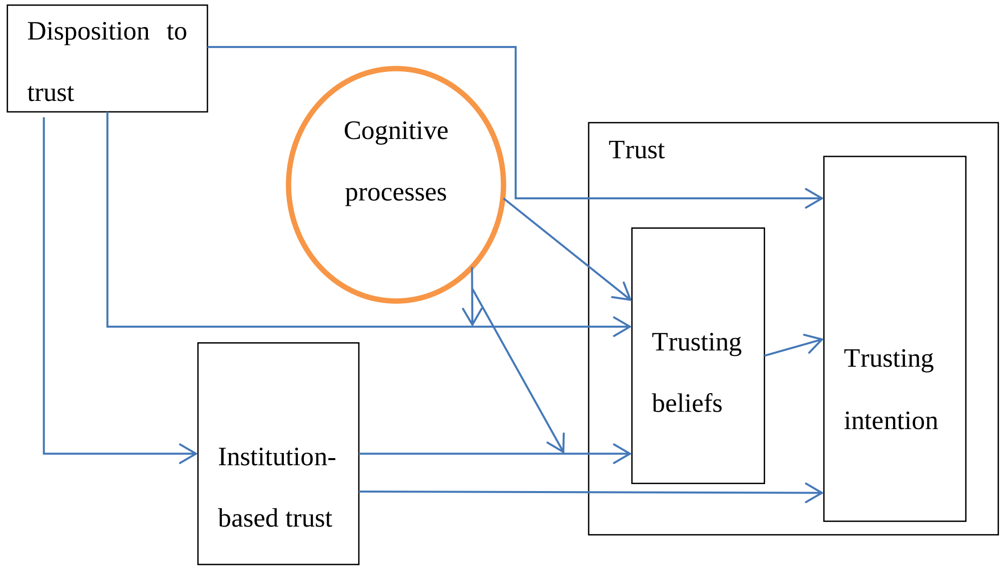


Figure 2.5
High Level Model of Trust Formation
Source: McKnight et al. (1998)

McKnight et al. (1998) model had been tested in McKnight et al. (2002) study on developing and validating trust measure for e-commerce (Figure 2.6). In this study they focus on initial-trust that refer to trust in an unfamiliar trustee, which is not yet have credible or affective bonds to the trustor. This situation could happen in a new organization or inexperienced user. The focus of initial trust model in online environment is to form trusting belief for the first-time users to transact with the organization.

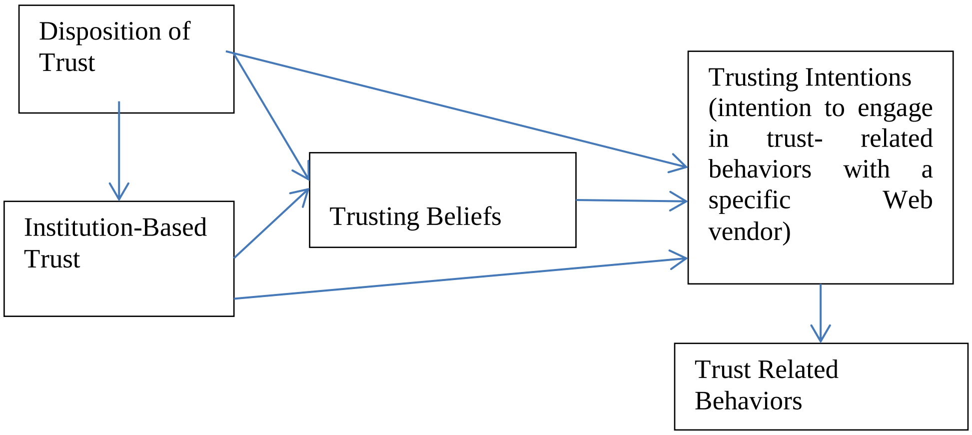


Figure 2.6
Trust Model
Source: McKnight et al. (2002)

In the above model, McKnight et al. (2002) included the institution-based trust and disposition of trust. Institution-based trust is derived from sociological dimension of trust. This variable refers to an individual's perceptions on the Internet that can influence trusting belief and trusting intentions toward the organization. Disposition of trust is defined as a general propensity to trust others or influence an individual's belief toward the organization (McKnight et al., 2002). There are two components of disposition of trust that are faith in humanity and trusting stance. Faith in humanity is about attributes to general others' benevolence, integrity and competence, whereas trusting stance is more on user who has personal approach strategy to trust on company until they are proved wrong. The results showed that the link between disposition of trust- institution-based trust and trusting beliefs was strongly supported but the link between institution-based trusts and trusting beliefs was not supported. The model that was tested in their study was totally based on cognitive trust.

Based on the above discussion, it can be seen that there is a strong role of trusting belief and trusting intention in developing positive image on an organization. Thus both of them are included in this research theoretical framework.

However, according to Komiak and Benbasat (2004) trust is conceptualized as the combination of cognitive and emotional trust. They assumed that trust decision involved both elements of reasoning and feeling. The emotional trust refers to feeling toward the behavior of relying on the other side (trustees). The concept of emotional trust is not fully been covered in online trust and most of the previous studies is related to trust relationships (Beatty et al., 2011). This is because online trust is claimed as more toward cognitive-based trust (Min & Lee, 2009). However, relying on cognitive trust solely is not enough for consumers to decide whether to trust or not with the other party. Particularly in e-commerce transaction, the users tend to adopt emotional response to product or seller, which makes the decision become less cognitively dominated (Komiak & Benbasat, 2006). In the case of CSR disclosure, the users often have inconsistent perceptions of the company such as perceived skepticism or distrust on the information given (Wagner et al., 2009). These kinds of emotional behaviors could be reduced or eliminated if the information on the website could develop consumers' trust on the company. Due to lack of research on of emotional element on online trusts, this study includes emotional trust in its theoretical model (Figure 2.7).

Cognitive trust and emotional trust fall along a trust continuum that has asymmetric effects on users (Komiak & Benbasat, 2004). The users believe in website information not only because of their rationale but also motivated by emotional elements (Otondo et al., 2008). According to Komiak and Benbasat (2006) emotional trust and cognitive trust impact the intention to adopt e-commerce agent. Their finding highlights that behavioral intention to adopt e-commerce application is not a purely cognitive trust. This study intends to emulate this by embedding emotional trust in the theoretical framework.

2.9.3 Signaling Theory

Individuals make decision based on information. But some information is private and only available to a certain individual. This situation is called information asymmetries when different people know different things (Stiglitz, 2002). Information asymmetry is important when one party is concerned about another party behavior towards them (Elitzur & Gavious, 2003). The signaling approach is the solution to overcome information asymmetries problem where the individual that hold the information can communicate it to others. The key players in signaling theory are signaler and receiver (Connelly, Certo, Ireland, & Reutzel, 2010). Signaler are the insiders (management) who obtain the information about an organization that not available to the outsiders (users). This information includes organizational policies, services and activities. On the other hand, receivers are the outsiders who lack of information about the organization. In marketing field, receiver is identified as customers. In signaling approach the receivers will use the information provided by the signaler to make decisions. Signaling theory suggests that in the face of incomplete information and uncertainty, the users use the information that are available to them to make inference about an organization's characteristics that will ultimately influence their perception on the organization (Allen et al, 2007). Signaling theory widely use in variables like attitudes towards website and information. These two variables are included in the theoretical framework.

2.9.4 Stakeholder and Legitimacy Theory

There are three theoretical perspectives of managerial motivations to disclose CSR, namely legitimacy theory, stakeholder theory and institutional theory (Islam & Deegan, 2008). These three theories assume organizations as part of social system that can be influenced by the users and are expected to play a role in the community. However, this study only employs legitimacy and stakeholder theory. Institutional theory is excluded because institutional theory is focusing on how social, political, and economic institutions affect the way individuals and organizations govern their social activities (Li et al., 2010) and this study only cover the perceptions from society and specific stakeholder (align with stakeholder theory and legitimacy theory).

The legitimacy theory is considered because of the need to take into account the perception held by public or society (Aerts & Cormier, 2009; Lindblom, 1994). Public are expecting the companies to be more social responsible and this leads to responsive actions by the management to minimize the impact of such legitimacy threats (Islam & Deegan, 2008). However, the organizations should be aware that public are continuously evaluates their activities and responsive to the changes in public expectation (Wagner et al., 2009).

Stakeholder theory is often utilized by the researchers to explain the motives of an organization in disclosing its CSR information. This theory perceives that the more important stakeholder to the organization, the more effort will be exerted in managing the relationship between both parties (Gray et al., 1995). In this study, CSR disclosure aims to legitimate an organization's actions and at the same time tries to satisfy users need. To achieve this purpose, organization use communication in delivering information to manage, manipulate, gain support and distract stakeholders' disapproval (Deegan, 2002).

2.10 Overview of the Theoretical Framework

A conceptual framework makes a logical sense of the relationship among the several factors that have been identified as important to the problem. Developing a conceptual framework can help to hypothesize and test certain relationships and thus is able to enhance our understanding of the dynamics of the situation (Sekaran, 2003). Figure 2.7 shows the relationship between independent variables and dependent variable in a theoretical framework structure.

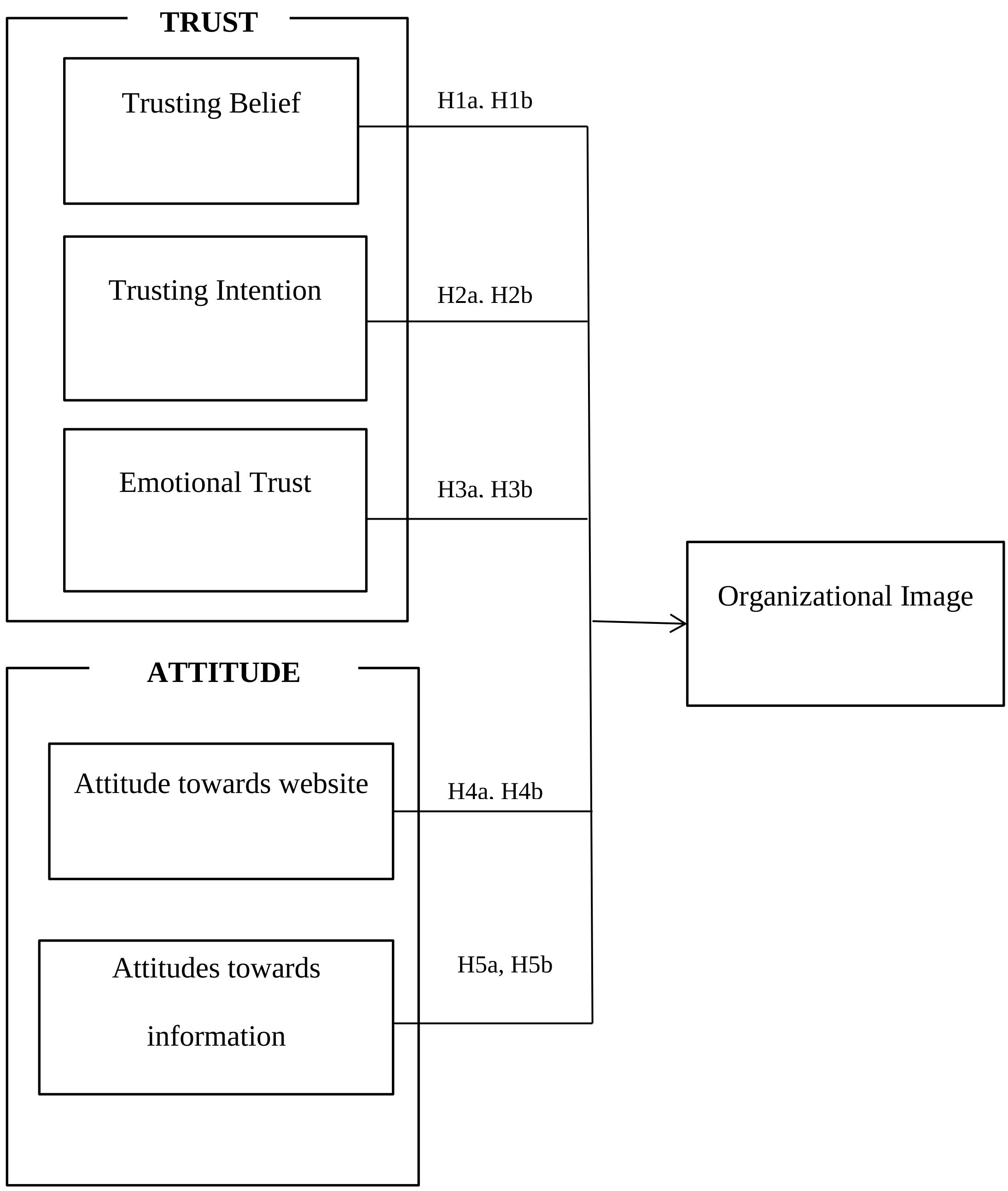


Figure 2.6
Theoretical Framework

The framework is designed based on the study done by Cho et al. (2009) that investigated the relationship between CSR web disclosure and trust variables. They have adopted the model of MRT and e-commerce trust proposed by McKnight et al. (2002). However, there are four research strategies that make this study differ from both of them. First, this study presents a different perspective of CSR disclosure that suits the nature and objective of this study. CSR information richness in this study is related to CSR information that is disclosed by fast-food companies. CSR information is presented in two presentation medium, namely, lean (text and static images) and rich media (interactive media including video). Cho et al. (2009) only studied CSR presentation medium that used text-only, text with graphics and audio and no focus on specific industry.

Second, Cho et al. (2009) only adopted two elements of trust that are based on McKnight et al. (2002) study. This study, however, adopts another element of trust which is emotional trust designed by Komiak and Benbasat (2004). The reason for this is that trusting belief and trusting intention are under cognitive trust category whereas emotional trust is about emotional reaction of users (Komiak & Benbasat, 2004). Researcher includes both of trust elements in order to investigate a comprehensive effect of trust.

Third, this study adds attitude variable in its research framework, namely, attitude towards website and information. Previous studies on these types of attitude focus on advertisement (Chen et al., 2002; Jahng et al., 2007) but this study focuses on CSR information richness that is disclosed on corporate website.

Fourth, it is observed that CSR disclosure and organizational image are correlated (Chang, 2009; Yoon, et al., 2006). Therefore, this study intends to examine further on what basis that CSR web disclosure has direct or indirect impact on organizational image.

The above theoretical framework illustrates the relationship between CSR information richness, trust, attitude and organizational image. This study aims to examine the effect of trust (i.e. trusting beliefs, trusting intention, emotional trust) and attitude (i.e. attitudes towards website and information) with organizational image if different richness of CSR information is provided on corporate website. This study argues that CSR information richness has the ability to engage users' trust and positive attitude and in turn increase the image of an organization.

2.11 Summary

CSR is important to organizational image. In order to gain its benefit, communication is used to facilitate users' understanding. Therefore, many organizations have tried varies method to make sure the message is delivered successfully. The use of corporate website could engage users' trust and eventually enhances the image of an organization. Positive attitude towards website could also influence organizational image. Besides that the organizations can embed different level of media richness that could influence users' perception on the organization. This chapter discusses all these elements in detail.

This chapter also provides a discussion on the theories used in the current study, which are MRT, trust model, signaling theory, stakeholder theory and legitimacy theory. The chapter also explains the theoretical framework and constructs in the framework.

CHAPTER THREE

RESEARCH HYPOTHESES AND METHODOLOGY

3.1 Introduction

This chapter discusses the research methods that are used in this study. Section 2 highlights hypothesis developments and is followed by statements of hypotheses and section 3 summarizes the hypotheses. Section 4 describes underlying epistemology that is used in this study. Section 5 explains the research design used in this study. Section 6 discusses experimental design and data collection design. Questionnaire design, operationalization and measurement of each instrument is explained in section 7 until 9. Section 10 discusses the sampling design. Section 11 shows the process of data preparation for analysis.

3.2 Hypothesis Development

Drawing upon the literature review in the previous chapters, this research hypotheses are formulated, which are to be tested in this study. Each hypothesis are explained in the following sections. The hypotheses are related to two different levels of richness that are rich and lean.

3.2.1 Trust, Organizational Image and Media Richness

As discussed earlier, this study investigates two categories of trust, namely, cognitive trust and emotional trust. According to McKnight et al. (1998), cognitive trust consists of trusting belief and trusting intention. Cognitive trust and emotional trust fall along a trust continuum that has asymmetric effects on users (Komiak & Benbasat, 2004). The users' belief on the e-commerce website are influenced by their rational and also emotional motivations (Otondo et al., 2008). In this study trust means as to whether one user believes information provided by organization is perceived to be knowledgeable and trustful.

Previous studies show that trust and organizational image are inter-related. For example, according to Cable and Yu (2006), trust perceptions were likely to enhance user beliefs about organizational image. Activities such as CSR could create users' trust and enhancing organizational image respectively (Stanaland et al., 2011; Xie & Peng, 2011). Therefore, it can be stated that trustworthiness is considered to be particularly important in organizational image. Based on these findings, the following hypotheses are developed:

Hypothesis 1a: User's trusting beliefs is positively associated with organizational image in rich website.

Hypothesis 1b: User's trusting beliefs is positively associated with organizational image in lean website.

Hypothesis 2a: User's trusting intentions is positively associated with organizational image in rich website.

Hypothesis 2b: User's trusting intentions is positively associated with organizational image in lean website.

Hypothesis 3a: User's emotional trust is positively associated with organizational image in rich website.

Hypothesis 3b: User's emotional trust is positively associated with organizational image in lean website.

3.2.2 Attitude towards Website, Organizational Image and Media Richness

With the enormous growth of e-commerce, website advertisement has attracted many organizations. Attributes such as interactivity or media richness are applied to the website as one of the factors to attract the customers. Fortin and Dholakia (2005) uncovered that adding richness as colors, graphic and animation to the message generates more impact to the customers. This is aligned with Jahng et al. (2007) that found that the richness of the website is an influential factor in forming the positive attitude towards e-commerce systems. However, not all rich websites are favorable to the users. The users demonstrate positive attitude towards lean site for simple products and rich media for the complex products (Simon & Peppas, 2004). This finding is contradicted from Jahng et al. (2007) that found that rich site has strong influence on high complexity product and also low complexity product. Therefore, the organizations should increase the richness of their website appropriately.

To the best of researcher's knowledge, there are only few studies that examine media richness and attitude towards website from another aspect of advertisement field of study. Long and Chiagouris (2006) examined the attitude towards non-profit websites. They found that attitude towards website has a significant impact on the users' evaluation of the company. Lustria (2007) investigated the users' attitude towards online health websites content. She uncovered that media richness increases the ability of the users to comprehend the content of the website. Due to the positive impact of richness on attitude towards website, this study would like to examine it from the perspective of CSR disclosure.

The above two studies are assumed to be relevant in studying CSR web disclosure. As mentioned by Chen and Wells (1999), a good website is the one that delivers relevant and well-organized information and at the same time could influence the users. Furthermore, they posited that the users that have positive attitude toward corporate website perceive positively on the organization. Thus the following hypotheses are proposed:

H4a: User attitude towards website is positively associated with organizational image in rich website.

H4b: User attitude towards website is positively associated with organizational image in lean website.

3.2.3 Attitude towards Information, Organizational Image & Media Richness

In the area of advertisement, the role of rich information is also significant (Simon & Peppas, 2004). Information in the advertisement is defined to provide the users with factual and relevant data to convince them in buying the products or services (Puto & Wells, 1984). The information is only perceived useful by the users if it is informational. There is study that had included information variable into attitudes towards website as a single variable (Simon & Peppas, 2004). But, as information itself gives a huge impact on user perception towards an organization, thus this study measures information separately from attitude towards website. This study intends to adopt attitude toward the informational and content (Puto & Wells, 1984). Although the instrument utilized by Puto and Wells (1984) was for measuring information and content of advertisement but it can be applied in CSR web disclosure because CSR information could affect users' behavior toward organizational image (Du, et al., 2010). Thus the following hypotheses are developed:

H5a: User's attitude towards CSR information is positively associated with organizational image in rich website.

H5b: User's attitude towards CSR information is positively associated with organizational image in lean website.

3.3 Summary of Hypotheses

The following hypotheses are concerned with the outcome of related factors and organizational image. The hypotheses are being tested in two different level of richness that are (1) rich and (2) lean.

Trust factors

i) Associations between trusting belief and organizational image

Hypothesis 1a: User's trusting belief is positively associated with organizational image in rich website.

Hypothesis 1b: User's trusting belief is positively associated with organizational image in lean website.

ii) Associations between trusting intention and organizational image

Hypothesis 2a: User's trusting intention is positively associated with organizational image in rich website.

Hypothesis 2b: User's trusting intention is positively associated with organizational image in lean website.

iii) Associations between emotional trust and organizational image

Hypothesis 3a: User's emotional trust is positively associated with organizational image in rich website.

Hypothesis 3b: User's emotional trust is positively associated with organizational image in lean website.

Attitude factors

i) Associations between attitude towards website and organizational image

Hypothesis 4a: User's attitude towards website is positively associated with organizational image in rich website.

Hypothesis 4b: User's attitude towards website is positively associated with organizational image lean website.

ii) Associations between attitudes towards CSR information and organizational image

Hypothesis 5a: User's attitude towards CSR information is positively associated with organizational image in rich website.

Hypothesis 5b: User's attitude towards CSR information is positively associated with organizational image in lean website.

3.4 Underlying Epistemology

Epistemology refers to how researchers acquire knowledge. It is based on two points that are: what is knowledge and how do researcher obtain valid knowledge (Hirschheim, 1985). Knowledge is a matter of societal or group acceptance and its must follows agreed criterion that has been set up by the group of scholars. About how knowledge is acquired is more on the role of science that needs tools, techniques and approaches that appropriate for a particular subject (Chen & Hirschheim, 2004). There are three philosophical perspective that have been applied which are positivist, interpretivist and critical particularly in information system research (Orlikowski & Baroudi, 1991).

Chen and Hirschheim (2004) had conducted an empirical study analyzing eight major information systems (IS) publication outlets between 1991 and 2001. They found out that majority of US and European publications are characterized by a positivist paradigm. This trend shows that IS researchers are still interested in utilizing scientific approach in actual setting. According to positivism approach, any scientific knowledge must be based on evidences and facts (Becker & Niehaves, 2007; Chen & Hirschheim, 2004; Straub & Gefen, 2004). Positivist researchers believe that an objective real world exists independently of human thoughts and that gathering objective knowledge about this real world is possible in theory (Straub & Gefen, 2004; Weber, 2004). Thus, the influence of epistemology on IS research paradigms can be considered as logically valid to a certain extent. In this study, a positivism paradigm is adopted as it points out to the use of empirical evidence that is logically valid to represent the reality.

3.5 Research Design

This study aims to investigate the relationship between dependent and independent variables that involve hypothesis testing (analytical and predictive). The researcher is interested in explaining the important contributory factors that affect user perception on organizational image. This study applies a positivist approach and thus empirical research is the most suitable method for it. Empirical research is based on observed and measured phenomena and derives knowledge from actual experience rather than from theory or belief.

Result from empirical study must be supported using standardized statistical methods. Among the approaches that are categorized under empirical research are survey and laboratory experiment. The laboratory experimental method is employed because this study strongly believes that the experimental method is the most suitable adapted approach to obtain specific individual behaviors such as trust and attitude particularly when the scenario need to control. The purpose of experimental research is to allow the researcher to control the research situation so that the causal relationship among variables may be evaluated (Zikmund, Babin, Carr, & Griffin, 2012). The experimenter therefore manipulates a single variable in an investigation and holds constant all other relevant, extraneous variables (Zikmund et al., 2012). As this study is based on MRT, the need to control richness element is important and its become a reason for this study to apply the experimental research method. It is aligned with the other studies in MRT (Daft & Lengel, 1986; Lustria, 2007; Otondo et al., 2008; Sung & Cho, 2012). The detail of experiment's setting, sampling and data preparation is discussed in the next sections.

Apart from using the experiment methodology, this study uses survey as one of the research methodology. The survey is referred as any systematic collection of facts about the particular social group" (Zikmund et al., 2012). Survey use as the way of studying and comprehending social realities in the context of yield descriptive findings, as researcher to seek to paint a picture of subjects' views on some issues. According to Arlene Fink (1995), a survey is a system for collecting information to describe, compare or explain knowledge, attitudes and behavior. Surveys involve setting objectives for information collection, designing research, preparing a reliable and valid data collection instrument, administering and scoring the instrument, analyzing data, and reporting the result. As mentioned above, this study used survey to examine the details of users' behavior of trust, attitudes towards website, attitude towards information on the website and their perception about organizational image.

To sum up, mixed method of experimental research and survey is implemented in this study to better understand the subjects view of CSR issues and its impact towards organizational image from two different level of richness. It has been applied in the previous study of media richness and further clarification on users' behavior (Lockwood & Massey, 2012; Simon & Peppas, 2004; Sung & Cho, 2012)

3.6 Experimental Research Approach

Social research methodology can be divided into four categories which are survey research, case study, laboratory experiment and field experiment. The breakdown can be viewed as non- experimental research and experimental research. The non-experiment involves lack of control in the situations; therefore, the experimental research is trying to overcome the problem by manipulating the situation based on experimenter's needs. According to Zikmund, Babin, Carr, & Griffin (2012), the most suitable research methodology depends on the research objectives and research questions that the researcher tries to answer. A reason to adopt any methodology is also based on the resources and skills possessed by the researcher.

While there are multiple methodologies that can be and have been applied to IS research, experimental design is deemed to be most appropriate to examine the impact of media richness because it can provide researcher with the ability to control and manipulate variables of interest (Jahng et al., 2007). Moreover, experimental research involves manipulation of the independent variables whereby their values can be changed or altered based on experimenter objective (Zikmund et al., 2012). Therefore, this study adopts experimental method to measure the influence of media richness on users' behavior.

There are many types of experimental design approaches that are common to social science researchers including pre-experiment, true experiment and quasi experimental design (Blumberg, Cooper, & Schindler, 2008). The major differences among these designs are the degree to which they impose control on the variables being studied and the degree of randomness selection of treatments. Pre-experiment design is the simplest form of experimental research design. It observes a subsequent treatment that is presumed to cause change. In pre-experimental design there is no random selection of subject and has no control group. Furthermore, it has little control over extraneous variables that might affect the outcome of the experiment. This design is used when resources do not permit to run the true experiment.

On the other hand, true experimental design is about to test the comparison between the treatment group and the control group (Sekaran, 2003). This design utilizes a control group, using random assignment including the selection of subject. True experimental design has two different approaches, pretest, post-test control group design and post-test only control group design. The difference between these two approaches implies on the technique for the particular experiment being conducted. When true experimental designs are not possible because of some reasons, researcher may choose quasi-experiment.

Quasi-experimental design studies phenomenon naturally and in a natural setting. However, in quasi-experimental there is a lack of control including no control groups and random assignment of subjects to treatment is not made. Besides that it does not measure the true cause and effect relationship because of several threats that might contaminate the validity such as mortality, history interaction and instrumentation effects (Sekaran, 2003).

In this study, CSR information richness is grouping into two control groups. It aims to examine the causal effects of each group (rich and lean) with users' behaviors and organizational image. Therefore, pre-experimental is more appropriate compared to other experimental designs.

3.6.1 Laboratory Experiment Methodology

Experimental research can be divided into field experiment and laboratory experiment (Blumberg et al., 2008). Field experiment is a research that is conducted in a real situation which one or more independent variables are manipulated. While laboratory experiment study is done in an artificial condition to enable the researchers to verify the results obtained from their observations with specific control of variables (Krishnaswamy, Sivakumar & Mathirajan, 2006). The nature of this study is towards laboratory experiment where the researcher needs to manipulate the level of CSR information richness with users' behavior. It is difficult to control different levels of information richness in a real life setting; therefore, artificial website setting is required to control different level of media richness.

The foremost advantage of laboratory experiment is its ability to manipulate the independent variables (Blumberg et al., 2008). It means that the change in dependent variable is due to manipulation effect. Another advantage is that laboratory experiment can effectively control extraneous variables that influence the independent and dependent variables. This helps researcher to isolate the observed variables and their impact over time. Good experiment design can be replicated to other different subject groups and conditions. This will lead to the generalization of the result (Lynch, 1999).

There is several stages of experimental design. According to Lazar, Heidi Feng and Hochheiser (2010) at the first stage of experiment design, researcher needs to construct the experiment based on the research hypothesis that have been developed. The basic structure of an experiment is based on how many independent variables to be investigate in the experiment, and how may different values does each independent variable have?. The main context of the study is richness level, thus the one-level basic design is chosen. In basic design, the number of conditions in the experiment is an important factor when to consider in adopting a between-group or within-group. In between-group design, one participant is only exposed to one experiment condition. The advantage of between-group design are, it is only exposed to one condition, the users do not learn from different task conditions. Therefore, it allows to avoid a learning effect. In addition, since the participants only need to complete the tasks under one condition, the time it takes each participant to complete the experiment is much shorter than in a within-group design. As a result, confounding factors such as fatigue and frustration can be effectively controlled. Between-group design is chosen because depending the type of task. In this study the tasks have two conditions, rich website and lean website. A participant that completes the navigation tasks under one condition would have gained a significant amount of knowledge of the website richness. The knowledge would make a great impact on the participant's performance when the same person completing the tasks under the lean website conditions (within-group design). Therefore, the type of task of two difference richness level of website makes between-group design is more appropriate to apply for this study.

3.6.2 Website Development

Existing fast-food websites in Malaysia were adopted to create the two websites of Hungryme, a fictional fast food restaurant. The fictional website is created to control for any predisposition participants may have related to real companies (Cho et al., 2009). Websites of "Hungryme", adopted the content of CSR message from the existing fast-food websites. While, the website appearance of existing fast-food restaurants contain both text and multimedia elements of information. The two websites that were created for the present study present details of CSR messages with different level of richness. The websites showed different pages of the fast-food services related to CSR. The development of CSR content is based on previous studies. For example, Jones et al. (2006) found the top-ten food retailers in UK recognizes that health is a key concern for its customers. The companies' website also includes some extensive advice on healthy eating. Xu (2014) studied on information about McDonald's CSR activities that is accessed through the corporate homepage. McDonald's focus areas of CSR are in nutrition and well-being, sustainable supply chain, environmental sustainability, employee experience and community. Nowadays most of fast-food companies take the responsibility by providing information about the nutritional value of their products online and in their restaurants (Schrempf, 2014). As this study is implemented in Malaysia, where majority of the population are Muslim, 'halal or permissible' issues should be of paramount importance. This is because Muslim customers are not only looking for need fulfillment but also peace of mind in food consumption (Shafie & Othman, 2006). Therefore, it is a need to disclose the halal status on corporate website. To sum up, each page of this study websites disclosed different types of CSR information that includes food safety practices, food quality, nutritional values and CSR activity.

The elements of richness were operationalized by using the combination of text and static images (lean media) or the combination of text, images, animation and video (refer Figure 3.1). The using of text, images and animation is majorly applied in CSR corporate website (Gomez & Chalmeta, 2011).

CSR disclosure	CSR disclosure
include details of CSR message (details of nutritional values, halal product, food safety and food quality)	include details of CSR message (details of nutritional values, halal product, food safety and food quality)
Text and still image only	Text, images, animation, video
Lean	Rich

Figure 3.1
Website Design

In the condition 1, the web pages of fast-food services were shown in the high media richness (refer Figure 3.2 – 3.6). Each page is using an interactive presentation, particularly the CSR activity page showed a video of charity contribution to cleft lip and palate children. The video was 5 minutes duration and the speed of the video was pre-tested by the investigators of the present study and was considered to be ideal for this condition.

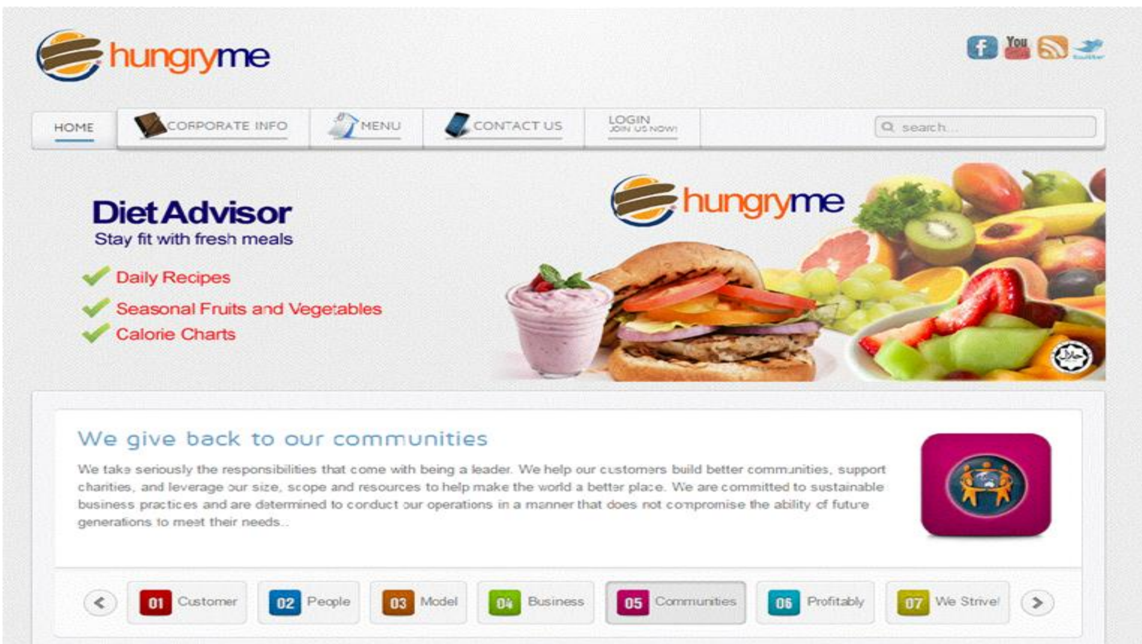


Figure 3.2
Hungryme Homepage with High Media Richness

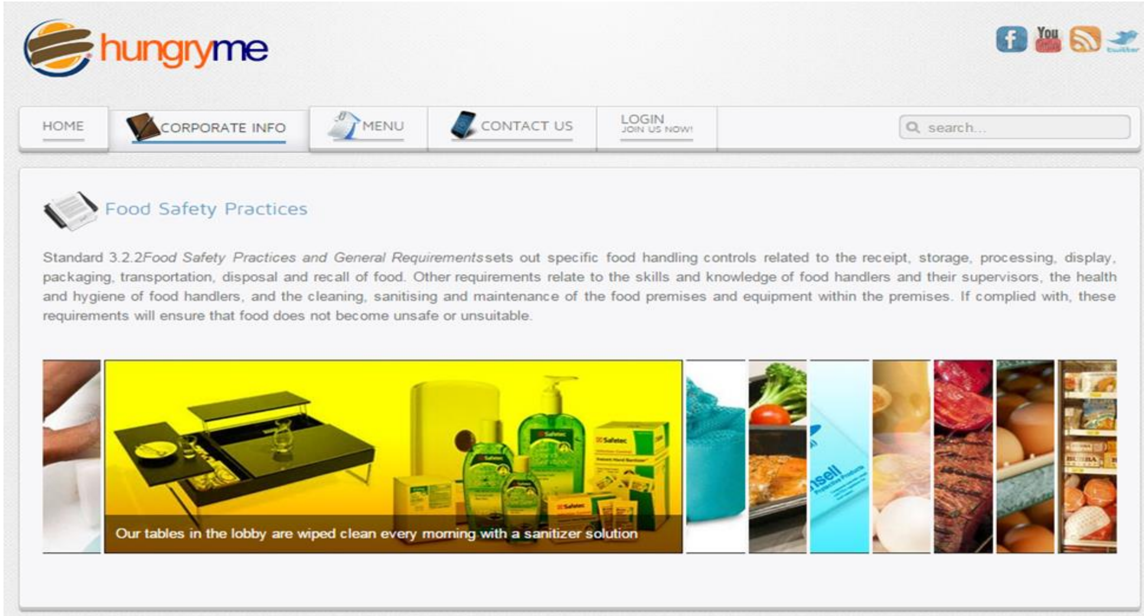


Figure 3.3
Hungryme Food Safety Practices with High Media Richness

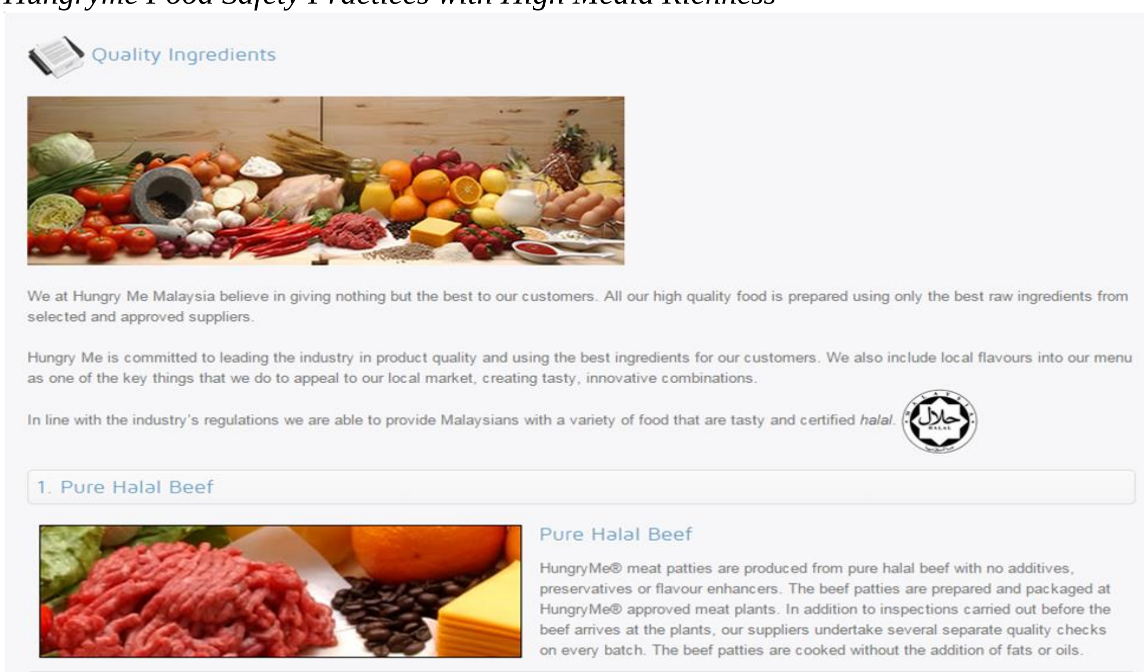


Figure 3.4
Hungryme Quality Ingredients with High Media Richness

Figure 3.5
Hungryme Nutritional Values with High Media Richness

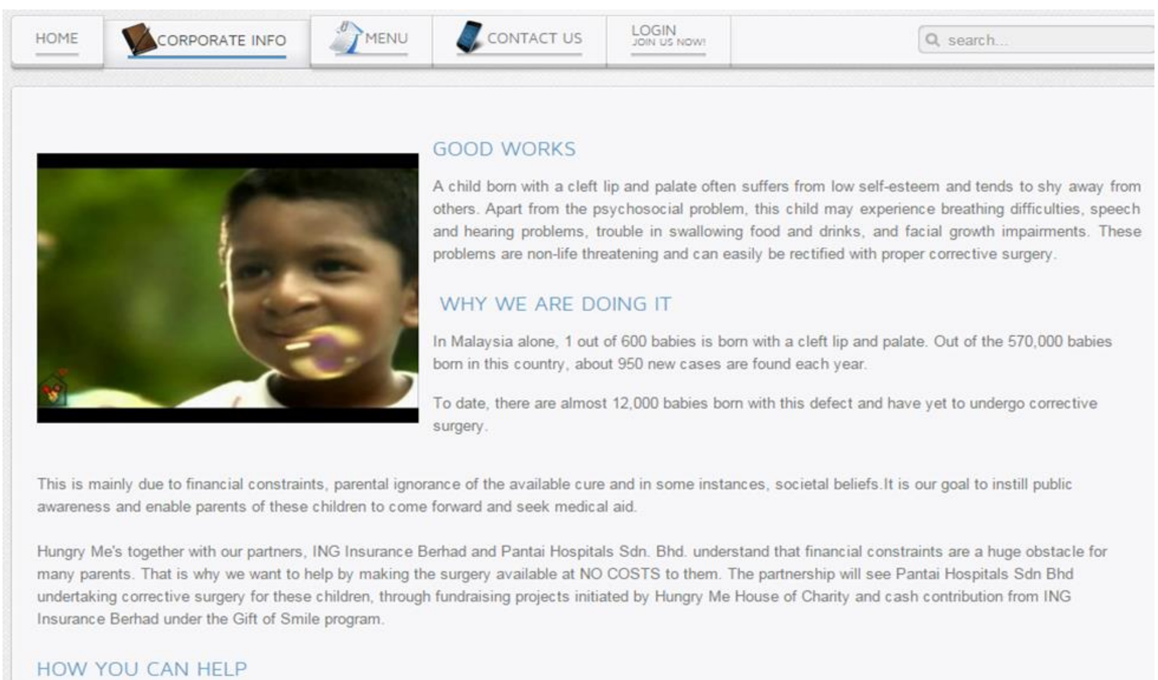


Figure 3.6
Hungryme CSR Activity with High Media Richness

Condition 2 (low media richness) showed the same six pages presented in condition 1 but the difference is the weighted of richness elements. The website of fast-food services shows CSR disclosure in text and still images (refer 3.7- 3.11).

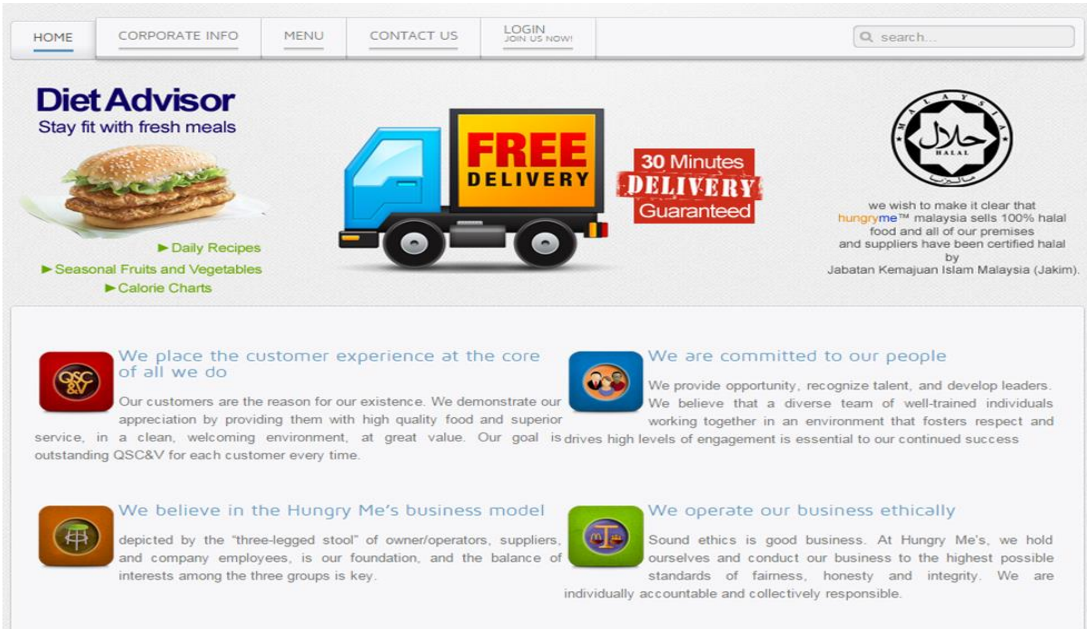


Figure 3.7
Hungryme Homepage with Low Media Richness

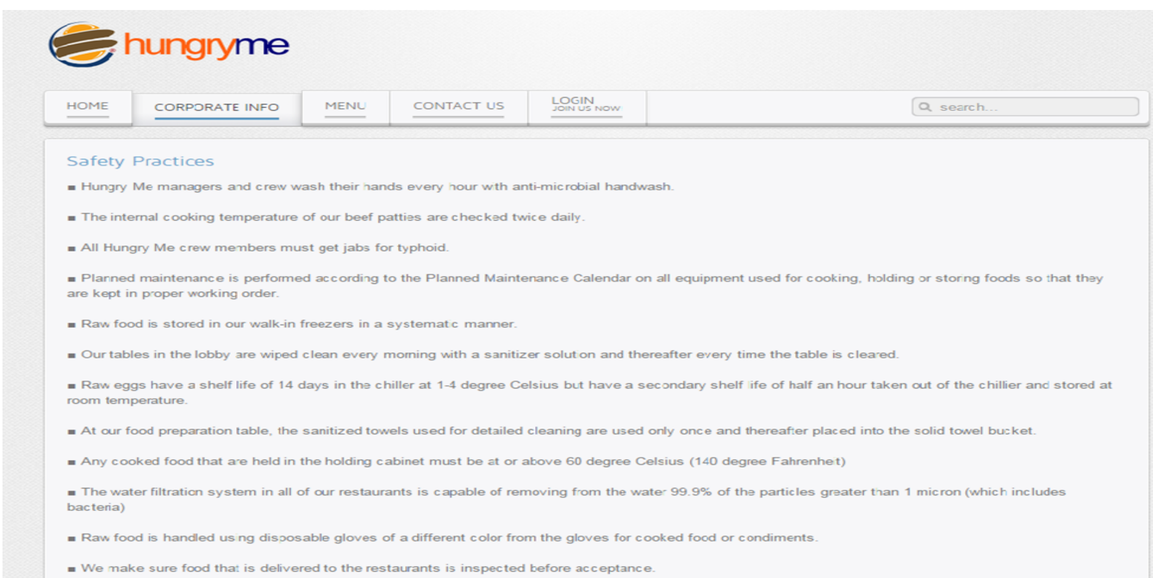
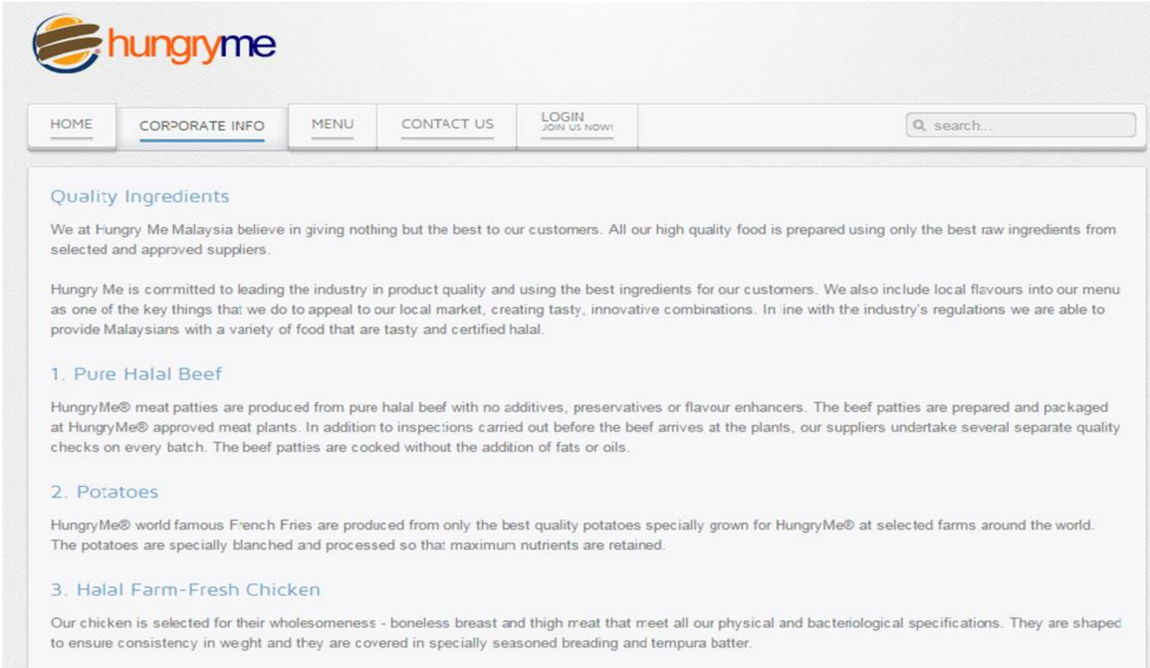


Figure 3.8
Hungryme Food Safety Practices with Low Media Richness



hungryme

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Quality Ingredients

We at Hungry Me Malaysia believe in giving nothing but the best to our customers. All our high quality food is prepared using only the best raw ingredients from selected and approved suppliers.

Hungry Me is committed to leading the industry in product quality and using the best ingredients for our customers. We also include local flavours into our menu as one of the key things that we do to appeal to our local market, creating tasty, innovative combinations. In line with the industry's regulations we are able to provide Malaysians with a variety of food that are tasty and certified halal.

1. Pure Halal Beef

HungryMe® meat patties are produced from pure halal beef with no additives, preservatives or flavour enhancers. The beef patties are prepared and packaged at HungryMe® approved meat plants. In addition to inspections carried out before the beef arrives at the plants, our suppliers undertake several separate quality checks on every batch. The beef patties are cooked without the addition of fats or oils.

2. Potatoes

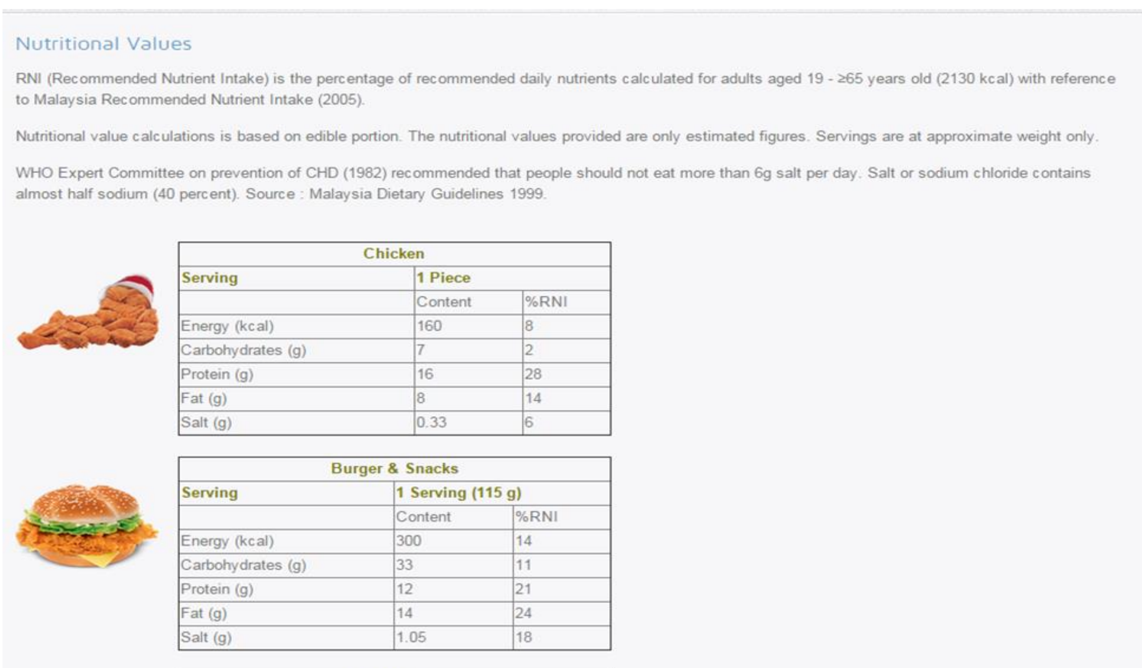
HungryMe® world famous French Fries are produced from only the best quality potatoes specially grown for HungryMe® at selected farms around the world. The potatoes are specially blanched and processed so that maximum nutrients are retained.

3. Halal Farm-Fresh Chicken

Our chicken is selected for their wholesomeness - boneless breast and thigh meat that meet all our physical and bacteriological specifications. They are shaped to ensure consistency in weight and they are covered in specially seasoned breading and tempura batter.

Figure 3.9

Hungryme Quality Ingredients with High Media Richness



Nutritional Values

RNI (Recommended Nutrient Intake) is the percentage of recommended daily nutrients calculated for adults aged 19 - ≥65 years old (2130 kcal) with reference to Malaysia Recommended Nutrient Intake (2005).

Nutritional value calculations is based on edible portion. The nutritional values provided are only estimated figures. Servings are at approximate weight only.

WHO Expert Committee on prevention of CHD (1982) recommended that people should not eat more than 6g salt per day. Salt or sodium chloride contains almost half sodium (40 percent). Source : Malaysia Dietary Guidelines 1999.

Chicken		
Serving	**1 Piece**	
	Content	%RNI
Energy (kcal)	160	8
Carbohydrates (g)	7	2
Protein (g)	16	28
Fat (g)	8	14
Salt (g)	0.33	6

Burger & Snacks		
Serving	**1 Serving (115 g)**	
	Content	%RNI
Energy (kcal)	300	14
Carbohydrates (g)	33	11
Protein (g)	12	21
Fat (g)	14	24
Salt (g)	1.05	18

Figure 3.10

Hungryme Nutritional Values with Low Media Richness

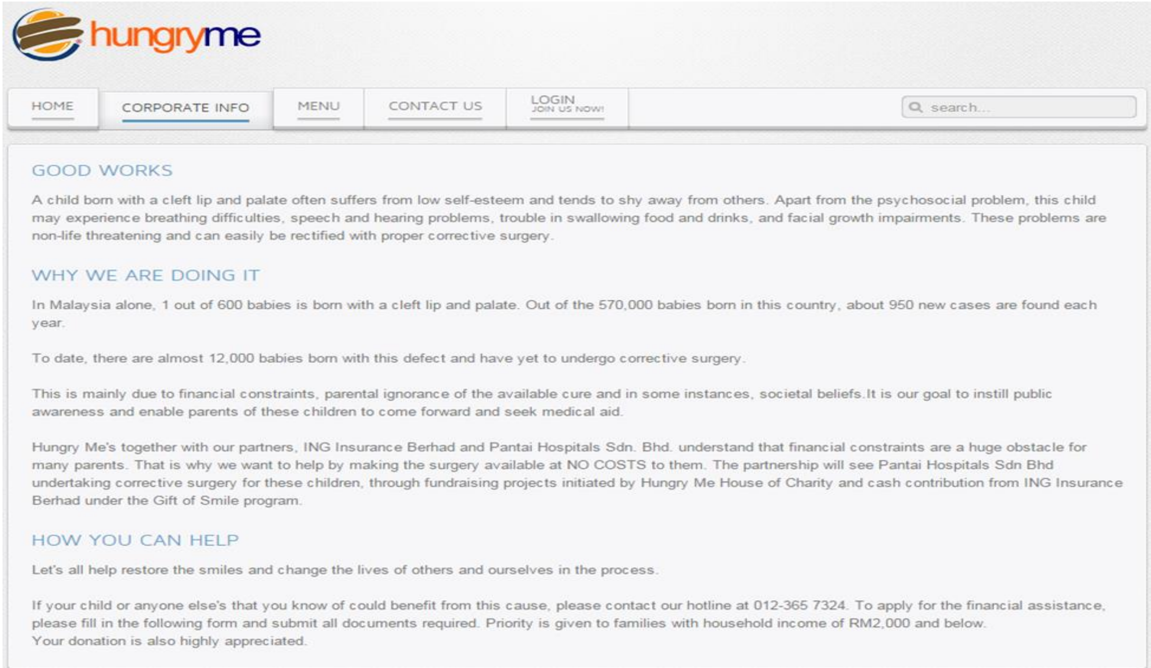


Figure 3.11
Hungryme CSR Activity with Low Media Richness

3.6.3 Participant Task

The researcher contacted the instructors of business program in one of the local universities. The researcher asked their permission to have students to participate in this study. Upon obtaining the consent, the participants were randomly assigned to one of the two conditions of corporate website to differentiate the level of richness of CSR disclosure, namely, rich website and lean website. In this case, the experiment was undertaken in the computer lab and researcher debriefed the participants before the session began. Participants were given sufficient time to browse the assigned corporate website so that they are able to answer the questionnaire. After browsing the website, the participants were instructed to answer the questionnaire to get feedback on their cognitive trust, emotional trust, attitude towards website and information and organizational image. Finally, the participants answered demographic questions.

The above experimental task aimed at creating a realistic environment for the subjects to view the CSR disclosures in a naturalistic setting (Bryant, Hunton, & Stone, 2004). Having described the experimental task, but not the questionnaire, the next section will describe questionnaire development of this research in detail.

3.7 Questionnaire Design

This study developed questionnaires based on instruments of previous studies except for demographic factors. In order to achieve the aim of this study, the questionnaire was designed systematically based on several requirements suggested by Zikmund *et al*. (2012) which are as follows: (1) what should be asked; (2) how should the question be phrased; (3) what kind of questions that will best serve the research objectives; and (4) does the questionnaire need to be revised?. The following sections discuss these four requirements when designing questionnaire for this study.

3.7.1 Questionnaire Structure

The questionnaire is structured in five sections (refer to Appendix A). Section 1 was designed to probe the trust perceptions among respondents. The questions are related to a component of trusting beliefs, trusting intentions and emotional trust. A 5-point Likert scale was used to measure each question.

Section 2 was assigned to measure respondents' attitude towards CSR information richness. This section includes the questions relating to respondents' attitude in term of attitudes towards website and information that affected respondents after browsing the website. A 5-point scale was adopted in this section.

Section 3 was designed to extract information about the respondents' perception towards organizational image. A 5 point Likert scale was adopted in this section.

Section 4 was designed to elicit the information related to background of the respondents and respondents' consideration of CSR and company's website.

Section 5 comprised a series of questions on respondents' web experience.

Before the questionnaires are distributed to participants, it needs to undergo the process of pre-test and pilot test. The next section will discuss on pre-test and pilot test.

3.7.2 Pre-Test and Pilot Study

The pretest is important to ensure that the questions are understood by the respondents. The questionnaire should not have ambiguity issues with the questions and problems with the wording or measurement. Most of the questions were adopted from previous studies that need an adjustment to suit with Malaysian context. At first, pretest was conducted with nine academicians and three practitioners that expert in the field of e-commerce and information system. This helps to rectify any inadequacies before administering the instrument through a questionnaire to respondents and thus reduce bias.

After pretest, the changes were made based on the suggestion from pretest. The questionnaire was then sent to 40 potential respondents for a pilot study to make sure all the questions were clear.

3.8 Operationalization of Variables

This study examines the impact of CSR information richness on users' behaviors and organizational image. Users' behaviors in this study are categorized into two, namely trust and attitude. Trust constructs are explained by three variables that are trusting beliefs, trusting intentions and emotional trust. Attitude constructs are described by two variables, namely attitude towards website and attitude towards information.

3.8.1 Trusting Beliefs

The first component reflects the perceptions of user trusting beliefs on corporate website. This study adapts the definition of trusting beliefs from McKnight et al. (2002). Trusting beliefs is defined as user has positive perception that CSR information disclose on corporate website has these three characteristics; (1) benevolence, (2) integrity and (3) competence. Benevolence is operationalized as the extent to which users perceived that the organization is interested in their good works (McKnight et al., 2002). Integrity, on the other hand, is operationalized as a set of principles that shows an organization's commitment in keeping their words (Mayer et al., 1995). The competence dimension is operationalized as a perception that an organization ability is aligned with users' needs (McKnight, et al., 2002).

3.8.2 Trusting Intentions

The second component, trusting intentions is operationalized as the intention to engage with the organizations that users feel secure. Users were asked to what extent that they want to depend on organization after browsing the website. Trusting intentions is operationalized by two dimensions that are willingness to depend and subjectivity probability of depending.

3.8.3 Emotional Trust

The third component, emotional trust is operationalized as the feeling toward the behavior of relying on the organization. Emotional trusts consist of eight items.

3.8.4 Attitude towards Website

Attitude towards website is categorized into one of the attitude components that describe users' reactions after visiting the corporate website. In this study, attitude towards website is operationalized as user's predisposition in responding to the corporate website.

3.8.5 Attitude towards Information

The second component of attitude is information. It is operationalized as to what extent the corporate website could provide users with factual, relevant data in a clear and logical manner that users will accept it as verifiable.

3.8.6 Organizational Image

Organizational image is a dependent variable in this study. It is operationalized as beliefs or feeling about the company that exists in the mind of users after experiencing or communicating with the organization (Hatch & Schultz, 1997).

Table3.1
Summary of Variables, Dimensions and Total Number of Items

Construct	**Dimensions**	**Total number of items**
Trusting beliefs	Benevolence	7
	Integrity	5
	Competence	4
Trusting intentions	Willingness to depend	5
	Subjectivity probability of depending	4
Emotional trust		8
Attitude towards website		6
Attitude towards information		5

3.9 Measurement of Instrument

This study adopted the instruments from previous studies. Most of the instruments in this study were measured using a five point scale of Likert scale, and semantic differential scale to ensure the consistency among variables. The study measures the impact of different level of CSR information richness on trust and attitude of users towards organizational image.

In measuring the independent variables of trust (trusting beliefs, trusting intentions and emotional trust) and attitude (attitude towards website and information), this study use the scales adapted from previous research. Trusting beliefs are categorized into three variables, namely benevolence, integrity and competence. These three variables were originated from McKnight et al. (2002) and Schlosser et al. (2006). Each of the items is measured using a five-point Likert scale. The measurement for benevolence, integrity and competence is illustrated in tables 3.2, 3.3, 3.4 respectively. Trusting beliefs had score .90 for Cronbach's alpha in Cho et al. (2009).

Table 3.2
The Measurement of Benevolence

Items	Sources
I believe that this company would act in my best interest.	McKnight et al. (2002)
This company seems very consent about my welfare.	Schlosser et al. (2006)
My need and desire appear to be important to the company.	Schlosser et al. (2006)
This company seems to really look out for what is important to me.	Schlosser et al. (2006)
The company appears to go out of its way to help me.	McKnight et al. (2002)
It doesn't seem that the company would knowingly do anything to hurt me	Schlosser et al. (2006)
This company is interested in my well-being, not just its own.	McKnight et al. (2002)

Source: Adapted from McKnight et al. (2002); Schlosser et al. (2006)

Table 3.3
The Measurement of Integrity

Items	Sources
I would characterize this company as honest.	McKnight et al. (2002)
This company would keep its commitment	McKnight et al. (2002)
This company is sincere and genuine	McKnight et al. (2002)
In general, company really does care about the well-being of others	Aljukhadar et al. (2010)
The typical company is sincerely concerns about the problem of others.	Aljukhadar et al. (2010)

Source: Adapted from McKnight et al. (2002); Aljukhadar et al. (2010)

Table 3.4
The Measurement of Competence

Items
This company is competent in providing the service.
This company performs its role of giving services very well
Overall, this company is a capable and proficient as service provider
In general, this company is very knowledgeable about the CSR.

Source: Adapted from McKnight et al. (2002)

The measurement for trusting intentions is also originated from McKnight et al (2002) and consists of five items to assess participants' willingness to rely upon the information on the website and four items in subjectivity probability of depending. In their study, willingness to depend and subjectivity probability of depending have reliability of 0.92. Cho et al. (2009) also have adapted trusting intentions measurement and achieved reliability of 0. 86. Please refer to tables 3.5 and 3.6 for details.

Table 3.5
The Measurement of Willingness to Depend

Items	**Sources**
When an important issue or problem arises, I would feel comfortable depending on the information provided by the company.	McKnight et al. (2002)
I can always rely on the company in a tough situation.	McKnight et al. (2002)
I feel that I could count on the company to help with a crucial problem.	McKnight et al. (2002)
I will return to the website of the company for the next time.	Aljukhadar et al. (2010)
I will consider of buying from this company.	Aljukhadar et al. (2010)

Source: Adapted from McKnight et al. (2002); Aljukhadar et al. (2010)

Table 3.6
The Measurement of Subjectivity Probability of Depending

Items
If I had a challenging CSR issue, I would refer to this company again.
I would feel comfortable acting on CSR information given to me by this company.
I would not hesitate to use the CSR information supplied by the company.
I would confidently act on the information given by the company.

Source: Adapted from McKnight et al. (2002)

Emotional trust is measured using scale from Komiak and Benbasat (2006) and Basso et al. (2001). It has been used in e-commerce studies. This scale had a reliability coefficient alpha of 0.95 in Komiak and Benbasat (2006). Respondents were asked to indicate their feeling using a Likert scale anchored by “1= strongly disagree” to “5= strongly agree”. The items used to measure emotional trust are shown in Table 3.7 below.

Table 3.7
The Measurement of Emotional Trust

Items	**Sources**
I feel secure about relying on this CSR for my decision	Komiak and Benbasat (2006)
I feel comfortable about relying on this CSR for my decision.	Komiak and Benbasat (2006)
I feel content about relying on this CSR for my decision	Komiak and Benbasat (2006)
I feel friendly interaction when I read CSR policies on this website.	Basso et al. (2001)
I feel in the control when I read/see CSR policies on this website.	Basso et al. (2001)
I feel a pleasant experience when I read/see/watch CSR policies on this website.	Basso et al. (2001)
I feel the company displays a warm and caring attitude toward me*	Basso et al. (2001)
I feel the company is only interested in selling me products*	Basso et al. (2001)

Source: Adapted from Komiak and Benbasat (2006); Basso et al. (2001)
*Items dropped after perform CFA

Attitude towards website is measured using a scale developed by Chen and Wells (1999). The instrument comprises six items that focus on users' feel about company website. The five items are using score of five-point Likert scale, ranging from "1= strongly disagree" to "5= strongly agree". An item used scores of five-point semantic differential that ranging from "1= one of the worst" to "5= one of the best". The internal reliabilities reported by Chen and Wells (1999) were 0.92. In a subsequent study using different websites and professional website developers as judges, Chen, Clifford and Wells (2002) showed that the instrument remained reliable at 0.97 Cronbach's Alpha. The instruments are also confirmed reliable in Simon and Peppas (2004) study (Cronbach's Alpha is 0.84). Table 3.8 below shows the item used to measure attitude towards website.

Table 3.8
The Measurement of Attitudes towards Website

Items
This website makes it easy for me to build a relationship with this company.
I would like to visit this website again in the future
I am satisfied with the service provided by this website
I feel comfortable in surfing this website
I feel surfing this website is a good way for me to spend my time.
Compared with other websites, I would rate this website as…..

Source: Adapted from Chen and Wells (1999)

The measurement of attitude towards information adopted from Puto and Wells (1984). In their study of advertising, information construct is developed to measure the difference of 'look and feel' (see Table 3.9). Even though the measurement has been developed in 1984, but it is still relevant and being adapted in various studies to measure the attitudes towards information on the website (Lwin & Phau, 2013; Shen, 2007; Simon & Peppas, 2004). The reliability of the attitude towards information construct created in this study is 0.73. McMillan et al. (2003) adopted these measurements and result of reliability was higher than 0.83.

Table 3.9
The Measurement of Attitude towards Information

Items
I learned something from this website that I didn't know before about CSR.
There is nothing special about this website that makes it different from the others*
This website was very uninformative*
If they had to, the company could provide evidence to support the claims made in this website*
I can now accurately compare this website with other competing websites on matters that are important to me.
I would have less confidence in CSR now than before I browsing this website*

Source: Adapted from Puto and Wells (1984)
*Items dropped after performed CFA

The items for measuring organizational image are adapted from Javalgi et al. (1994) and Chang (2009). All the items are measured using five-point Likert scale. Please refer to table 3.10 for details.

Table 3.10
The Measurement of Organizational Image

Items	**Sources**
This company has good product and services.	Javalgi et al. (1994)
This company is well managed.	Javalgi et al. (1994)
This company only wants to make money*	Javalgi et al. (1994)
This company is involved in the community.	Javalgi et al. (1994)
This company responds to consumer needs.	Javalgi et al. (1994)
This company is a good place to work for.	Javalgi et al. (1994)
This company participates in public activities positively.	Chang (2009)
This company emphasizes on the goodwill and morality.	Chang (2009)
This company wants to be well-known.*	Chang (2009)
This company emphasizes the right of customers	Chang (2009)

Source: Adapted from Javalgi et al. (1994); Chang (2009)
*Items dropped after performed CFA

The respondent's profile information captured in this study is on age, ethnicity, gender and their web browsing experience.

3.10 Population and Sampling Design

3.10.1 Research Population

In the experimental design, test units of the study are the subjects or entities that responses to the experimental treatment (Zikmund et al., 2012). It could be individuals, organization, sales territories, or other entities and the most common test units in business behavioral studies are people and departments (Zikmund et al., 2012). According to Freeman (1994), based on stakeholder theory, users of an organization are defined as employees, government, financial institutions, investors, customers and communities. This study defines user as a consumer. This is because consumers have an important role in encouraging businesses to adopt CSR. Consumers who are aware about CSR issues like environmental performance of company, products produce or labor treatment will take these issues into account when they buy, invest or provide feedback to company and make them take notice on it. Because of the important of the role of consumers in sustainability effort, the population of this study is declared as consumers in Malaysia.

3.10.2 Sample Selection

As stated above, the student has been chosen to represent consumers in this study. They are also one of the biggest groups that consume fast-food in Malaysia (Habib et al., 2011). However, student subject has sometimes been questioned on the ground of external validity (Lynch, 1999). According to McKnight et al. (2002) the reason for the selection of student is because, in most of experimental treatment, they are requested to imagine themselves as somebody in the organizational context to represent the real world such as investor or top management. Sometimes the researcher has asked them to respond on the situations that are unrealistic and unfamiliar; for example, termination of employees.

This study believes that using student as a subject of the study does not pose threat to validity. This is because of several reasons that as same mentioned in McKnight et al. (2002). First, this study does not require student to imagine any position in an organization. The students play their role as a customer that can decide on their own. Second, the situation that has been setup in this study is familiar to students because of their high use of web based applications. In Malaysia, the highest usage of Internet is among people age 20 to 24, with spending hours around 22.3 hours per week (The Nielsen Company, 2011). This makes student sample close to online consumer population (The Nielsen Company, 2011). Third, the issue of CSR web disclosures amongst fast-food operators is basically relevant to the educated customers like student that have awareness on nutritious food as well. It is strongly believed that students, through their browsing and learning experience, have a higher level of food awareness on CSR web disclosure amongst fast food operators.

In this study, the sample is randomly chosen to control the nuisance variables (Sekaran, 2003; Zikmund et al., 2012). Nuisance variables are associated with variation in the result that create extraneous to the dependent variables (Dayton, 2005). The impact of nuisance variables in lab experiment is to increase experimental error and decrease the true effects among the control groups (Dayton, 2005). To control this issue, randomization technique is used to prevent test units from differing from each other's; by randomly assigning students' samples into two experimental conditions (rich and lean websites).

3.10.3 Unit of Analysis

One of the important components in a scientific research project is the unit of analysis. It is the first step that researcher should clearly define before proceed with data analysis. Unit of analysis could be individuals, groups, geographical locations or mostly anything. There is a difference between the unit of analysis and unit of sampling. For example, in this study, consumers of fast food are the unit of analysis, and students have been chosen to represent as fast food consumers. Therefore, the same students are the unit of analysis and unit of sampling. However, this study aggregates survey data based on the richness level. The unit of analysis is group of richness, but the unit of sampling is the student. Using groups of richness as unit of analysis is consistent with prior studies in MRT (Aljukhadar et al., 2010; Cho et al., 2009; Lustria, 2007; Simon & Peppas, 2005).

3.10.4 Generalization

Generalization is always become an issue for experimental design. As Lynch (1999) noted: "Findings from single real-world settings and specific sets of real people are more likely to generalize than a findings from single laboratory setting with student subjects. Just as in laboratory, the real world varies in background facets of subject characteristics, setting, context, relevant history and time" (p.368). Therefore, result from a single real-world study which only involves specific variables may not generalize the broader population unless it can be established by replication in multiple settings with multiple samples (Blumberg et al., 2008; McKnight et al., 2002).

3.11 Getting the Data Ready for Analysis

After browsed the particular website, respondents being asked to answer the questionnaire and returned back to the researcher for further action. Data from questionnaire have to be handled in a certain way. First, information gathered during data collection sometimes is lack of uniformity, such as the answers not tick at proper places, or some questions are left unanswered. This type of data has to be edited to make it relevant and appropriate. According to this study, four questionnaires were discarded because of twenty percent of items were left unanswered. Second, the data need to be coded and a categorization has been set up. In this case, this study was referred to previous studies regarding item categorization. The data then, were keyed in using statistical software SPSS version 19.0 for further analysis. The detail of data preparation is discussed in the next sections.

3.11.1 Code and Recode the Data

Coding is an analytical process in which data are categorized to facilitate analysis. It allows the researcher to reduce large quantities of information into a form understandable by computer software. According to Sekaran (2003), coding can be done using a code book, sheet code or computer card. In current practice, codes are assigned while constructing the questionnaire. Then, after finishing with data collection, pre-coded items are keyed into the statistical software for further processing and analysis. This study was followed the recent approach in the coding process.

Some items in this study are structured by purpose in negatively worded questions. The reason is to prevent the response bias (Pallant, 2010). The items are item number 8 in emotional trust category, item number 2, 3 and 6 in informational section and item number 3 and 9 in organizational image category. These items have to be reversed in the same direction of positively worded questions. This action can be done using TRANSFORM and RECODE statement in SPSS software.

3.11.2 Data Analysis

In the data analysis phase there are three objectives that must be fulfilled (Sekaran, 2003): (1) the feel of data that gives preliminary ideas on the range of data and the variability in the data; (2) the goodness of data which measures the credibility to all the subsequent analyses and findings; and (3) hypothesis testing that uses statistical tests to calculate the result. Then, the results of the analysis were interpreted to answer the research questions.

Data analysis is also referred to a variety of activities and process that been used to answer research questions. In this study, data were analyzed using SPSS Version 19.0 and Partial Least Square (SmartPLS). SPSS was used to do the data cleaning and to check the normality of the data. SmartPLS was used to assess the reliability and validity of the constructs and to test the hypotheses. SmartPLS is a program that conducts a Partial Least Squares analysis, which allows to simultaneously estimating the complex relationship between variables. PLS is one of the structural equation modeling (SEM) method or known as PLS-SEM that first developed by Wold in 1975 and since then it has been extended as an alternative to covariance-based technique (CB-SEM). PLS-SEM has been used in various fields of study, including information management, marketing, accounting and other studies.

However, in order to apply the SEM technique, researchers need to decide which technique that best suits with their research objectives, data characteristics and research framework (Hair, Ringle, & Sarstedt, 2011). If the research is exploratory study in nature or extension of existing theory, PLS-SEM is more appropriate. In terms of data characteristic, PLS-SEM is suitable for applications with assumptions of normality cannot be fully met and small sample sizes. But, under normal data distribution the result of both techniques (CB-SEM and PLS-SEM) are similar. PLS-SEM could handle both reflective and formative outer modes that typically restricted in CB-SEM. Regarding the above mentioned justification on PLS-SEM, this study is going to use PLS-SEM as the techniques of data analysis. The further discussion of data analysis is in Chapter 4.

3.12 Summary

This chapter explains in detail the hypothesis development and research methodology that applied in this study. This study employs laboratory experimental methodology for the data collection. A total of 242 respondents answered the questionnaire and data analyses are based on 241 after the treatment of outliers. The chapter also discusses the research design encompassing questionnaire design, sampling and research instrument that designed by adopting and adapting from previous studies. All the instruments had been pre-tested and pilot- tested. This chapter also describes population, sampling design and unit of analysis of the study. Finally, the chapter explains on data analysis and its preparation. The next chapter presents data assessment and descriptive statistics.

CHAPTER FOUR
DATA ANALYSIS AND RESULTS

4.1 Introduction

The aims of this chapter are to present the preliminary analyses of the data and report the results of the study. This chapter consists of eleven sections. Section 1 outlines the chapter. Section 2 presents missing values, followed by outliers and normality in Section 3 and Section 4. The next section highlights reliability and validity of the constructs that include convergent validity and discriminant validity. Section 6 presents respondents profiles and section 7 reports descriptive statistics of all variables involved in the analysis. Section 8 until 10 present the results of partial least square of structural equation model (PLS-SEM) using SmartPLS2.0 software (Ringle *et al*., 2005). Finally, the section 11 concludes chapter 4. The discussion of results is presented in the following chapter.

4.2 Missing Values

Missing data are a part of almost all research. There are alternative ways of dealing with missing data. The researcher needs to identify the pattern of missing data. There are three types of pattern which are as follows; (1) missing completely at random where the data were not entered correctly or the respondents refused to answer certain part of the question; (2) missing at random, where the extent of missingness is correlated with other variables that are included in the analysis; (3) missing not at random means the missingness is depends on the unseen observation. In this study, the pattern of missing data are from missing completely at random and missing at random. Next, the researcher must select the best approach to accommodating these missing data or is called as imputation method.

Imputation is the process of estimating the missing value based on valid values of other variables in the sample (Hair, Black, Babin, & Anderson, 2010). This study employed the imputation method by using replacement values of mean substitution. It is one of the most widely used methods that replace the missing values for a variable with the mean value of that variable calculated from all valid responses.

The missing value analysis in this study is based on original total respondents of 242. Table 4.1 presents the percentage of missing data ranges from 0.8 to 6.6. As the percentage is below 10%, the mean substitution method was used for the missing value. This approach is widely used in practice (Hair et al., 2010; Tabachnick & Fidell, 2007).

Table 4.1
Summary of Cases

Number of Missing Data per Case	Number of Cases	Percent of Sample
0	215	88.84
1	16	6.61
2	4	1.65
3	2	0.83
4	5	2.07
Total	242	100%

4.3 Outliers

An outlier is considered to be a data point that is far outside the norm for a variable or population (Hair et al., 2010; Pallant, 2010). Outliers can have deleterious effects on statistical analyses. First, it's can increase error variance and reduce the power of statistical tests. Second, it can decrease normality if data non-randomly and cause both Type 1 and Type II errors. Third, it can seriously bias or influence estimates that may be of substantive interest. Therefore, there is a need for screening data for univariate, bivariate and multivariate outliers.

Outliers can arise from several different mechanisms or causes. (1) Outliers from data errors are often caused by human error, such as errors in data collection, recording, or entry. Errors of this nature can often be corrected by returning to the original documents and entering the correct value. If outliers of this nature cannot be corrected, it should be eliminated as they do not represent valid population data points. (2) Outliers from intentional or motivated mis-reporting. There are times when participants purposefully report incorrect data. A participant may have social desirability and self-presentation motives. (3) Another cause of outliers is sampling. It is possible that a few members of the sample were inadvertently drawn from a different population than the rest of the sample. These cases should be removed as it does not reflect the target population.

The researcher needs to decide whether to remove the outliers or not. Simple rules such as $z = 3$ are relatively effective and widely applied in the research project. This study uses a $z = 3$ guideline as an initial screening tool, and depending on the results of that screening, examine the data more closely and modify the outlier detection strategy accordingly. As this study has multivariate outliers, the use of Mahalanobis distance to calculate the leverage that specific cases may exert on the predicted value of the regression line. If D^2 divide by numbers of variables involved at the significant level of .005 or .001 exceeding 3, it can be designated as outlier (Joseph F Hair et al., 2010)

For this study, one case was found as outliers and was deleted from data analysis. After deleting this case, the standardized residual for all variables involved in the regression is between -3.3 and 3.3. Therefore, the issue of outliers has been resolved and should not be a problem for the analysis.

4.4 Normality

In statistics, normality tests are used to determine whether a data set is modeled for normal distribution. Many statistical functions require that a distribution be normal or nearly normal. There are statistical methods of evaluating normality (1) by measuring the shape of skewness and kurtosis and (2) graphical methods include the histogram and normality plot.

In statistics, skewness is a measure of the asymmetry of the probability distribution of a random variable about its mean. The skewness value can be positive or negative, or even undefined. If skewness is zero, it means the data are perfectly symmetrical and if skewness is less than −1 or greater than 1, the data distribution is highly skewed. Whilst, kurtosis is any measure of the "peakedness" of the probability distribution of a random variable. If either of these values is close to zero, its mean the data set is normally distributed. This study tested the data using skewness and kurtosis ratio tests that shown in Table 4.2 below.

Table 4.2
Normality Test

Variables	**Skewness**	**Kurtosis**	**Kolmogorov-Smirnov**	**Z value skewness (√6/N)**	**Z value Kurtosis (√24/N)**	**Normality**
Trusting belief:						
Benevolence	-0.520	-0.582	0.000	-3.30	-1.84	Not normal
Integrity	-0.533	-0.338	0.000	-3.38	-1.07	Not normal
Competence	-0.683	-0.036	0.000	-4.33	-0.11	Not normal
Trusting intention:						
Willingness to depend	-0.294	0.519	0.002	-1.86	1.64	Normal
Subjectivity of Depending	-0.533	1.062	0.000	-3.38	3.37	Not normal
Emotional Trust						
Attitudes towards website	0.042	-0.240	0.000	0.27	-0.76	Normal
Attitudes towards information	-0.423	-0.514	0.000	-2.68	-1.63	Normal
Organizational Image	0.042	-0.240	0.000	2.66	-0.76	Not normal
	-0.219	0.207	0.000	-1.39	0.66	Normal

From table 4.2, it's shown that based on Kolmogorov-Smirnov test, most of the variables have scored less than .05 suggesting a violation of the assumption of normality. Further testing is done to confirm the results of the test normality using skewness and kurtosis. According to Hair et al.(2010), if the z value for skewness and kurtosis together fall in the range of +/- 1.96, the assumption of normality can be accepted. However, the majority of variables did not fulfil the acceptable range of z value of skewness and kurtosis, it's suggesting the violation of the assumption of normality (see Table 4.2).

The test of normality has less useful to reject the null hypothesis in small sample size and therefore, it's often passes normality tests. But, in large sample size the significant results would be derived even in the case of a small deviation from normality. Thus, Hair et al.(2010) suggested to always use both the graphical plots to assess the actual degree of departure from normality. The graph of the histogram for all variables is attached in the appendix B.

Normality is always being one of the assumptions for multivariate analysis including covariance-based SEM (CB-SEM). The analysis cannot be taken place if distribution assumption is not fulfilled. Besides, PLS-SEM does not require the normality assumptions to proceed with data analysis (Hair et al., 2011). Thus, this study will used PLS-SEM as a tool for data analysis. Next section will discuss on measurement for data validity and reliability by using measurement model of PLS-SEM.

4.5 Measurement Models

PLS-SEM assessment is based on two steps process from measurement model and structural model. The first step is examining the reliability and validity of the construct using measurement model. There are five criteria of measurement model assessment that are indicator reliability, internal consistency reliability, convergent validity and discriminant validity (Jorg Henseler, Ringle, & Sinkovics, 2009). Meanwhile, the second step is involved structural model that will be further discussed in the following chapter.

4.5.1 Reliability

Construct reliability assessment in PLS-SEM focuses on composite reliability as an estimate of an internal consistency reliability of a block of manifest variables (Jörg Henseler, 2009). Composite reliability takes into account the different of indicators loading according to their reliability during model estimation, which consistent with PLS-SEM algorithm. The value of composite reliability that is greater than .70 is regarded as satisfactory (Nunnally & Bernstein, 1994). Likewise, each indicator's reliability that refers as the reliability of manifest variable should have absolute standardized loading higher than .70 (Hair et al., 2011). But, Chin recommended cut-off value for indicator reliability is .60 (1998).

According to Hair et al., (2011), indicators that exhibit very low loading of below .40 should always be removed from reflective scales, but indicators with loading between .40 and .70 should only be considered for removal from the scale if deleting this indicator leads to an increase in composite reliability above the suggested threshold value of .70. Another consideration in the decision to delete indicators is the extent to which their removal affects validity. In this study, two items from emotional trust, four items from information and two items from organizational image. Items are deleted for two reasons; because of indicators loading below .60 and some indicators have affected convergence validity. Figures 4.1 and 4.2 below show the final output of measurement model for both levels of richness.

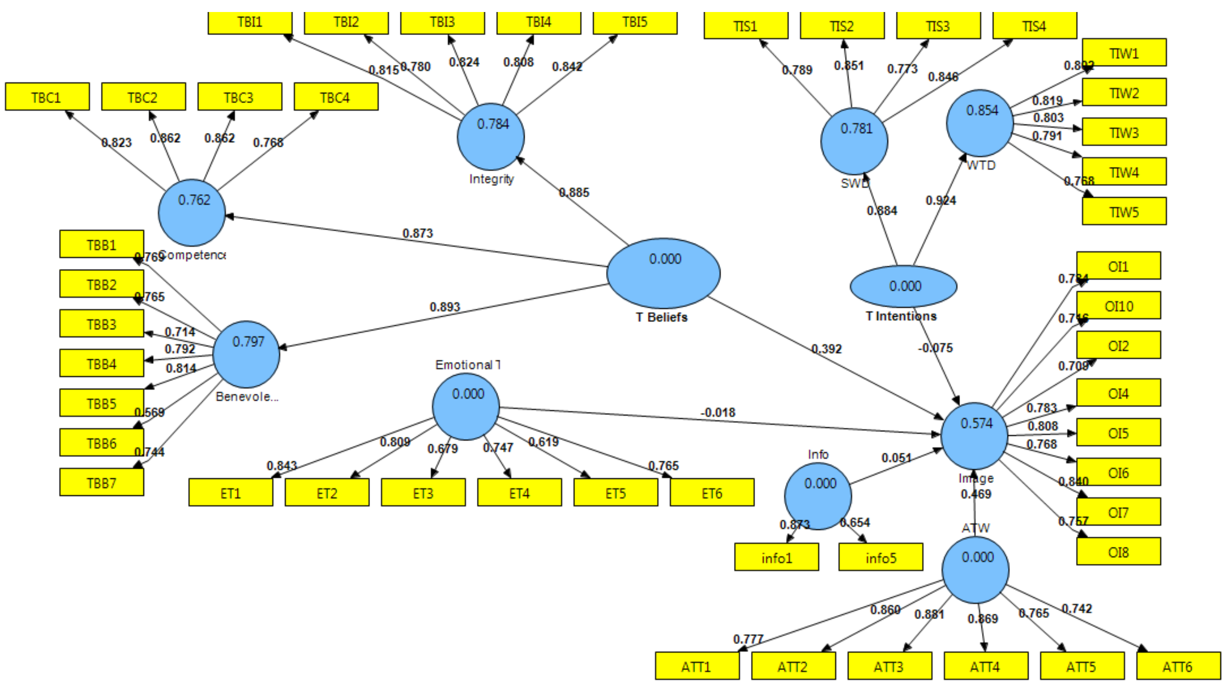


Figure 4.1

The PLS Algorithm Results of Rich Website

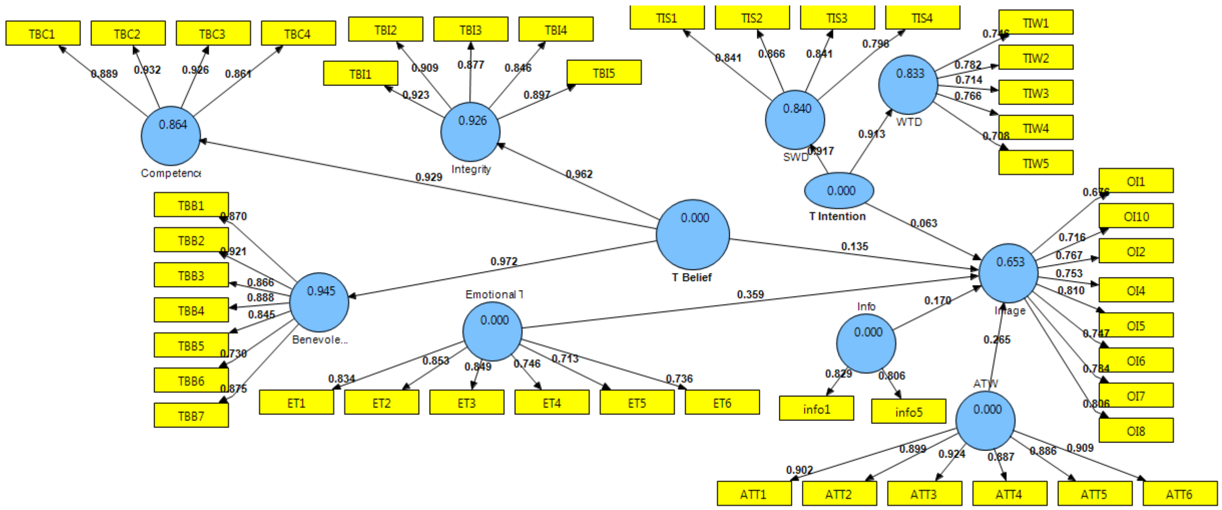


Figure 4.2
The PLS Algorithm Results of Lean Website

Table 4.3 for rich CSR information website (rich website) and table 4.4 represent lean CSR information website (lean website). Both tables show that all latent variables remain are above the suggested threshold and fulfill internal consistency reliability and indicator reliability.

Table 4.3

Measurement Model of Rich Website Group

First Order Constructs	**Second Order Constructs**	**Items**	**Loadings**	**AVE**	**CR**
Attitude towards website		ATT1	0.777	0.669	0.923
		ATT2	0.860		
		ATT3	0.881		
		ATT4	0.869		
		ATT5	0.765		
		ATT6	0.742		
Emotional trust		ET1	0.843	0.558	0.882
		ET2	0.809		
		ET3	0.679		
		ET4	0.747		
		ET5	0.619		
		ET6	0.765		
			0.784		
Organizational image		OI1	0.716	0.595	0.922
		OI10	0.709		
		OI2	0.783		
		OI4	0.808		
		OI5	0.768		
		OI6	0.840		
		OI7	0.757		
		OI8	0.769		
Benevolence		TBB1	0.765	0.551	0.895
		TBB2	0.714		
		TBB3	0.792		
		TBB4	0.814		
		TBB5	0.569		
		TBB6	0.744		
		TBB7	0.823		
Competence		TBC1	0.862	0.688	0.898
		TBC2	0.862		
		TBC3	0.768		
		TBC4	0.815		

Table 4.3 (Continued)

First Order Constructs	Second Order Constructs	Items	Loadings	AVE	CR
Integrity		TBI1	0.780	0.662	0.907
		TBI2	0.824		
		TBI3	0.808		
		TBI4	0.842		
		TBI5	0.747		
	Trusting Beliefs	Benevolence	0.893	0.781	0.914
		Competence	0.885		
		Integrity	0.873		
Subjectivity of depending		TIS1	0.789	0.665	0.888
		TIS2	0.851		
		TIS3	0.773		
		TIS4	0.846		
Willingness to depend		TIW1	0.802	0.635	0.897
		TIW2	0.819		
		TIW3	0.803		
		TIW4	0.791		
		TIW5	0.768		
	Trusting Intentions	Subjectivity of depending	0.884	0.818	0.900
		Willingness to depend	0.924		
Attitude towards information		INFO1	0.873	0.595	0.742
		INFO5	0.654		

Note: AVE = Average Variance Extracted
CR = Composite Reliability

Table 4.4
Measurement Model of Lean Website Group

First Order Constructs	Second Order Constructs	Items	Loadings	AVE	CR
Attitude towards website		ATT1	0.902	0.812	0.963
		ATT2	0.899		
		ATT3	0.924		
		ATT4	0.887		
		ATT5	0.886		
		ATT6	0.909		
Emotional trust		ET1	0.834	0.625	0.909
		ET2	0.853		
		ET3	0.849		
		ET4	0.746		
		ET5	0.713		
		ET6	0.736		
Organizational image		OI1	0.676	0.576	0.915
		OI10	0.716		
		OI2	0.767		
		OI4	0.753		
		OI5	0.810		
		OI6	0.747		
		OI7	0.784		
		OI8	0.806		
Benevolence		TBB1	0.870	0.736	0.951
		TBB2	0.921		
		TBB3	0.866		
		TBB4	0.888		
		TBB5	0.845		
		TBB6	0.730		
		TBB7	0.875		
Competence		TBC1	0.889	0.815	0.946
		TBC2	0.932		
		TBC3	0.926		
		TBC4	0.861		
Integrity		TBI1	0.923	0.794	0.951
		TBI2	0.909		
		TBI3	0.877		
		TBI4	0.846		
		TBI5	0.897		

Table 4.4 (Continued)

First Order Constructs	Second Order Constructs	Items	Loadings	AVE	CR
	Trusting Beliefs	Benevolence	0.972	0.911	0.968
		Competence		0.929	
		Integrity		0.962	
Subjectivity of depending		TIS1	0.841	0.700	0.903
		TIS2	0.866		
		TIS3	0.841		
		TIS4	0.796		
Willingness to depend		TIW1	0.746	0.553	0.861
		TIW2	0.782		
		TIW3	0.714		
		TIW4	0.766		
		TIW5	0.708		
	Trusting Intentions	Subjectivity of depending	0.917	0.837	0.911
		Willingness to depend	0.913		
Attitude towards information		INFO1	0.829	0.669	0.802
		INFO5	0.806		

Note: AVE = Average Variance Extracted
CR = Composite Reliability

4.5.2 Validity of Construct

Validity is the extent to which the scale or set of measures accurately represents the concept of interest (Hair et al., 2010). Construct validity is the extent to which a set of measured items actually reflects the theoretical latent construct for those items that designed to measure (Hair et al., 2010). Construct validity is about the accuracy of measurement and it can help to provide confidence that item measures taken from a sample that represent the actual score which exists in the population. The construct validity of proposed model is evaluated by confirmatory factor analysis (CFA). This method is measured by using SmartPLS software. Two requirements that measurement model have to comply are convergence validity and discriminant validity of construct.

4.5.2.1 Convergent Validity

For convergent validity, the researcher need to examine the average variance extracted (AVE). An AVE value of .50 and higher indicates a sufficient degree of convergent validity, meaning that the latent variable explains more than half of its indicators' variance (Jorg Henseler et al., 2009). In this research, the entire construct have reached .5 value of AVE and achieved convergent validity (see Table 4.3 and Table 4.4).

4.5.2.2 Discriminant Validity

The purpose of discriminant validity is to test whether the latent variables differ from each other (Chin, Marcolin, & Newsted, 2003). Discriminant validity was tested by comparing the inter construct correlations with the square roots of their respective average variance extracted (shown on the diagonal of Tables 4.5 and 4.6 for rich website and lean website, respectively). The square roots of average variances extracted (AVEs) for each latent variable are shown in diagonal and parentheses. When comparing the square roots of the AVEs with other values on each column, the square roots of the AVEs for each latent variable are greater than any correlation relating to each latent variable.

The results indicate that the discriminant validity of the latent variables was satisfactory (Fornell & Larcker, 1981; Straub & Gefen, 2004).

4.5.2.3 Second Order Hierarchical Model

In this study, trusting beliefs and trusting intentions are the second order hierarchical latent model variable that is reflective-reflective (type 1) model. The type 1 model describe the lower-order constructs are reflectively measuring constructs themselves that can be distinguished from each other but are correlated (Wetzels, Odekerken-schröder, & Van Oppen, 2009). Lohmoller in Wetzels et al. (2009) calls this type of model 'hierarchical common factor model', where the higher construct represent the common factor of several specific factors. This type of hierarchical latent variable model is most appropriate if the objective of the study is to find the common factor of several related, yet distinct reflective construct. The approach use to estimate the second order factor in this study is repeated indicator, and inner weighting scheme used for the PLS-SEM algorithm. Trusting beliefs formed from three well-defined factors that are benevolence, integrity and competence. The trusting beliefs items all loaded strongly together into a three-factor solution. Convergent validity for each of the three sub-constructs fulfills the requirements for AVE greater than .5. Discriminant validity as shown in Table 4.5 and 4.6 below show that three sub-construct of trusting beliefs are fit into the model.

Items willingness to depend and subjectivity probability of depending are formed trusting intentions. These two sub-constructs of trusting intentions have sufficient degree of convergent validity with AVE exceed .5 and shows discriminant validity as in Table 4.5 and 4.6.

Table 4.5
Inter-Construct Correlations and Squares Roots of AVEs for Rich Website

Items	**ATW**	**ET**	**OI**	**Info**	**TB**	**TI**
Attitude Towards Website (ATW)	0.818					
Emotional Trust (ET)	0.599	0.747				
Organizational Image (OI)	0.710	0.506	0.772			
Attitude towards informatio (Info)	0.528	0.505	0.481	0.771		
Trusting Beliefs (TB)	0.718	0.683	0.689	0.609	0.884	
Trusting Intention (TI)	0.753	0.675	0.606	0.640	0.782	0.904

Note: Diagonals represent the square root of the AVE while the off-diagonals represent the correlations

Table 4.6
Inter-Construct Correlations and Squares Roots of AVEs for Lean Website

Items	**ATW**	**ET**	**OI**	**Info**	**TB**	**TI**
Attitude Towards Website (ATW)	0.901					
Emotional Trust (ET)	0.581	0.790				
Organizational Image (OI)	0.668	0.725	0.759			
Attitude towards information (Info)	0.335	0.520	0.525	0.818		
Trusting Beliefs (TB)	0.715	0.551	0.620	0.361	0.954	
Trusting Intention (TI)	0.651	0.786	0.679	0.489	0.584	0.915

Note: Diagonals represent the square root of the AVE while the off-diagonals represent the correlations

4.6 Respondents Profiles

This section presents the profiles of the respondents. As presented in Table 4.7, the majority of the respondents are female consists of 74.7 percent. Male respondents are only 25.3 percent. For the ethnicity, Malay is leading on 53.9 percent, closely followed by Chinese 37.8 percent. Indian and others are representing by 5.8 percent and 2.5 percent respectively. The ages of respondents are between 19 to 25 years old, with the average mean are 21.63. As appeared in below table, both groups have similar demographic distribution.

Table 4.7
Demographic

Demographic	**Full (N=241)**		**Rich Website Group (N=120)**		**Lean Website Group (N=121)**	
	Frequency	**%**	**Frequency**	**%**	**Frequency**	**%**
Gender:						
Male	61	25.3	29	24.2	32	26.4
Female	180	74.7	91	75.8	89	73.6
Ethnicity:						
Malay	130	53.9	68	56.7	62	51.2
Chinese	91	37.8	45	37.5	46	38.0
Indian	14	5.80	4	3.3	10	8.3
Others	6	2.50	3	2.5	3	2.5

Table 4.8 shows on respondents' web experience and CSR awareness. A total of 43.6 percent of respondents are spend up to 60 minutes on reading on-line news, but only 34.9 percent respondents that spend time from 1 to 2 hours on reading and posting messages to news group. Most of respondents are spend between 2 to 4 hours to access information about services or products on-line.

When been asked either respondents are consider the company's CSR for product choice decisions, 86.3 percent answered "Yes" and 71.4 percent of respondents visit the company website before make a decision on buying the products. Comparing between the two groups, the groups that belong to lean website has spent more time on reading on-line news and interaction with news group. But, group that engaged with rich website are more concern with CSR before decided in choosing the product which represent 87.5 percent compare to lean website group that carried 85.1 percent only. Align with it, rich website group has a greater percentage on visiting a company's website before making a decision on product choice, that show by 72.5 percent compare to 70.2 percent for lean website group.

Table 4.8
Respondents' Web Experience and CSR Awareness

Details	**Full (N=241)**		**Rich Website Group (N=120)**		**Lean Website Group (N=121)**	
	Fr.	**%**	**Fr.**	**%**	**Fr.**	**%**
Time spending on reading on-line news:						
None-60 minutes	105	43.6	55	45.8	50	41.3
1-2 hours	72	29.9	37	30.8	35	28.9
2-4 hours	44	18.3	20	16.7	24	19.8
More than 4 hours	20	8.3	8	6.7	12	10.0
Time spending on reading or posting messages to news group:						
None-60 minutes	73	30.3	39	32.5	34	28.1
1-2 hours	84	34.9	38	31.7	46	38.0
2-4 hours	52	21.6	29	24.2	23	19.0
More than 4 hours	32	13.2	14	11.7	18	14.9
Time spending on accessing information on services or products:						
None-60 minutes	42	17.4	21	17.5	21	17.4
1-2 hours	69	28.6	34	28.3	35	28.9
2-4 hours	82	34	44	36.7	38	31.4
More than 4 hours	48	19.9	21	17.5	27	22.3
Consider on company's CSR for product choice decision:						
Yes	208	86.3	105	87.5	103	85.1
No	31	12.9	14	11.7	17	14.0
Visit a company's website before making product choice decision:						
Yes	172	71.4	87	72.5	85	70.2
No	69	28.6	33	27.5	36	29.8

4.7 Descriptive Statistics

This section presents analysis of each variable based on mean, standard deviation, minimum and maximum for the total 241 respondents that divided into two groups.

4.7.1 Independent Variable- Trust

The first variable is trusting beliefs, which consists of three dimensions- benevolence, integrity and competence (refer table 4.9 for the details). In benevolence dimension, question that asks on ‘the company is interested in my well-being’ has the highest mean of 3.49 and the highest variability with a standard deviation of 1.270 is ‘company that would act in users’ interest’. For integrity dimension, ‘company that keeps its commitment’ gets highest means (3.58) and for competence dimension, ‘company that competence in providing the service’ score highest mean of 3.68.

Table 4.9

Descriptive Statistics- Trusting Belief

Details	Full (N=241)		Rich Website Group (N=120)		Lean Website Group (N=121)	
	Mean	**SD**	**Mean**	**SD**	**Mean**	**SD**
Benevolence						
I believe that this company would act in my best interest	3.35	1.270	3.98	0.772	2.74	1.365
This company seems very consent on my welfare	3.27	1.151	3.80	0.774	2.75	1.227
My need is important to the company	3.33	1.220	3.84	0.733	2.83	1.389
This company seems to really look for what is important to me	3.37	1.096	3.67	0.871	3.07	1.209
The company appears to go out of its way to help me	3.29	1.064	3.60	0.911	2.98	1.118
The company would not do anything to hurt me	3.47	1.061	3.87	0.819	3.07	1.127
This company is interested in my well-being	3.49	1.013	3.85	0.774	3.12	1.092
Integrity						
This company is honest	3.38	1.205	3.84	0.810	2.92	1.351
This company would keep its commitment	3.58	1.018	3.95	0.720	3.21	1.132
This company is sincere and genuine	3.51	0.971	3.88	0.801	3.15	0.989
Company care about others well being	3.56	1.068	3.92	0.866	3.20	1.130
Company concerns about others problem	3.53	1.025	3.94	0.781	3.12	1.074
Competence						
Company is competent in providing the service	3.68	1.038	4.03	0.772	3.33	1.150
Company performs of giving services very well	3.66	0.979	3.97	0.685	3.36	1.124
Company is capable and proficient as service provider	3.66	1.005	3.99	0.772	3.32	1.097
Company is very knowledgeable about CSR	3.64	1.020	4.03	0.744	3.25	1.105

Trusting intentions is the second independent variable under trust construct (refer to Table 4.10). It consists of two dimensions- willingness to depend and subjectivity probability of depending. Respondent that considers buying from this company rank for the highest mean (3.85) in dimension of willingness to depend. For the second dimension, feel comfortable acting on CSR information given by company score the highest mean of 3.75.

Table 4.10

Descriptive Statistics- Trusting Intention

Details	**Full (N=241)**		**Rich Website Group (N=120)**		**Lean Website Group (N=121)**	
	Mean	**SD**	**Mean**	**SD**	**Mean**	**SD**
Willingness to depend						
I feel comfortable depending on						
information given	3.59	0.872	3.73	0.840	3.45	0.885
I can rely on company in a tough situation						
I can count on company to help with	3.35	0.804	3.38	0.852	3.32	0.755
crucial problem	3.33	0.815	3.43	0.817	3.23	0.804
I will return to the company’s website for						
the next time	3.69	0.935	3.76	0.889	3.62	0.977
I consider buying from this company						
	3.85	0.872	3.91	0.850	3.79	0.894
Subjectivity probability of depending						
I would refer to this company again						
I feel comfortable acting on CSR	3.68	0.852	3.79	0.777	3.57	0.911
information given	3.75	0.777	3.83	0.803	3.67	0.746
I would use CSR information given						
I confidently act on information given	3.71	0.781	3.67	0.760	3.74	0.804
	3.63	0.763	3.68	0.722	3.59	0.803

The third dimension of trust variables is emotional trust (see Table 4.11). Respondent that feels a pleasant experience when they read/see/watch CSR policies on the website got the highest mean of 3.73 for overall and for both rich and lean groups. The other six items for emotional trust are quite similar in mean and standard deviation.

Table 4.11

Descriptive Statistics- Emotional trust

Details	Full (N=241)		Rich Website Group (N=120)		Lean Website Group (N=121)	
	Mean	**SD**	**Mean**	**SD**	**Mean**	**SD**
Emotional trust						
I feel secure about relying on this CSR	3.59	0.742	3.66	0.704	3.53	0.775
I feel comfortable relying on this CSR	3.61	0.733	3.69	0.719	3.54	0.742
I feel content about relying on this CSR	3.58	0.726	3.63	0.674	3.54	0.775
I feel friendly interaction when I read CSR policies	3.68	0.770	3.72	0.710	3.64	0.827
I feel freely when I read CSR policies on this website	3.57	0.844	3.59	0.835	3.55	0.856
I feel a pleasant experience when I read/see/watch CSR policies on this website	3.73	0.744	3.83	0.763	3.64	0.717

4.7.2 Independent Variables- Attitude

The attitude construct consists of two variables that are attitude towards website and attitude towards information. These two variables describe on the respondents attitudes when they browse ‘Hungryme’ websites according to different CSR richness particularly towards website and information that respondents could gather from CSR information from the website.

For attitude towards websites, item that respondent feels comfortable surfing the website score the highest mean of 3.57 (see Table 4.12). The highest variability with a standard deviation of 1.094 belongs to respondent that feels surfing the website is good for spend time. It is quite similar with rich website group that the highest mean (3.92) belongs to users feel comfortable in surfing the website. Moreover, there are two statements that share the highest mean in lean website group that are: (a) this website makes it easy to build relationship with company; and (b) I am satisfied with the service provided by the website.

Table 4.12
Descriptive statistics- Attitude towards website

Details	**Full (N=241)**		**Rich Website Group (N=120)**		**Lean Website Group (N=121)**	
	Mean	**SD**	**Mean**	**SD**	**Mean**	**SD**
Attitudes towards website						
This website makes it easy to build relationship with company	3.35	0.994	3.69	0.828	2.83	1.075
I will visit this website again in future	3.44	1.086	3.82	0.830	2.81	1.206
I am satisfied with the service provided by the website	3.42	1.066	3.74	0.855	2.83	1.247
I feel comfortable in surfing the website	3.57	1.027	3.92	0.784	2.81	1.227
I feel surfing this website is a good for me to spend time	3.20	1.094	3.58	0.857	2.64	1.224
Compared with other websites, this is one of the best	3.37	0.932	3.73	0.632	2.75	1.120

Attitude towards information is the second variable under attitude construct. Table 4.13 displays the result of attitude towards information. Overall the adoption of information measures is 3.55 and 3.74, indicating that there is medium adoption of information. The largest standard deviation of 1.015 is for respondents could learn something about CSR from the Hungryme website. There is only a slightly different in term of descriptive statistic when comparing between rich and lean website group.

Table 4.13
Descriptive statistics- Attitude towards information

Details	**Full (N=241)**		**Rich Website Group (N=120)**		**Lean Website Group (N=121)**	
	Mean	**SD**	**Mean**	**SD**	**Mean**	**SD**
Attitude towards information						
I learned something from this website about CSR	3.74	1.015	3.79	0.934	3.69	1.087
I can compare this website with other competing websites on matter that are important to me	3.55	0.796	3.56	0.754	3.51	0.838

4.7.3 Dependent Variable- Organizational Image

Table 4.14 displays the descriptive statistics for organizational image. Overall respondents rated organizational image as moderate whereby the mean for all items are from 3.77 to 3.93. The variability is low as standard deviation is from .710 to .805. Respondents that perceived the company participates in pubic activity positively have the highest standard deviation of .805. However, for the rich website group the highest standard deviation is on the statement that ‘this company has good product and services’. While for lean website group, the highest standard deviation is on the statement ‘this company participates in public activity positively’.

Table 4.14

Descriptive Statistics-Organizational Image

Details	**Full (N=241)**		**Rich Website Group (N=120)**		**Lean Website Group (N=121)**	
	Mean	**SD**	**Mean**	**SD**	**Mean**	**SD**
Organizational image						
This company has good product and services	3.91	0.761	3.98	0.756	3.84	0.764
This company is well managed	3.80	0.778	3.87	0.721	3.69	0.825
This company is involved in community	3.84	0.798	4.04	0.749	3.64	0.796
This company responds to consumer needs	3.93	0.710	4.03	0.685	3.83	0.723
This company is a good place to work for	3.78	0.766	3.91	0.733	3.66	0.781
This company participates in public activity positively	3.77	0.805	3.99	0.692	3.54	0.847
This company emphasizes on the goodwill and morality	3.80	0.752	3.94	0.665	3.67	0.810
This company emphasizes the right of customers	3.85	0.794	3.95	0.732	3.77	0.844

4.8 Structural Model

A structural model was built using SmartPLS 2.0 software program (Ringle et al. 2005). The data were divided into subsamples according to the level of the CSR information richness and the PLS path model was estimated for each subsample. Each subsample becomes subject to a separate bootstrap analysis. Bootstrapping procedure is essentially a re-sample using the available observations as a basis. The path coefficients are produced using a bootstrapping procedure. According to Hair et al. (2005) minimum sample for bootstrapping is 500, and the hypothesis results can be drawn from this new sample of data.

There are two criteria in assessing the structural model; the level of significance of the path coefficients and R^2 measures (Hair et al., 2011). The level of significant of the path coefficients was derived from bootstrapping procedure. For this study, the sample size of 120 and 121 for each group of observations was increased to 500 re-samples using the bootstrapping method. SmartPLS produced the new sample and calculated the path coefficient estimates that produce T-statistic. According to Hair et al. (2011), critical t-values for two tailed test are 1.65 (significance level =10 percent), 1.96 (significance level =5 percent), and 2.58 (significance level= 1 percent).

R^2 or correlation coefficient squared also been referred as the coefficient of determination. This value indicates the percentage of total variation of endogenous latent variable variance explained by the PLS-SEM model consisting of exogenous. R^2 values should be high and the level of 'high' is according to specific research discipline. For example, the rule of thumb of R^2 values in marketing research studies of .75, .50, or .25 for endogenous can be described as high, moderate or weak respectively (Hair et al, 2011). This study used marketing research guidelines for R^2 values because CSR and corporate image study have frequently become a topic in marketing research. The next session discusses the result of hypothesis testing for rich website and its discussion. Then, it is followed by the result of lean website and its discussion.

4.9 Result for Rich Corporate Social Responsibility Information Group

Mixed methodology of experimental and survey is applied in this study. The use of experimental is to achieve the greatest level of control as possible (Lockwood & Massey, 2012). In this study, it is to control the usage of the media richness of the presentation of CSR disclosure on corporate website. Selected subjects have been chosen and directed to view a rich presentation of CSR web disclosure. In this control conditions subjects are given the sufficient time of 30 minutes and more to browse the website. Result from the experimental task showed that subjects have experienced and knowledge about the CSR disclosure on respective organization. This initial experience constitute as the beginning in developing trust and attitudes. Then, the result of the experiment is further examined using the questionnaire. Result of questionnaire is based on structural model that will be discussed in the following section.

4.9.1 Structural Model for Rich Website

In Figure 4.3, the R^2 values reflect the percentage of explained variance for the dependent constructs. The research model for rich CSR information group illustrated 57 percent of the organizational image, which accounts for a moderate and important percentage of this complex construct explained in the present study by trusting belief, trusting intention, emotional trust, attitude towards website and information of the CSR information disclosure in rich website.

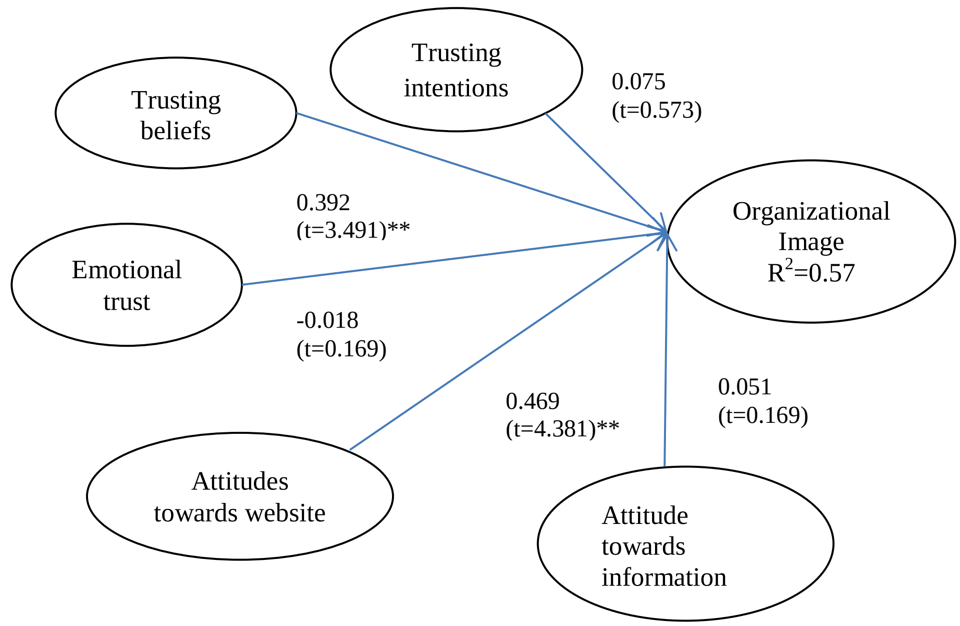


Figure 4.3
Path Analysis Results of Rich Website

The result of hypothesis testing for rich website group of CSR information is shown in table 4.15. After examining the paths, the results supported 2 of the 5 proposed hypotheses. Hypothesis 1a proposed a positive association between user's trusting belief of CSR information richness and organizational image. This hypothesis is supported with t-statistic equal to 3.49 and P value less than .01. However, there is no significant association was reported between user's trusting intention of CSR information richness and organizational image (coefficient=.57, P>.05) and thus hypothesis 2a is rejected. Hypothesis 3a is also not supported by the analysis. Where effect of emotional trust in CSR information richness was not influenced by organizational image (coefficient =.16, P>.05). In contrast, hypothesis 4a is supported with the significant path and the positive coefficient equal to 4.38 (P<.01). This result indicates that user's attitude towards website has a positive influence on organizational image. Lastly, hypothesis 5a is rejected (coefficient =.16, P>.05) due to the absent of significant influence on the organizational image by CSR informational as proposed before.

Table 4.15
Hypotheses testing for rich website group

Hypothesis	**Path**	**Standard Path Coefficient**	**Std. Error**	**t-value**	**Decision**
H1a	TB -> OI	0.392	0.112	3.491**	Supported
H2a	TI -> OI	0.075	0.130	0.573	Not supported
H3a	ET-> OI	-0.018	0.104	0.169	Not Supported
H4a	ATW->OI	0.469	0.107	4.381**	Supported
H5a	INFO->OI	0.051	0.081	0.169	Not Supported

**p< 0.01, *p< 0.05

4.9.2 Effect Sizes for Rich Website

Effect sizes allow the comparison between effects found to be statistically significant. It is important to consider effect sizes because statistical significance may be due to the size of the data set (if the number of cases is large enough, even weak relationships can become statistically significant) (Cohen, 1988).

Effect sizes for predictor variables (constructs hypothesised to directly affect other constructs) were calculated based on the formula by Cohen (1988):

$$f^2 = \frac{R^2_{\text{included}} - R^2_{\text{excluded}}}{1 - R^2_{\text{included}}},$$

where f^2 is the effect size, R^2_{included} is the average variance in a dependent variable explained when the predictor variable is included in the model, and R^2_{excluded} is the average variance explained when the predictor variable is excluded from the model. The interpretation of the effect size (whether the effect is small, medium, or large) followed Cohen (1988): small effect for f^2 values close to or smaller than $.02$, medium effect for f^2 values close to $.15$, and large effect for f^2 values close to or larger than $.35$.

Table 4.16 shows the effect of trusting belief and attitude towards website on the dimension of organizational image in rich media. According to Cohen's interpretation of effect size (f^2) values, the effect on trusting belief and attitude towards website on organizational image were close to medium effect.

Table 4.16
Cohen's Effect Size on Organizational Image in Rich Website Group

Construct Excluded	**R2 excluded**	f^2	**Degree of Effect**
Trusting belief	.526	.11	Small effect
Attitude towards website	.490	.20	Medium

4.10 Result of Lean Corporate Social Responsibility Group

An experiment was used to achieve the greatest level of control possible, particular involves control and usage of the media richness on the corporate website (Lockwood & Massey, 2012). The different level of richness of website presentation is leading to affect users' behaviors. The experimental task represented a specific scenario in which individuals have never experienced and known about the CSR of a particular website.

The experiment has manipulate the level of presentation richness and in this case was the low level of richness. The output of the experiment developed trust and attitude among users towards the organization. Further examination is done by using a questionnaire to measure the behavior towards organizational image. The findings of survey approach are based on structural model of SmartPLS as described in the following section.

4.10.1 Structural Model for Lean Website

This section discusses the result of lean CSR information group. In this group, the participants were exposed only to lean CSR information presentation that lack of multimedia elements, animation, sound and video. The participants of this group were exposed to CSR information that was presented in text-based and static image. They were required to measure the effect of exogenous latent variables on endogenous latent variable.

Based on Figure 4.4, R^2 value of organizational image is 65 percent that is considered as moderate according to Hair et al., (2011). The result indicate that 65 percent (R^2= .65) of the organizational image are explained by the independent variables.

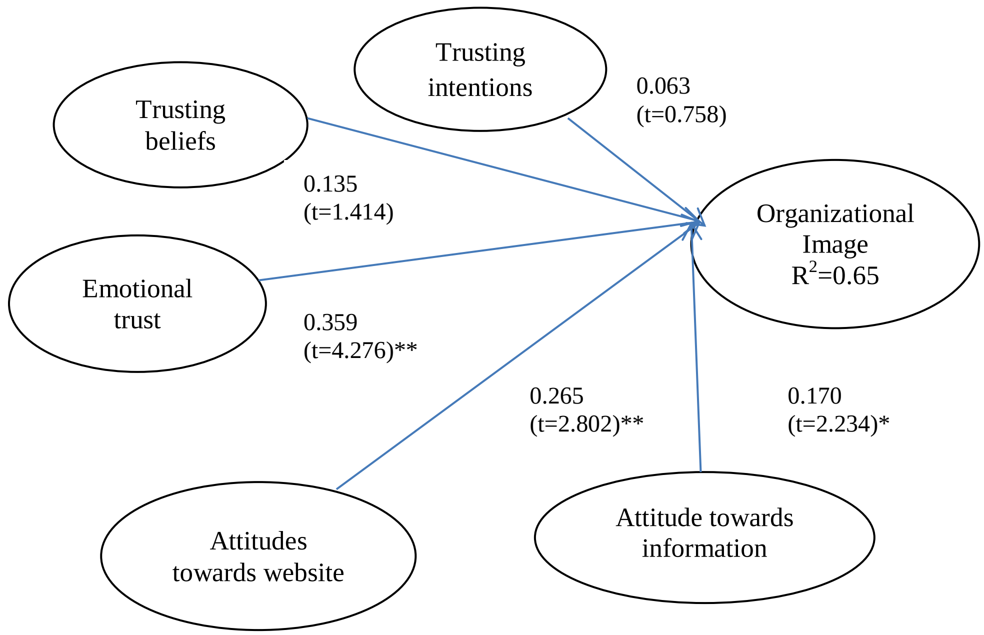


Figure 4.4
Path Analysis Results of Lean Website

The statistical results (refer table 4.17) indicate that all path coefficients are significant except for two paths: (1) the path from trusting belief to organizational image; and (2) trusting intention to organizational image. The path coefficient from trusting belief and organizational image is not significant with t statistic is 1.41 and P value is more than .05 and thus hypothesis 1b is rejected. Hypothesis 2b is also not supported by the data (coefficient=0.75, P>.05). The effect of trusting intention does not influence organizational image significantly. The effect on organization image by emotional trust and attitude towards website by hypothesis 3b and 4b are both supported. The significant positive coefficient in both hypotheses indicates that emotional trust and attitude towards website are positively related to organizational image with t-value of 4.27 and 2.80

respectively. Hypothesis 5b is also supported which indicates that CSR information has a significant influence towards organizational image, coefficient =2.23 and P<.05.

Table 4.17

Hypotheses Testing for Lean Website Group

Hypothesis	Path	Standard Path Coefficient	Std. Error	t-value	Decision
H1b	TB ->OI	0.135	0.095	1.414	Not Supported
H2b	TI ->OI	0.758	0.083	0.758	Not Supported
H3b	ET-> OI	0.359	0.084	4.276**	Supported
H4b	ATW->OI	0.265	0.095	2.802**	Supported
H5b	INFO->OI	0.170	0.076	2.234*	Supported

**p< 0.01, *p< 0.05

4.10.2 Effect Size for Lean Website

Table 4.18 shows the effect of emotional trust, attitude towards website and information on organizational image. According to Cohen's interpretation of effect size (f^2) values, the effect on emotional trust, attitude towards website and information are small.

Table 4.18

Cohen's Effect Size on Organizational Image in Lean Website Group

Construct Excluded	R2 excluded	f^2	Degree of Effect
Emotional trust	.609	.12	Small effect
Attitude towards website	.626	.07	Small effect
Attitude towards information	.634	.05	Small effect

4.11 Summary

This chapter presents the preliminary analyses of data and presents the result of descriptive analysis and structural model by using PLS-SEM. Section 1 until Section 5 discussed missing values, outliers, normality, validity and reliability. The missing values were taken care of and were not a serious problem. All of the items showed composite reliability of above the limit of .70, indicating that the variables have good internal consistency. This chapter also explained on convergence validity and discriminant validity by using measurement model from PLS-SEM. In summary, the measurement model passes several stringent tests of reliability, convergent validity and discriminant validity.

The next section presented the descriptive results of questionnaire survey data. Section 6 is about the description of the respondents. Section 7 showed that the results are tabulated according to the main variables such as trust dimensions, attitude dimensions and organizational image. Overall the results showed that independent variables and dependent variables are rated as moderate adoption. Result from analysis for both level of richness is presented in the final section.

CHAPTER FIVE

DISCUSSION

5.1 Introduction

This chapter is divided into five sections. The first section is an overview of the chapter. Section 2 highlights the discussion of the rich CSR information group and section 3 discusses the findings of the lean CSR information group. Section 4 concludes the discussion between these two groups. Finally, the summary of the chapter is presented in Section 5.

5.2 Discussion Result for Rich Website

This section offers a discussion of the results for rich website. The explanation of the result is based on prior literature and previous studies regarding the topic of this study.

5.2.1 Trusting Belief, Organizational Image and Richness

In this study, result has shown that trusting belief in CSR has a significant association with organizational image in rich website (accept hypotheses 1a). Trusting belief is important in this study because the scope of this study is about fast-food that has been described as providing unhealthy food. Instead fast-food company that is involved in CSR is considered as trying to gain users trustworthiness and therefore improve its image. However, users are highly skeptical of their social activities and claim. It is very crucial to engage user with trust. The findings of this study show that users believe that the company has three elements of trust which are competence, benevolence and integrity. They believe that the organization has sincere motives when implementing CSR. This is in line with Vlachos et al. (2009) who found that users are likely to accept attributions of value-driven motives because they recognize that the organization are acting sincerely and benevolently. Furthermore. the users will believe in the organizations that implement CSR because they care and view CSR activities as a moral behavior. Such compassionate organizations strive to treat others fairly, especially the users as their key stakeholders who definitely will be well taken care of (Xie & Peng, 2011). This eventually will portray a positive organizational image that is important for gaining competitive advantage in the market (Lichtenstein et al., 2004).

In order to engage users with trusting belief, an organization employs many ways to overcome the issue including rich website. The result of this study is consistent with the expectation that the level of richness plays a role in engaging users' trusting belief in CSR and respectively this behavior became one of the important factors to increase the image of the organization. It is aligned with prior researches such as Aljukhadar et al. (2010) and Lo and Lie (2008) who found that rich media has significance on trust among users. They discovered that in a rich media environment, trust appears to be strongly affected the user's cognitive response to the retailer. A multifaceted view of trust in a rich media environment, seems to be vital to understand the process of trust formation or depletion online. Furthermore, this present result is also consistent with Lookwood and Massey (2012) that claimed the communication technology tools with a higher level of information richness are selected in long-distance communication and highly ambiguous task situations. In line with these studies, the present study also demonstrated the importance of richness on CSR disclosure as a basis for increasing trusting belief towards fast-food company.

5.2.2 Trusting Intention, Organizational Image and Richness

The second hypothesis relates to the trusting intention and organizational image. Trusting intention in this study indicates a person's willingness to depend on the organization in online platform (McKnight et al., 1998). The findings indicated that trusting intention did not show significant association with organizational image in rich website (rejected hypotheses 2a). This finding supports Alsajjan's (2009) study which revealed that the trusting intention was not important to British users in Internet banking. He claimed that trusting intention is implicit in the conceptualization of trust, and one would not deal with someone if they did not have trust in them.

However, this result is contradicted to trusting belief. The reason could possibly because of the trusting belief and intention have person-specific direct objects. McKnight et al. (2002) on the other hand mentioned it is cross-situational that one trust the person across various setting. It is possible that one may experience a trusting belief in someone else but still remain unwilling depend on their natural processes.

According to Jiang and Benbasat (2007), the users will establish the aims of shopping at the website only if they consider that the website can avail them to understand and evaluate products, and if they believe shopping on the website is appropriate with their existing styles, habits or experiences in physical shopping. Trusting intention was affected by familiarity on particular subject matter (Gefen, 2000). Therefore, it can be concluded that users form their trusting intention if the website is aligned with their beliefs or experiences in reality. With that, they will support the organizational social activities conducted by the company.

Studies on e-commerce found that organizations are successful in engaging user's behavioral intentions by using attractive user interface (Cho et al., 2009; Eid, 2011). However, this study indicates that rich media does not influence user's trusting intention. This possibly due to trusting intention which is influenced by several factors such as person-specific factor (i.e. experience and familiarity) and contextual factors (technology and policies that affect the trust system). Essentially, all these factors cannot be controlled by the organization (Grabner-Kräuter & Kaluscha, 2003). In the case of CSR web disclosure, using the media richness is not the only way that the organization could use in order to influence user's trusting intentions because the result is unpredictable.

5.2.3 Emotional Trust, Organizational Image and Richness

This study did not find any significant association between emotional trust and organizational image in rich website (reject hypotheses 3a). This result is contradicts with MRT rules of thumb. According to MRT, the higher level of richness, the more social, non-verbal and complex cues (e.g. gestures, vocal inflection, touch, and stance) can be communicated and greater feedback can be provided (Daft & Lengel, 1986; Simon & Peppas, 2004). These cues could engender emotional and affect involvement from users (Ragas & Roberts, 2009).

Contraty, the result of this study is different from the norms of media richness findings. The findings of the current study are consistent with Basso et al. (2001) who found the richness of media is not necessarily increasing trust. This is shown in their study that use four types of user interfaces based on the richness level: (1) standard web interface with no audio; (2) a web interface with text and audio; (3) a web interface augmented with Internet Messenger and (4) a TV-based application that allowed interaction with users. Their result indicated that real-time interactivity without voice (not the highest rich level) increased the trustworthiness towards the organization. The reason of this finding most likely due to individual differences in emotion affect the way how users process information and form attitude (Arvidsson, 2010; Brunelle, 2009). Lee and Thorson (2008) confirmed this argument when they studied on the role of individual difference of needs for emotion variables of the affective websites influence the effectiveness of the advertisement. Their results implied that if the users emphasize more on emotion in processing information on the website, the interactive of advertisement is then not the main focus. It is translated in the result of this study that rich element is not the main component in order to attract users' emotion with the CSR information on the website.

Another cause for this insignificant result is due to the focus on initial trust. According to Johnson and Grayson (2005), emotional trust is based on affect experienced from interacting with the organization. However, in this study the fast food organization was not well-known and no initial information about the organization among the users. As a result, the use of rich website could not influence users' emotional content of CSR disclosure.

5.2.4 Attitude towards Website, Organizational Image and Richness

The result of this study showed that attitude towards website has a significant association with organizational image in rich website (accept hypotheses 4a). The result is consistent with MRT and previous studies that stated rich website has strong direct effects on users' positive attitudes towards the website (Jahng et al., 2007; Jiang & Benbasat, 2007; Simon & Peppas, 2004; Tomaseti, Ruiz, & Reynolds, 2005). It is believed that the rich website with its capacity allows more social, non-verbal and complex cues and this leads to users positive attitudes towards website (Jahng et al., 2007). Previous studies found that users choose a rich presentation regardless of the nature of the product. Perhaps technological changes and changing user preferences have outpaced MRT (Simon & Peppas, 2004). The result of this study is also aligned with Jiang and Benbasat (2007) that claimed the attributes such as media richness are utilized to determine users' attitude toward the website. It was uncovered that richness is an influential factor to form positive attitude toward E-commerce systems (Jahng, et al., 2007). Those users who value the design of the website generates satisfaction towards the organization (San Martín & Camarero, 2008).

Besides of attitude towards website, there are several factors that contribute to the intention to use corporate website which are perceived cohesion among users and commitment to the website. Unsurprisingly, attitude towards the website is the strongest predictor of this intention (Mattila, 2009). It seems that rich presentation of the online environment does have an impact on the theoretical explanation of user behavior online (Sicilia, Ruiz, & Reynolds, 2006). Consequently, the organizations must have methods and tools available to improve communications over the web with users (Long & Chiagouris, 2006).

In general, therefore, the above finding shows that attitude towards website had sizable direct effects on organizational image. The website rich presentation is thought to tempt users to possess a confident attitude towards website and finally increase the attraction to the organization.

5.2.5 Attitudes towards Information, Organizational Image and Richness

The results of this study indicate that CSR information has no significant association with organizational image in rich website (reject hypotheses 5a). This point out that CSR information disclosed by the organization is not the main subject in developing positive perception towards organizational image and rich website has not really affect users' perception towards CSR information. This result contradicts with

Lustria's (2007) study that claimed that users in the rich media were able to comprehend the information better. This is because they had greater control over their environment and had the chance to interact with more engaging activities.

The plausible reason why the users do not prefer rich website in information gathering is because of their perception on CSR information richness is different from what an organization perceives. The users may prefer the website that appears to them as offering the kind of information that best corresponds to what they are searching (Brunelle, 2009). The organizations must therefore make an effort to offer the information that corresponds to users need.

According to Wen (2009) organization needs to identify and present information that can create awareness and interest among users. If the corporate website does not provide the needed information, the user will be dissatisfied and will switch to other companies. The worst case scenario, if users consider that information is unreliable they will completely avoid the organization. Using advertisement approaches with rich presentation of information is proven to create skepticism among users and therefore, the organization need to take into account of user responses when designing their website (Johye Hwang et al., 2011; Obermiller et al., 2005).

Another important finding was that the use of rich presentation seemed to be a new challenge to users who used to extracting meaning from traditional linear text. It is known that users are different in their strategies to traverse the system, in their choices of what elements to interact with, and in their interpretation of the overall meanings of the information they receive (Lustria, 2007). It is a challenge for an organization to design a website that is efficient and effective in supporting users when they search or comprehend information (Brunelle, 2009). The organizations therefore need to understand the nature of the users' task and perception of CSR information richness.

5.3 Discussion for Lean Corporate Social Responsibility Information Group

This section offers a discussion on the results described in the above section. The discussion is based on prior literature and previous studies regarding the topic of the present study.

5.3.1 Trusting Belief, Organizational Image and Richness

The current study found that trusting belief in CSR is not significant with organizational image in lean website (reject hypotheses 1b). This result is consistent with Cho et al. (2009) that CSR disclosure on lean website did not impact user's trusting belief. The plausible reason is perhaps the organizations are more likely to use rich website to persuade users of their worthiness, and the users are familiar with this persuasion approach (Cho et al., 2009; Friedman et al., 2000).

The result from this study suggests that in order to increase users' trusting belief, the organizations should not only focus on investing in website presentation but they should try to build a reputable image and display high respect for and concern about the users need and values (Castaldo et al., 2008; Zhou & Tian, 2010). As this study is related to value-based trust that address issues of social interest, the organizations could impress users who are sensitive to ethical, social and environmental issues (Pivato, Misani, & Tencati, 2008).

5.3.2 Trusting Intention, Organizational Image and Richness

The second hypothesis relates to trusting intention and organizational image. The findings of the present study, indicate that trusting intention did not show significant association with organizational image in lean website (rejected hypotheses 2b). Similarly to rich media, it does not have any impact on trusting intention.

Previous studies showed that an organization tend to use conservative approach to ensure the information reach the users (Cho et al., 2009; Lodhia, 2012). Pictures and diagrams were often used to illustrate text (Lodhia, 2012). This is the reason why researcher predicts that lean website could influence users' trusting intention towards CSR information. However, the result showed insignificant relationship between the two. It is likely due to the more emphasis given to website content rather than presentation by the organization. The consideration related to the use of communication medium is not limited to technology only (Lodhia, 2006).

5.3.3 Emotional Trust, Organizational Image and Richness

This study finds a significant association between emotional trust and organizational image in lean website (accept hypotheses 3b). This finding shows that lean media have significant impact on emotional trust and organizational image. Still, the result of this study is contradicted to classic result of MRT that claimed that lean media reduces emotional heat in the communication (Daft & Lengel, 1986). This is also supported by Rice (1992) that claimed that lean media is seen as a poor channel. In addition, it is often assumed that a poor channel will result in lower trust, as many of the interpersonal cues that are crucial for building trust are not present (Riegelsberger, 2003). Their reason is probably because lean media did not really suppress cues in trust assessment (Riegelsberger et al., 2006) and sometimes an organization like to increase richness when it is not needed (Daft & Lengel, 1986).

The use of appropriate richness level should be aligned with task accordingly. As stated by Rice (1992), information-lean media should match the requirements of analyzable tasks and information-rich media should match the requirements of unanalyzable tasks as to improve organizational performance. However, in some situation it is better for the management to be creative when using media (Daft & Lengel, 1986). In this study, the emphasis is communicating CSR activities which cannot be classified as analyzable or unanalyzable tasks because CSR itself is bound with emotions (Ragas & Roberts, 2009).

The current study explains why lean media has an impact on emotional trust, it is because of lean media is associated with static picture and text-based, and rich presentation is embedded with video and animated images. According to Riegelsberger et al. (2006), photo and text offer the fewest additional cues. The static visual cues given in a photo results in higher ratings for enjoyment compared to text-only. This suggests that static photos can be used to prompt positive reactions and interaction with organization. This result also is in tandem with Cho et al. (2009) who found that the largest increase in perceived social responsibility occurred between the text and photo disclosures. The use of images in websites could lead in bias among users in their perceptions on CSR. The organizations manipulate the text and images used for CSR as a legitimization device to engage users with them.

5.3.4 Attitude towards Website, Organizational Image and Richness

The results provide the evidence that attitude towards lean website has a significant association with organizational image (accept hypotheses 4b). This result is with the work of Allen et al. (2007) and Johye Hwang et al. (2011), who suggested a positive attitude towards website affects the image of organization. In order to gain positive attitude towards website, rich presentation is argued to have big role to play.

Previous researchers had proven that rich media is related to positive attitude towards website (Jiang & Benbasat, 2007; Simon & Peppas, 2004). However, not all rich websites could positively influence users' attitude whereby it depends on the users' perceptions. According to Jahng et al. (2007) users show positive attitudes toward lean website compared to rich media website for simple product. Meanwhile, rich websites are more preferred for the complex product. Apparently, rich media is not necessarily required to attract users online. The ability of a website to convey relevant information can assist users in understanding and evaluating the information. However, the information must be consistent with users thinking and enjoyment using the website. This alignment is important in developing users' positive attitude towards website (Jiang & Benbasat, 2007).

This finding leads to the conclusion that factor like lean website also has an influence on the relationship between attitude towards website and organizational image.

5.3.5 Attitude towards Information, Organizational Image and Richness

The use of rich media is believed to form users' comprehension on the disclosed information (Lustria, 2007). Based on this finding, lean website has more influence compared to rich website. This indicates that CSR information disclosed by organization could make positive perception towards organizational image in lean media (accept hypothesis 5b). The reason is maybe users are more likely to be persuaded by lean presentation and belief more on information presented in lean media. This present finding is consistent with those studies that using annual report as a method in communicating CSR (O'Donovan, 2002; Tewari, 2011). Annual report is claimed as the most reliable and credible information (Nik Ahmad et al., 2003). It could be the way how "annual report" communicates CSR is similar with lean presentation method as in this study. Therefore, the users are more engaged with lean presentation of CSR information.

It is reasonable for the users to prefer CSR information that parallel to their preferences. This is consistent with Allen et al. (2007) that claimed users get access to many information sources regardless of their level of richness. For example, Chiagouris et al. (2008) found that although news may be reported accurately through an official news portal, the users still have doubt to believe it compare to their offline counterpart. Meaning that, with the same information, the users prefer news in traditional piece of papers (lean media) rather than online news with colorful images (rich media).

Another reason why users prefer lean media rather than rich media in gathering information could be due to the influence of organizational strategy. The use of legitimization tactics is more effective for lean disclosure in order to alleviate potential negative perception among users (Cho et al., 2009). Moreover, it is normal that CSR communication uses elements such as linguistic to explain the reason for the organizations engaging in social activities (Basu & Palazzo, 2008). The analysis of signifiers (words) to the language employed in CSR communications demonstrates that signifier is widely used to persuade users to accept the message (Manohka, 2004). In Malaysia, for example, Sheikh et al. (2011) found that organizations deliberately choose language in terms of wording in their CSR communication. This would be the factor why CSR message in lean media is more acceptable and understandable among users. The critical importance of the language and messages used to communicate CSR is demonstrated by the variety of the approaches to CSR practiced by firms cross-culturally.

5.4 The Effects from Finding

5.4.1 Trusting Belief

This study indicates that users' belief in CSR has significant association with organizational image. This is aligned with previous evidence that highlighted strong positive linkage between trust and organization due to substantial effort on CSR activities (Du et al., 2010; Vlachos et al., 2009). Trust mitigates users' experience when buying and using an organization's products and consequently plays a strong role in developing loyalty (Stanaland et al., 2011). Moreover, users have trust more on organizations that implement CSR to deliver implicit promises on their products and care them (Castaldo et al., 2008).

In order to increase users' trusting belief online, Zhou and Tian (2010) suggested that organizations should build a reputable image and display high respect for and concern about users' benefit. The use of various mediums to communicate these concerns is needed including websites. This study suggests that if rich elements are added to the CSR information on the website, it would result in higher trusting belief on organizational image.

Fundamentally, this study is the first that associate media richness with CSR communication in fast-food company. The result illustrates that a rich website in communicating CSR has a significant role in developing trusting beliefs among users towards a positive image for fast-food company.

5.4.2 Trusting Intention

This study uses McKnight et al. (2002) measurement on trusting intention. The two sub-constructs of trusting intention are: (1) willingness to depend that reflects a general attitude to move the relationship with the organization forward by willing to become vulnerable to the organization; and (2) subjective probability of depending is about to rely on organization in specific ways such as provide the personal information, engage in transaction or act on organization information. Based on the results, it can be assumed that users are not willing to put themselves in uncertain condition when engaging with the organization. The reason is that this study examines initial trust where users' do not have any experience with the organization before. The use of an imitation company (Hungryme- fast-food company) as a manipulation medium gave zero knowledge to users except what they have seen on the website.

This finding also validates the earlier study by Zhou and Tian (2010) on the initial trust. They stated that initial trust is characterized by lacking in experience with first-hand knowledge of the other party. This caused the willingness of a user to be vulnerable to the actions of the organization that is only based on the expectation that the organization will behave in certain agreeable ways, irrespective of the user's ability to monitor or control the situations. The result can be interpreted that users in this study are not willing to depend and rely on organization, even though the organization has provided the information about CSR in order to gain positive image. It can be concluded that experience plays a big role in developing trusting intentions and not suitable for initial trust (Gefen & Straub, 2004; McKnight et al., 2002; Zhou & Tian, 2010).

Beliefs about others' trustworthiness determine user's further actions. As the result of this study shows that users do not have trusting intention towards organization, therefore, it can be concluded that trusting intention is not relevant for this study.

5.4.3 Emotional Trust

In terms of emotional trust and organizations, previous studies have proved that emotional trust plays an important role beyond cognitive trust in determining users decision especially in web-based situation where users cannot experience it directly (Komiak & Benbasat, 2006; Lwin & Phau, 2013). Users will make emotional investments in relationships and express genuine care and concern for the organization who is believed not to behave opportunistically (Lee, Lee, & Tan, 2010). Besides, it is also known that organization require a high level of trust (including emotional trust) to attract users, mainly for relationship-oriented users (Ranaweera & Prabhu, 2003). It is also believed that emotional-oriented factors increase feelings of attraction, loyalty and increase confidence on the organizational image (Basso, Goldberg, Greenspan, & Weimer, 2001).

CSR along with products and services continue to play the biggest role in driving emotional appeal, and organizational image (Morsing et al., 2008). For that reason, organizations tend to manipulate CSR as for their motive to enhance corporate image.

To inform users about CSR implementation, organization uses corporate website to reach target users. Elements such as richness are embedded on the website. It is believed that rich website suppresses more cues and could engage users. However, result from this study shows that lean website affects emotional trusts compared to rich website. It is suggested that emotional trust is one of the factors that influence the positive organizational image. Thus, organization is suggested to use lean presentation on website to gain the impact on emotional trust and organizational image respectively.

5.4.4 Attitude towards Website

Chen and Wells (1999) proposed that attitude towards the site indicates the online shoppers' "predispositions to respond favorably or unfavorably" (p.20). This study implements Chen and Wells (1999) definition of attitude towards website and the results show the evidence of attitude towards website has a significant association in both level of richness with organizational image. This is consistent with Johye Hwang et al. (2011) and Jae Seo, Christine Green, Jae Ko, Lee, & Schenewark (2007) that stated a more positive website attitude leads to a better perception about the organization. Users have highly acceptance ability when they have positive attitude towards website and this favorable action can increase loyalty towards organization (Johye Hwang et al., 2011). In order for organization to gain positive attitudes towards website, the website should have a proper combination of content and design (Hur et al., 2011; Johye Hwang et al., 2011). Moreover, organization that particular with the amount and quality of information delivered makes users more likely to remain satisfied and loyal to one particular website. Therefore, organizations need to provide accurate and timely information as well as high quality user friendly interface. Organizations must realize that their websites are not only media sources for information, but are also reciprocal communication tools that can satisfy users to retain and attract more new users (Hur et al., 2011).

On the other hand, this study shows that media richness is not the major factor that could affect attitude towards website. Organization should not only concern about investing heavily and solely to the enhancement of website designs (Zhou & Tian, 2010). There are other elements that could have more strongly influence on attitude towards website as mentioned before.

Result of this study suggests that attitude towards website is associated with organizational image regardless the richness of the website. The reason for this result is because of messages should be communicated according to the complexity of scenario situation (Trevino et al., 1990). For example, lean media is best suited for simple tasks while rich media is suitable for more complex task.

This is consistent with Suh (1999). He claimed the relationship between task and media richness is interrelated. When a medium is too rich for a task, inefficient communication can occur due to the distraction of non-essential cues and information. But when a medium is too lean for a task, then inefficient communication may happened due to insufficient cues and information transmitted. He concluded that task complexity is depending on media richness, which complex task is suitable for rich media and simple task is suits the lean media. But, in the case of CSR activities communication, it's hard to classify wheather the task is complex or simple.

Therefore, it can be assumed that the particular rules of richness mentioned before is not relevant to this study.

Another reason why richness is not a factor that influence attitude towards website could be due to the ever-changing nature of richness and computer technologies. In the past, richness elements was not perceived as the same as in the present or in the future (Wu, 2010). The perception of richness level varies according to the group of users and this study uses students as respondents, who are more exposed towards web-based environment. They seemed to ignore the richness level of the website in justifying their attitude towards website. Study done by Simon and Peppas (2005) on the effects of gender on attitudes towards website showed overall male students have more positive attitude towards website regardless media richness. Based on these results, there is a need to revise types of richness elements incorporated in the website to operationalize the levels of actual richness according to users.

5.4.5 Attitude towards Information

The result of this study shows that there is no significant association between attitudes towards information and organizational image in rich website. But, there is a significant association between attitudes towards information and organizational image in lean website. This indicates that CSR information disclosed on lean website could possibly attract user’s positive perception towards organizational image.

The reason why users choose lean media is because of culture that is associated with them. Culture plays a role in how an organization decides to communicate its CSR activities as well as how users view such communication (Hartman *et al.*, 2007). As this study only focus on CSR disclosure in the fast-food industry and the sample of users are limited to students of college of business, the culture is not supportive to CSR.

Furthermore, limited scope of sample category may lead to a different perception of CSR information. This statement is consistent with Allen *et al*. (2007) who stated that different types of information may send different types of signals and relate differently to outcomes. It is important to provide sufficient information about CSR policy and activities that suit with target users. This information will appear to influence attraction beyond the effects of preexisting image through engendering positive attitudes about the organization. Their study is consistent with Lustria (2007) that justify the reason of the effects of richness on the comprehension towards online health content. It sought to determine whether individual differences in ability to elaborate (need for cognition) would moderate the effects of richness.

Other possible reasons could be due to a category of users require different perspectives of CSR information. As this study only covers undergraduate students in one particular university, their need for CSR information is different compared to another category of user. This reason is aligned with Castaldo et al. (2008) that stated each particular category of user is sensitive to a different aspects of the CSR policies of the same organization.

As a result, this study study suggests that it is important to understand the differences in the way users' process similar content delivered using different levels of richness. Organizations could use this information to design the most effective information delivery systems by embedding the right level of richness in order to engage with users. Perhaps the greatest gains from the website is arose more from features that support the social emotional needs of CSR information seekers rather than the technical features that make the Internet a dynamic communication channel.

5.5 Summary

This chapter discusses the findings of this study that were compared to the results of relevant prior studies. The findings of this study provide explanations on attributes that determine organizational image and the role of CSR information richness as manipulating tools that can be used between them.   The summary of the entire study, including implications of the results, limitations and suggestion for future research is presented in the final chapter.

Table 5.1
Summary of Hypotheses Testing

	Hypothesis	Finding
	Rich Website	
H1a	User's trusting beliefs is positively associated with organizational image	Supported
H2a	User's trusting intentions is positively associated with organizational image	Not supported
H3a	User's emotional trust is positively associated with organizational image	Not supported
H4a	User's attitude towards website is positively associated with organizational image	Supported
H5a	Attitudes towards CSR information is positively associated with organizational image	Not supported
	Lean Website	
H1b	User's trusting beliefs is positively associated with organizational image	Not supported
H2b	User's trusting intentions is positively associated with organizational image	Not supported
H3b	User's emotional trust is positively associated with organizational image	Supported
H4b	User's attitude towards website is positively associated with organizational image	Supported
H5b	Attitudes towards CSR information is positively associated with organizational image	Supported

CHAPTER SIX

CONCLUSION

6.1 Introduction

The purpose of this chapter is to reflect on the findings and discuss the contribution and limitations of this study as well as suggestions for future study. This chapter begins with a summary of the study's findings in section 2. It is then followed by the implications of this study in section 3. Sections 4 discuss the limitation of the study followed by suggestions for future study. A conclusion of this study is drawn in the final section.

6.2 Recapitulation of the Study Finding

The effectiveness of MRT in communication aspects has long been recognized as critical for business success and become the most critical in ensuring the objective of information translated into accepting message is fulfilled. Most previous studies, however, reported mixed findings regarding the role of media richness in new media technologies such as Internet based communication (Tomaseti et al., 2005; Simon & Peppas, 2004 & Basso et al., 2001). This study extends the concept of MRT in the new media (website) that is believed to be able to improve CSR communication and eventually leads to a positive organizational image. The effects of trust, attitude towards website and information about the CSR message on organizational image in Malaysian fast-food industry are being examined in details.

A theoretical framework of user's behaviors on CSR and its influence on organizational image was developed after intensive literature review related to MRT, trust model, attitudes towards website and information. In this study, theoretical framework suggests a proposed testable relationship among the study constructs. The research design for this study used a laboratory experiment to examine the relationship between the variables. As mentioned in Chapter 3, the sample frame was designed to include users of fast-food in Malaysia and the research instruments used was adapted from previous studies. Hypothesized relationships shown in this study's theoretical framework were tested and the findings were presented. Furthermore, a descriptive summary of the operationalization of variables is also provided.

Specifically, this study investigated the relationship of users' trust and attitude with organizational image in different level of CSR information richness. The first objective of this study is to examine the trust relationship with organizational image in rich website of CSR disclosure. The second objective is to examine the trust relationship with organizational image in lean website of CSR disclosure. The third and fourth objectives are to investigate the relationship of user's attitude with organizational image for each level of richness (rich and lean) of CSR disclosure.

As mentioned in the objectives, this study was undertaken to seek answers to several research questions: (i) what is the effect of trust on organizational image at a different level of website richness of CSR disclosure? (ii) what is the effect of attitudes on organizational image at a different level of website richness of CSR disclosure?

The followings are the summary of findings for each objective:

Responding to first and second research objective, this study finds mixed results on users' trust of CSR information with organizational image. This study examined three categories of trust which are trusting beliefs, trusting intentions and emotional trust. Trusting beliefs showed a significant association with the organizational image in rich website but not lean website. Trusting intentions in both levels of CSR richness did not have a significant association with organizational image. Meanwhile, the high level of media richness did not affect users' emotional trust towards organizational image. Therefore, result showed that emotional trust has a significant association with the organizational image in lean website.

For the third and fourth research objective, this study categorized attitude into two; attitudes towards website and information. Analysis by using PLS-SEM revealed that attitudes towards website have a significant association with organizational image in both levels of richness. However, result from attitude towards information variable showed the significant association with organizational image only happen in lean website. In sum, the results showed that trust and attitude are determinant factors for organizational image and the influence of CSR information richness is significant in build user's trust and attitude.

6.3 Implications of the Study

The contribution of this study can be classified into three perspectives namely, theoretical, practical and academic which are provided below.

6.3.1 Theoretical Implications

Findings from this study have extended previous study and thus, have contributed new knowledge in theories applied as follows:

This study extended beyond the thrust of MRT (Daft et al., 1987) that has existed for quite some time. MRT focused primarily on communication media richness (face-to-face, telephone, telecommunication medium, etc.) and was developed in a time period prior to the advent of the internet. This study only focuses on specific communication medium which is the corporate website. Trust model is adapted within the foundation of the theory of media richness to provide the basic logical of the variables included in this study. From a theoretical standpoint, few empirical studies, especially in e-commerce have made a distinction between trusting beliefs and trusting intention scenario. But, the result varies according to the specific subject matter of their study. And to researcher's knowledge, this is the first study that has tested whether user's trust impacts organizational image if CSR information presented in different level of richness.

This study bridges two important factors which are cognitive trust and emotional trust in the information richness context. It is believed that this study is the first to empirically examine an emotional trust embedded together in the trust model. By using a methodology of experimental and survey, its provides comprehensive insights and evidence regarding user's decision-making process, especially on early perceptions of trust including trusting beliefs, trusting intentions and emotional trust. Results show a different level of richness does matter in presenting CSR information to engage with users' trusting belief and emotional trust.

The findings of this study supports the signaling theory which suggests that receivers stand to gain either directly or indirectly in a shared manner with the signaler from making decisions based on information obtained from these signals (Connelly et al., 2010). This study shows that users would have positive attitude towards organization that associate with CSR information signal to them. At the same time signaler (organization) have benefited from their actions in signal CSR information to users which in turn enhance their organizational image. This study contributes to the body of knowledge in terms of applying the scope of CSR communication in signaling theory.

In CSR study, theories like stakeholder theory and legitimation theory are widely used by the researchers. Stakeholder theory is based on the notion that beyond shareholders there are groups of people or agencies that have interest in the actions and decisions of organizations (Freeman, 1994). Stakeholder theory asserts for organizations to have a social responsibility to consider the interests of all parties affected by their actions (Branco & Rodrigues, 2007). This study has proven that CSR information is a key role to engage users and organization. It appears that users will trust and have positive perception towards organization that implements CSR. This means that users are favored to an organization that considers their interests and needs.

On the other hand, legitimation theory is defined as "a condition or status which exists when an entity's value system is congruent with the value system of the larger social system of which the entity is a part" (Lindblom, 1994, p. 2). In order to obtain legitimacy status, organization must operate within the socially acceptable behavior. One of the reasons why organizations communicate their CSR activities is to sustain this legitimacy status (Gray et al., 1995). The finding of this study contributes to the body of knowledge on legitimacy theory particularly in food industry (fast-food). As noted before, users are skeptical with the motive of fast-food's company on their CSR policy. This could invite unpredictable actions towards the organization. The medium how organizations communicate their CSR is important in order for organization to operate in the bounds of socially acceptable behavior. This study shows that CSR information disclosure on the corporate website could be explained as corporate legitimation objectives to avoid the public threat.

6.3.2 Practical Implications

Beside theoretical contributions, several managerial implications are derived from the results of this study.

This study provides business managers with additional insights regarding potential investment, particularly in CSR communication. It is confirmed that CSR could bring many benefits including intensifying the organizational image (Schlegelmilch & Pollach, 2005; Virvilaite & Daubaraite, 2011; Vlachos et al., 2009). But, users always perceived that CSR has been exploited by organizations as one way to enhance the organizational image (Vlachos et al., 2009). It become a challenge for managers to create a good image in users minds and one of the strategies is to use wisely marketing tactics on corporate website (Virvilaite & Daubaraite, 2011; Xie & Peng, 2011). The favorable perception towards CSR can improve the strength of organization-users relationship (Cho et al., 2009). Result from this study showed that the use of appropriate levels of CSR information richness could increase trust perception towards organizational image. In order to engage with users' trusting beliefs, it is recommended for organization to communicate their CSR information using high level of presentation richness on their corporate website. On the other hand, in order to gain the user's emotional trust, the use of lean presentation for CSR disclosure is recommended. This mixed results proved the needs of creativity among web designers to synchronize these elements into the appropriate richness levels on the corporate website.

The use of corporate website becomes widely accepted medium for organizations to communicate their CSR (Berthelot et al., 2013; Castelo Branco et al., 2014). It is important to understand how users respond to the CSR disclosure on the corporate website. The well-designed websites together with appropriate richness levels should be developed by considering the users' attitudes towards website and CSR information, in order to enhance user positive perceptions towards organizational image. Based on the result of this study, users have a positive attitude towards website that disclose CSR information regardless the level of richness. It showed that users have accepted CSR as part of organizations' activities. It implies that organizations, when communicating their CSR activities, should emphasize the linkage between users' attitude towards website and information with the right level of richness that subsequently contribute to the increase in the image of the organization.

This study proves to the fast food industry the importance of encouraging users to view their CSR activities as valuable and useful. Therefore, the information provided through websites should be interactive and sufficient to help users in decision making. If websites are designed to offer information, it is crucial that the information provided would be as credible and meaningful as possible. At the same time, effective websites that are designed to appeal to the emotions of users should create a favorable image to facilitate the processing of CSR information to users. Finally, the outcome creates a better image in the eyes of users towards the organization.

This study provides a foundation for fast-food industry to develop CSR communication strategies. It also highlights the importance of investing in the website design as worthwhile efforts by understanding users' behavior. It will assist organizations to improve planning and coordinating their resources in terms of implementing their technological capabilities to increase the operational goals such as in this case to enhance the organizational image. The findings show that effective website design contributes in building an organizational image. Organizations that communicate their social activities through website could positively influence users' perception towards them. From the findings, it is believed that if users have a positive attitude towards website, they are more likely to have a positive impression about the organization. Eventually, this will help the management to improve their position in the market.

This result of this study initiates a new way of explaining that users' perception of the richness of CSR information needs to be considered when analyzing their behavior regarding organizational image. Therefore, an organization should offer information in a way that best corresponds to the need of the users and understanding of this need should become a top priority.

6.3.3 Academic Researchers Implications

The results presented in this study could be useful to academic researchers studying determinants of organizational image using CSR information. This study provides evidence that CSR disclosure on the website could influence user's trust and attitude towards the organization. Interestingly, the use of technology is potentially manipulate users' perception towards the organization. It is worth to extend the study in the scope of CSR communication to other industries and using various communication channels.

6.4 Limitations

As with any research, this study has some limitations that should be highlighted in order to warrant a fair interpretation of the results. A limitation of this study is lack of diversity in industries demographic because this study only focuses an single industry that is food industry specifically fast-food company. While the findings are useful in preliminary study of the effect of users' trust and attitude towards organizational image, general scope of industries should also be assessed in order to examine the effects further.

Another limitation is research design. This study is focused on experimental laboratory to control the richness element of website presentation which has high level of internal validity that require certain tradeoff with external validity. However, because the structure and content of the websites design used in this study based on information found on actual corporate websites, it is believed that external validity of this study is strengthened. This study also uses fake fast-food's company in order to control existing organizational image in the mind of users. This is in-line with Assiouras (2013) that posited the use of fictitious company is to minimize user bias, so that prior attitudes would not affect user's response. Image in this study is measured based on user's perceptions about CSR information provides on corporate website. Moreover, this study has focused on the process of trust formation in the context of no prior knowledge or experience with the organization. Studying trust in its early stages is vital because new users depend largely on trust in making their decisions not their experience (Aljukhadar et al., 2010; McKnight et al., 2002).

In addition, participants in this study are among upper-level undergraduate students. It is believed that these sample members are appropriate subjects for this investigation because of their substantial for presenting of fast-food consumer and as a value added factor that are web reliance. But the limitation is that they may not be representative of all fast-food consumers in Malaysia. However, many researchers have found that student samples are appropriate as long as the task is matched to their familiarity level and abilities (Cho et al., 2009; McKnight & Chervany, 2002; Simon & Peppas, 2004). In this aspect, it is believed that using students sample is appropriate for this particular task. Different age groups, education levels, and web usage could be used to further validate the findings in this study.

Other limitation is that the constructs used in this study is adopted from different contexts that are not specifically on on-line context. It is possible that there are differences between these constructs, even though researcher have tried to modify each scale item to reflect the online scenario. It is again highlighted that, these constructs had undergone the pilot test to verify its validity.

6.5 Future Direction

Several future studies directions would stem from the limitations inherent in this study. The use of corporate website as a platform for users to understand about CSR is insufficient. Based on previous studies, there was a claim that users do not proactively seek CSR information, even with regard issues they consider to be particularly important (Du et al., 2010; Pomering & Dolnicar, 2008). Some of them become aware of CSR activities through independent channel such as on media coverage, word-of-mouth or advertising campaign (Du et al., 2010). Information from these media sometimes is lack of credibility. Therefore, organizations should use a variety of communication channels and not to limit it to corporate website only. It is recommended for organizations to channel their CSR information to others relevant media. One of them is social media. Organization should be proactive in using social media to make users become their CSR advocate. Hence, future study may look from this perspective.

Other than that, this study only coveres user perceptions on CSR. There are other categories of stakeholders such as employees, investors, NGOs and many more. These different stakeholders vary in terms of their expectations of businesses, and in information needs, and therefore, respond differently to the various communication channels of CSR. Accordingly, it is imperative for an organization to tailor its CSR communication to the specific needs of different stakeholder groups. Future study may investigate how organization communicate effectively about its CSR initiatives to these respective target groups.

This study examines users' perception towards organization images of different level of website richness. The two important elements in this study focus on computer and human factors. The impact of computer and human factors on trust and attitude are different, either computer factors having more influential impact on the consequent variables than human factors. Empirical findings need to indicate that cognitive and psychological factors do have meanings in attempt to understand what motivates users to trust and have positive attitude with CSR information that in turn would affect organizational image. It is suggested that future study should identify the relative impact of human factors over computer in driving online behaviors is distinguishable. For instance, if human factors impact is strong, the management could emphasis the human elements in the development or website design. System designers may add human features such as the use of appealing graphic to attract, retain and motivate users to gain CSR information from the website (Lwin & Phau, 2013). On the other hand, the computer features should be considered primary in website design to generate positive perceptions of usefulness, and informative in enabling users to understand the website layout and easy navigation in their search for CSR information offered on corporate website. Future study may also look at the changing roles of computer features as perceived by users alongside computer technology advancements.

This study covers the determinants of Internet-based organizational image using corporate website. The element that embedded in corporate website is limited to video, images and text. Generally, corporate website is applying one-way communication approach. Future study on CSR communication should allow more users interaction to induce exceptionally positive affective response towards organization. This can be achieved by designing a more effective website to appeal the emotions of users. The interactions can be whether social actors or virtual agent communicating CSR messages on the organization's official website or other communication channels.

Managing user attributions towards an organization's CSR activities is important in order to determine positive organizational image. It is imperative for manager to have deeper understanding of issues regarding CSR communication such as message content, medium to use and users' characteristic. As this study is carried out in Malaysia, there could be differences in behaviors concerning CSR communication compare to western countries. More research is certainly required especially to further understand differences in behaviors concerning CSR communication that may arise in multicultural contexts. The extention of investigation in terms of ethnicity may give different result on this study field.

6.6 Conclusion

The results of this study have provided insight into some prediction factors that have significant effects in explaining the variation in determinants of organizational image by manipulating CSR information. These finding provide additional evidence to the growing body of knowledge concerning the importance of CSR communication to organizational image. With regards to the factors influencing organizational image, several inferences can be concluded from the findings. The SEM-PLS analysis reveals that some of variables namely trusting beliefs, attitude towards website, emotional trust and information are significantly related as predictors of this relationship. The present study suggests these factors as important determinants of organizational image.

Further analysis also revealed that the use of different level of richness on CSR information give an impact on user trust. For instance, users have more trusting belief towards organizational image if CSR information is presented in rich website. But, the result is contradicted in emotional trust. To engage with users' emotional trust, the website needs to exploit lean presentation. These finding gives organization a much stronger basis than intuition and anecdotes for recommending CSR communication strategy in order to increase their image.

Overall, this chapter presents recapitulation of the results and conclusions that were derived from the statistical analysis of hypotheses. It also presents brief explanations for implications that may be pertinent to determinants of relationship with organizational image in the scope of theoretical and managerial implications. Limitations of the research and recommendations for future study are also presented.

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