

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

**By**

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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

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## LIST OF ABBREVIATIONS

### 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



The contents of  
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only

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