Creative interactive multimedia advertising on internet shows its ability to entertain customers while provide product and alternatives information, thus add values to the advertised products and services. Customers’ attitudes to advertising on internet are associated with beliefs of entertainment, information, irritation, and trustworthiness, and attitudes toward internet advertising, and influence customers’ clicking and purchasing behavior. This study aims to find interrelationships among internet users’ perception, attitudes, and behavior of clicking toward online advertising by using multiple group structural equation modeling to analyze responses from college students in Taiwan and Canada.

The main objective of this study is to find if there exists cultural differences in the effect of perception toward attitudes and the behavior of clicking over internet advertising. The perceptions toward online advertising include informativeness, entertainment, irritation and trustworthiness (Ducoffe 1995; Ducoffe 1996). This study investigates the relationships among the perceptions, attitudes, and the behavior of clicking. The survey of this study was conducted in Taiwan and Canada via questionnaires to internet users, more specifically, the college students. The main contributions of this study include a conceptual framework that studies the cultural differences on internet users' perceptions, attitudes toward internet advertising, and the behavior of clicking among subjects and responses between Taiwan and Canada, two quite different East and West cultures. This study demonstrates the differences of country effects on attitude toward internet advertising through structure equation modeling.

Section 2 reviews the previous studies on internet advertising, internet users' perceptions, attitudes and the behavior of clicking toward internet advertising, and cross cultural comparisons. Section 3 outlines development of the research hypotheses to be tested in this study. Section 4 presents the survey instrument, data collected, analysis of results, and cultural comparisons. Finally, Section 5 presents the conclusions and discussions.

LITERATURE REVIEW

In his study of advertising value and advertising on the web, (Ducoffe 1996) states that, even though internet advertising and traditional advertisement share many similarities, the electronic commercial contents in internet advertising, such as corporate websites, differ quite significantly from that in the traditional advertisements. (Zeff and Aronson 1999) indicate that internet advertising enables enterprises to use banners, buttons and links to post information throughout internet. Internet advertising combines advantages of traditional advertisements and direct marketing. The Web Ad.vantage Company (2013) categorizes internet advertisements into text, display, pop-up, interstitial, video, and email advertisements. The perceptions of internet users toward online advertising refer to the organization, identification, and interpretation of sensory information that internet users received in order for them to represent and understand the advertisement (Schacter, Gilbert, and Wegner 2011).

Ducoffe (1995) believed that internet advertising provides real-time information better than a traditional advertisement. (Ducoffe 1996) described informativeness as the “the ability of advertising” that bring to consumers the available information on products and purchase alternatives in order for consumers to make satisfactory purchases decisions. Any internet user can search online for information whenever he or she wants. Ha and James (1998) considered informativeness the most widely used marketing function of the internet because there is no limit to the amount of information in websites and advertisements. Ju-Pak (1999) also pointed out that one of the roles that internet advertising plays is an information provider. The information that internet advertising provides makes the market more efficient. Though the internet advertising gives much information, what individual internet user needs are not the same. Therefore, internet users would like to choose what they need among different choices that internet advertising provides. Rodgers and Thorson (2000) believed that internet users should be more aggressive to accomplish their goals and needs. All of internet users have to do is to
According to Brackett and Carr (2001), the information immediacy is the sole reason that internet users expect the internet advertising to replace traditional television as the main resource for product and market information.

A successful internet advertisement includes not only information but also the ways to attract and entertain internet users. It has been recognized in the attitude toward advertising research that entertaining or pleasant or likeable advertising is believed to associate positively to attitude to the advert and product (MacKenzie, Lutz 1989). The advertising’s entertainment function could be linked to consumers’ “needs for escapism, diversion, aesthetic enjoyment, or emotional enjoyment” (McQuail 1983), be viewed as social messages to positively impress consumers (Shavitt, Lowrey, & Haefner, 1998), and be shown in an action, event or activity to entertain, satisfy and attract one or more users (Daily Heritage, 2014). Similarly, McQuail (1983) indicated entertainment derives its value from fulfilling consumers’ entertaining needs. Marketers often use the ability of advertising to entertain to enhance consumers’ experience of viewing advertising. Internet provides a creative interactive multimedia platform for advertising to be amusing, delightful, and entertaining, which improves the ability to attract customers’ attention and therefore be more effective, thus add value to the advertised products or services. Customers view an entertaining advertising as more informative (Ducoffe 1995). Taylor et al. (2011) showed entertainment played a much stronger role to impact customers’ attitude toward advertising than information in their study of advertising on social network sites. The future of internet advertising is lies on delivering the advertising information with creative, enjoyable, and interactive messages (Hoffman and Novak 1996), such as its multimedia functions, which not only entertain viewers but also increase values to the advertised products or services (Lutz 1985, Pollay and Mittal 1993). Consumers surfing commercial websites are primarily motivated by the entertainment value, personal relevance, and information involvement (Eighmey 1997). Wolin et al. (2002) considered a good looking, attractive and interesting design and an interactive presentation of products would entertain internet users and improve the internet users’ attitudes toward internet advertising. However, there exists a different opinion toward the entertainment of internet advertising. Schlosser et al. (1999) found that people who enjoyed watching an internet advertisement is obviously less than who enjoyed watching a traditional advertisement.

The informativeness and entertainment are viewed as the positive factors about the internet advertising that are non-intrusive and value-based (Nutley 2004). (Schlosser et al., 1999) pointed out in their studies that internet advertising is often viewed to be not as insulting, offending, or misleading consumers as other forms of advertising. However, internet users often irritated with the commercial contents they are intruded upon their attention (Hawkins 1994), and with unfavorable banner brands (Thota et al. 2012). Irritation negatively affects consumers’ attitudes toward the host website. Irritation and deception are among the negative effects of internet advertising (Aaker and Bruzzone 1985), and still negatively impact upon the perception of internet advertising (Ducoffe 1996, and Brackett and Carr 2001).

Deceptiveness as another factor in Ducoffe (1995) revealed importance of considering trustworthiness as another significant factor that affects internet users' attitudes toward internet advertising. Even though advertising, traditional or internet, is often believed to carry only half-truths and false claims (Nadilo 1998), internet advertising is perceived to be more believable than traditional advertisement (Schlosser et al. 1999). Nevertheless, the internet users’ trustworthiness toward internet advertising affects positively to their attitudes to internet advertising (Brackett and Carr 2001).
Many researches connect the internet users’ perception (Ducoffe 1996)(An and Kim, 2007; Wang and Sun, 2010), and attitudes to their behavior toward internet advertising. The model that (Ducoffe 1995; Ducoffe 1996) proposed shows the entertainment and informativeness of internet advertising have positive effects on the advertising value while the irritation and deceptiveness have negative effects. The consumers perceived value of internet advertising positively affects their attitudes toward internet advertising. Wolin et al. (2002) used seven belief factors in this regard, where, product information, hedonic/pleasure, social role and image, good for the economy are assumed to positively affect internet users’ attitudes toward internet advertising while materialism, falsity and value corruption are assumed to negatively affect internet users’ attitudes toward internet advertising. The demographical information, such as, internet users’ education, age, and income, is shown to have negatively effects on their attitudes and behavior. (Schlosser, Shavitt, and Kanfer 1999) extends Ducoffe’s model (1995) with a perceiving factor, trustworthiness, the positive aspect of deceptiveness.

(An and Kim 2008) discover that there exists cultural differences from responses in South Korea and the United States. Hence, the cultural differences could also exist from responses in Taiwan and Canada, thus worth of being discussed in this study. Culture defines how people live and impact their attitudes, behavior, and material things (Hall 1976). East culture (Chinese in Taiwan) differs significantly from those West culture in Canada (Hofstede and Hofstede 2001). Culture and advertising are intrinsically linked to each other (Mueller 1992) concluded that Japanese advertising may become increasingly Japanese-culture-oriented instead of being westernized. Attitudes toward advertising have also been examined in many cross-cultural studies. For example, Singh et al. (2006) provided empirical evidence that consumers from Germany, China, and India prefer internet sites adapted to their local cultures, and that culture influences consumer beliefs, attitudes, and purchase intention on the website. An and Kim (2007) extended Ducoffe’s model (1996) and made a cross-cultural comparison between South Korean and American website users’ to point out the factors which affect significantly the website users’ attitudes toward internet advertising. La Ferle et al. (2008) examined attitudes toward advertising across China, Taiwan, and the United States. They find that Chinese and Taiwanese exhibited more favorable attitudes toward advertising than American consumers did. Wang and Sun (2010) used five factors including entertainment, information seeking, credibility, economy, and value corruption between the Chinese and American samples and showed that all belief factors are significant predictors of web users’ attitudes toward internet advertising except for credibility. They also found significant differences in information, credibility, and economy beliefs between the Chinese and American samples.

CONCEPTUAL FRAMEWORK AND RESEARCH HYPOTHESIS

The main objective of this study is to research if cultural differences exist among countries with web users’ perceptions, attitudes toward internet advertising, and behavior of clicking. This research combines the concept of abovementioned models including Ducoffe (1996), Wolin et al. (2002), An and Kim (2007), and Wang and Sun (2010) to propose a conceptual framework as shown in Figure 1. An and Kim (2007) proposed a model that described the relationship between perceptions and attitudes toward internet advertising. Wolin et al. (2002) found that the internet users’ attitudes toward internet advertising would positively affect their behavior of clicking. Ducoffe (1996) and Wang and Sun (2010) both mentioned that there existed correlation among informativeness, entertainment, irritation and trustworthiness. An and Kim (2007) compared the American and South Korean internet users’ perception toward attitudes and found there were difference between these two countries. Wang and Sun (2010) also found some
differences in Chinese and American internet users’ belief and attitudes toward internet advertising.

The research question related is whether or not the informativeness is related to internet users’ attitude toward online advertising in the same way for both responses from Taiwan and Canada? The research hypothesis is:

H1. Informativeness positively affects the Attitudes for subjects from Taiwan and Canada, but the degree of importance may differ.

The research question related is whether or not the entertainment is related to internet users’ attitude toward online advertising in the same way for both responses from Taiwan and Canada? The research hypothesis is:

H2. Entertainment positively affects the attitudes for subjects from Taiwan and Canada, but the degree of importance may differ.

The research question related is whether or not the irritation is related to internet users’ attitude toward online advertising in the same way for both responses from Taiwan and Canada? The research hypothesis is:

H3. Irritation negatively affects the attitudes for subjects from Taiwan and Canada, but the degree of importance may differ.

The research question related is whether or not the trustworthiness is related to internet users’ attitude toward online advertising in the same way for both responses from Taiwan and Canada? The research hypothesis is:

H4. Trustworthiness positively affects the Attitudes for subjects from Taiwan and Canada, but the degree of importance may differ.

The research question related is whether or not the users’ attitude toward online advertising is related to internet users’ behavior of clicking or purchasing in the same way for both responses from Taiwan and Canada? The research hypothesis is:
H5. Attitudes positively affect behavior of clicking for subjects from Taiwan and Canada, but the degree of importance may differ.

Other research hypothesis to be tested in this study include

H6. Informativeness positively and indirectly affects behavior of clicking through attitudes for subjects from Taiwan and Canada, but the degree of importance may differ.

H7. Entertainment positively and indirectly affects behavior of clicking through attitudes for subjects from Taiwan and Canada, but the degree of importance may differ.

H8. Irritation negatively and indirectly affects behavior of clicking through attitudes for subjects from Taiwan and Canada, but the degree of importance may differ.

H9. Trustworthiness positively and indirectly affects behavior of clicking through attitudes for subjects from Taiwan and Canada, but the degree of importance may differ.

METHODS

Ducoffe (1996) survey instrument with minor modifications is used in this study to investigate the perceptions, attitudes, and behavior of clicking for internet users respectively and the responses were measured on a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). There are 20 items in Part A including the measurement in A1-A7 for informativeness, the measurement in A8-A12 for entertainment, the measurement in A13-A17 for irritation, and the measurement in A18-A20 for trustworthiness of internet users toward an internet advertisement. There are 3 items in Part B for the measurement of internet users’ attitudes toward internet advertising. There are 3 items in Part C for the measurement of internet users’ behavior of clicking toward internet advertising. In Part D, it records the demographic factors of the respondents.

Additionally, this study uses reliability and validity to assess the consistency and accuracy of the measurement items. The former is an assessment of the degree of consistency between multiple measurements of a variable, and Cronbach’s $\alpha$ is a common used measure of reliability defined as Eq. (1).

$$\alpha = \frac{k}{k-1} \left[ 1 - \frac{\sum V(X_i)}{V(H)} \right]$$

(1)

where $k$ is the number of items, $V(X_i)$ is the variance of each item score and $V(H)$ is the variance of total score. A low Cronbach’s $\alpha$ ($< 0.6$) indicates a low consistency among items. Moreover, item-to-total correlation measures the correlation of each item to the sum of the remaining items. The high inter-item correlations explain that the items of a scale have a strong relationship to the latent construct. The latter is the extent to which a scale or set of measures accurately represents the concept of interest. Construct validity is a widely employed form of validity. The greater a construct is used by researchers in more settings with outcomes consistent with theory, the higher its construct validity. Confirmatory factor analysis (CFA) within structural equation modeling (SEM) is a common method of assessing construct validity. Discriminant validity reflects the degree to which two conceptually similar concepts are distinct, and the correlation here should be low. A rigorous SEM-based alternative approach to discriminant validity is to run the model unconstrained and also constraining the correlation between constructs to 1, namely, to test $H_0: \rho=1$ versus $H_1: \rho\neq1$, where $\rho$ is the correlation.
between paired constructs. If the two models differ significantly on a Chi-squared difference test, that is \( \Delta \chi^2 > \chi^2_{1.0.05} \), we can conclude that the two constructs differ (Anderson and Gerbing, 1988). Convergent validity refers to the degree to which two measures of the same concept are correlated, and the correlation here should be high. If measuring items of each construct have individual factor loadings at least 0.50 (Grandon and Pearson, 2003; Lee et al., 2004) and all measuring items are significant with t-value greater than 1.96, we can conclude that the scale has convergent validity. What is more, the composite reliability (CR), variance extracted (VE) are also considered to display reliability of a construct when assessing convergent validity (Fornell and Larcker, 1981). The commonly used threshold values are (1) CR ≥ 0.70; (2) VE ≥ 0.50 (Hair et al., 2009). The composite reliability and variance extracted of a construct are given by Eq. (2) and Eq. (3):

\[
CR = \frac{(\sum \lambda^2)}{(\sum \lambda^2 + \sum \theta)} \quad (2)
\]

\[
VE = \frac{\Sigma (\lambda^2)}{\Sigma (\lambda^2) + \Sigma \theta} \quad (3)
\]

where \( \lambda \) is the standardized loading; \( \theta \) is the indicator measurement error.

For multi-group structural equation modeling, it is to analyze if there exists parameter difference in each model of different groups by constraining the parameters in each nested model. This study mainly concerns about the invariance of measurement weights, structural weights, and structural covariance. Concerning the indices of model fitting, the criteria of measurement in this study include \( \chi^2/df < 3 \), Goodness-of-Fit Index (GFI)>0.9, Adjusted Goodness- of-Fit Index (AGFI)>0.8, Root Mean Square Residual (RMR)<0.08, and Root Mean Square Error of Approximation (RMSEA)<0.08.

**DATA COLLECTION AND RESULT**

Concerning the test objects, most internet users are aged between 12 and 34, the majority of these internet users are college students. They have easy access to the internet in many countries, and hence are more likely to be exposed to online advertising. Therefore, the main objects in this study are college students. For the convenience of sampling, this study collects data from National Cheng Kung University (NCKU) in Taiwan, Thompson Rivers University (TRU) in Canada. Besides, 632 available questionnaires are collected, of which 337 were from NCKU, and 295 were from TRU. SPSS 19.0 and LISREL 9.1 software were used to analyze the data.

The analysis results involve the descriptive statistics of the respondents, the reliability, the validity of measurement scales, and the analysis of difference among demographics of the sample. Finally, the multi-group structural equation modeling is to demonstrate the relationships among research constructs in different countries. Path analysis and model comparisons are subsequently discussed to validate research hypotheses.

The descriptive profiles of the collected sample (\( n=632 \)) includes two categorical items of gender and country. The collected sample consists of 54.7% male and 45.3% female. There are 53.3% of respondents from Taiwan, and 46.7% from Canada. The summarized demographic statistics
of daily online hours, age, and years of using internet for the area (Taiwan, Canada) includes the mean of (4.58, 4.08), (20.7, 23.5), (9.2, 10.1) and the standard deviation of (2.27, 3.41), (1.35, 3.28), (2.37, 3.16), respectively. For questionnaire items of the research variables, it is shown that the final survey received high Cronbach’s α (>0.7) not only in the entire questionnaire but also in each construct. In addition, the Chi-square differences (Δχ²) of paired constructs exceed 3.84 and thus prove discriminant validity of measurement variables. We also use the composite reliability (CR) and variance extracted (VE) for the measurement of internal consistency of the relevant items, and use a standardized factor loading for removing the item from the model. Items A7, A13, A17 and B3 will not be considered in the model. The CR and VE values of the adjusted model are shown in Table 1.

<table>
<thead>
<tr>
<th>Construct</th>
<th>Item</th>
<th>Standardized Factor Loading</th>
<th>Composite Reliability</th>
<th>Variance Extracted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Informativeness</td>
<td>A1</td>
<td>.758</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A2</td>
<td>.728</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A3</td>
<td>.730</td>
<td>.878</td>
<td>.546</td>
</tr>
<tr>
<td></td>
<td>A4</td>
<td>.758</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A5</td>
<td>.684</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A6</td>
<td>.744</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A8</td>
<td>.857</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A9</td>
<td>.948</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Entertainment</td>
<td>A10</td>
<td>.949</td>
<td>.938</td>
<td>.751</td>
</tr>
<tr>
<td></td>
<td>A11</td>
<td>.898</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A12</td>
<td>.829</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Irritation</td>
<td>A14</td>
<td>.905</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A15</td>
<td>.957</td>
<td>.860</td>
<td>.678</td>
</tr>
<tr>
<td></td>
<td>A16</td>
<td>.626</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trustworthiness</td>
<td>A18</td>
<td>.593</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A19</td>
<td>.844</td>
<td>.822</td>
<td>.612</td>
</tr>
<tr>
<td></td>
<td>A20</td>
<td>.814</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Attitudes</td>
<td>B1</td>
<td>.811</td>
<td>.820</td>
<td>.695</td>
</tr>
<tr>
<td></td>
<td>B2</td>
<td>.850</td>
<td>.824</td>
<td>.701</td>
</tr>
<tr>
<td>Behavior</td>
<td>C1</td>
<td>.843</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>C2</td>
<td>.841</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In order to know if there exists cultural difference in countries, it is a good way to check if there is difference in concepts among countries. This study checks if the means of construct score are different among countries. Table 2 shows the means, standard deviations and comparisons in constructs among countries. According to Table 2, the US respondents tend to have moderate opinions in Informativeness, Entertainment and Trustworthiness with mean scores 3.56, 2.70 and 2.67, respectively. However, Canadian respondents have higher mean score in Informativeness, Entertainment and Trustworthiness with 3.83, 3.19 and 3.01 respectively.

The primary purpose of this study is to examine the relationships among internet users’ perceived informativeness, entertainment, irritation and trustworthiness to their attitudes and behavior of clicking. Structure equation modeling (SEM) was performed with using LISREL 9.1 to collectively test the hypothesized relationships. Figure 2 illustrates the complete model with all relationships.
The indices of model fit include $\chi^2/df = 1.944$, GFI=0.91, AGFI=0.882, RMSEA=0.031, and RMR=0.052. For path analysis, there are five direct paths and four indirect paths in each country, and the results are shown in Figure 3. The dotted line shows the standardized coefficient of linkage is not significant at $\alpha = 0.05$.

<table>
<thead>
<tr>
<th>Construct</th>
<th>Taiwan</th>
<th>Canada</th>
<th>Tukey’s Comparison</th>
<th>P-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Informativeness</td>
<td>3.78 (0.695)</td>
<td>3.83 (0.795)</td>
<td>TW &lt; CAN</td>
<td>&lt;.001</td>
</tr>
<tr>
<td>Entertainment</td>
<td>2.96 (0.839)</td>
<td>3.19 (1.18)</td>
<td>TW &lt; CAN</td>
<td>&lt;.001</td>
</tr>
<tr>
<td>Irritation</td>
<td>2.85 (0.710)</td>
<td>2.97 (0.877)</td>
<td>TW &lt; CAN</td>
<td>&lt;.001</td>
</tr>
<tr>
<td>Trustworthiness</td>
<td>2.76 (0.656)</td>
<td>3.01 (0.822)</td>
<td>TW &lt; CAN</td>
<td>&lt;.001</td>
</tr>
<tr>
<td>Attitudes</td>
<td>3.10 (0.744)</td>
<td>3.36 (0.919)</td>
<td>TW &lt; CAN</td>
<td>&lt;.001</td>
</tr>
<tr>
<td>Behavior</td>
<td>2.69 (0.791)</td>
<td>2.35 (0.971)</td>
<td>CAN &lt; TW</td>
<td>&lt;.001</td>
</tr>
</tbody>
</table>

The findings of this study are as follows. The effect of informativeness and entertainment toward attitudes of Canadian respondents are statistically significant. The effects of informativeness toward attitudes are different in Taiwan. Additionally, Chinese traditional culture teaches people to be cautious in general, especially toward new things and leads to a conservative view about trustworthiness toward attitudes and makes the trustworthiness an important factor to explain the attitudes toward internet advertising than Canadian do.

Irritation effect of Canada is less than that in either Taiwan. This result suggests a cultural difference in North America. The effects of attitudes toward behavior of clicking are the highest in these two countries. The result matches the fact that internet advertising in the Canada is more mature than that in Taiwan. Commercial websites in Canada are more sophisticated and serve people's information needs better, which naturally leads to Canada’ strong perception of the information function of online advertising. Taiwanese consumers have lower trustworthiness toward internet advertising than Canadian do. Such a perception difference may be attributed to the fact that Taiwan is higher in the uncertainty avoidance dimension. Parents in Taiwan teach their children to be cautious in general, especially toward new things. On the other hand, the Canadian culture emphasizes risk taking and embracing new things.

For model comparison, multi-group analysis is used to check if the corresponding parameters are significantly different between among groups. This study compares different countries and test if the path coefficients are equal in different conditions. Table 3 shows the summary of the model comparison, DF is the degree of freedom of the unconstrained model minus that of the constrained model. $\Delta \chi^2$ is the $\chi^2$ value difference between unconstrained and constrained model. P is the $p$-value of a hypothesis testing which has null hypothesis that, for instance, measurement weights among each country are equal. If $p$-value is smaller than 0.05, there is sufficient evidence
to conclude that unconstrained model is better than a constrained one. In this study, an unconstrained model is a good one to tell the difference among country effects since the path coefficients are not entirely equal among countries.

Figure 2 Adjusted Theoretical Model Diagram

Figure 3 Path Coefficients between Countries

Table 3 Summary of Model Comparison

<table>
<thead>
<tr>
<th>Unconstrained Model</th>
<th>DF</th>
<th>$\Delta \chi^2$</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Measurement weights</td>
<td>30</td>
<td>53.730</td>
<td>.005</td>
</tr>
<tr>
<td>Structural weights</td>
<td>40</td>
<td>90.410</td>
<td>.000</td>
</tr>
<tr>
<td>Structural covariances</td>
<td>60</td>
<td>191.037</td>
<td>.000</td>
</tr>
<tr>
<td>Structural residuals</td>
<td>64</td>
<td>230.354</td>
<td>.000</td>
</tr>
<tr>
<td>Measurement residuals</td>
<td>110</td>
<td>545.907</td>
<td>.000</td>
</tr>
</tbody>
</table>
DISCUSSIONS AND CONCLUSIONS

This study aims to find if there exists cultural difference through the effect of perception toward attitudes and behavior of clicking as well. We also investigate the relationship among the perceptions, attitudes, behavior of clicking. The results of this study provide some information to an advertisement supplier or an enterprise which is interested in some local markets. For instance, if an enterprise is promoting its new product in Canada, it is recommended that an advertisement with more entertainment such as a delightful video or a fancy display or anything that can catch internet users’ eyes will be effectively affect internet users’ attitudes. Besides, irritation of an internet advertisement is undoubtedly to affect the internet users’ attitudes in Taiwan. In this case, an advertisement supplier should have their advertisements less provocative, less annoying to reach their expected effect.

It will be interesting to explore the proposed model to gain understanding of the complex relationship among countries. The proposed study serves as a basis for more advanced study. For example, more cultural factors can be considered in addition to the effect of countries. More factors about perceptions should be considered and the existing factors can be revised to be more specific.

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