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How to Build Consumer Trust: Socially Responsible or Controversial Advertising

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Abstract: Developing trust in a product, brand or company is a significant part of building a successful consumer-company relationship. Two-way communication is one of the main factors weighing on the level of consumer trust. Advertising as a communication tool that elicits lots of attention and emotions is a big part of the trust building process. Its character—whether socially responsible or controversial sets a tone for the communication and influences the receptiveness of the message. Companies undertake various efforts to make their messages more attractive to recipients and seek new ways to attract customers' attention. Many companies experiment with unconventional and controversial advertising designs and tones, as it seems that there is some level of social acceptance for original, emotional and shocking marketing messages. This paper aims to analyze this level of the social acceptance in more detail. The study focuses on the following marketing dilemma: Should companies continue to use socially responsible advertising or should they adopt more controversial or even unethical strategies? The managers of 626 enterprises were interviewed to find out the answer. The research compares controversial advertising efforts with consumers' evaluations of the messages to which they are exposed.

Keywords: consumer trust; CSR; advertising; ethical advertising; shockvertising; consumer behavior

1. Introduction

Trust has long been identified as a significant factor of consumer-company relationships [1–3]. Morgan and Hunt [4] define trust as confidence in the reliability and integrity of an exchange partner. Reliability and integrity are associated with consistency, competency, honesty, fairness, responsibility, helpfulness and benevolence. This value-based approach is supplemented with Rousseau et al.'s psychological view of the importance of human interactions [5]. They believe that trust is about the intention to accept vulnerability, based on positive expectations of the intentions or behaviors of another. Trust has been regarded as a critical predictor for positive outcomes of marketing and branding such as loyalty, consumer retention, and purchase intention [6–9]. If we assume that trust is not given, but is earned, then how consumers develop trust becomes a vital concern for brands and companies.

Taking into account various studies on trust, we may conclude that a broad interplay exists between the level of trust and consumer behavior. Trust affects consumers' perceptions with regard to values and information sources [10,11], it impacts consumers' choices [12,13], and enhances brand commitment and loyalty [6]. Marketers make efforts to explore ways in which they can build and enhance trusting relationships with customers. Advertising appeals seem to constitute one of the main tools for fostering consumer trust. Li and Miniard [14] underline the potential for advertising to enhance a product's perceived trustworthiness. Breaking this trust can also threaten

the consumer-company relationship [15]. Alcaniz et al. [16] found that trustworthiness played a mediating role in influencing consumers' opinions of a company's motives in their CSR (Corporate Social Responsibility) efforts, including ethical advertising.

The study focuses on the following marketing dilemma: Should companies continue to use socially responsible advertising or should they adopt more controversial or even unethical strategies? The answer to that research question fuels the discussion around trust building and successful relationship building processes in the light of values. It takes on the debate on whether companies should build ethical alliance with their stakeholders by addressing the right values and aligning with approved norms or whether they achieve higher awareness ratios by propagating controversial messages. As such this study has implications for theory and practice. First, it enriches the body of knowledge on trust in advertising, which, as Soh, Reid, King [17,18] argue, is still insufficient. Second, it provides useful references for companies to allocate their advertising budgets more effectively.

2. Background and Conceptual Framework

2.1. Advertising in the Modern World

Advertising has become a major element of the socioeconomic development of companies. It is one of the key strategic management tools which support the formation of a competitive position [19]. The continuous growth of advertising expenditures, at around 4–5% annually, proves its growing importance [20,21]. The increase in advertising expenditures may reflect the increased awareness of managers regarding the use of advertising as part of marketing strategies. When market competition is more intense, it becomes more important that the company is flexible and skillful at applying various tools to improve its competitiveness. As managers become more knowledgeable in this respect, they appear to reconsider their marketing strategies and the role of advertising.

We can see now that perceptions of advertising styles are shifting. Organizations have intensified their efforts to use more controversial and shocking elements, often walking a fine line between legal and illegal and teetering on the brink of unwritten yet commonly accepted ethical rules [22–28]. This trend raises the question of the extent to which these elements conflict with the ideals of CSR and trust building. The more a company commits to be perceived as responsible in terms of social involvement and environmental footprint, the more important it becomes how the ethics of its marketing activities is evaluated and the greater chances it will be perceived as trustworthy. Therefore, it seems worthwhile to study why enterprises care about the CSR concept, how it relates to advertising, and how customers perceive these actions [29].

2.2. Framing Corporate Social Responsibility

CSR is frequently discussed today, partly because the public demands that companies take responsibility for their actions and malpractices and partly because companies realize they need to manage their obligations to various groups of stakeholders more consciously and rigorously [30–39]. Furthermore, enterprises are getting more evidence that involvement in CSR initiatives may result in measurable and tangible benefits [40–42]. Companies experiment with different approaches and design different strategies to obtain the highest ROI (Return on Investment) from their CSR projects (in terms of cost savings, enhanced reputation, winning new business partners and retaining loyal customers). Although the motives to take responsible actions may vary and depend on a company's specific situation [43–45], the general idea remains the same.

Porter and Kramer's idea of shared value is another argument for taking CSR seriously and understanding it in business terms [46]. Their concept provides common ground for benchmarking companies, as it explains the logic that should support CSR-driven actions. According to them, "the concept of shared value can be defined as policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the

connections between societal and economic progress” [46] (p. 6). The application of the idea is broad and not limited to any industry [47–50].

One benefit that a company may derive from CSR involvement is a reputational gain [51–54]. Although some certification systems (like ISO norms) do exist, to objectively confirm that an organization complies with certain standards, its activities are also evaluated by customers at particular elements of its value chain. If a company approaches CSR strategically and maintains focus on customers as its primary group of stakeholders, it may expect benefits in the form of a superior environmental and social reputation. In effect, the company may find it easier to target more socially- or environmentally-conscious market segments, and its CSR involvement will be perceived as value added to its offering, not to mention strengthening the image of being trustworthy [55]. If customers are sensitive to CSR ideals, then their relationship with a CSR-oriented company may strengthen. However, for this process to work, customers’ awareness of CSR activities must be improved. Research shows that in some markets, customers already prefer to make purchasing decisions based on self-professed personal, social, and environmental values, which may mean that they will exert pressure on companies to offer suitable products and services [56].

2.3. *How Advertising Fits into CSR*

According to Carroll, CSR involves the society’s expectations of business which take the form of economic, legal, ethical and philanthropic responsibilities [57,58]. Other dimensions of corporate performance are presented by Sethi [59,60] and Frederick [61]. CSR plays an important role in marketing activities. First, it relates back to the primary stakeholders—the members of society: Customers, and many researchers integrate the concept of stakeholders in CSR [62–64]. Second, we can view CSR as a continuous process of accommodating corporate behavior to society’s expectations—preferences and needs—as they evolve over time [65]. From marketers’ perspectives, the preferences and needs may translate (to varying degrees) into product choices and purchasing decisions as well as into brand stickiness and product life cycles. CSR also heavily influences marketing communications such as advertising, mainly due to two functions of marketing which relate to perception and motivation.

As an element of integrated marketing communication, we can define advertising as any paid and impersonal form of presenting and promoting goods, services or ideas by a definite sender [66] (p. 18), [67] (p. 9). The definition of the American Marketing Association underlines two main aspects of advertising. The first is connected to the informative function, and the second relates to the function of sales promotion [68,69]. These functions are linked to two key cognitive processes related to the effects of advertising: perception and motivation. In the marketing sense, perception relates to the cognitive processes which control the continuous exchange of information between an individual and their environment and which help the individual navigate in the surrounding world [70]. By contrast, motivation can be understood as a driving force that induces the individual to undertake specific actions to satisfy their needs [71].

Advertising plays the role of an information carrier for the two cognitive processes [72]. It provides consumers with knowledge regarding their needs and how to satisfy them, and it may potentially trigger rational, emotional or moral motivation. In this sense, advertising affects consumers’ behavior and decisions [73–75]. If we assume that today’s customers pay more attention to the CSR dimension of corporate operations and that a company’s involvement in CSR initiatives may result in purchasing decisions, then marketing communications should also reflect these assumptions. This puts the trend toward more controversial advertising in a new light.

2.4. *Developing Hypotheses: When Controversy Enters Advertising*

Advertising competition is intensifying, as evidenced by increased advertising expenses, increasing number of advertising messages, and stronger organizational focus on more attractive messages. Companies seek new ways of reaching their customers, including experimenting with

unconventional and controversial elements. Day [76] observed that advertising, in general, is evaluated by norms and becomes shocking when it breaches those norms. This trend is especially visible with regard to product advertisements in saturated and non-transparent markets. Many of these efforts prove successful, as we can observe a change in customer preferences about the nature of advertising messages. Attention-catching, intriguing, original messages based on emotions are often controversial and raise ethical issues, even though they might be effective [77]. In this context, companies seem to face a dilemma between ethical, socially responsible advertising and unethical, controversial advertising. Depending on customer perceptions, the concept of controversial advertising may align rather with the concept of distrust defined as a belief that a person's values or motives will lead them to approach all situations in an unacceptable manner [78]. Distrust in this sense constitutes an opposing construct to trust.

Based on the analysis of literature concerning controversial and ethical advertising [79–92] in the paper, we define socially responsible advertising as marketing activities which do not arouse negative emotions and do not breach ethical values or ideals shared by customers. The notion of socially responsible advertising comprises a set of standards and rules of conduct adopted in the advertising industry and it refers to relationships between an enterprise and its customers, partners, employees and competitors affected by advertising activities [93,94]. Every successful relationship is built on a strong sense of trust [13]. According to Preston [95], advertising ethics (social responsibility) increases in importance when legal regulations prove insufficient. This set of ethics supplements the existing system of legal regulations as a result of market phenomena and social needs which are not legally regulated but instead stem from community-based, voluntary codes of conduct. In this context, we also assume that ethical advertising is linked with CSR values and reflects the desire for trust, transparency, honesty and respect for stakeholders.

Unethical advertising breaks the rules of law or conflicts with the interests of other entrepreneurs or consumers [96]. Many companies aspire to distinguish themselves by implementing elements of controversial advertising (so-called shockvertising). Shockvertising is defined as a phenomenon related to deliberately inducing feelings of fear or even offending the audience by violating social norms or personal ideals, in order to draw attention [82,83,86,92,97]. Belch and Belch [66] (p. 7) define the phenomenon of shockvertising as “a genre whose pivotal role is to elicit attention for a brand name by jolting consumers”. The three main elements of controversy or provocation in advertising are distinctiveness, ambiguity and transgression of norms and taboos [85]. Such a practice carries the risk of undermining customer trust in brand values and of creating confusion that may lead to brand abandonment. Shockvertising aims for gaps in the legal system that would allow the company to circumvent marketing regulations and to realize its goals of advertising by introducing controversial elements. The existing regulations were designed primarily to counteract unfair competition and stop inappropriate messages from being released in the mass media rather than to provide a solid framework for the promotion of goods and services. In the absence of precise formal guidelines, it is easy to undertake actions which violate ethical principles and cause mental discomfort on the part of recipients of advertisements.

The term “controversy” describes a divergence of opinions that entails a number of discussions and disputes, particularly on moral issues. In the field of advertising, controversy must be used with extreme caution, as it may generate both positive and negative effects in the reception of an advertised brand [79,90]. Although the use of shocking advertisements is a growing phenomenon, the findings regarding the effectiveness of such advertisements remain mixed [88]. Attempting to shock consumers may generate a high level of awareness, but may also result in a low level of acceptance or even a high level of disapproval [92]. We can compare the use of controversy with gossip or negative public relations, which some enterprises use to gain the audience's attention and greater publicity in line with the saying: “It doesn't matter what people say, as long as they're talking about you”. Controversial advertisements are also frequently perceived as exceptionally creative.

The scope of controversy in advertising is pervasive, but we can identify four main dimensions of presenting controversial inputs: Unethical contents or pictures, improper or misused media, advertising controversial products, and targeting a controversially defined market [81]. Controversies in advertising boil down to the presentation of messages in a surprising way with regard to their content and form. Such controversies may be triggered by [79,89,91,98–112]:

- Motives and associations referring to eroticism (characters who are above-average in physical attractiveness, nude images, explicitly showing or implying kisses or sexual intercourse, referring to homosexual acts, implying erotic meaning through symbols, humor or word-play).
- Images of well-known, controversial persons or celebrities presented in a controversial manner.
- Content which is shocking in terms of graphics or sound (drastic scenes, violence, cruelty, death or rape motives).
- Associations of a religious, racial or ethnic nature.
- Human figures presented in a way which implies or maintains negative stereotyping of specific social groups (women, men, children, or elderly people).
- Information whose accuracy is clearly doubtful (misleading advertising).
- Addressing children in a way which exploits their simple-mindedness and lack of market experience.

Recipients assess the ethics of advertisements against the above criteria. Violating any of them constitutes a basis to file a complaint. Research [113] has found, for example, that higher perceived trustworthiness of advertising among more religious people leads to less advertisement avoidance. It is argued that a positive relationship between religiousness and perceived advertisement trustworthiness stems from religious people's general conformity to authority and from religion's emphasis on the goodness of fellow human beings. In effect, providing a more controversial message might motivate consumers to opposition.

Authorities which uphold social responsibility in advertising follow a similar approach to examine complaints on messages arousing strong controversy. From the advertisers' standpoint, standards are defined to indicate what should be avoided in advertising to prevent the allegation of unethical advertising practices. However, some advertisers view this issue through a different lens: elements that enhance the noticeability and attractiveness of their advertisements allow them to gain an advantage over the competition and cause media hype which encourages interest in their advertising campaigns.

The development of advanced forms and techniques for influencing audiences, including digital tools, has enabled the spread of advertisements which make use of controversy in its four dimensions, which were discussed earlier. Today's technology enables advertisers to manipulate visual materials and obtain unrealistic images. Modifications alter all elements of the message, including the background and scenery, the characters, and the visualization of the product itself. Thus, it becomes easy to mislead consumers [114].

To assess advertising against the ideals of corporate social responsibility, one must consider many factors, including the demographic traits of recipients. The age of target consumers is particularly important [115]. Younger consumers are less sensitive to unethical activities; in fact, they encourage companies to apply controversial solutions and they are more susceptible to their influence. With age, experience and market knowledge, consumers become more critical of marketing practices which are legally or ethically questionable, and they become more immune to effects of such practices. Gender also influences the perception of advertising. Women attach more importance to ethics than men do [116].

One factor which determines if an advertisement complies with the norms of corporate social responsibility or brings up controversy is its social reception. People's perception of advertising messages is subjective and depends on a recipient's personality, situational circumstances of the release and reception of advertising content, and the influence of public opinion, among other factors. It also matters how much consumers are aware that they can take certain steps in response to advertising practices which raise controversy and social objection and whether they know about formal mechanisms which may regulate advertising activities. In fact, most countries possess a self-regulation system for advertising.

Interestingly, there are no certification processes for companies which attempt to comply with CSR rules. ISO 26000:2010 provides guidance on how organizations can operate in a socially responsible manner [117], but the standard is completely voluntary. Consequently, it is difficult to compare the CSR performance of various organizations whose strategies may differ considerably. In Poland, the Union of Associations Advertising Council established a self-regulation system which allows consumers to request an intervention and raise concerns regarding a particular advertisement. The Advertising Ethics Commission receives complaints submitted by various entities (in practice, however, most complaints are filed by individual recipients of advertisements) and adjudicates based on the provisions of the Code of Ethics for Advertising. The Code defines the standards for marketing communications.

The aim of the paper is to analyze the level of the social acceptance for unconventional and controversial advertising designs and tones since companies undertake various efforts to make their messages more attractive to recipients and seek new ways to attract customers' attention. To meet this objective, and on the basis of the above-mentioned considerations, the following research hypotheses have been proposed:

Hypotheses (H1). *The characteristics of the enterprises such as the sector of business activity, size, the scope of activity, the source of the capital and its market position impact the perception of the controversy in advertising.*

Hypotheses (H2). *The perception of controversy in advertising depends on the enterprises' awareness and respecting of the Code of Ethics in Advertising.*

Hypotheses (H3). *The increase in the awareness of social responsibility of advertising among enterprises results in the decrease of the number of cases of controversial advertising.*

Hypotheses (H4). *Enterprises using controversial motives in advertising justify this with the high effectiveness of their impact on the recipients.*

3. Materials and Methods

In this work, the authors used the materials from empirical research concerning the management of advertising activity in enterprises and desk research analyses of the scale of complaints related to controversial advertising filed in Poland.

The research into various aspects of management of advertising activity, including the issue of controversial advertising, its use and impact was conducted in 2014/2015 and covered a nationwide sample of 626 enterprises. The selection of the sample was conducted with the application of the stratified quota sampling, with the consideration of three basic criteria of stratification: the area of activity, the size measured by the number of employees, the origin of the capital and location of its main seat. In order to describe the examined population, the authors also used variables related to the scope of activity, the number of markets being serviced, the year of establishment, its market position, economic situation and monthly turnover.

The examined sample was dominated by the manufacturing companies (52.2%), of medium size (38.8%), most frequently engaged in a nationwide activity (33.2%). Most of them (68.5%) operated based on strictly Polish capital, declaring at least average market position (69.1%) and a good or very good economic situation (68.4%).

The research was conducted with the application of direct face-to-face interviews with managers of enterprises, on the basis of the questionnaire created by the authors. It included six statements concerning controversial advertising, which the managers evaluated on a 1–5 Likert scale, and they were also asked about the scope of the application of principles of Code of Ethics in Advertising by enterprises. In this case, the authors used a nominal scale containing three responses.

The analysis of findings has been conducted with the application of the IBM SPSS Statistics 24.0 package, with the use of descriptive statistics and the measurement of the correlation between variables (in the case of response variables based on the ordinal scales non-parametric Mann-Whitney U tests in the case of descriptive data including two independent groups and Kruskal-Wallis in the case

of dependent variables covering two independent groups, as well as χ^2 test in the case of dependent variables expressed in the form of a nominal scale) and their strength (V-Cramer test in the case of discovering a statistically significant correlation). The authors have analyzed the correlations between the responses concerning the controversies in advertising, the application of the principles of the Code of Ethics in Advertising and the characteristics of the examined enterprises.

The second trend of the research into analyses of the complaints filed in the years 2006–2015 with the Commission of Ethics of the Union of Associations Advertising Council, which is the body supervising the fulfilment of the ethical standards of advertising activity in Poland. On the basis of the data published by the Commission, they carried out the analysis of the number of the complaints filed and their differentiation with regard to the medium where the advertisements were broadcast.

4. Results

4.1. Organizational Perspective

In a 2014/2015 survey conducted among 626 entrepreneurs, most (63.7%) were convinced that the scale of controversial content in advertisements was steadily increasing (Table 1). This trend was more visible to companies with international operations (78.7%) than those operating on a local (61.4%) or regional (61.2%) scale and to organizations which claimed to have a strong market position (71.6% relative to 53.9% of companies with a weak market position).

Companies quoted many reasons to employ controversial, shocking and negative emotion-evoking themes in advertising. First, 67.1% of entrepreneurs were convinced that such messages were more highly visible. This belief seemed especially prevalent among international (73.6%) and regional (70.4%) entities. Moreover, a company's market position influenced the degree to which it used controversy in its advertisements (72.7% relative to 61.5% companies with weak positions). Second, entrepreneurs strongly believed that controversial themes facilitated recall of advertisements; 67.1% shared this belief. Third, half of the entrepreneurs (53.3%) believed that controversial elements aroused consumer interest in products or services. However, the geographical scope of operations or the strength of a company's market position did not affect this belief. Fourth, 65.9% of the respondents reported that controversial advertising allowed companies to differentiate themselves from their competitors. Again, the benefits of differentiation appeared to be more important for international enterprises and those holding a strong market position.

Regardless of the potential benefits, companies were uncertain of the degree to which recipients approved of such messages. Participants of the study subscribed to conflicting beliefs as to whether consumers accepted and even liked controversy in advertising. Only 38.6% were convinced that consumers liked this type of advertising, 35.9% could not decide, and 25.4% assumed that consumers disliked controversial and unethical advertising.

The analysis of the correlations between the identified factors and the characteristic features of the examined enterprises have shown interesting results (Table 2). Above all, the characteristic fact is that among the thirty possible cases (six of the analyzed enterprises' responses concerning controversies in advertising being dependent variables multiplied by five characteristics describing enterprises treated as independent variables) the correlation could be observed in two cases. The three independent variables: The sector of business activity, the size measured with the number of people employed and the source of the capital do not impact the perception of the importance of particular factors. Most frequently (in four cases) the opinions concerning the controversies in advertising are determined by the position of the enterprise on the market, and in two cases the correlation occurs with regard to the scope of their activity. In the case of these eight relations, the application of Kruskal-Wallis test has shown that the critical significance level does not exceed the threshold of $p = 0.05$. Thus, there are no grounds to reject the hypotheses concerning the existence of correlations between the dependent and independent variables.

Table 1. Opinions on the use of controversial advertisements expressed by entrepreneurs in Poland (%).

	TOTAL	Sector			Enterprise Size				Range of Operations				Capital Structure		Market Position		
		Production	Trade	Services	Up to 9 Employees	10 to 49 Employees	50 to 249 Employees	Over 249 Employees	Local	Regional	National	International	Polish	Foreign/Mixed	Weak	Average	Strong
In recent years, controversy has been present in advertising more frequently																	
I strongly disagree	2.2	2.8	2.1	1.3	1.0	3.8	2.5	1.7	1.2	2.0	3.4	1.9	1.9	3.0	0.0	2.7	1.5
I disagree	8.1	7.0	9.0	9.7	11.1	8.6	9.9	3.9	9.3	10.2	10.6	2.5	9.3	5.6	11.5	8.9	6.2
Neutral	25.9	28.7	26.2	19.5	24.2	26.7	25.1	27.4	28.0	26.5	29.3	18.9	26.1	25.4	34.6	27.8	20.6
I agree	44.9	43.1	43.4	50.0	45.5	47.6	43.2	45.3	45.3	45.9	40.4	49.7	44.5	45.7	46.2	43.8	46.9
I strongly agree	18.8	18.3	19.3	19.5	18.2	13.3	19.3	21.8	16.1	15.3	16.3	27.0	18.2	20.3	7.7	16.7	24.7
Consumers are more likely to notice advertisements with controversial elements																	
I strongly disagree	1.3	2.1	0.0	0.6	0.0	1.9	2.1	0.6	0.6	0.0	1.9	1.9	0.9	2.0	0.0	1.2	1.5
I disagree	9.4	8.9	9.7	10.4	10.1	12.4	9.9	6.7	11.2	10.2	11.5	4.4	9.3	9.6	0.0	11.1	7.2
Neutral	22.2	23.5	20.0	21.4	20.2	22.9	22.2	22.9	25.5	19.4	22.6	20.1	22.4	21.8	38.5	22.9	18.6
I agree	47.0	43.4	55.9	46.1	48.5	49.5	44.4	48.0	45.3	58.2	42.3	47.8	47.6	45.7	50.0	48.0	44.3
I strongly agree	20.1	22.0	14.5	21.4	21.2	13.3	21.4	21.8	17.4	12.2	21.6	25.8	19.8	20.8	11.5	16.7	28.4
Controversial elements make advertisements better memorable																	
I strongly disagree	1.3	2.1	0.0	0.6	0.0	2.9	1.6	0.6	0.6	1.0	1.9	1.3	1.2	1.5	0.0	1.5	1.0
I disagree	6.9	5.2	6.9	10.4	8.1	10.5	7.0	3.9	8.7	10.2	7.2	2.5	7.2	6.1	3.8	7.9	5.2
Neutral	24.8	26.3	25.5	20.8	27.3	21.9	23.5	26.8	24.8	27.6	29.8	16.4	25.4	23.4	34.6	26.1	20.6
I agree	43.0	39.8	46.2	46.8	36.4	46.7	46.1	40.2	46.0	42.9	36.1	49.1	42.2	44.7	50.0	41.9	44.3
I strongly agree	24.1	26.6	21.4	21.4	28.3	18.1	21.8	28.5	19.9	18.4	25.0	30.8	24.0	24.4	11.5	22.7	28.9
Controversial methods of advertising are widely accepted and consumers are fond of them																	
I strongly disagree	6.5	7.6	5.5	5.2	4.0	2.9	8.2	7.8	5.0	8.2	6.3	7.5	6.3	7.1	3.8	5.9	8.2
I disagree	18.8	16.2	20.7	22.7	13.1	21.0	23.0	15.1	18.0	14.3	20.2	20.8	19.3	17.8	11.5	17.2	23.2
Neutral	35.9	37.3	34.5	34.4	40.4	42.9	31.3	35.8	46.0	28.6	34.1	32.7	35.9	36.0	50.0	36.9	32.0
I agree	30.8	29.4	33.1	31.8	38.4	27.6	28.8	31.3	27.3	39.8	31.3	28.3	31.9	28.4	30.8	32.0	28.4
I strongly agree	7.8	9.5	6.2	5.8	4.0	5.7	8.6	10.1	3.7	9.2	8.2	10.7	6.5	10.7	3.8	7.9	8.2

Table 1. Cont.

	TOTAL	Sector			Enterprise Size				Range of Operations				Capital Structure		Market Position		
		Production	Trade	Services	Up to 9 Employees	10 to 49 Employees	50 to 249 Employees	Over 249 Employees	Local	Regional	National	International	Polish	Foreign/Mixed	Weak	Average	Strong
Controversial methods of advertising stimulate interest in products																	
I strongly disagree	2.1	2.1	2.8	1.3	3.0	1.9	2.5	1.1	2.5	2.0	1.0	3.1	2.3	1.5	0.0	2.0	2.6
I disagree	13.6	12.5	13.1	16.2	13.1	17.1	14.0	11.2	18.0	13.3	14.4	8.2	13.5	13.7	11.5	16.0	8.8
Neutral	30.8	33.9	26.2	28.6	25.3	37.1	27.2	35.2	30.4	32.7	28.8	32.7	30.8	31.0	30.8	31.5	29.4
I agree	44.1	40.7	49.0	46.8	51.5	39.0	45.7	40.8	42.9	43.9	45.2	44.0	44.1	44.2	50.0	43.3	44.8
I strongly agree	9.4	10.7	9.0	7.1	7.1	4.8	10.7	11.7	6.2	8.2	10.6	11.9	9.3	9.6	7.7	7.1	14.4
Controversial methods increase the prominence of advertisements																	
I strongly disagree	1.3	1.5	0.7	1.3	1.0	2.9	0.8	1.1	1.2	1.0	1.0	1.9	1.4	1.0	0.0	1.7	0.5
I disagree	6.9	5.8	6.9	9.1	2.0	8.6	9.1	5.6	6.8	9.2	8.2	3.8	6.5	7.6	7.7	7.1	6.2
Neutral	25.9	29.4	25.5	18.8	25.3	30.5	23.5	26.8	26.7	24.5	30.8	19.5	25.4	26.9	26.9	27.3	22.7
I agree	48.2	44.6	54.5	50.0	56.6	45.7	44.4	50.3	49.1	49.0	43.3	53.5	47.6	49.7	57.7	47.3	49.0
I strongly agree	17.7	18.7	12.4	20.8	15.2	12.4	22.2	16.2	16.1	16.3	16.8	21.4	19.1	14.7	7.7	16.5	21.6

(Local—operating in 1–2 voivodeships, National—operating in the whole country). Source: Authors' own research, 2014/2015.

Table 2. Correlation between the opinions on the use of controversial advertisements expressed by entrepreneurs in Poland and characteristics of enterprises.

	In Recent Years, Controversy Has Been Present in Advertising More Frequently			Consumers Are More Likely to Notice Advertisements with Controversial Elements			Controversial Elements Make Advertisements Better Memorable			Controversial Methods of Advertising Are Widely Accepted and Consumers Are Fond of Them			Controversial Methods of Advertising Stimulate Interest in Products			Controversial Methods Increase the Prominence of Advertisements		
	(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	(C)
Sector (Kruskal-Wallis Test)																		
Production	307.94			313.31			317.74			317.66			311.95			309.97		
Trade	311.61	1.349	0.509	310.15	0.125	0.939	310.35	0.445	0.801	312.34	0.502	0.778	322.47	0.573	0.751	305.38	1.730	0.421
Services	327.08			317.06			307.45			305.77			308.34			328.64		
Enterprise size (Kruskal-Wallis Test)																		
Up to 9 employees	310.49			322.44			317.44			332.89			320.28			326.81		
10 to 49 employees	293.69			286.30			290.37			305.48			278.30			280.40		
50 to 249 employees	309.69	3.685	0.298	311.99	4.070	0.254	309.78	3.756	0.289	300.54	3.627	0.305	321.04	5.424	0.143	322.72	5.420	0.144
Over 249 employees	331.96			326.56			329.94			325.07			320.16			313.03		
Range of operations (Kruskal-Wallis Test)																		
Local	303.27			297.45			300.93			298.05			290.76			308.56		
Regional	298.94			305.05			285.99			340.49			308.43			307.01		
National	288.83	20.303	0.000	306.90	7.034	0.071	301.41	15.749	0.001	313.97	3.677	0.299	321.64	4.777	0.189	297.06	7.507	0.057
International	365.11			343.60			358.99			311.90			329.00			344.01		
Capital structure (Mann-Whitney Test)																		
Polish	309.14			313.99			311.16			311.30			312.62			318.16		
Foreign/mixed	322.99	-0.946	0.344	312.43	-0.107	0.915	318.60	-0.506	0.613	318.28	-0.468	0.640	315.42	-0.192	0.848	303.36	-1.023	0.306
Market position (Kruskal-Wallis Test)																		
Weak	268.83			294.46			279.88			319.56			327.13			292.19		
Average	300.91	11.019	0.004	299.81	9.567	0.008	303.75	6.461	0.040	320.52	2.257	0.324	299.41	8.108	0.017	305.05	4.338	0.114
Strong	345.83			344.70			338.41			297.99			341.16			334.04		

(A)—average rank. (B)—test value, (C)—critical significance level *p*. Source: Authors' own research, 2014/2015.

The stronger the market positions of enterprises, the more frequent managers' declarations of agreement with the responses "In recent years, controversy has been present in advertising more frequently", "Consumers are more likely to notice advertisements with controversial elements", "Controversial elements make advertisements better memorable" and "Controversial methods of advertising stimulate interest in products". Similarly, a positive correlation exists between the scope of the company's activity and responses such as "In recent years, controversy has been present in advertising more frequently" and "Controversial elements make advertisements more memorable". However, the strength of the correlations is weak—the V-Cramer coefficient does not exceed the value of 0.125 in any of the cases.

In an attempt to broaden the knowledge on the factors impacting the perception of the controversies in advertising, the authors examined the level of application of the Advertising Ethics Commission's policies and norms by the examined enterprises (Table 3). On average, only half of the entrepreneurs (51.3%) attempted to comply with the provisions of the Code of Ethics for Advertising and 22.7% were not even aware of the existence of the Code. 61% of the international enterprises followed the Code (compared with 38.5% of the local enterprises), 17.6% of them did not know its provisions (32.9%), and 21.4% saw no need to follow the Code (32.9%). Almost identical differences appear when we consider how companies with strong and weak market positions viewed the Code; here the numbers are 63.4%, 16.5%, and 20.1% for companies with a strong position and 26.9%, 53.8%, and 19.2% for those with a weak position, respectively.

The application of principles of the Code is positively correlated with the size of the enterprise, the geographic scope of its activity, its market position and the share of foreign capital. However, no influence was observed with regard to the sector of the enterprise's activity. This is confirmed by the results of the test χ^2 —only in the case of one variable, the critical significance level has exceeded the value of $p = 0.05$, which creates the basis to reject the hypothesis concerning the existence of the correlation between the application of the principles of the Code and the business sector. The statistically significant correlations found in the case of other variables are of limited strength. The V-Cramer coefficient ranges in this case from 0.113 (for the size of the enterprises) to 0.153 (for its market position).

The authors have also examined the correlation between a variable describing the application of the provisions of the Code of Ethics in Advertising (treated as an independent variable) and the responses concerning controversial advertising (Table 4).

Based on the Kruskal-Wallis test, the authors have observed a statistically significant correlation between an independent variable and four analyzed responses: "In recent years, controversy has been present in advertising more frequently", "Controversial elements make advertisements better memorable", "Controversial methods of advertising are widely accepted and consumers are fond of them" and "Controversial methods of advertising stimulate interest in products". In all these cases, the critical significance level was lower than the critical value $p = 0.05$, which means that the authors may not reject the hypothesis concerning the existence of a correlation between them.

The representatives of the enterprises which apply the principles of the Code of Ethics in Advertising more frequently than other groups have emphasized the increase in the frequency of the use of controversial content in advertising, and they have noticed a positive influence on the memorability of the message. They clearly negated the ability of such content to increase the visibility of the messages.

Table 3. The correlation between declarations concerning the application of the principles of the Code of Ethics in Advertising expressed by entrepreneurs in Poland and the characteristics of the examined enterprises.

	TOTAL	Sector			Enterprise Size				Range of Operations				Capital Structure		Market Position		
		Production	Trade	Services	Up to 9 Employees	10 to 9 Employees	50 to 249 Employees	Over 249 Employees	Local	Regional	National	International	Polish	Foreign/mixed	Weak	Average	Strong
Yes, we apply the principles of the Code of Ethics in Advertising in our advertising activity	51.3	52.3	51.7	48.7	35.4	48.6	53.5	58.7	38.5	46.9	55.8	61.0	46.6	61.4	26.9	47.0	63.4
No, we do not see the need to apply the principles of the Code of Ethics in Advertising in our advertising activity	26.0	26.3	21.4	29.9	31.1	26.7	25.9	22.9	28.6	33.7	24.0	21.4	28.0	21.8	19.2	29.3	20.1
No, we do not know the Code of Ethics in Advertising	22.7	21.4	26.9	21.4	33.3	24.8	20.6	18.4	32.9	19.4	20.2	17.6	25.4	16.8	53.8	23.6	16.5
Pearson's chi-square	Test value χ^2	3.833			15.981				23.744				12.185		29.317		
	Df	4			6				6				2		4		
	Critical significance level p	0.429			0.014				0.001				0.002		0.000		
	V-Cramer	-			0.113				0.138				0.140		0.153		

Source: Authors' own research, 2014/2015.

Table 4. The correlation between opinions on the use of controversial advertisements expressed by entrepreneurs in Poland and declarations concerning the applications of principles of the Code of Ethics in Advertising made by entrepreneurs in Poland.

	In Recent Years, Controversy Has Been Present in Advertising More Frequently			Consumers Are More Likely to Notice Advertisements with Controversial Elements			Controversial Elements Make Advertisements Better Memorable			Controversial Methods of Advertising Are Widely Accepted and Consumers Are Fond of Them			Controversial Methods of Advertising Stimulate Interest in Products			Controversial Methods Increase the Prominence of Advertisements		
	(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	(C)
Yes, we apply the principles of the Code of Ethics in Advertising in our advertising activity	332.02			232.38			331.86			303.50			313.81			321.75		
No, we do not see the need to apply the principles of the Code of Ethics in Advertising in our advertising activity	282.08	9.528	0.009	299.83	2.374	0.305	282.44	9.274	0.010	348.50	9.189	0.010	336.89	6.831	0.033	288.49	4.885	0.087
No, we do not know the Code of Ethics in Advertising	307.71			306.85			307.65			295.94			285.95			323.56		

(A)—average rank, (B)—test value, (C)—critical significance level *p*. Source: Authors' own research, 2014/2015.

Managers of the business entities who do not see the need to apply the principles of the Code justified their approach with the fact that recipients accept and even like the controversies and they are able to stimulate the general interest in the advertised products in this way. To a much lower degree, they agreed with the statement that controversial messages are more and more frequent, which—surprisingly in the context of their advertising activity—they less frequently supported the opinions on the positive impact of controversial content on the memorability of the messages.

In turn, the respondents who declared their unfamiliarity with the Code expressed the opinion on the positive influence of advertising controversy on the visibility of the messages; however, they evaluated the impact of the controversial motives on the interest in advertised products to be much lower than others.

4.2. Customer Perspective

To get the whole picture, it is necessary to study the perspective of the other party of the relationship: Advertising recipients and try to find out how consumers take advantage of the self-regulation of the advertising market. An assessment of the Polish system of self-regulation in advertising may be based on the number of complaints filed with the Advertising Ethics Commission and the number of its adjudications on unethical advertising activities. Over the period of 12 years (June 2006–December 2017), both numbers grew (Figure 1).

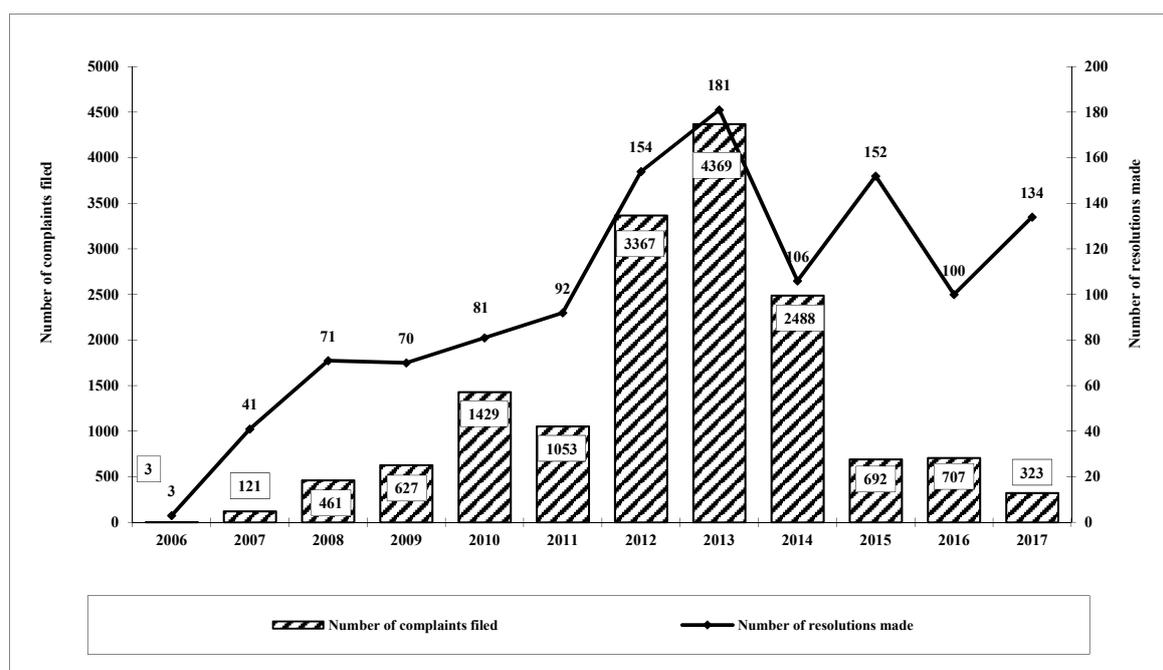


Figure 1. Complaints filed with the Advertising Ethics Commission. Source: Statistics of Advertising Ethics Commission from the years 2006–2017. Available online: <http://www.radareklamy.pl/dokumenty.html> (accessed on 20 May 2018).

In 2006, only 3 complaints were filed against advertisements violating the Code of Ethics for Advertising, rising fourfold to 461 in 2008, plummeting to 1429 in 2010, experiencing a slowdown in 2011 and then re-growth in 2012, just to return to a decreasing trend in 2014 and 2015. A similar irregular pattern relates to the changes of numbers of adjudications that were passed accordingly. The spread between the number of complaints and adjudications has a number of underlying reasons. Firstly, in some cases, multiple complaints concerned the same advertisements which were attributed to one adjudication (for example, in 2012 three campaigns: energy drinks Black, Egoo drinks, mBank, and in 2013 two campaigns: Grześki waffles and Heyah cellular telephony, accounted for 2/3 of

all complaints filed in respective years). Secondly, some submissions were dismissed as groundless (e.g., irrelevant to the Code). Thirdly, some complaints were rejected because they did not meet the formal requirements. Fourthly, the Commission did not undertake hearing procedures with respect to some complaints either because they did not contain information necessary to identify the advertisements (formal errors) or because they were settled by the Commission's earlier decisions. Fifthly, some complaints were passed on for consideration to organizations in other countries because of their trans-border nature, which again translated into a smaller number of adjudications.

2010 and 2011 were special in that 57% and 80% of the complaints were sustained as breaching the rules of the Code of Ethics for Advertising, requiring suspension of advertisement broadcasting or recommending alterations to the content of their advertising messages. The number of complaints connected with unethical advertising decreased markedly since 2014, which means that advertising is becoming more and more ethical. The probable reason was the lack of controversial advertising campaigns which would give rise to social controversy and the subsequent massive influx of complaints relative to a single campaign [118].

The channel of marketing communication seems to influence the intensity with which customers oppose controversial advertising. In the first two years covered by the analysis, complaints were most frequently filed against spots broadcast on TV (67% in 2006 and 73% in 2007). In the following years, the percentage of controversial TV spots which were complained about decreased, ranging from 8% to 34%. Outdoor advertising became the most controversial medium. The share of complaints against outdoor advertisements exceeded 50% (and reached the maximum of 78% in 2011). The dominance of these two traditional advertising media stems from their popularity and broad social reception. Nearly all recipients have access to these forms of advertising, including children, and these media also tend to have strong effects. In the case of outdoor advertising, the reach is determined by the location of ads in the public space (streets) and by the exaggeration of the message. The strength of TV is in the attractiveness of the message and the ability to shape behavioral models. Advertisements in other media raise significantly fewer controversies. Their range is considerably more limited, and the influence of their messages is weaker. This is also true about the Internet, which raises many objections as a channel for conveyance of advertising content but is rarely the object of complaints about unethical advertisements. Only in the last three years, we may observe an increase in controversy with regard to internet advertising. Social media—as a new platform where companies can form relationships with their stakeholders—appear to constitute a new channel for promoting and spreading CSR ideas. Some risks may be greater, as companies are unable to control the quality and quantity of information published by consumers, but social media also allows companies to obtain much more feedback and to engage their audience in selected initiatives [119,120]. The reach of online advertising is almost unlimited, but success also depends on word of mouth. Considering the popularity of social media, their interactive nature and usefulness in the dissemination of negative comments, posts and tweets, one may think that these new channels of communication will also become a channel for expressing dissatisfaction regarding less ethical advertisements. However, this assumption does not hold true, at least in Poland.

5. Discussion and Conclusions

Considerations regarding the nature of advertising are complex. The way people perceive advertising is not straightforward, yet trust is the factor worth considering in the first place for two main reasons. First, trust must be in place if advertising is to serve as an information source, which means that it fulfills its basic functions. Second, there is a consistent tendency for consumers to distrust advertising [121]. To close the gap, companies are testing various ways how to influence customer perceptions of advertisements and how to relate to their values. They try to decide whether ethical or controversial advertising would suit their agendas more. In effect, companies consider many variables before choosing whether to design ethical or controversial messages. A company that seeks to send an effective message must consider the values of the target audience. As the moral

standards of the target audience are difficult to grasp and to generalize, companies experiment with messages using different tones. Some enterprises attempt to comply with ethical norms, whereas others experiment with controversial elements to arouse harsh emotions, attract interest, and cause outrage or disgust. Which strategy proves more successful depends on the cultural factors of the market, public awareness of what is legitimate and the actions that are undertaken to protest against certain organizational messages.

According to Lutz [122], in order to ascertain advertising credibility, you need to take into account three factors: Advertisement claim discrepancy, advertiser credibility and advertising credibility. Menon et al. [123] argue that trust is a demonstrated correlate of information acceptance, liking, and other processing effects.

In the process of the conducted analyses, the authors positively verified the H1 hypothesis stating that “the perception of the controversy in advertising is influenced by the characteristics of an enterprise such as the sector of business activity, size, scope of activity, the source of the capital and market position” with regard to the variables related to the scope of activity and market position, as indicated by Kruskal-Wallis tests. However, there is no basis to claim that there exists a correlation in regards to the remaining three characteristics.

The results of the Kruskal-Wallis tests appear to support the H2 hypothesis concerning “the perception of controversy in advertising which is dependent on the enterprises’ awareness and respecting the principles of Code of Ethics in Advertising”. This was reflected in the case of five correlations among the six analyzed responses.

Analyses of statistical data concerning the number of the complaints filed and the resolutions on unethical advertising activity adopted on this basis also allow accepting the H3 hypothesis, which stated that “the increase in the awareness on the subject of social responsibility of advertising among the enterprises results in the decrease in the number of controversial advertising”. The dynamics of the coefficients within the last three years is negative.

Finally, in the case of the H4 hypothesis, which stated that “enterprises applying controversial motives in their advertising justify this with the high effectiveness of their impact on the recipients”, there are no grounds to reject it. This confirms greater conviction of these business entities, in comparison to the remaining ones, with regard to the positive influence of controversial motives on the interest in the advertised products and the belief that they are accepted and liked by the recipients.

Research conducted among Polish enterprises was complemented with the analysis of complaints filed by advertising recipients. While customers on a global scale appear to pay attention to the CSR involvement of companies in general, they put more emphasis on complying with social norms and environmentally friendly policies in other aspects of operations rather than in advertising. Teetering on the brink of good taste and law remains difficult, but consumers quite easily forgive flaws or small controversies that they perceive in advertising practices. Although extremely shocking messages evoke negative reactions, controversy as such does not rule out effectiveness and attractiveness of advertisements.

Notably, even though the number of complaints which regard unethical advertisements grows over time (which means that Polish consumers are becoming more aware of the tool they can use (complaints) to control advertising activities and to voice their concerns), it remains relatively small—especially in the context of rising expenses on advertising and the increasing number of advertisements broadcasted in various media. This finding might signal to entrepreneurs that making risky choices between social responsibility and controversy is still rewarding, as the risk of negative consequences remains low in comparison with the benefits arising from the fact that such advertisements are more likely to be noticed and remembered. The same observation follows from the policies of various advertisers who regularly choose controversial solutions and disregard protests against previous campaigns and from opinions on the effectiveness of such advertisements held by a wide group of entrepreneurs.

It seems that there is an increase in the awareness of consumers (advertising recipients) regarding their rights and the possibility of complaining about unethical advertising activities. However, consumers are sensitive to unethical advertising, but only after crossing a certain threshold of “unethical”. We can observe a slightly higher level of acceptance for advertisements that “slightly” violate ethical principles. To some extent, consumers accept such messages as creative, original, and arousing interest. They are also getting used to controversy in advertising and become indifferent. As a result, they file fewer complaints. On the advertisers’ side, more attention is paid to social responsibility in advertising as being more beneficial to the company image. Being convinced about the effectiveness of controversial messages, advertisers do not want to turn down the opportunity to obtain its benefits. As a result, they stick to mildly controversial advertising activities—because they arouse interest and are remembered yet they are not contested (they do not mobilize general public to protest).

The presented considerations do not exhaust the issue of trust with regard to social responsibility of advertising. They may constitute the basis to undertake further research and analyses carried out in these two areas. Among enterprises—advertisers, it is recommended to carry out research focusing on to what extent their advertisements are controversial, what controversial motives they use and how they evaluate the results of such activities. The studies covering the recipients of the advertising should provide knowledge on the awareness of the appearance of controversial motives in advertising, their kind, their influence on the noticeability and memorability of the message, purchasing motivations and market behavior, as well as the diagnoses of the knowledge on the subject of the possibilities to react to unethical advertising activity and actual behavior in this respect.

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