

User's Attitude Toward Website as a Form of CSR Information

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Abstract—CSR becomes an important part of a company, because it represents an entity's efforts to preserve social and environmental sustainability to maintain sustainable development. The disclosure of company information has grown by utilizing website pages, not only through financial statements. This study aims to determine whether the appearance of a website that contains company's CSR information can affect the user's attitude towards it. Through the experimental method, researchers collect primary data by handed out some questionnaires that will be filled in accordance with the appearance of the website seen by respondents. This study conducted data analysis using the Mann-Whitney Test. The results show that the users' attitude towards website with more attractive views is higher than the website with a static display. Thus it can be said that the richer a website, the attitude shown by stakeholders associated with the website will be better. In addition, the level of trust and satisfaction with information presented on websites with a more attractive appearance is higher than websites with a static display.

Keywords: *CSR communication, website, user's attitude*

I. INTRODUCTION

Companies are required to conduct openness in the form of delivering quality information. Information disclosed by the company is expected to reflect the company's current and future performance. At the moment the information that gets a lot of attention is about corporate social responsibility (CSR). Awareness of the importance of practicing CSR has become a global trend in line with the increasingly widespread concern of the global community for products that are environmentally friendly and produced by paying attention to social principles and human rights principles. CSR represents a serious effort by business entities to minimize negative impacts and maximize the positive impact of company operations on all stakeholders in the economic, social and environmental sphere to achieve sustainable development goals [1].

Disclosure of information by companies is related to how companies communicate information so that it can be useful for users. Each communication media provides different characteristics in terms of dealing with problems of communication time limits, communication location

limitations, range and distance, also the ability to convey non-verbal cues to human communication [2,3]. Nowadays more and more media are available for companies to communicate information to users. Nowadays information technology especially the internet has developed rapidly and resulted in drastic changes in society. With the internet, the process of delivering information by companies has become faster and more effective. The development of internet users is increasingly opening up the possibility of a process of delivering information quickly and effectively. Business environment nowadays often uses technology and the internet to support their operational activities. The information disclosure by companies has not only been reported through financial and annual reports. Financial and non-financial information has also been conveyed through media websites [4]. With the internet, companies are facilitated to convey their latest information to stakeholders without waiting for the editors of periodic reports.

The characteristics of the internet as a medium for delivering information might change the negative stigma of stakeholders such as consumers and environmentalists that companies promote CSR only to improve their image with the aim of increasing company profits. The use of the website as a means to communicate CSR is felt effective to illustrate that the company has taken real action and is paying serious attention to environmental impacts in a more real-time manner. According to Capriotti and Moreno, the increasing presence of disclosure of social responsibility reporting on company websites can be used as an indicator of recognition of the importance of these disclosures for publication using the internet [5]. Websites are essentially potential tools for increasing company transparency and accountability [6]. In fact, according to Lodhia, websites that use a variety of media such as text, photos, and videos, will be able to improve the quality of delivery of company information [7]. In this study, we use Media Richness Theory to conduct experiments to determine whether the richness of a website's appearance will affect stakeholder perceptions regarding social and environmental responsibility by the company.

Although previous research indicates that disclosure of information through the media website can improve the quality

of information [8], but there are still differences in the results of research on media richness disclosed on the website, this proves that research on the topic of media richness disclosed on the website has not found final conclusion. For example, Cho et al. revealed that increased consumer confidence was detected when companies were able to disclose complete and informative information through the company's website [4]. Cho's research is supported by the results of some other research [8–11], they stated that there was a change in stakeholder perceptions in a positive direction after seeing the company's website. Stakeholders assess that when a website presented by a company contains interesting information and content, the quality of the website is considered good and management has acted professionally in running the company. This quality perception influences customer purchase decision and loyalty [12–15]. On the other hand, Ilma argues that in the context of mining companies in Indonesia it is not good enough to develop information on their websites [16]. They only focus on overall website design compared to developing information on the substance in every part of the website. In addition, the company is suspected to only focus on the dissemination of financial information compared to CSR information. This is because companies only pay attention to show their financial performance towards shareholders rather than information about non-financial performance.

This research is expected to contribute in terms of providing empirical evidence related to Media Richness Theory. This research will be able to reveal the differences in stakeholder behaviour arising from the "richness" of a company's media website. Thus, this research will provide insight for companies to pay more attention to the media used by the company in conveying information about CSR activities carried out by the company. The contribution of this study is to provide an explanation of the benefits of rich website media features and their impact on user attitudes.

II. LITERATURE REVIEW

A. Communicating Information as Legitimizing Tool

Legitimacy Theory assert that organizations continually seek to ensure that they are perceived as operating within the bounds and norms of their respective societies — that is, they attempt to ensure that their activities are perceived by outside parties as being 'legitimate' [17]. In accordance with this theory, to convince stakeholders that the company works according to social norms, the company must submit information about what they do in business, both economically and socially. One of the media used as a legitimacy tool is the website, and this is supported by research that shows that the positive impact of media used by companies with perceived legitimacy perceived by stakeholders [7,18,19]. Through his research, Davison also claimed that the proportion of images in the annual report that was initially considered a mild element by accountants was in fact an element that had an important role in the richness of information conveyed [20,21].

B. Media Richness Theory (MRT)

The main principle of MRT is that visual communication media have a role in influencing the effectiveness of the delivery of information [4]. This can be interpreted that the quality of information received by users may be different depending on the media used by the company to convey the information. According to Daft and Lengel, MRT assumes that communication media have different levels of richness and the ability to deliver information within a certain time interval [22]. MRT is widely used to explain the influence of the use of a particular communication media. One example of the media used by companies to deliver information is the company's website. As with information media in general, based on MRT principles, it is estimated that websites also have different levels of information richness and responsiveness by users. In this case, photos, images, videos, and various forms of visual imagery are powerful tools for communication [20,21].

III. METHODS

This study uses an experimental method because it is believed that the experimental method is a good approach to find out the behaviour of certain individuals. The data used in this study are primary data in the form of a questionnaire. The questionnaire is a data collection technique through making a list of questions with the number of answer choices that have been determined by researchers. Students are chosen to be a research sample representing stakeholders, especially customers, with the following reasons. First, the high use of web-based applications in their daily lives and second, as mature students, the decisions they make are more rational, especially on specific issues such as CSR. The data analysis method used in this study is a different test aimed at looking at the differences in the attitude of stakeholders on company websites with different levels of richness.

Stages of experiments carried out by distributing questionnaires online, by creating a realistic environment to explore the website in accordance with the time needed and complete the experiment by filling out the questionnaire after completing website browsing. Stages of experiments that must be carried out by participants are evaluating social and environmental disclosures on the simulation website that has been made by researchers.

Participants in this study were 128 accounting students. This experiment consisted of two conditions which showed two different presentation media. The first website is static, which displays information with media like static text and images. The second website is more attractive, by displaying information through media such as interactive text, images and videos. Stages of the experiment are carried out by randomly selecting participants in one of the experimental conditions, then the researcher sends a link according to the placement of conditions to the participant. On this link, participants will be presented with the company's website and then given the opportunity and sufficient time to explore the website before then answering the questionnaire.

IV. RESULTS

This study uses the Mann-Whitney Test to see the effect of media use on websites on user behaviour towards websites. This study examines the differences between the two experimental groups: the group with static website media and attractive website media. Before interpreting the Mann-Whitney test results, there are several assumptions that must be met. The following are the stages of the analysis.

A. Data Distribution (Kolmogorov-Smirnov)

Difference test between two sample groups that meet the assumption of normality cannot be tested using the Mann-Whitney Test. Therefore, before carrying out testing, research data must meet this assumption (see Table 1).

TABLE I. NORMALITY TEST

Media Richness	Kolmogorov-Smirnov		
	Statistic	df	Sig
Static Website	0,230	64	0,000
Attractive Website	0,165	64	0,000

The test results show that all dependent variables in this study have a significance value of K-S Test <0.05. This shows that the variable is not normally distributed, so it has fulfilled the first assumption for the Mann-Whitney test.

B. Data Variance (Levene's Test)

The next assumption that must be met before the Mann-Whitney Test is that the data must have a homogeneous variant. Homogeneity test is done by using the value of Levene's Test. From the test results the significance value of Levene's Test is more than 0.05, which means that the data variants of this study are homogeneous. This shows the fulfilment of the second assumption for the Mann-Whitney Test.

C. Hypothesis Test (Mann-Whitney Test)

After fulfilling the two assumptions above, testing the effect of the use of behavioural media on the website can be done using the Mann-Whitney Test.

TABLE II. MANN-WHITNEY TEST

Mann-Whitney U	1198.0
Wilcoxon W	3278.0
Z	-4.110
Asymp. Sig. (2-tailed)	.000

The Table 2 shows that the significance value for the Mann-Whitney Test is below 0.05. This means that there is a significant difference in attitude between those who use static websites and attractive websites.

V. DISCUSSION

CSR becomes an important part of a company, along with the community's concern for the environment and social

surroundings. In addition to economic orientation, CSR represents an entity's efforts to preserve social and environmental sustainability to maintain sustainable development. The disclosure of company information has grown by utilizing website pages, not only through financial statements. The difference in the use of a media naturally invites different user attitude responses.

The survey conducted by Indonesian Internet Service Providers in 2018 stated that 171.18 million people of Indonesia used the internet. This figure is 10.12% from the previous year. This proves that the use of the internet has become the needs of the majority of Indonesia's population. Therefore, the website content becomes significant in influencing the behaviour of the stakeholders. Innovation on content and menus on a web can improve the quality of information delivered [13].

From the results of the study above, it shows that there are significant differences in the user's attitude towards static and attractive websites. Differences in the values of variables are presented in the table below.

TABLE III. DESCRIPTIVE STATISTICS

Media Richness	Min.	Max.	Mean
Static Website	2,00	4,00	3,5125
Attractive Website	3,00	5,00	3,8531

Based on the Table 3 it appears that the average value of attitude on attractive websites is higher than static websites. This shows that an attractive website makes users more trustworthy and satisfied with CSR information presented by the company.

This study supports the results of research conducted by Pilar et al., the results of the study indicate that the positive response generated by stakeholders is influenced by the usefulness and simplicity of the content contained in a website [12]. According to stakeholders, users of information, that the completeness of information and the attractiveness of the content of a website about the products being marketed also encourages stakeholders to buy products that are in it [15].

Seock and Norton state that consumers classified as students prefer information media and website communication to dig up information about a product. According to them the website information media is more attractive and provides complete information about the product to be purchased [15]. Not only that, attractive and informative website information media also encourage them to buy products that are in it. The same results are shown in this study; users are prefer and trust what is conveyed on a website that is more interactive than a website with a static or normal appearance.

VI. CONCLUSION

The results show that the users' attitude towards website with more attractive views is higher than the website with a static display. Thus, it can be said that the richer a website, the attitude shown by stakeholders associated with the website will

be better. In addition, the level of trust and satisfaction with information presented on websites with a more attractive appearance is higher than websites with a static display. According to the result and discussion, we can conclude that the company should consider enriching the website to increase stakeholder trust and satisfaction towards CSR information disclosed by the company.

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