Investigating the Effects of Perceived Value on Users View toward Internet Advertisements Considering Moderating Effect of Gender
(Case study: M.A &P.H.D students of Ferdosi University, Mashhad)

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ABSTRACT

This paper aims to investigate the effects of perceived value on users' attitudes, considering the role of the gender. The statistical population of this study was M.A and PHD students of Ferdosi University in Mashhad city, Iran. Using Cochran formula and classified random sampling, a sample with 252 people was selected from the population. Data gathering tools included standard questionnaire of Docoffe (1996) and Zhang and Wung (2005) whose validity and consistency were confirmed. Gathered data was analyzed by Smart P.L.S software. Results showed that perceived value of the users from Entertaining, and awareness as 2 prevalent strategies in web advertisements are positively and significantly correlated with the attitudes toward internet advertisement. Gender also had mediating effect on the relation between value of Informativeness and Entertaining and attitude.
Keywords: perceived value, attitude, gender, Informativeness, entertainment, internet advertisements.

1. INTRODUCTION

Nowadays, Internet is an important channel in marketing andadvertising. The reason for this can be the ability of web in reducing expenses and the accessibility of online services. The advertisers can also have easy access to a huge number of the users and connect with them with lower expenses (Lages 2004).Among these, although Internet is an efficient media for advertisement, people want to maximize their Investment on it(Rodgers 2010). According to this, a lot of studies, surveys and different advertising models have been designed, based on the way people percept web advertisements and their attitude toward them (Rodgers 2010). The results of different researches have revealed that people's opinions and attitudes toward web advertisements are two important factors for evaluating web advertisement (Wong2010).Every year, many companies spend billions of dollars on advertisements in different media. Despite spending such huge amount of money, there are still doubts about the ability of web advertising in attracting the customers and making them willing to purchase by different websites (Lages2004). On the other hand, in comparison with traditional advertising, web advertising has considerable advantages like, bilateral communication with the audiences, low cost, global and 24-hour access, information-giving improvement, easy updating, and accurate targeting of the customers. In Iran, the number of internet users exceeded over six million people in 2005. Increasing the number of web users, market saturation, competition reinforcement, changing customers' opinions and needs, Iranian companies have faced different challenges in commercial and industrial activities. So, in such situations, paying attention to web advertisements and optimizing spent expenses on them is vitally important. On the other hand, although internet is quickly changing into a platform for selling the products, there is little knowledge about the way internet atmosphere influences the users' behaviors of purchase searching or the issue that the sameness of internet atmosphere influences men and women differently or not (Richards et al 2007). So, gender influences processing the information and deciding on web advertisements' roles in relation with the values and attitudes of the people to web advertisements. The results revealed that men and woman are different in behavioral styles and the methods of searching information. These differences influence the process and consequences of evaluating web advertisements. So, the main issue considered in this essay is investigating the effects of web advertisement s' value on the users' attitude according to their gender.

2. LITERATURE

Internet growth has formed a virtual culture with specific form of the trends, members of the society (citizens), and expressing feelings for the people involved in web production process and marketing (Kamran et al 2008). Increasing the number of web users, the importance of web market duplicates, forming a new philosophy called

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marketing the most important part of which is interaction with the customers. So, in internet marketing atmosphere, there is a need to mixed marketing in a different form not in traditionalones. Thus, the first cohesive marketing model by Nilborden, consisting of 12 variables, is presented (Constantindes 2006). In 1960, Mac Cartyclassified 12 variables suggested by Nilborden into 4 groups including, price, product, distribution, and promotion.According to Goy's idea(2005), this cohesive model is an essential factor in management and marketing theory (Constantindes2006).Traditional mixed-marketing asa factor of mixed marketing, has changed in new forms. Some new factors are added to them that are essentialsresulting fromelectronic atmosphere, especially the internet. In this mixed marketing, promotionis posed in a different form,from which web advertisement is one of the most important dimensions. Its importance is so much that many companies spend billions of dollars on advertising in different media, every year. Therefore, we can state that quick growth of the web has a significant effect on traditional media and has revolved business growth as well. Many enterprises have applied internet in their marketing and selling products. Nowadays,web has changed into the most important advertising media, withlower expenses and more global accessibility. Webadvertisements providegood media for spreading the information for the customers in the form of different scenarios for communicating the enterprisesand customers.This also helps to introduce target markets and respond to the customers' needs accurately.Improving the communication between the enterprises and customers**,** advertisers can divide markets and target the customers' needs accurately, increasing brand equity and making a better image of the enterprise (Wua 2008).

Internet advertisements have been seriously considered since 1994 and the researchers have regardedthem as a revolution in marketing after emergence of television (Sunet al 2010).At the same time, the first advertising banner, the most common and the most famous advertising model in internetnow, was applied in the internet base of Hotwire. Since then, the web advertisements were seriously noticed in away that according to the IBA report, the income of first six months of web advertisement was about 1.5 million$ in 2008, increasing 15 percent more than 2007 at the same period (Sun et al 2010) .It is also predicted that the rate of web advertisement usage increases because the customers can spend more time on line using their PCs and also the other tools like cell phones and TV with the capability of connection tointernet (Evans 2008). So, thediversity of advertisements onTVand the other ways havequickly moved toward online web sites and search motors (Kutty 2010). On the other hand, people are increasingly using the net and TV simultaneously, making the advertisers have more influences onthe behaviors ofpeople looking for information (Strategic Direction 2011).Therefore, the emergence of internet as a serious medium in communication and advertisement world has motivated many researchers to do a lot of surveys and studies in this field (Papacharissi 2000).But, there are few researches on the users' attitudes toward web advertisements (Schlossor 1999).There is also a need to study web advertisements in order to maximize the outcome of the markets (Kutty 2010).

Advertisement value is consideredas a tool for measuring the efficiency of the advertisements and it maybe used as an evaluative index of customer satisfactionto organizational products. Potentially, value derives from the users' expectation from an order, their transactions, and behaviors and essential commitments for achieving transactions. Therefore, the value can equalcommunication- relatedexperiences. Values are the foundations for the activities, attitudes and judgments in web advertisements as well as the most important dimensions of social life(Houston et al 1987).Attitude is one of the most important concepts in informational systems and marketing researches. In other words, attitude is the product of the things that we speak,hear or comprehended about (Patet2011).The results of the surveys have revealed that one of the most important theories in marketing researches is the attitude toward the advertisements. Therefore, attitude toward the web advertisementsinfluences the peopleabout the brand and purchase purpose in the hierarchy of effects.

Attitude toward the advertisements ⟶ attitude toward the brand ⟶ the purpose of buying

During literature history of web advertisements, many researchers have been done in this field, referred in Table 1 briefly.

Table 1.Some studies on web advertisements.

Research results	Year	Author	Row
In this model, Informativeness, Entertaining and motivation are considered as three precedent variables to advertising values, influencingattitudes to internet advertisements.The results revealed that value is placed between the attitudes and web advertisement strategies.Entertaining and Informativeness are two useful strategies in web advertisements.	1996	Ducoffe	1
evaluating customers' attitude to web advertisements, main results of this research have revealed that new users for a year or less, have less negative attitudes to web advertisements rather than the old users with four or more years .It also concluded that internet users have negative views to advertisements.	1998	Previte	2
This survey was done on the efficiency of web advertisements according to cultural differences. National culture is considered as an effective factor in the efficiency of web advertisements. Culture has a strong effect on comprehending and processing web advertisements. In this research,the way culture influences the perception of the advertisements in the internet world was identified.	2010	Brettel	3
Studying five main belief factors affecting the Chinese customers' attitudes toward online advertisements including Entertaining, searching information, credit, value distortion, and economy showed that Entertaining, searching information, credit, and economy are positive predictors of views to internet ads but value distortion is negatively correlated with it.	2009	Won	4
Studying the differences between men and women's attitude, authors investigated the role of sex in evaluating the attitudes to web advertisements, concluding that Informativeness can form a more positive attitude in men rather than women and Entertaining can provide more positive attitudes in women rather than in men.	2010	Sun Et Al	5
Studying the effects of gender on web advertisement, the results showed that for the more complicated products with more interactions with advertisement, people gave more desirable attitudes. Men also showed better attitude to web ads with interaction capability. But, women showed better views to wed ads with less interaction capabilities.	2010	Siau- Lai	6
Studying the effects of complicated advertisements on customers' attitude toward web advertisements, complexity of the properties and complexity of the design were evaluated as negative and positive, respectively.	2010	pieters	7
E-service properties were studied from 9 dimensions of efficiency, accessibility, personal atmosphere, sensitivity and contact, performance, personalization adequacy of the information, and graphic styles. The result of this research revealed that there are differences between men and women websites in providing the web services. This rate was higher for women in clothes websites than men, providing high-level electronic services and electronicsatisfaction.	2011	Kim et al	8

The results of first study also revealed that Informativeness, motivation, and Entertaining are the three main factors related to the web advertisements through the attitudes (Sunet al 2010).Besides two factors of Informativeness and Entertaining, Edwards and lee (2002) mentionedgender as a demographic factor, affecting on the attitudesto the web advertisements directly. Gender is generally one of the most important effective factors in market segmentation, posed by marketing managers and advertisers (Kim etal 2007). In cognitive- experimental self- theory, a parallel dual model is posed according which two systems based on the way a human being's conception of hisenvironment, called, experimental and logical systems are defined. Logical system uses and operates according to the rules and certificates; while, an experimental system is adoptive, enablinga man to learn through the experiences(Sladeket al 2010). Therefore, since men and women are different in decision-making andinformation processing methods, expanding the domain of the web and web advertisements highlights the needfor understanding the attitudes and behaviors of web advertisements' users, from the view of gender (Kim et al 2007). So, it is important to know about the differences between logical and experimental processers, in the interactions of each person becauseit makes it possible to comprehend about the reason of the peoples' behavior in different situations (Sunet al 2010). Table 2 shows some studies on the role ofgender in web advertising.

Table 2.Some   studies on the role of gender in web advertising (Okazaki and Taylor2007)

Findings	Sample Size	Country	Research topics	Authors
Men use internet for Entertaining and information. While, women use it for interpersonal educational communications.	1190	America	Internet using patterns	Weiser (2000)
Men use websites and women use emails. Women feel more concerns about using computer and desirability of their attitude toward the computer is less.	630	America	On-line communications and internet search	Jackson et al (2001)
Women are emotionally less satisfied with e_ shopping and prefer traditional shopping more.	227	America	Emotions, trust, and performance in e-commerce	Rodgers and Harris (2003)
There is a significant and strong correlation between gender psychology and related skills to mobile internet tools.	161	America	Mobile internet technology and techniques of	Gilbert et al (20005)
Women are more risk-evading in using the web for online shopping. But a friend's advice considerably reduces this perceived risk, increasing the willingness toward online shopping.	260	America	On-line purchase purposes and suggestions in electronic site	Garbarino et al (2004)
Differences are considerably reducing in online -shopping. Women notice the e-shopping with borders (formal contracts) and facilitators (economical, efficiency and purchase ease) based on conventional shopping.	240	America	On-line versus formal purchase motivations	Dittmar et al (2005)
Women tend to use emails as a source for the information about the product or the discount subsidiaries. Women are also more worried about protecting their personal environment.	119	Finland	Evaluating promotional sent e-mails	Philip and Suri (2004)

Ignoring the interests and needs of the users and sending a huge amount of web advertisements, web advertisementstrategies will waste all the investments and the money spent on this field. Advertisers use different strategies for designing and sending the web advertisements.Two very useful strategies in this field are Informativeness and Entertaining.

Informativeness. Ducoffee (1996) and Bracket et al (2001) expressed that Informativeness is one of the most common and permanent strategies in the web.Especially, for the sites with more complicated products, the buyers need wider and more complete information related to the product. Providing more information for the buyers creates more value and satisfaction for the website. This variable includes the rate and richness of the information located in the website containingthe information about the corporations, products, non-business information, and detailed transferring informationlike, paying and buying options in the company with technology advances, better search motors, and faster download rate. Therefore, websites are more advanced and get more capacity for including information in such volume (Richard et al 2010).

Entertaining.Entertaining is the final strategy in web advertisements. As in TV advertisements, the advertisersrecommend this strategy for more simple products.Web advertisements also advice it for less complicated products, needing less detailed products and less facilities for comforting shopping.Rettieet al (2003) suggested thatthe Entertaining models by the researchers include different stimulators for the customers to be visited and remain on the website. Generally, if the user spends more time on the website, the website will be more successful. MacMillan et al (2003)also found that the users have more positive attitudestoward moreEntertaining advertisements.

3.Conceptual model of the research

Our conceptual model is based on the past studies, inspired by the conceptual model of Sun et al (2010). Since this research aims to study the effects of perceived values of web advertisement`s users from two useful strategies, Entertaining and Informativeness, two perceived values of Entertaining and Informativeness were considered as independent variables and attitude was regarded as a dependant variable. Gender was considered as a moderator variable.
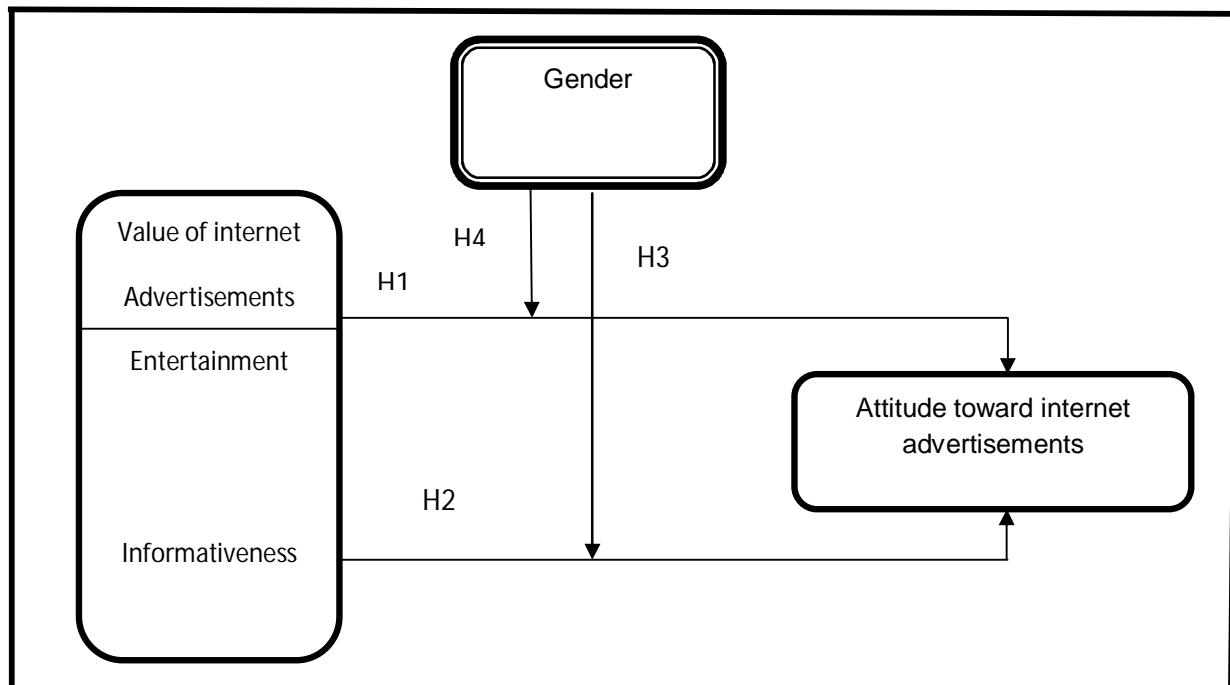

Figure 1. Conceptual model of the research (adopted from Sun et al 2010)

4. Research hypotheses

Research hypothesis is a wise guess about the relation of two or more variables. Hypotheses are informative sentences, indicating the expected results. Research hypothesis is preferably biased, expressing a specific relationship between two or more variables (Sarmad et al 2000). A hypothesis is also an expression of a guess or

supposition about the probable relations between two or more variables, expressed in interpretive or informative sentences. The hypotheses of this research areas follows:

H1. Entertaining has a significant effect on the attitude toward the web advertisements.

H2.Informativeness has a significant effect on the attitude toward the web advertisements.

H3.Gender moderates the effects of Informativeness and attitude toward web advertisements.

H4. Gendermoderates the effect of Entertaining and attitude on web advertisements.

5. RESEARCH METHODOLOGY

The present research is of descriptive and analytic type with applied goals. According to the vast studies on web advertisement, young people adjust themselves to the new technology and they incline to it sooner than older people. Most internet users are at the age range of 18- 29 years old (Patet2011).According to demographic researches of business service institutes, most internet users are not the ordinary people; but, they are educated people in the society (Kamran 2008).Statistical population of this research was M.A and P.H.D students of Ferdowsi University, studying during2010-2011. Sample`s volume was calculated, using Cochran formula:

Where,

Npopulation size

 1-αconfidence level

P estimatedratio of an existing attribute in the population

Q=1-p estimated ratio of the lack of an attribute in the population

D negligible error, determined by the user(0.01>D>0.07)

(If p=q=0.5 and d=0.05, sample size is achieved)

Since sampling method in this study was classified containing 47% women and 53%men, sample was determined as follows:

/47x252=119 → female

/53 x252=134 → male
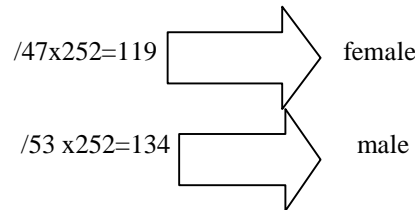
6. Validity and consistency of the questionnaire

We use the questionnaire of Zhang and Wang (2005)andSun et al (2010) for collecting data. Face, content and Confirmatory Factor validity of the present questionnaire wasinvestigated. Trust ability is a technical characteristicof measuring tools, implying howmuch the measuring tools give the same results in the similar situation(Sarmadet al 2009).Golfeshani(2003)refers to consistency as the degree to which the results are compatible in a similar situation. According to Field (2006), Cranachalpha is one of the most common reliability measuring tools whose accepted value is 0.7 in behavioral researches.Then, totest consistency, Cranach alphacoefficient, was used(Table 3). According to Table 3, all resulted valuesare >0.7, confirming consistency of the data. It is notable that the value of Cronbach alpha is 0.8 for the whole questionnaire, showingitsconsistency.

Table 3.Cronbach alpha coefficients

Cronbach alpha	Items
0.71	Informativeness
0.84	Entertaining
0.83	Attitudes to webadvertisement
0.8	questionnaire consistency

7. Demographic variables

The sample size in this researchwas calculated using the Cochran formula and classified random sampling as 252.Most sample members had M.A degree,entering the university in 2010and were 26 or older.

Table 4.Demographiccharacteristics of the respondents

Cumulative percentage	Frequency	Frequency percentage	Frequency	Responses	Characteristics
47%		47%	120	Female	
100%		53%	133	Male	Gender
81.5%		81.5%	190	M.A	Education level
100%		18.5%	43	P.H.D	
42.9%		26.4%	13	24 and below	
69.3%		42.9%	57	24-25	
95.7%		26.4%	59	25-26	
100%		4.3%	104	Over 26	Age
9.4%		9.4%	22	Entrance of 2008 and below	Entrance year
22.3%		12.9%	30	Entrance of 2009	
73%		50.60%	118	Entrance of 2010	
100%		30%	63	Entrance of 2011	

1. Hypotheses analysisand conceptual model

To analyze hypotheses,atwo-step structural equationmodeling,was used. In the first step, measuring models were evaluated using the factor confirmatory analysis and ifthe measuring models were confirmed,the second stage could start.In the second stage, path analysis was used in which the hypotheses were analyzed. Everylatent variable formed a measuring model with the questions that test variables.Structural equations are complicated methods for analyzing the data (Werner etal 2009). They are developed linear equation, enabling the researcher to measure a collection of regression equations simultaneously, collect data and enter a collection of data in the software package of structural equations, helping testing more complicated equations and relationships like,factorialconfirmatory analysisand time series analysis.Structural equations develop the relationsamongvariables, consisting of two main parts measurement model and structuralmodel to measure the relation between latent and observable variables. Latent variables, main variables, and observable variables are the questions ofthe questionnaire,shown as avariable in the software and final model.Toanalyze data, Smart P.L.S softwarewas used.

1.9.   First stage: measurement model fitness

Factorial confirmatory analysis(Kaiser Measure of sampling) determines data suitability for doing factorial analysis.
        Thevalue of this statistics changes between 0-1.If the sample is fit, this value must be more than 0.5 (Momeni 2003).whose value was 0.813 in this study, showingthe fitness of factorial analysis for the data.Bartelet size tests this that elementary correlationmatrix is Identity matrix (a matrix that only its main elements of diameter are non-zeroand equal1). The necessity of factorial analysis is a non-zero correlation between variables.But, if the correlation matrix is the Identitiy matrix,it implies that all the correlation coefficients are zero.IfBartelet test is significant, the correlation matrix isn`t Identitiy matrixand there is a correlation between variables,enabling doing the factorial analysis(Momeni2003).In this research,significancevaluewas less than 0.05, indicating its fitness for factorial analysis.

Table 5.Bartelet test

0.813		Kazer criteria
1516.205	Rotation test statistics	Bartelet test
0.000	Significance	

2.9. Second stage: structural model fitness

2.9.1. *Path analysis*
        Second stage in Hulland`s procedure is using path analysis, determination coefficients and Fit Indexes of the model. In path analysis, the relationsamong variables flow in one direction, considered as a distinct direction. The results of path coefficients are shown in Table 7and figures 2, 3, and 4. Figure 2 shows the model of structural model fitness for H1 and H2.
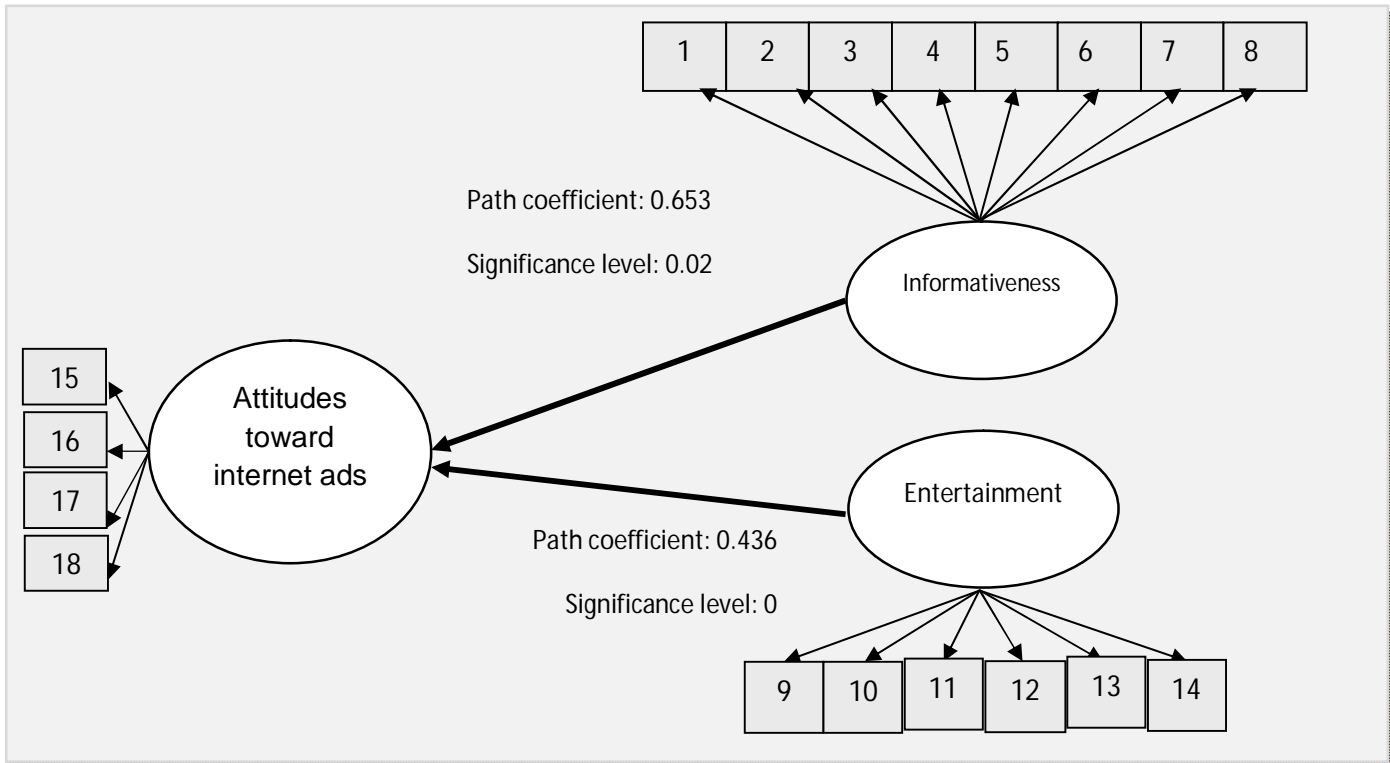
Figure 2. A model resulting from structural model fitness for H1 and H2

The representation of structural model fitness for H3 is shown in Figure 3.In this paper, every hypothesis was considered as a separate model. Perceived value of informativeness on users' attitudes toward internet advertisements considering the mediating effect of gender was studied whose results are shown in figure 3.
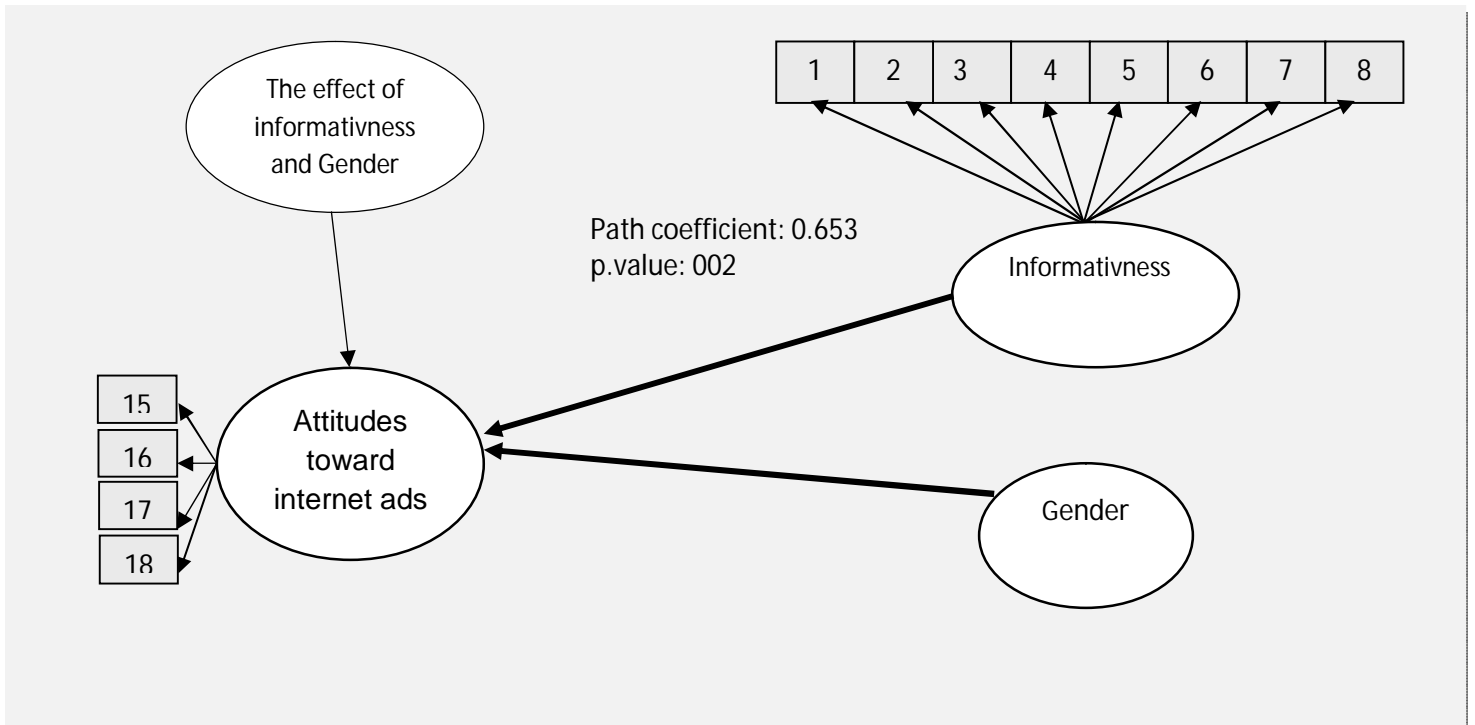
In figure 4, structural model fitness for H4 is represented which investigates the mediating effect of gender on internet advertisements. Gender entered the model as the mediating variable and path coefficients and significance are represented.
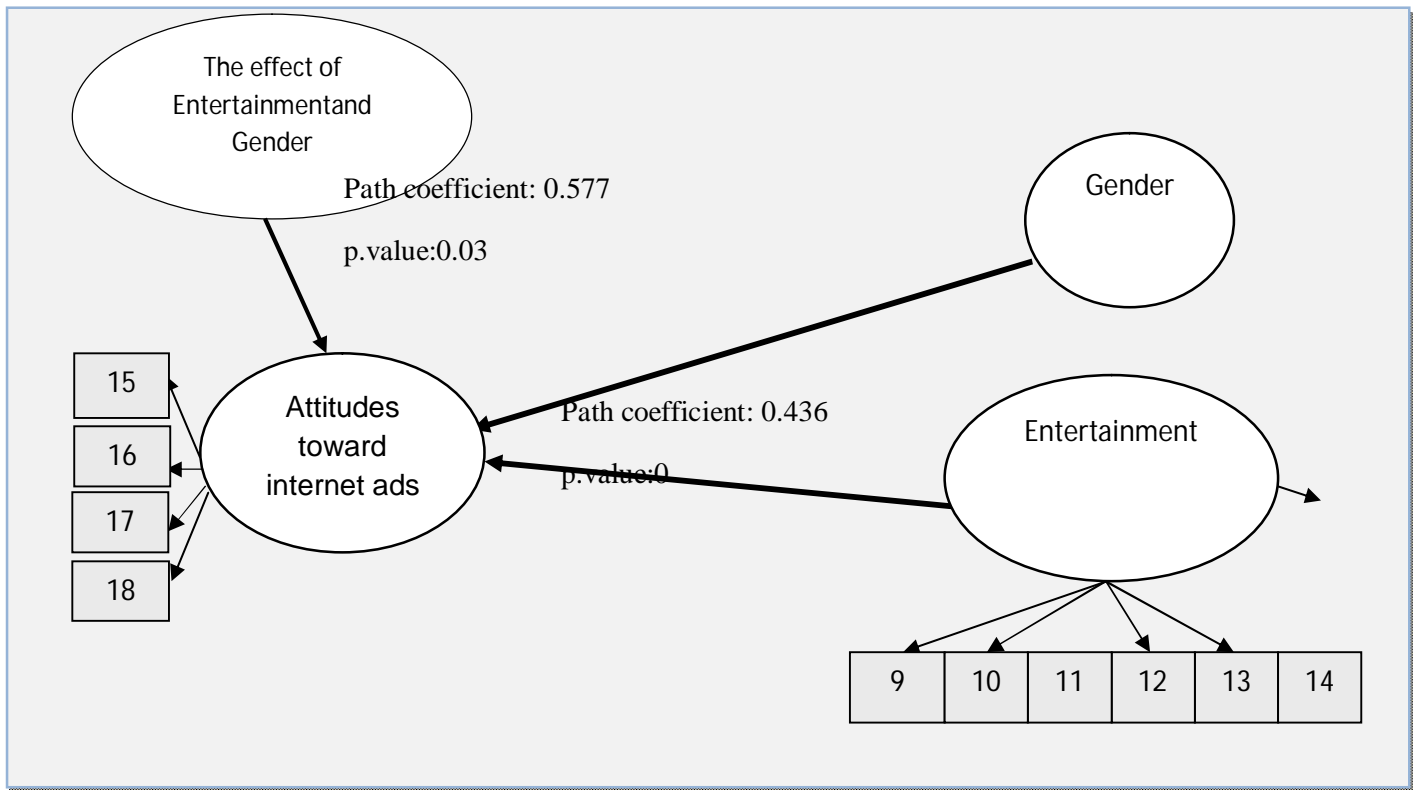

Figure 4: A model from structural model fitness related to H4

Although different kinds of tests, generally called Fit Indexes,are continuously being compared, developed, and completed, there isn`t consensus on any single optimum test yet.

So, various articles have represented different indices and even famous programs of structural equations likeAmos and Lisrel software give several Fit Indexes(Hooman2009).Those indices are classified by different methods from which the most leading is classification of absolute, relative external and internal indices.Each of these indicesis between 0-1. The closer they are to 1 (more than 0.5),the fitter they are. In general, these four indices measure the quality of the model. The absolute value benefits from the absolute value of the errors and relative index uses the errors ' relativity(Jung 2009).External model index considers the relationship between open variables and latent ones. But, internal model index considersthe relationship between open variables and other open variables(Matzler and renzl2006).Table 6 shows the   Fit Indexes of the conceptual model in this research.

Table 6.TheFit Indexes of the conceptual model in this research

Index value	Index type
0.664	Absolute
0.783	Relative
0.825	External
0.906	internal

According to Henseler (2009), Fit Indexes with the values over 0.7 aresatisfactory whilevalues less than 0.6 indicate the weakness of the model. Zhang(2003)has also considered the values higher than 0.5 as pleasant ones for model fitness.So, according to Table 6, research model is fitand confirmed. Then, path analysis results can be used and interpreted for hypothesis test.

2. Research hypotheses

This model shows the values of correlation among latent variables that in other words are visualconceptions of the model. According to correlation values or coefficients, research hypotheses are confirmed or rejected. In this part, first hypotheses and then their investigations will be represented:

H_1. Entertaining has a significant effect on the attitude toward the web advertising.

InTable 7 and 8 correlation coefficient of two variables is 0.219 and theirdetermination coefficient is 0.48, implying that 48 percent of the changes in the attitude toward internet advertising comes from the changes in Entertaining amount. Variance analysis table shows that regression model is significant.Coefficienttable also revealed that Entertaining variable has a significant effect on the attitude toward internet advertising;because,it's significant level iszero (< 0.05).

H_2. Informativeness has a significant effect on the attitude toward the internet advertising.

InTable 7 and 8 correlationcoefficient is 0.256 and determinationcoefficient is 0.65, implying that 65 % of the changes in the attitude toward web advertising comes from the change in Informativeness.Varianceanalysis table also shows that regression model is significant. Coefficientstableshows that Informativenessvariable has a significanteffect on the attitude toward the internet advertising;because, its significance level is zero.

H_3. Gender moderates the effect between Informativenessand attitude toward internet advertising.

As seen in Table 7 and 8, adding gender variable to the model, correlation and determination coefficients of the modelincrease, implying that it improves the attitudes toward the internet advertising because of the Informativeness.Theregression model is also significant.InTable 7and8, gender variable is significantat the level of 0.5 (α=0.05).

H_4. Gendermoderates the effect ofEntertainingon theattitude toward internet advertising.

InTable 7 and 8, adding gender variable to the model increases the correlation and determination coefficients of the model, implying that it improves the description of attitude toward the internet advertising by Entertaining.Regression model is also significant.By improving the description, the gender variable is significant at0.05levels.

Table 7.Path coefficients of the hypotheses

results	significance	Test statistics	path coefficients	Dependent variable
confirmed	0.000	4.187	0.653	Informativeness
confirmed	0.000	4.127	0450	Gender Informativeness
	0.11	3.255	0421	
confirmed	0.000	3.562	0.436	Entertaining
confirmed	0.000	3.689	0.636	Gender
	0.039	2.707	0.577	Entertaining

Table 8. Correlation and determination coefficients of the hypotheses

modified correlation	determination coefficients	correlation	model
0.062	0.65	0.256	Informativeness
0.064	0.71	0.257	Gender Informativeness
0.044	0.48	0.219	Entertaining
0.052	0.59	0.243	Gender Entertaining

11. DISCUSSION AND CONCLUSION

In internet advertising literature, there are many studies on the effective factors in forming the users' attitude toward internet advertising (Ducoffe 1996,Bracket and car 2001,Zhang andWang2005). However, there are few studies on considering the mediationeffect of the gender in forming users` attitude. According to this, the present study aimsto studyfour main purposes, posed in the frame of 1-4 hypotheses. First purpose of this researchis the determining the effect of Entertaining'sperceived value toward web advertisements (H_1). Its test results indicated that the perceived value of the Entertaining hada significant effect on the attitude toward internet advertising. Therefore, user`s perceived feeling to the Entertaining valueaffects their attitude toward the web advertising. This result is consistent with the studies of Ducoffe (1996), Bracket and Carr (2001), Sunet al(2010). Investigating 2 properties of design complexity and property complexity, Pieters (2010) showed that people have positive attitudes toward the complexity of the design(using artistic and professional drawing and pictures in sent webadvertising) and negative attitude toward the complexity of attribute (using complex, complicated, and difficult information), confirming H_1 results.Testing the second goal of this study posed in the second hypothesis showed that

Informativeness has a significant effect on the users' attitude.The results of this test agree with the studies of Ducoffe(1996), Zhang andWang (2005),Bracket and Carr (2002),Wen(2010). The results of these two hypotheses are also consistent with Schlosser`s study (1999),implying that the people`s attitude to web advertising is affected by the Informativeness, Entertaining, and advertising applications for makingpurchase decisions. Therefore, the users who feel that the content of sent advertisement have enough Informativeness, providing their required information, would have better attitudes toward them. Duccoffe(1996) also connects two factors of value and users'attitude together. Other studies onweb advertising showed that concentration on the factors that form users` values and desirable attitude should be regarded in preparing efficient strategies (Chen and Wells2000, Bracket and Carr 2002, Sunet al 2010). Freeman (2010) found that when the advertisers concentrate on the customer`s real needs using gathered data, their attitude would be more positive toward internet advertising. Theresults of H_1 and H_2highlighttwo useful strategies in the advertisement i.e. the Entertaining and Informativeness. Since, in most studies on user`s attitude toward web advertising moderating effects of gender has been ignored,the third and fourth hypotheses of this research, with focus on moderating effect of gender on the relationship between Informativeness and user`s attitude orEntertaining and user`s attitude toward the web advertising were posed and confirmed. Their resultswere consistent with Sunet al (2010) and Okazaki and Taylor (2007) studies. According to different theories about sexdifferences between men and women,like choice theory, item-oriented processesors'theory, optional processesors, socialization theory which refer to different information-processing and decision-making styles,the importance of attention to the gender's rolein forming the users` attitude toward internet advertisements gets more prominent.the results of this study expand the people`s perception in relation with the role of gender in evaluating web advertising.Since in this study only the effects of value on the perceived attitude of the users related to gender`s role were considered,it is recommended to study demographicattributes. Although some people believe that cultural anddemographic attributes are contradictory in some cases (Bem1981,Egly 1987,Hafsted 1980, Niaz1996, Siau- Lai 2010).So,it is better to study about the effects of cultural and demographiccharacteristics on web users` attitude to web advertising. since,this research revealed that Informativeness has a direct and significant relation with the users` attitude toward web advertising, efficiency and productivity of those advertisements can improve by providing accurate and adequate information about a special product like, probable changes in the product or enough information in receiving discount and step by step instruction about the ways of shopping through web or preparing the situations that the customers can access the information easily and in the shortest time. By creating the hyperlinks, facilities can be provided for the users to have access to other informational sources related to the product easily and quickly. In his P.H.D thesis, Patet (2011) also found that the users evaluate the informative content of a sent internet advertisement as useful whenit providestime-taking information quickly, without any time and place limitations.In sent internet advertisement, usefulness of information related to the product and speed of access to information should be stressed. Therefore, it is suggested the organizations, representing web advertisements should increase probability of success of internet advertisementbyconsidering writing and editing rules, variety in designing , and using posters and charts for expressing related information with the product or amusing techniques(like a game used for introducing aproduct).Rodgers (2000)also expressed that animated internet advertising will be more effective in creating a desirable attitude for the users.Since, the positive correlation between Entertaining and attitude was confirmed in this research;it is recommended that for attracting the users` attention, advertisers use kinds of animatedadvertisements or the ones with the capability of click on them. Using games and specific codes that collecting and sending themenablereceiving some prizes andwould create amore desirable attitude for the users. Therefore, it is recommended that the advertisers use the prizes, discounts, music, videos and amusing games. Finally, according to the confirmation of the gender`s mediating effecton the relation between perceived value of Informativeness , Entertaining and attitude, the importance of considering gender in sending web advertising is determined. On this basis, sent internet advertisements must be personalized according to each gender's needs, acquirements, and interests.

12.REFERENCES

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