



HUMOROUS ADVERTISEMENTS AND THEIR EFFECTIVENESS AMONG CUSTOMERS WITH DIFFERENT MOTIVATIONAL VALUES

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Abstract

This study examines the effects of different humor tool groups in TV advertisements for customers with different motivational values (Schwartz, 1999). By making use of eighteen different advertisements, the data has been randomly collected by administering questionnaires to students in the Netherlands and in Nepal. After adjusting for control scores, a total of 517 response sets have been used. Results show that humorous advertisements can lead to higher purchase intentions. Considering customers' motivational values, marketers should keep in mind that customers, who value benevolence, have a less positive attitude towards the advertisement and brand image after they have seen an advertisement containing a humor tool 2 (ludicrousness, irony, understatement); and a less positive attitude towards the brand when they value hedonism and have seen an advertisement containing a humor tool from humor tool group 3 (pun). After re-categorization of the advertisements to the humor categories non-offensive/offensive, the results show that people who value benevolence have a less positive attitude towards the advertisement after seeing an advertisement with non-offensive humor. Also it appears that people, who value achievement and security more, show higher levels of purchase intention after seeing offensive humorous advertisements. An additional analysis shows that customers in Nepal and the Netherlands rate offensive humorous advertisements as more humorous than non-offensive advertisement. However, significant results show that the purchase intention in the Netherlands is low, compared to Nepal when the participants had seen an advertisement with offensive humor. Since this research shows no optimal combinations of the motivational values and humor tool groups, and the additional analysis shows that both countries rate offensive advertisements as most humorous; the conclusion should be that motivational values play a role in the effectiveness of humorous advertisements. But the categorization of humorous advertisements should be further researched so that it will be more clear which values play a role in what kind of humorous advertisement.

Keywords

Schwartz values, humor tools, humorous advertisement, cross-cultural, effectiveness.

Samenvatting

Dit rapport laat de resultaten zien van een onderzoek naar de relatie tussen verschillende soorten humor in TV reclames en verschillende persoonlijke waarden (zgn 'motivational values') van personen (Schwartz, 1999). De data voor dit onderzoek is verzameld door vragenlijsten af te nemen bij studenten uit Nepal en Nederland. In totaal zijn er 638 vragenlijsten ingevuld, na controle zijn vervolgens 517 ingevulde vragenlijsten gebruikt voor het onderzoek. De resultaten laten zien dat humoristische advertenties invloed hebben op de intentie van personen om een bepaald product te kopen. Personen die de waarde 'vriendelijkheid' ('benevolence') belangrijk vinden, staan minder positief ten opzichte van de advertentie en het merk wanneer zij een advertentie hebben gezien met een humor instrument uit humor instrument groep 2 (een combinatie van 'absurdheid' en 'ironie' en 'understatement'). Ook staan mensen die hedonisme belangrijk achten in hun leven minder positief ten opzichte van een merk als zij een advertentie hebben gezien met een humor instrument uit humor instrument groep 3 (woordspeling advertenties). Als de advertenties gecategoriseerd worden staan mensen die 'vriendelijkheid' belangrijk achten in hun leven minder positief tegen opzichte van een advertentie wanneer zij een advertentie hebben gezien met 'niet-offensieve' humor. De resultaten laten ook zien dat personen die 'prestatie' (achievement) en 'veiligheid' (security) hoog waarderen een mindere intentie hebben om een product te kopen nadat zij een advertentie hebben gezien met 'offensieve humor'. Een verdiepende analyse van de data laat zien dat Nepalezen en Nederlanders beiden de advertenties met offensieve humor grappiger vinden dan de advertenties die geen aanvallende humor bevatten. Significante resultaten laten echter zien dat de koop intentie van Nederlanders laag is vergeleken met Nepalezen wanneer de respondenten een advertentie hadden gezien waarin offensieve humor wordt gebruikt. Het onderzoek laat geen optimale combinaties zien van individuele waarden en humor categorieën. De conclusie is dan ook dat motivationele waarden een rol blijken te spelen in de effectiviteit van humoristische advertenties maar dat de humor categorisatie verder onderzocht moet worden zodat er meer duidelijkheid is welke waarden een rol spelen bij welke type humor advertentie.

Sleutelwoorden

Schwartz waarden, humor instrumenten, humoristische advertenties, cross-cultureel, effectiviteit.

Acknowledgement

“Explaining a joke is like dissecting a frog. You understand it better but the frog dies in the process.”

E.B. White

During my first class of the master Mental Health promotion I immediately knew, this is not what I want. I decided to enroll in the premaster of Communication Science and in February 2012 I started with the master Corporate Communication. For the first time in my life I was doing a study I really enjoyed. Soon I knew I wanted to do research towards cultures and advertisements and the basis for this thesis was build. The completion of this thesis is the final step to my master degree Communication Science and without a couple of people this would not have been possible.

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“A joke is a very serious thing.”

Winston Churchill

1. Introduction

Humor is universal (Apte, 1985; Nevo, Nevo & Yin, 2001) and it is therefore no wonder that since the time of Aristotle, humor has been investigated for its effects and its impact on the human being (McGhee, 1971; Veatch, 1998). Over the last century humor theories have been developed and researchers are getting more insight in the basics of humor. However, no final theory has been developed so far and researchers are still trying to figure out what the best way is to explain humor. Although there is no final understanding of humor yet, there has been found that humor is a way to communicate and persuade and therefore a good tool to use in advertisements. Speck found in a research that humorous advertisements outperform non-humorous advertisements on attention (Speck, 1987) and according to Eisend (2009), a humorous advertisement can elicit a positive attitude towards the advertisement, elicit a positive attitude towards the brand and it can increase purchase intentions. Needless to say, marketers these days are creating more humorous advertisements to attract the attention of consumers and to, in the end, increase the purchase intention.

Companies are going across their borders and are doing business abroad, meaning that their marketing communication planning should be adapted to the culture of that particular country. Although some research has been done on international advertising and even on international humorous advertising, never has a study been performed towards the effectiveness of the different types of humorous advertisements on people from different cultures. So there is no understanding of what type, tool or kind of humor is the most effective within a culture, with respect to attitude towards advertisement, attitude towards the advertisement and purchase intentions. Because of this lack of understanding, this research will investigate the effectiveness of different types of humor tools, used in television advertisements, on people with different motivational values.

Humor in advertisements

One of the main goals of a marketer is to grasp the customers' attention in order to establish strong cognition paths for the advertisement and the brand (Pieters, Warlop & Wedel, 2002). Humor in advertisements is therefore not ignored by marketers since research has shown that humor in advertisements increases attention (e.g. Duncan, 1979; Madden & Weinberger, 1984; Speck, 1987; Sternthal & Craig, 1973; Weinberger & Gulas, 1992). Not only in television advertisements, but also on the internet and in magazines, humor is used as a trigger to get attention. Eisend (2009) has shown in a meta-analysis that humor in advertisements leads to a more positive attitude towards the advertisement, a more positive attitude towards the brand and that humorous advertisements increase the purchase intention.

Although there is still some inconsistency about how humor is constructed, research on humor in advertisements is something that keeps researchers busy (Chan, 2011). In 1973, Sternthal & Craig took three major humor theories (see Appendix A for theories of humor) and identified three approaches to define humorous advertising. This study takes into account solely the first approach to avoid further vagueness. In the first approach Sternthal & Craig (1973) suggested that humor is characterized in terms of the stimulus properties and that humor in advertisements might be determined when the advertisement makes use of pun, joke, understatement and other humor devices (Sternthal & Craig, 1973). A humor device can be seen as the type or technique of humor that is used to make an advertisement 'humorous'. Kelly & Solomon (1975) built their research on this approach and defined advertisements as humorous when it contained one out of the seven of the humor devices they proposed. The seven humor devices of Kelly & Solomon (1975) are: (a) puns, (b) understatement, (c) jokes, (d) ludicrous, (e) satire, (f) irony, and (g) intent.

In 2004, Buijzen & Valkenburg did a content analysis on Dutch humorous advertisements. They built their typology according to Berger's typology (Berger, 1993) since, according to Buijzen & Valkenburg (2004), Berger takes different humor theories into account. In their research, Buijzen & Valkenburg also found seven humor categories or humor devices that an advertisement can contain. Those seven categories are almost the same as the seven categories of Kelly & Solomon (1975). The

devices they used were (a) satire/parody, (b) irony, (c) clownish humor, (d) slapstick humor, (e) surprise, and (f) misunderstanding.

In 2011, Chan came up with a categorization that was a combination of the humor approach of Sternthal & Craig (1973); the humor devices or typology of Kelly & Solomon (1975) and the typology of Buijzen & Valkenburg (2004). Chan proposed the following humor devices: (a) puns, (b) understatement/exaggeration, (c) ludicrous, (d) satire/irony, (e) comic, (f) jokes/nonsense, and (g) others. An overview of the three humor categorizations can be found in table 1.

Table 1. Overview of humorous advertisement categorization

Proposer	Kelly & Solomon (1975)	Buijzen & Valkenburg (2004)	Chan (2011)
Theory	Seven humor devices	Seven humor devices	Categorization combination: seven humor devices
Categorization	Puns	Satire	Puns
	Understatement	Parody	Understatement/exaggeration
	Jokes	Irony	Ludicrous
	Ludicrous	Clownish humor	Satire/irony
	Satire	Slapstick humor	Comic
	Irony	Surprise	Jokes/nonsense
	Intent	Misunderstanding	Others

In this part, the humor devices as proposed by Chan (2011) will be discussed.

Pun refers to playing with words or the suggestion of two interpretations (Buijzen & Valkenburg, 2004; Chan, 2011). The idea of a pun is based on the theory of incongruity of Kant, in which humor is explained as something that ‘occurs’ when there is a kind of discrepancy between the ‘expected’ and the ‘stimulus’ (Speck, 1991). The moment when the cognitive uncertainty is solved, the perceiver ‘gets’ the joke (Lee & Lim, 2008) and the perceiver feels that they resolved a certain incongruity; which will lead to a positive response (Suls, 1972). Pun can be categorized as comic wit. Comic wit is based on incongruity-resolution which is humor that is most used in advertisements (Alden, Hoyer & lee, 1993; Hatzithomas, Boutsouki & Zotos, 2009; McCullough & Taylor, 1993; Speck, 1991). Incongruity resolution involves interpretation of a humorous text (Speck, 1991) and when a television advertisement contains pun as a humor device, a punch-line is showed at the end of an advertisement in order to resolve the incongruity that the advertisement has generated.

An **understatement** humor device refers to making an understatement in the advertisement (Chan, 2011). **Exaggeration** is the opposite of understatement and can be seen as an overstatement of a product or person (Buijzen & Valkenburg, 2004; Catanescu & Tom, 2001). The idea of exaggeration is to make a reference to the brand and its success (Roux, 2008). Understatement and exaggeration are seen as similar humor devices because, when an understatement occurs, an ‘overstatement’ of the product or other person within the advertisement occurs. An example could be that a man wears a certain perfume and all women follow him through town.

Satire/irony is based on the superiority theory and can be seen as the denigration of other people or products or as making something else ridiculous (Speck, 1991). Thomas Hobbes explained with the superiority theory that people laugh because of the realization that one is better than another (see appendix A for broader explanation) (Wu, 2013). A good example of satire/irony is black humor, since this humor is based on making a minority or majority ridiculous. There is a clear distinction between satire and understatement/exaggeration. Satire is based on making fun of a rival product; an understatement/exaggeration is based on an understatement or overstatement of the product itself.

Ludicrousness is a humor device that can be defined as “something that is ridiculous or absurd” (Chan, 2011, p. 46), which can be explained as something that is completely the opposite of things that ‘normally’ happen. Advertisements containing ludicrousness are laughable because they are ridiculous (Kelly & Solomon, 1975). Examples could be adults dressed up as children or a woman eaten by a shark because she is holding a package of McDonalds.

A less arousing humor device is **comic** and can be understood as humor that is perceived as ‘funny on its own’. When this is applied in an advertisement, the funny part is that there is something added like an animated cartoon figure (Chan, 2011). The funny figure or animated cartoon can be perceived as something that is also funny without the advertisement. An example of this is the commercial of Albert Heijn in The Netherlands. In their advertisement they add animated hamsters that pretend to present the news about what is happening during the ‘hamsterweek’ of the Albert Heijn (the ‘hamsterweek’ is a week in which customer can buy a lot of products in discount). The hamsters are perceived to be funny without the advertisement.

Another less arousing humor device is **joke/nonsense**. This humor device is considered to be funny because there is no meaning attached to the “funny part”. When this is applied within an advertisement, the scenes within the advertisements are linked through irrelevant things or irrelevant things that happen within the advertisement (Chan, 2011). An example would be an advertisement for Pepsi, in which the shop employee starts to dance. Or a commercial of milk in which two children make ‘funny’ eyebrow movements. The funny part does not have much to do with the product or advertisement itself. In the category ‘**others**’ are all the other humor devices like slapstick etc.

Several categorizations have been made, and most categorizations are based on the taxonomy and research of Speck (1991) or on the typology of Kelly & Solomon (1975). In several articles different categories are used and researchers have tried to explain them according to different humor theories. However, there is no definite optimal categorization, and humor devices within advertisements are not explained clearly in literature. Because there is lack of theoretical background, a new categorization will be used according to the likeliness of former categorizations. With respect to the six former categorizations, the following categories will be considered: (a) comic, (b) nonsense, (c)

ludicrousness, (d) irony, (e) understatement, and (f) pun. See table 2 for an overview. Furthermore, humor type/device or humor category will be referred to as humor tool, since there is the understanding that the humor type is used as a tool to make the advertisement humorous and thus more effective. Categories for the advertisements indicate that there is no underlying principle of humor used within the advertisement and that those advertisements in itself should be assigned to a category (telling us less about the humor itself).

To reduce the six groups, three humor tool groups will be constructed, since, according to Speck (1991), it is difficult to indicate what kind of ‘humor type’ an advertisement contains to make the advertisement humorous. Comic and nonsense are low in arousal and will therefore be considered in one humor tool group, humor tool group 1 (HTG 1). Ludicrousness, irony and understatement are seen as more ‘aggressive’ and/or higher in arousal (Beard, 2008) than comic and nonsense. Although there is no final understanding of ludicrousness yet, it will be classified as a higher arousal humor device or more aggressive since it is based on absurd ideas and “a playful context of confusion and contrast” (Roux, 2008, p. 92). These three humor devices will also be grouped in one humor tool group: humor tool group 2 (HTG 2). Pun is suggested to be the global humor device since it is based on incongruity resolution; comic wit (Alden et al., 1993; McCullough & Taylor, 1993; Speck, 1991), and because it is based on textual interpretation, pun will be seen as one humor tool group, humor tool group 3 (HTG 3).

Table 2. Humor devices and the description

Humor tool (humor tool group)	Description	Example
Comic HTG 1	Application of an animated cartoon, something that can be perceived as funny without the advertisement.	Hamsters in Albert Heijn commercial
Nonsense HTG 1	Funniness without meaning attached.	In a chocolate commercial they show two kids who are doing eyebrow movements on some kind of dance music.
Ludicrousness HTG 2	Application of illogical, senseless and/or absurd ideas.	Man goes fishing and he clearly does not like his wife. When he places a package of McDonalds next to him a big shark comes to eat it. Then next time he seats his wife on the spot and hands her a package of McDonalds over.
Irony HTG 2	Denigration of other people or products, making something else ridiculous.	Commercial of Pepsi against Coke. A small child takes two cans of Coke out of a machine and is going to stand on it to reach the highest button which is Pepsi.
Understatement HTG 2	Something is being understated or overstated.	Guy wears specific kind of perfume and all women out of town are following him.
Pun HTG 3	Playing with the meaning of words.	Advertisement of AirAsia ending with 'Cheap enough to say, Phuket I'll go'.

Adapted from "The use of humor in television advertising in Hong Kong," by F. F. Y. Chan, 2011, *International journal of humor research*, 24 (1), p. 43 – 61.

Cross-cultural humorous advertisements

Due to globalization, there is a need for cross-cultural approaches and global advertisements (Hatzithomas, Zotos & Boutsouki, 2011). The close relation between culture and communication demands that multinational companies should keep in mind that cultural factors are very important in planning a cross-cultural communication strategy. Only by taking those factors in mind, an advertisement can be effective (Luthar & Luthar, 2007). Marketers have to consider the fact that their target group can have a different culture than the one they have at home (Weinberger & Spotts, 1989). When the culture is different than the one the marketer has in his own country, the target group might have different attitudes; beliefs and motivation towards the product category of the product that the company wants to sell (Novčić & Damjanović, n.d.). Although it is found that humor in advertisements works (Eisend, 2009) only little research towards the global use of humor in advertisements has been performed (Alden, Hoyer, & Lee, 1993; Hatzithomas et al., 2011). Most of these studies towards global advertisements are content studies based on the typology of Kelly & Solomon (1975) to find out what type of device of humor is most used in different countries (Hatzithomas et al., 2011) while the effectiveness of humorous television advertisements in a global setting has rarely been measured.

Alden et al. (1993) found that humorous appeals are the same in Germany, Thailand, South Korea & the United States and that humor in advertisements is based on incongruity resolution. However, they claim that international humorous advertisements differ in their content and the way information is presented. This implies that there is a universal cognitive structure underlying in the message, but that the specific content differs within every country (Alden et al., 1993).

The study of Lee & Lim (2008) showed that it is possible to predict the humor effectiveness in a television advertisement under various cultural orientations. Their study was based on two Hofstede dimensions: individualism – collectivism (1) and uncertainty avoidance (2) and one of their conclusions was that in collectivistic cultures, advertisements are liked better when the humor devices are based on arousal safety. Another main finding in their research was that humor advertising and

culture are related with each other and that it should always be kept in mind that the interpretation of humor advertisements always happens within a culturally constituted world (Lee & Lim, 2008).

In a study of Hatzithomas et al., (2011) the researchers highlighted that the use of humor within a print advertisement is different between the UK and Greece. They based their study on the taxonomy of Speck (1991) and found that aggressive humor is more used in the UK than in Greece, and is also more effective. This is in line with the outcome of a research of Crawford, Gregory, Munch & Gulas (2009). They studied humor in cross-cultural television advertising and compared The United States, China and Australia. Their results showed that aggressive humor in individualistic countries is more used in advertisements than in collectivistic countries.

Most of the cross-cultural research in marketing is based on the cultural dimensions of Hofstede. Hofstede defines culture as “the collective programming of the mind which distinguishes the members of one group or category of people from another” (Hofstede, 1994, p. 5) and he came up with five dimensions; collectivism – individualism is one of them. According to Hofstede (1994) people in collectivistic cultures are not seen as ‘isolated individuals’ but are interdependent with others. Individuals in collectivistic cultures are considered to act more as a group and they are supposed to look after each other in exchange for loyalty (Ball, McCulloch, Geringer, Minor, McNett, 2008; Im, Hong, Kang, 2011). This is in contrast with the individualistic cultures where people are supposed to only look after themselves and are acting more as an individual and not as a group (Ball et al., 2008).

In line with Hofstede, Schwartz (2006) defined collectivism – individualism as embeddedness – autonomy. Embeddedness describes a culture in which a person is embedded within the collectivity (Schwartz, 1999; Schwartz, 2006). Important values within this culture are respect for tradition, security, obedience and social order (Schwartz, 2006). Social relationships are important in an embedded culture and the meaning in life comes from these social relationships and “through identifying with the group, participating in its shared way of life, and striving toward its shared goals” (Schwartz, 2006, p. 140).

Schwartz described culture as ‘the rich complex of meanings, beliefs, practices, norms and values prevalent among people in a society’ (Schwartz, 2006, p. 138). And according to him and many other cross-cultural researchers, values are the most important and most central feature of culture (Schwartz, 2006). Values can be seen as social abstract ideas about what is good, desirable and bad within a culture and because values have such an important place within a nation that they “shape and justify individual and group beliefs, actions and goals” (Schwartz, 2006, p. 139). When values are seen as goals they “(1) serve the interests of some social entity, (2) can motivate action, through giving it direction and emotional intensity, (3) function as standards for judging and justifying action, and (4) they are acquired both through socialization to dominant group values and through the unique learning experiences of individuals” (Schwartz, 1994, p. 21). He concluded that values should be seen as guiding principles in life (Schwartz, 1999). Due to shared values and beliefs within a culture, coherence is formed and people act and behave in that ‘certain’ way which forms a culture. Values are the basics of a culture.

Schwartz came up with a list of values that are presented within every culture, but are not equally important within a culture. Schwartz reduced all those values to ten motivational types of values. In table 3, these ten motivational value types can be found with the underlying values that each value type consists of. Since Schwartz stated that autonomous and embeddedness cultures are in line with the dimension individualism – collectivism of Hofstede, the ten motivational values of Schwartz (1999) can be divided over the dimension of collectivism and individualism of Hofstede. Therefore, according to Schwartz the values achievement, hedonism, power, stimulation and self-direction represent the values individual interest and are therefore important in individualistic cultures; the values of benevolence, conformity and tradition represent the values of a collective culture and are therefore, important in a collectivistic culture. The two values security and universalism are, according to Schwartz (1994), mixed and do not particularly belong to any of the dimensions of individualism or collectivism.

Table 3. Motivational types of values of Schwartz (1994)

Type	Definition	Values
Achievement	Personal success through demonstrating competence according to social standards.	Successful, capable, ambitious, influential.
Benevolence	Preservation and enhancement of the welfare of people with whom one is in frequent personal contact.	Helpful, honest, forgiving.
Conformity	Restraint of actions, inclinations, and impulses likely to upset or harm others and violate social expectations or norms.	Politeness, obedient, self-discipline, honoring parents and elders.
Hedonism	Pleasure and sensuous gratification for oneself.	Pleasure, enjoying life.
Power	Social status and prestige, control or dominance over people and resources.	Social power, authority, wealth, preserving my public image.
Security	Safety, harmony, and stability of society, of relationships, and of oneself.	Family security, national security, social order, clean, reciprocation of favors.
Self-direction	Independent thought and action choosing, creating, exploring.	Creativity, freedom, independent, curious, choosing own goals.
Stimulation	Excitement, novelty, and challenge in life.	Daring, a varied life, an exciting life.
Tradition	Respect, commitment, and acceptance of the customs and ideas that traditional culture or religion and provide the self.	Humble, accepting my portion in life, devout, respect for tradition, moderate.

Universalism	Understanding, appreciation, tolerance, and protection for the welfare of all people and for nature.	Broad-minded, wisdom, social justice, equality, a world at peace, a world of beauty, unity with nature, protecting the environment.
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Adapted from “Are there universal aspects in the content and structure of values?” by S. H. Schwartz, 1994, *Journal of Social Issues*, 50, p. 19 – 45.

2. Hypotheses construction

As seen before, some research has been done towards humorous advertisements in different cultures. Most of them are content analyses based on the typology of Kelly & Solomon (1975). Only a couple of studies looked into the effectiveness of humorous advertisements but these studies are based on the taxonomy of Speck (1991). Most of these studies with a cross-cultural aspect, have taken the Hofstede dimension collectivism – individualism into account, but not one research has taken motivational values into account. Since the motivational values tell us more about a person – they underlie in attitudes and serve as a guiding principle in life (Schwartz, 1991) - it is useful for marketers to know what humor tool group is most effective within an advertisement considering the motivational values of their target group. Therefore, this study researches which humor tool group within a television advertisement is most effective considering one's motivational values. The following research question has been proposed:

***RQ:** Which humor tool within a television advertisement is the most effective for customers with different motivational values?*

According to Eisend (2011), attention towards an advertisement leads to a more positive attitude towards the advertisement. If the advertisement is considered humorous, the attitude towards the advertisement will be positive. Eisend (2011) states that when the attitude towards the advertisement is positive, the attitude towards the brand image is considered to be more positive and the purchase intention increases. Benevolence, conformity and tradition represent the values of a collective culture; therefore, within collectivistic cultures, HTG 2 is expected to be less effective than HTG 1. This is because in collectivistic cultures, aggressive humor is less appreciated and not much used (Hatzithomas et al., 2010). Since HTG 2 contains aggressive and arousing humor tools, like ludicrousness, irony and understatement, HTG 2 is in contrast with the values of Schwartz. People with values as benevolence, conformity and tradition could feel that the advertisement is either

'bragging' too much, that the advertisement makes too much fun of other people or that the advertisement is too absurd. They could therefore be irritated with or dislike the commercial.

HTG 1 is low in arousal, which will not upset people and makes no fun of other people; HTG 2 on the other hand is high in arousal. People who value benevolence, conformity and tradition, are therefore expected to perceive HTG 1 advertisements as more humorous and therefore have a more positive attitude towards the advertisement.

***H1:** Humorous advertisements containing a humor tool from HTG 1 are perceived as more humorous, and will result in a more positive attitude towards advertisement with customers who value benevolence, conformity, and tradition, when compared to humorous advertisements containing a humor tool from HTG 2.*

However in an individualistic country, aggressive appeals in humorous advertisements are more frequently used (Crawford et al., 2009). Therefore, people who value achievement, hedonism, power, self-direction and stimulation are more likely to like an advertisement that contains a humor tool from HTG 2. People valuing power as one of their motivational values are emphasizing on dominance over others: social status and prestige. Irony within an advertisement will be liked by people who value this because irony is based on the denigration of or dominance over other people or rival products. People, who value achievement, think it is important to demonstrate personal success through competences and social standards (Schwartz, 1994). An advertisement, based on the understatement tool, will therefore be liked more by people who value achievement, since this humor tool emphasizes on success of the product and/or emphasizes on its own qualities. Ludicrousness is defined as the humor tool that leads to absurd ideas within an advertisement, therefore people who value self-direction and stimulation are expected to like advertisements containing this humor tool, with respect to their search for excitement and creativity. Since advertisements containing a humor tool of HTG 2 are based on absurd ideas, denigration of others and overstatement of products and things and create higher levels of arousal, the following hypothesis is considered:

H2: *Humorous advertisements containing a humor tool from HTG 2 are perceived as more humorous and will result in a more positive attitude towards advertisement with customers who value achievement, hedonism, power, self-direction, and stimulation when compared to humorous advertisements containing a humor tool from HTG 1.*

As stated earlier, a humor tool from HTG 3 is seen as a global humor tool and is ‘funny’ everywhere around the world. Lee & Lim (2008) add that humor that is very arousing is the least popular with people from collectivistic countries.

Therefore the following hypothesis is considered:

H3: *Humorous advertisements containing a humor tool from HTG 3 are considered as most humorous and will lead to the most positive attitude towards advertisements despite of people’s values.*

Because Eisend (2009) showed that when people feel that an advertisement is humorous, they also show a more positive attitude towards the advertisement, a more positive attitude towards the brand and also have higher levels of purchase intention, the following hypotheses will be considered:

H4: *Humorous advertisements containing a humor tool from HTG 1 will lead to a more positive attitude towards the brand and a higher level of purchase intention for people who value benevolence, conformity, and tradition, when compared to humorous advertisements containing a humor tool from HTG 2.*

H5: *Humorous advertisements containing a humor tool from HTG 2 will lead to a more positive attitude towards the brand and a higher level of purchase intention for people who value achievement, benevolence, hedonism, power, self-direction and stimulation when compared to humorous advertisements containing a humor tool from HTG 1.*

H6: *Humorous advertisements containing a humor tool from HTG 3 will lead to the most positive attitude towards the brand and the highest levels of purchase intention despite of people's values.*

3. Method

Main study

Design and participants. The data collection has been done among Dutch HBO- University students and Nepalese University students. They were randomly assigned to the cells of a 3 (Humor tool groups) x 10 (motivational values) between-subject design. A total of 638 questionnaires were completed and after adjusting for control variables and outliers, 517 questionnaires were used for the data-analysis. Of the 517 participants, 264 (51%) were Dutch and 253 (49%) were Nepalese. In total, 253 (49%) of the participants were male and 264 (51%) were female. There were 137 (52%) Dutch males; 127 (48%) Dutch females and 116 (46%) Nepalese males; 137 (54%) Nepalese females. Age varied between 17 and 45 years old ($M = 22.05$, $SD = 2.87$). The mean age of Dutch students was 22.48 years old. For Nepalese students the mean age was 21.59 years old. Education ranged from a total of 298 (58%) Bachelor students and 219 (42%) Master students, with 161 (61%) Dutch bachelor students; 103 (39%) Master students and 137 (54%) Nepalese Bachelor students and 116 (46%) Master students. An overview of the results can be found in table 4.

Table 4. Descriptive of the participants (N = 517)

	Country													
	Netherlands				Nepal				Total					
	M	SD	N	%	M	SD	N	%	M	SD	N	%	Min.	Max
Sex		.500												
<i>Male</i>			137	52%			116	46%			253	49%		
<i>Female</i>			127	48%			137	54%			264	51%		
<i>Total</i>			264	51%			253	49%						
Age	22.48	3.09			21.59	2.54			22.04	2.87			17	45
Education level														
<i>Bachelor</i>			161	61%			137	54%			297	58%		
<i>Master</i>			103	39%			116	46%			219	42%		

Procedure. A questionnaire has been designed which consisted of two parts. The first part was to investigate the values of the participants and a control scale to check for collectivism. The second part consisted of questions to investigate the opinions of the participant about the advertisement they had seen. To differentiate the data, the data collection has been done in the Netherlands and in Nepal. The study needed a sample that presented the values achievement, hedonism, power, self-direction and stimulation and a sample that presented the values benevolence, conformity and tradition. Since the Netherlands is considered as an individualistic (Hofstede, 1992) and autonomous (Schwartz, 2006) country, the participants will probably value achievement, hedonism, power, self-direction and stimulation as important in their life. Nepal is considered to be a collectivistic country (Cole, Bruschi & Tamang, 2002) which corresponds with the values of benevolence, conformity and tradition.

The questionnaire has been online in the Netherlands for eight weeks. See Appendix D for the questionnaire. In Nepal the questionnaires were administered on paper because of the comparatively slow buffering speed of the Internet. Afterwards the questionnaires were processed into the computer. The participants in the Netherlands were recruited through flyers, e-mail and online social media. Nepalese participants were per class obligated to participate in the questionnaire. Dutch participants were randomly assigned to one of the 18 questionnaires. Nepalese participants were per class assigned to two humorous advertisements. The classes were divided into two groups. The first group could immediately start with filling in the questionnaire until the advertisement was shown. When the first group had seen the advertisement they had to complete the rest of the questionnaire; then the second group was allowed to start with the questionnaire until all participants had finished the first part and got to see the second advertisement. After this, the second group was allowed to finish the advertisement. This procedure was chosen, because of the smaller possibility of participants messing up the different advertisements. A total of nine classes participated in this research. The questionnaires were translated to Dutch for Dutch people. In Nepal, we decided to administer the questionnaire in English because some students had problems with the national language- Nepali.

Measures

Independent variables. The independent variables that have been measured are the values that people have as a guiding principle in their life. This was measured with the Short Schwartz' Value Survey (Lindeman & Verkasalo, 2005). The participants had to rate ten values as were proposed by Schwartz (1981) on a scale from 1 (most important principle in my life) to 10 (opposite to my principles).

A collectivism scale was also included to check if the chosen countries were collectivistic and individualistic. The participants had to rate eight items on a 7-point-scale (Triandis & Gelfand, 1998). In this study $\alpha = .55$, meaning that the reliability for measuring collectivism was poor. After a factor-analysis two factors have been found, however, those two variables also had a low reliability: factor 1: $\alpha = .60$; factor 2: $\alpha = .51$. Therefore, this scale will not be used in the analysis.

Dependent variables. All the items within the scales had to be rated along a 7-point-scale. A 7-point-scale has been chosen, because according to Churchill & Brown (2003), with a 7-point-scale participants need to think about the intensity of their feelings (Churchill & Brown, 2003). A 7-point-scale is also the most used technique within marketing research (Churchill & Brown, 2003). Therefore all the scales were rated along a 7-point-scale, unless stated differently.

To check how humorous the advertisement was perceived by the participant, the humorscale of Zhang (1996) was used. This scale consists of 5 bi-polar items ('not humorous/humorous'; 'not funny/funny'; 'not playful/playful'; 'not amusing/amusing', and 'not dull/dull'). The scale had a good reliability ($\alpha = .85$). Also the attitude towards the advertisement (Aad) was measured. This was measured with a ten bi-polar item scale that was based upon the items of Mitchell & Olson (1981). The measured items were: 'bad/good'; 'unlikeable/likeable'; 'not irritating/irritating'; 'not fun to watch/fun to watch'; 'not enjoyable/enjoyable'; 'negative/positive'; 'tasteless/tasteful'; 'awful/nice'; 'not effective/effective', and 'not eye-catching/eye-catching'. The reliability of this scale was found to be good ($\alpha = .85$).

The attitude to the brand (Ab) has been measured with ten bi-polar items also, as suggested by MacKenzie & Lutz (1989) and Singh & Cole (1993). The measured items were: *'dislike very much/like very much'*; *'useless/useful'*; *'worthless/valuable'*; *'unimportant/important'*; *'non-beneficial/beneficial'*; *'not fond of/fond of'*; *'not enjoyable/enjoyable'*; *'bad/good'*; *'unpleasant/pleasant'*, and *'unfavorable/favorable'*. The reliability of this scale was found to be excellent ($\alpha = .95$). The measured Purchase Intention (PI) was measured with the combination of three scales. The first scale, developed by Yi (1990), consisted of three bi-polar items that were based on the question: *'How likely is it that you would consider buying this product the next time?'* The respondents could answer on a 7-point-scale with *'unlikely/likely'*; *'impossible/possible'*, and *'improbably/probably'*. The second scale, developed by Ratchford (1978) consisted of three bi-polar items: *'very unimportant decision/very important decision'*; *'decision requires little thought/decision requires a lot of thought'*, and *'little to lose if you choose the wrong brand/a lot to lose if you choose the wrong brand'*. The items had to be rated along a 7-points scale. The third scale, developed by Baker & Churchill (1977) consisted of three questions about how likely the participants would consider buying the product the next time with the following three statements: *'I would like to try this product'*; *'I would buy this product when I would see it in the store'*, and *'I would actively seek out this product in the store in order to purchase it'*. The participants could agree with these statements on a 7-point-Likert-scale. The reliability of the total purchase intention scale was good ($\alpha = .86$). The attention towards the advertisement was also measured with five statements proposed by Lacznia, Muehling & Grossbart (1989): *'how much attention did you pay to the advertisement'*; *'how much did you concentrate on the advertisement'*; *'how involved were you with the advertisement'*; *'how much thought did you put into evaluating the advertisement'*, and *'how much did you notice the advertisement'*. The respondents could answer with a 7-point-scale ranging from 1 (none) to 7 (very much). The reliability of this scale was good ($\alpha = .86$).

To check whether the participants understood the advertisement they had seen, there were two control questions at the beginning of the questionnaire. These items were, *'I understood the advertisement'*, and *'I have never seen this advertisement before'*. The respondents could answer this

on a 3-point scale. When the participants had seen the advertisement before they were deleted from the sample and their results were not used in the analysis. This has been done because according to Zajonc (1968) there is a positive relationship between the exposure of the stimuli and liking it, meaning that the more exposure of stimuli to a person, the more the person likes the stimuli (Zajonc, 1968). To avoid this paradigm and biased participants, the participants who had seen the advertisement before were excluded from this study. Also the participants who did not understand the advertisement were excluded. Appendix E shows an overview of the used scales and Cronbach's Alpha scores.

Pretest

To choose the advertisements, a pretest has been conducted. This pretest has been done in line with the six humor devices categories that are mentioned in former studies discussed earlier. This has been done because the six different categories have been used before in other studies, and are therefore, better defined. The pretest has been conducted with 23 participants. The participants had to categorize 36 advertisements into six different humor tool categories and they had to rate how funny they thought an advertisement was on a scale from 1 (not funny at all) to 5 (very funny). With Cohen's Kappa the inter-rater reliability was checked, to see which advertisement was best classified in a humor category. The three advertisements with the highest Cohen's Kappa per category were used in this study. See table 5 for the results. The funniness scale has been used to check whether the advertisements were perceived as funny. If the results would have shown that the participants find the advertisement not funny at all, the advertisement would not have been used. However, no such a finding has been found, so all the advertisements with the highest Kappa per category were used. To make the humor tool groups that have been proposed, the advertisements were put together in the humor tool groups along the category in which the participants categorized them. This resulted in advertisements 1 – 6 belonging to HTG 1; advertisements 7 – 15 belonging to HTG 2, and advertisements 16 – 18 belonging to HTG 3.

Stimuli. The advertisements that were used in the pretest and in the final research were obtained through the internet by looking for and watching advertisements on the website of ‘Effie.nl’; ‘clioaward.com’, and ‘canneslions.com’. These websites presented the advertisements that have won awards in the websites’ award festival. Also youtube.com has been used by searching for advertisements with keywords ‘best funny advertisement’, ‘funny advertisement’, ‘humorous commercial’, and ‘hilarious advertisement’. Another website that has been used, veryfunnyads.com presents humorous advertisements and shows ratings.

For the selection, the criteria were as following: (1) It should be able to categorize the advertisement in one of the six humor tool categories; (2) the advertisement should contain maximum of one humor tool; (3) the advertisement should have been nominated for an award, should contain one of the keywords in the YouTube title or should have at least a rating of 6.5 (1 – 10 scale) and (4) the advertisement should be in English or at least be understood if one does not speak the language. The first selection has been categorized by one person and after that the selection of 36 advertisements, without the categorization, was sent to the pretest subjects. See appendix C for the pretest. All the advertisements used in the final research were in English.

Table 5. Overview of used pretest results for best three advertisements per humor device (N = 23)

Humor device	Kappa: Expected agreement	Agreement	Name of Advertisement	Funniness- scale (mean)	Significance (Adx – Ady: p- value)
Comic (HTG 1)	.486	Fair agreement	1. Brisk	2.261	1 - 2: 1.000 1 – 3: .306
	.629	Moderate agreement	2. Cheesestrings	2.261	2 – 3: .306
	.369	Slight agreement	3. M&M	2.609	

Jokes (HTG 1)	.270	Slight agreement	4. Hahn beer	2.652	4 – 5: .306 4 – 6: .522
	.361	Slight agreement	5. Mercedes- Benz (1)	3.000	5 – 6: .701
	.289	Slight agreement	6. Pepsi (1)	2.870	
Ludicrousness (HTG 2)	.353	Slight agreement	7. Cravendale	3.522	7 – 8: .249 7 – 9: .000**
	.376	Fair agreement	8. McDonald's	3.130	8 – 9: .001**
	.463	Fair agreement	9. Volkswagen (1)	1.957	
Irony (HTG 2)	.524	Moderate agreement	10. Pepsi (2)	2.391	10 – 11: .001** 10 – 12: .011*
	.766	Substantial agreement	11. Pepsi (3)	3.478	11 – 12: .522
	.561	Moderate agreement	12. Pepsi (4)	3.261	
Understatement (HTG 2)	.350	Slight agreement	13. Axe	2.435	13 – 14: .306 13 – 15: .898
	.414	Fair agreement	14. Lynx	2.783	14 – 15: .249
	.365	Slight agreement	15. Yorkie	2.391	

Pun	.233	Slight	16. Land Rover	2.391	16 – 17: .522
(HTG 3)		agreement			16 – 18: .201
	.255	Slight	17. Mercedes-	3.087	17 – 18: .055
		agreement	Benz (2)		
	.274	Slight	18. Volkswagen	2.435	
		agreement	(2)		

*. Significant at the 0.05 level (2-tailed).

**. Significant at the 0.01 level (2-tailed).

Numbers behind Pepsi; Mercedes-Benz and Volkswagen advertisements distinguishes the advertisements from each other.

Analyses

In the first place, a bivariate analysis with Spearman's rho has been conducted to check whether there were significant correlations between the dependent variables. Since the data is not normal distributed, several ANOVA analyses have been executed with the Kruskal-Wallis test to compare the dependent variables for the different countries and to check whether the scores of the entire sample on the dependent variables differ with respect to the three different humor tool groups. Furthermore, MANCOVA tests have been conducted to test the hypotheses. And at last, an additional analysis has been conducted to obtain pairwise comparisons for the two countries and a new humor categorization.

4. Results

Correlations

Bivariate analysis has been used to check for significant correlations between the dependent variables. As can be seen in table 6, the humorscale correlates with attitude towards advertisement ($r = .751, p < .01$); attitude towards the brand ($r = .250, p < .01$); purchase intention ($r = .285, p < .01$) and attention towards the advertisement ($r = .376, p < .01$). For the variable attitude towards the advertisement, correlation has been found with attitude towards the brand ($r = .438, p < .01$); purchase intention ($r = .461, p < .01$) and attention towards the advertisement ($r = .518, p < .01$). Attitude towards the brand appears to have a significant relation with purchase intention ($r = .684, p < .01$) and attention towards the advertisement ($r = .326, p < .01$). And at last, purchase intention correlates significantly with attention towards the advertisement ($r = .409, p < .01$). Since the dependent variables appear to be significantly correlated, MANCOVA tests can be performed.

Table 6. Correlations between dependent variables (N = 517)

Dependent variable	1	2	3	4	5
1. Humorscale	-	.751**	.250**	.285**	.376**
2. A _{ad}		-	.438**	.461**	.518**
3. A _b			-	.684**	.326**
4. PI				-	.409**
5. Attention towards ad					-

*. Correlation is significant at the 0.05 level (2-tailed)

**. Correlation is significant at the 0.01 level (2-tailed)

Mean scores

Several Kruskal-Wallis tests have been executed to find the mean rank scores and standard deviations for humorscale; attitude towards the advertisement; attitude towards the brand and purchase intention against the different humor tool groups. The results can be found in appendix F.

For the results on the humorscale, both countries showed the highest mean rank score (mean rank Netherlands = 140.05; mean rank Nepal = 158.47) on the humorscale after seeing an advertisement containing a humor tool from HTG 3. Implying that advertisements with this humor tool is perceived as the most humorous. However, this score is not significant for the Netherlands ($p = .526$). The same result has been found for the scores on attitude towards the advertisement. Both countries report the most positive attitude towards the advertisement after seeing an advertisement containing a humor tool from HTG 3 (mean rank Netherlands = 153.68; mean rank Nepal = 157.83), however the score for the Netherlands does not significantly differ from other scores ($p = .321$). For attitude towards the brand, the data appeared to be normally distributed for Nepal, and therefore, no Kruskal-Wallis test was performed but a One-way ANOVA. The mean rank scores for the Netherlands did not significantly differ ($p = .067$). However, the data for the Nepalese participants did significantly differ and Nepalese

participants showed the most positive attitude towards the brand after seeing an advertisement containing a humor tool from HTG 3 ($M = 5.62$). For purchase intention the results showed that both countries had highest mean rank on advertisements containing humor tool from HTG 3 (mean rank Netherlands = 178.41; mean rank Nepal = 177.82). These scores were significant for both countries.

The mean rank scores for the entire sample differ for the four dependent variables. In table 7, it can be found that the mean rank scores differ significantly on the humorscale ($F(2, 517) = 9.360, p < .05$). HTG 1 has the lowest mean rank score (mean rank = 240.42) on the humorscale, however HTG 3 has the highest mean rank score on the humorscale (mean rank = 299.22). This indicates that advertisements with a humor tool from HTG 1 is perceived as less humorous, while advertisements with a humor tool from HTG 3 is perceived as most humorous. For attitude towards the advertisements, the results are nearly the same and also proven to be significant ($F(2, 517) = 8.544, p < .05$). HTG 1 has the lowest mean rank score (mean rank = 238.70) while HTG 3 has the highest mean rank score (mean rank = 295.03). These scores indicate that participants had a less positive attitude towards advertisements with a humor tool from HTG 1, while they reported a more positive attitude towards advertisements containing a humor tool from HTG 3. Also the mean rank scores on attitude towards brand were significantly different ($F(2, 517) = 19.620, p < .05$). HTG 1 showed to have the lowest mean rank score on attitude towards brand (mean rank = 237.94), meaning that participants who had seen an advertisement with a humor tool from HTG 1 have the least positive attitude towards the brand. However, participants who had seen an advertisement with a humor tool from HTG 3 (mean rank = 320.57) reported the most positive attitude towards the brand after seeing an advertisement from this humor tool group. As for purchase intention, participants show low levels of purchase intention after seeing an advertisement with a humor tool from HTG 1 ($F(2, 517) = 30.972, p < .01$) (mean rank = 240.57), and as expected from former results, participants show high levels of purchase intention after seeing an advertisement with a humor tool from HTG 3 (mean rank = 338.04). Overall, advertisements containing a humor tool from HTG 1 are perceived as less effective than advertisements with a humor tool from HTG 3. The advertisements with a humor tool from HTG

3 proved to be the most effective with respect to the dependent variables. This idea is supported by results that have been found in the correlation analysis.

Table 7. Mean rank scores of total sample on the dependent variables along different humor tool groups (N = 517)

	Humorscale	Aad	Ab	PI
	M	M	M	M
Humor tool group 1	240.42	238.70	237.94	240.57
Humor tool group 2	257.37	260.09	351.36	243.19
Humor tool group 3	299.22	295.03	320.57	338.04
Chi-square	9.36	8.54	19.62	30.97
Significance	.009	.014	.000	.001

Since the values have been measured for every participant, the values are analyzed, along both countries, with a one-way ANOVA. The lower the score, the more important the value is in one's life. The results showed that both countries seem to value self-direction as most important value in their life ($T = 1.103$, $df = 515$, $p = .311$). This score does not significantly differ, implying that both countries value this as their most important value. However, for both countries the value that comes as second important appeared to be the opposite value of what was expected. Nepal seems to value achievement as second most important ($M = 3.69$), a score that did not show a great difference with self-direction. Participants from the Netherlands ($M = 5.23$) scored significantly higher (so a lower rank) on the achievement value than participants from Nepal ($M = 3.69$) ($T = 6.814$, $df = 515$, $p < 0.01$), meaning that participants from Nepal value achievement more than participants from the Netherlands do. For benevolence, it is the other way round, as participants from the Netherlands rated benevolence as a more important life value ($M = 4.34$) than participants from Nepal ($M = 5.10$) ($T = -3.385$, $df = 515$, $p < 0.05$). The value security seemed to be valued as more important in Nepal ($M =$

3.87) than in the Netherlands ($M = 4.40$) ($T = 2.290$, $df = 515$, $p < 0.05$). However, in both countries this value is placed third. Furthermore, stimulation is on the fourth place in the ranking and shows no significant results ($p = .836$). Also universalism does not show a significant effect and is for both countries not really important since in the Netherlands it is ranked on the fifth place ($M = 5.19$) and in Nepal on the sixth place ($M = 5.60$) ($p = .103$). For conformity, there can be seen that the participants from the Netherlands ($M = 5.79$) rated conformity significantly as more important compared to participants from Nepal ($M = 6.58$) ($T = -3.250$, $df = 515$, $p < 0.05$). The same result has also been found for the value hedonism. Participants from the Netherlands have a significant lower mean score ($M = 5.84$) on hedonism than participants from Nepal ($M = 6.84$), meaning that participants from the Netherlands value hedonism as more important in life than participants from Nepal ($T = -4.310$, $df = 514$, $p < 0.05$). Also for the value power a significant difference has been found between the Netherlands ($M = 7.16$) and Nepal ($M = 6.51$). These scores imply that participants from Nepal value power more in life than participants from the Netherlands ($T = 2.446$, $df = 515$, $p < 0.05$). Tradition, at last, has not shown significant different results ($p = .928$) and does not appear to be really important for both of the countries. Overall the results show that self-direction is valued in both countries as most important. Power is rated as the least important value for Dutch participants and in Nepal this value was mirrored by hedonism. An overview of the values and which country valued which value as more important can be found in table 8.

Table 8. Mean scores and Standard Deviation of Netherlands and Nepal against the ten different values. The lower the score, the more important the value is for the participant (N = 517)

Country									
Netherlands				Nepal				NL - NP	
								Significance	
Value	M	SD	N	Value	M	SD	N	p-value	
Self-direction	3.91	2.67	264	Self-direction	3.68	2.46	253	Achievement:	.000**
Benevolence	4.34	2.47	264	Achievement	3.69	2.61	253	Benevolence:	.001**
Security	4.40	2.79	264	Security	3.87	2.48	253	Conformity:	.001**
Stimulation	4.90	2.65	264	Stimulation	4.94	2.49	253	Hedonism:	.000**
Universalism	5.19	2.86	264	Benevolence	5.10	2.62	253	Power:	.010*
Achievement	5.23	2.55	264	Universalism	5.60	2.81	253	Security	.023*
Conformity	5.79	2.65	264	Tradition	6.33	2.57	253	Self-direction	.311
Hedonism	5.84	2.68	264	Power	6.51	2.93	253	Stimulation	.818
Tradition	6.31	2.78	264	Conformity	6.58	2.90	253	Tradition	.896
Power	7.16	3.02	264	Hedonism	6.84	2.57	253	Universalism	.079

*. Significant at the 0.05 level (2-tailed).

**. Significant at the 0.01 level (2-tailed).

Hypotheses testing

To reduce the risk of a Type I error, a one-way between-groups MANCOVA was performed. Four dependent variables were used: humorscale, attitude towards the advertisement, attitude towards the brand and purchase intention. The independent variable was humor tool groups. All the values, achievement, benevolence, conformity, hedonism, power, security, self-direction, stimulation, tradition and universalism, were used as covariates to see whether those values had an effect on the subject matter. To check whether attention towards advertisement might be considered as a covariate in the analysis, a one-way ANOVA has been conducted. The result showed that attention towards advertisement is not significant ($p > .05$) and therefore, was not considered as a covariate.

Overall no significant main-effect ($p > .05$) for the humor tool groups has been found on the dependent variables. Also, an interaction-effect of humor tool groups combined with the values has not been found ($p > .05$). Considering the interaction-effects of humor tool groups and the values on each of the dependent variables, some significant results have been found. The results showed a significant interaction-effect of humor tool groups and benevolence on attitude towards advertisement ($F(3,484) = 3.022$, $p < .05$, partial $\eta^2 = .018$) and on attitude towards brand ($F(3, 484) = 2.990$, $p < .05$, partial $\eta^2 = .018$). Also, for humor tool groups and hedonism an interaction-effect has been found on attitude towards brand ($F(3, 484) = 2.874$, $p < .05$, partial $\eta^2 = .018$). Although no other significant interaction-effects have been found with the covariates and combined humor tool groups on the dependent variable, a regression analysis did reveal significant results within the different humor tool groups and the values. Since differences between the different humor tool groups and values are expected, these results will be studied further as well, to test the hypotheses.

The first hypothesis stated that an advertisement containing a humor tool from HTG 1 used in an advertisement will result in higher scores on the humorscale and a more positive attitude towards advertisement when people value benevolence, conformity and tradition more. From the results it appeared that there is no significant interaction effect of the HTG 1 and one of the values. For attitude towards the advertisement no significant interaction-effect has been found for HTG 1 either. Hypothesis 1 will therefore be rejected.

The second hypothesis predicted that people who value achievement, hedonism, power, self-direction and stimulation will give higher scores on the humorscale and have a more positive attitude towards the advertisements when they have seen advertisements containing a humor tool from HTG 2. Looking into the interaction effects of the predictors for the attitude towards the advertisement, it can be seen in table 9, that a positive interaction effect of HTG 2 and benevolence ($p < .05$) has been found. This effect was found to be positive, meaning that the more important benevolence is, the lower the score on attitude towards the advertisement is when the participants had seen an advertisement with a humor tool of HTG 2. Since no other results have been found, hypothesis 2 will be rejected.

The third hypothesis assumed that the scores on the humorscale and attitude towards the advertisement scale are the highest for humorous advertisements containing a humor tool from HTG 3 despite of the values people have. No significant results have been found. Hypothesis 3 will therefore be rejected.

Table 9. Summary of Multiple Analysis of Covariance for the variables predicting the dependent variable attitude towards advertisement (N = 517)

Predictors	Effects on attitude towards advertisement	
	B	<i>t</i>
Humor tool group 2 x benevolence	.076*	2.820

*. Significant at the 0.05 level (2-tailed).

For purchase intention, no significant interaction results has been found between the values and the humor tool groups, however for attitude towards the brand two interaction results have been found. When considering the next hypotheses only the significant effects that have been found will be mentioned. The fourth hypothesis expected that humorous advertisements containing a humor tool from HTG 1 will lead to a more positive attitude towards the brand and a higher purchase intention for people who value benevolence, conformity and tradition. Since, no significant effects to support this hypothesis have been found, hypothesis 4 will be rejected.

The fifth hypothesis assumed that people, who value achievement, hedonism, power, self-direction and stimulation, and have seen an advertisement containing a humor tool from HTG 2, will report a more positive attitude towards the brand and higher levels of purchase intention. Deducing from the results, as shown in table 10, there can be seen that HTG 2 has a significant positive interaction-effect with benevolence on the attitude towards the brand ($p < .05$). This result implies that when the participants rated benevolence as an unimportant value in their life, they reported a more positive attitude towards the brand after seeing an advertisement with a humor type of HTG 2. Because, no other significant results to support hypothesis 5 have been found, the hypothesis will be rejected.

The sixth hypothesis stated that despite of peoples' values, a humor tool from HTG 3 within an advertisement will lead to most positive results on attitude towards the brand and purchase intention. The results show, as can be seen in table 10, that only the participants who valued hedonism as unimportant in their life have a more positive attitude towards the brand after seeing an

advertisement with a humor type of HTG 3 ($p < .05$). Since no other results have been found, hypothesis 6 will be rejected.

Table 10. Summary of Multiple Analysis of Covariance for the variables predicting the dependent variable attitude towards brand (N = 517)

Predictors	Effects on attitude towards brand	
	B	T
Humor tools group 2 x benevolence	.074*	2.710
Humor tools group 3 x hedonism	.135*	2.831

*. Significant at the 0.05 level (2-tailed).

No main-effect of humor tools groups in this model has been found, but there were some significant interactions with the values and different humor tools groups. Because of these results, it can be suggested that humor tool groups combined with the values do have any sort of effect on the dependent variables. This suggests that a re-categorization of the advertisements is a good idea, since this might lead to other outcomes. The pairwise comparisons of the humor tool groups show that overall HTG 3 significantly differs from HTG 1 and HTG 2 on the dependent variables ($p < .05$), implying that HTG 1 and HTG 2 do not significantly differ from each other. Since the humor tool groups that have been formed according to the results on the pretest, have in total a low predictive value (partial $\eta^2 = .034$) for the entire model, it would be good to re-categorize the advertisements within new humor tool group or new humor categorization. With a one-way ANOVA for all 18 advertisements a new humor tool group categorization has been found. By re-watching the advertisement and keeping the basis of the ANOVA results, two new humor categorizations were formed: non-offensive and offensive. By making the new categorization the basis of this categorization was whether people or products were mentally or physically 'hurt' and/or offensive or whether it was cute, adorable or just non-offensive.

This new categorization changes the first proposed model (3 x 10) into a new, 2 (non-offensive humor tools / offensive humor tools) x 10 (values) model. To check whether this categorization would give different results, and results more in line with the expectations opposed to the first results, a new MANCOVA analysis has been performed.

Considering the MANCOVA analysis, performed for the two humor categories (non-offensive and offensive) and the 10 values, the results showed that within this categorization, no significant effect has been found of humor category with the values ($p > .05$). Considering the interaction-effects of humor category with the values on the dependent variable, an effect of humor category and benevolence on attitude towards advertisement has been found ($F(2, 495) = 3.211, p < .05$, partial $\eta^2 = .013$). Other results have not proven to be significant ($p > .05$).

Since it is interesting to check whether non-offensive/offensive humor category combined with the values has an interaction-effect on one of the dependent variables, regression analysis was considered.

In both analyses– the original as well as this, there are no significant interaction-effects on the humorscale. However, as can be seen in table 11, the results show a positive significant interaction-effect of non-offensive humor category x benevolence on the attitude towards the advertisement ($p < .05$). This positive interaction effect indicates that people who value benevolence as important have a less positive attitude towards a non-offensive humorous advertisement.

Table 11. Summary of Multiple Analysis of Covariance for the variable predicting the dependent variable attitude towards advertisement (N = 517)

Predictors	Effects on attitude towards advertisement	
	B	<i>t</i>
Non-offensive humor tools group x benevolence	.059*	2.113

*. Significant at the 0.05 level (2-tailed).

Significant interaction-effects for the humor category and values on attitude towards the brand have not been found. However, where no significant interaction-effects on purchase intention were found in the former analysis, this analysis revealed two significant effects. See table 12. A negative interaction-effect of offensive humor category and achievement on purchase intention ($p < .05$) has been found. This result implies that people who value achievement as important in their life report higher levels of purchase intention after seeing an offensive advertisement. For offensive humor category and security also, a significant negative interaction-effect on purchase intention has been found. It appears that people who value security as important report higher levels of purchase intention after seeing an advertisement that contains offensive humor tools ($p < .05$).

Table 12. Summary of Multiple Analysis of Covariance for the variables predicting the dependent variable purchase intention (N = 517)

Predictors	Effects on purchase intention	
	B	<i>t</i>
Offensive advertisements x achievement	-.066*	-2.137
Offensive advertisements x security	-.062*	-2.170

*. Significant at the 0.05 level (2-tailed).

Although some significant effects have been found for interactions on the dependent variables, the interpretation for both analyses has to be done carefully since the main effects of these interactions are not significant. However, from the two analyses performed, the conclusion can be made that no results were found to support any of the hypotheses.

Additional analysis: country and humor category

Because, it appears that there are no meaningful findings of motivational values, an additional analysis will be conducted to check whether there are differences between the two countries. In former research it was shown that there are differences between countries in perceiving humor (e.g., Alden et al., 1993). There are two reasons that the countries will be investigated further: first, Nepal is considered to be collectivistic, whereas the Netherlands is considered to be individualistic. It would be interesting to see whether there are differences in their scores on the four dependent variables overall. Second, since it looks like Nepal scored significantly higher than the Netherlands on every dependent variable, it is useful to correct for this effect and therefore the variables have been mean centered. However, the mean-centered data only makes sense if country is included in the analysis.

Achievement and benevolence were found to be the two values that significantly differ between the two countries and these are considered to be important. Since those two values are opposites of each other, the additional analysis will be in a 2 (country: Netherlands, Nepal) x 2 (non-offensive/offensive humor category) design, with achievement and benevolence as covariates. The non-offensive/offensive humor category has been chosen, because the predictive value ($F(4, 512) = 16.037$, Wilk's Lambda = .889, $p < .05$, partial $\eta^2 = .111$) of this categorization is greater than the predictive value of the original humor tool groups ($F(8, 1024) = 5.107$, Wilk's Lambda = .925, $p < .05$, partial $\eta^2 = .038$) with respect to the model for predicting the dependent variables.

The mean rank scores within the different humor categories between countries can be found in appendix G. The results will be considered brief. The data was not normally distributed; therefore, a Kruskal-Wallis analysis has been done. However, the data for attitude towards brand for the Nepalese participants appeared to be normally distributed and is therefore, analyzed with a one-way ANOVA. The results show that offensive humorous advertisements are perceived as most humorous (mean rank Netherlands = 140.80; mean rank Nepal = 148.79) and elicit the most positive attitude towards advertisement for Dutch participants (mean rank Netherlands = 142.86) as well as for participants in Nepal (mean rank = 148.79). However, the scores that have been found for attitude towards brand reveal that there are no significant differences between the scores of Nepal after seeing a non-offensive

or offensive advertisement. For the Netherlands, these scores are significantly different and show that offensive advertisements lead to a more positive attitude towards the brand than non-offensive advertisements (mean rank = 123.49). However, for purchase intention a different result has been found. The non-offensive humor advertisements lead to higher levels of purchase intention in the Netherlands than the offensive humorous advertisements (mean rank = 148.44). However, the scores for Nepal do not significantly differ.

Considering the mean rank scores overall, the mean rank score for offensive humor category is seen to be higher with respect to the humorscale, than the non-offensive humor category. This implies that offensive humorous advertisements are perceived as more humorous. The same result has been found for the attitude towards the advertisement. However, for attitude towards the brand, the non-offensive humor category seems to elicit a more positive attitude towards the brand. The scores on the purchase intention appear not to be significantly different from each other. The scores can be found in table 13.

Table 13. Mean rank scores of the dependent variables along different humor categories (N = 517)

	Humorscale	Aad	Ab	PI
	M	M	M	M
Non-offensive	217.89	215.71	277.26	272.93
Offensive	290.68	292.36	244.93	248.58
Chi-square	30.19	33.47	5.96	3.26
Significance	.000	.000	.015	.071

*. Significant at the 0.05 level (2-tailed).

Performing a MANCOVA for humor category and country as independent variables and with achievement and benevolence as covariates, the following results were found. A significant main effect was found for humor category, ($F(4, 508) = 17.767, p < .05$, Wilk's Lambda = .877, partial $\eta^2 =$

.123) and for achievement ($F(4, 508) = 2.727, p < .05$, Wilk's Lambda = .979 partial $\eta^2 = .029$). Also an interaction effect of humor category and country ($F(4, 508) = 3.608, p < .05$, Wilk's Lambda = .972, partial $\eta^2 = .028$) was found. However, no main effect for country or for benevolence has been found ($p > .05$). When the results for the interaction-effect of humor category and country on the dependent variables were considered, three out of four interaction-effects showed significant effects: humorscale ($F(1, 511) = 9.224, p < .05$, partial $\eta^2 = .018$); attitude towards the advertisement ($F(1, 511) = 7.690, p < .05$, partial $\eta^2 = .015$) and purchase intention ($F(1, 511) = 7.086, p < .05$, partial $\eta^2 = .014$). Achievement showed only a significant effect on purchase intention ($F(1, 511) = 5.122, p < .05$, partial $\eta^2 = .008$). Humor category showed a significant main-effect on humorscale ($F(1, 511) = 36.830, p < .05$, partial $\eta^2 = .067$); attitude towards advertisement ($F(1, 511) = 37.982, p < .05$, partial $\eta^2 = .069$) and attitude towards brand ($F(1, 511) = 5.635, p < .05$, partial $\eta^2 = .011$). It should be noted that humor category has a lower predictive value for the dependent variables when it is combined with countries than when it is considered alone.

In the pairwise comparisons, see appendix H, a difference can be seen in the score on the humorscale between Netherlands and Nepal when considering both non-offensive and offensive humor categories. This result suggest that Dutch and Nepalese both have a different score on non-offensive humor category ($F(1, 511) = 4.733, p < .05$, partial $\eta^2 = .009$) and that both countries score different on offensive humor category ($F(1, 511) = 4.007, p < .05$, partial $\eta^2 = .008$). Nepalese results show that advertisements in the non-offensive humor category are perceived less humorous than advertisements with offensive humor tools. The same effect has been found in the Netherlands. See figure 1. For purchase intention, only a significant result in scores between the Netherlands and Nepal has been found on offensive humor category ($F(1, 511) = 5.246, p < .05$, partial $\eta^2 = .010$). This result suggests that Nepalese report higher levels of purchase intention when they see an advertisement with offensive humor tools as compared to the Netherlands. The Dutch participants showed low levels of purchase intention after seeing an advertisement with offensive humor category. Figure 2 shows this effect.

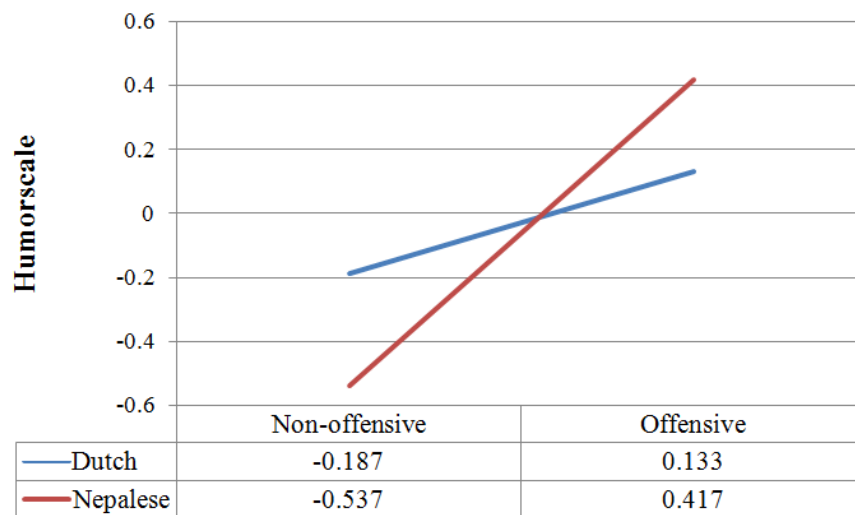


Figure 1. Effect of non-offensive humor tools and offensive humor tools on humorscale for the Netherlands and Nepal.

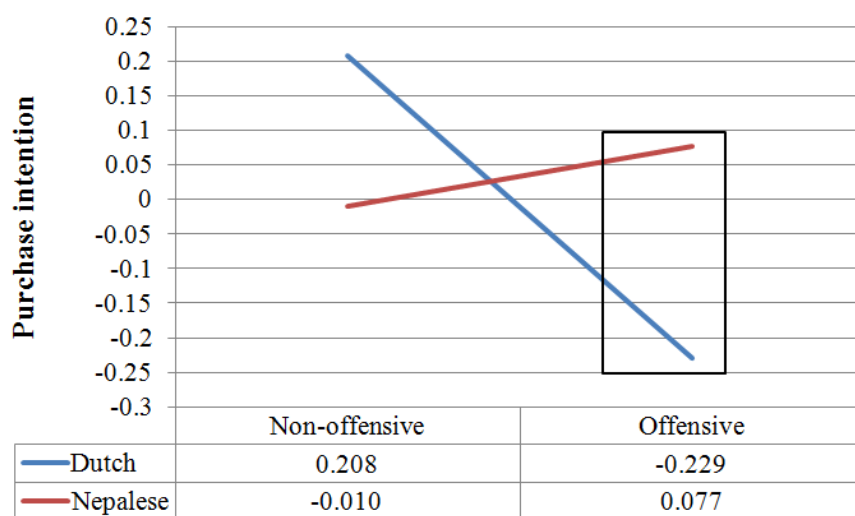


Figure 2. Effect of offensive humor tools on purchase intention for the Netherlands and Nepal.

5. Conclusion

The purpose of this study is to investigate the effects of different humor tools within an advertisement among people with different motivational values on perceived humor, attitude towards advertisement, attitude towards brand and purchase intention. To assess this, six hypotheses have been formulated. Appendix I shows the hypotheses and that not any of the hypotheses could be accepted. However, some interesting results have been found that should be considered and these will be discussed further on.

One of the main findings is that humor in advertisement can eventually lead to an increased purchase intention. A strong relationship has been found between the humorscale and the attitude towards the advertisement; between attitude towards the advertisement and attitude towards the brand and purchase intention. A strong relationship has also been found between attitude towards the brand and purchase intention. Attention towards the advertisement appears to have a strong relationship with attitude towards the advertisement. Therefore, the more attention a person has for an advertisement, the more positive attitude towards the advertisement he or she will have. It is important to consider this, because it implies that marketers should attract attention in order to create a more positive attitude towards the advertisement, and so forth, can create higher levels of purchase intention.

The motivational values of Schwartz were assigned to the two dimensions, individualism and collectivism of Hofstede. Although there is a distinction between Nepal and the Netherlands regarding to individualism and collectivism, the scores on the ranking do not imply this. Both countries rank self-direction as most important (#1), followed by achievement (#2) for the Nepalese participants and benevolence (#2) for the Dutch participants. However, expectation was that collectivism would have a positive relationship with benevolence, conformity and tradition; whereas, individualism was expected to have a positive relationship with achievement, hedonism, power, self-direction and stimulation (indicating that values are highly important within an individualistic country), but these results do not meet the expectations.

Concluding, this research aimed to find out which humor tool within a television advertisement is the most effective for customers with different motivational values considering the attitude towards advertisement, attitude towards the brand and purchase intention. No optimal combination of a humor tool in an advertisement and motivational values have been found, since we found a significant interaction-effect of benevolence x HTG 2 on attitude towards advertisement; benevolence x HTG 2 on attitude towards brand, and hedonism x HTG 3 on attitude towards brand. When the advertisements were re-categorized into non-offensive and offensive humor categories, there were slight differences between the scores that had been found in the original analysis. Benevolence appeared to have a significant interaction-effect with non-offensive advertisement on attitude towards advertisement; achievement x offensive advertisement on purchase intention, and offensive advertisement x security on purchase intention. However, these scores did not result in any optimal combinations either. When the additional analysis was conducted to check for differences between the mean scores of the two countries considering only the values achievement and benevolence, a significant difference between the countries and their scores towards the humor categories on the humorscale was found. Offensive humor category advertisements are considered to be the most humorous in both countries.

All these results imply that there is no particular optimal combination of humor tools with a certain motivational value or culture that would lead to greater effects on the attitudes or purchase intentions of the customers. It can be concluded that advertisements containing a humor tool from HTG 3 are the most effective with respect to the dependent variables but when considering a person's values it is not the most effective humor tool group. However, considering country in humor category, both the Nepalese and Dutch participants showed that they found offensive humor advertisements the most humorous.

Although, no optimal results of motivational values were found to be playing a role in the effectiveness of humorous advertisements, some important results did emerge. One of the most important findings is that, the value benevolence seems to play a great role in the effectiveness of different humorous advertisements, since this value shows to have several significant interactions-

effects on the dependent variables. Also for hedonism, achievement and security, significant results were found. Although the results do not reveal specifically which advertisement is the most effective, it suggests that values do play a role in the effectiveness of humorous advertisements. As Lee & Lim (2008) suggested, it should be kept in mind that interpretation of humor advertisements always happen within a culturally constituted world. This research shows that culture does not only play a great role but personal motivational values seem to do so too. When considering only the countries in the analysis, offensive advertisements are more liked than non-offensive advertisements in both countries. Since, Alden et al. (1993) suggested that international humorous advertisements appear to only differ in the way information is presented but that the underlying humor message is the same, this research can conclude the same as well. Since this research used the same advertisements within both countries, and only the humorous appeal differed, conclusion can be drawn that indeed, the underlying humor appeal appears to have the same effect in both countries.

Unfortunately, as seen in earlier studies, there is no perfect way to categorize humorous advertisements since a lot of other aspects like product, gender of the customer, brand, type of information etc. (e.g., Alden et al., 1993; Hatzithomas et al., 2009; Weinberger & Gulas, 1992; Speck, 1991), play a significant role in effectiveness and the way advertisements are perceived and interpreted. It is therefore important to emphasize that this study found useful results which indicate that motivational values do play a role in the effectiveness of humorous advertisements, but that these results are more useful if there is a clear and better understanding of how humor in advertisements can be categorized or defined. If there is an understanding of how humor in advertisements can be categorized, it will be clearer what humor tool groups and which values play a role in the effectiveness of humorous advertisements, so that more effective global advertising could be constructed.

However, for now and at this stage, we conclude that science appears to be unable to help marketers in creating the most humorous and effective advertisements to affect the attitudes and purchase intentions of people from different cultures or with different motivational values.

6. Discussion

In this part the findings of this research will be discussed.

The first finding in this research is that the Netherlands did not meet individualistic values and that Nepal did not meet collectivistic values. An explanation for this result can be found in the fact that the research sample comprised of students. Compared to other segments of the population, high-achieving students are the most similar population around the world (Tafarodi et al., 2012) and within the 'millennial generation' of university students around the world, self-expression and consumerist individualism is becoming more important and stimulated since the future of these students is uncertain (Tafarodi et al., 2012). Research of Tafarodi et al., (2012) showed the exact same value ranking of students in Canada and India as we have found for the students in the Netherlands and Nepal. Therefore, the fact that this research is conducted with students as a sample, might distort the results from what was expected. Another explanation could be found in the reference-group effect as proposed by Heine, Lehman, Peng & Greenholtz (2002). They found that the results from cross-cultural comparisons based on the means of the scores on attitude, trait, and value measures are inaccurate. This comes from the idea that people from different cultures compare themselves on standards that differ from another culture when they have to evaluate themselves on a Likert scale. In Nepal, the population consists mainly of Nepalese citizens, and likewise, in the Netherlands the population consists mainly of Dutch citizens. When people have to evaluate themselves they compare themselves with others they know, not with an individual or group of another country. This leads to evaluations made upon comparisons that are made along people with the same standard. Furthermore, there is no objective threshold for when people value achievement, meaning that the ranking for the motivational values does not tell us so much about the difference between two cultures. A final explanation for the fact, that findings for the values did not meet the expectations, could be found in the chosen dimension. Although Nepal is considered to be collectivistic, it is also considered to be masculine, while the Netherlands, considered as individualistic, is also considered to be feminine

(Hofstede, 1992). The findings support this idea for the masculinity – femininity dimension. Achievement was found to be highly valued in Nepal and achievement is a value that can be found in masculine countries (Hofstede, 2001). However, benevolence is found to be important in the Netherlands and it is considered as a value that can be found in feminine countries (Gordon, 1976). Furthermore, considering the values it is interesting to see that universalism (#5) is on the fifth place for Dutch participants, but on the sixth place for Nepali participants. Schwartz (1994) already noted that universalism and security do not particularly belong to one of the dimensions individualism or collectivism. Considering the results, we found this statement to be true for universalism since no significant differences have been found in the ranking score and both countries rank them as not unimportant.

Second, it has been found that hedonism has a positive interaction-effect with HTG 3. However, this finding has to be considered carefully since all the advertisements containing a humor tool from HTG 3 were advertisements for car brands. It might therefore be that people, who value hedonism, and pleasure and sensuous gratification, dislike the brand because it uses a humorous advertisement and do not really show the valuable or ‘cool’ aspects of a car. Furthermore, HTG 3 contained only 93 respondents and just three advertisements while the HTG 1 contained 175 respondents and six advertisements, and HTG 2 contained 251 respondents and nine advertisements. This difference might also have distorted the results with respect to HTG 3.

Third, it has been found that people who value benevolence as important like offensive advertisements more. However, there was predicted that people who value benevolence as important are less likely to like offensive advertisements. The found result can be explained by the idea that people in the Netherlands are individualists but value benevolence. It could therefore be that, although the participants consider benevolence as important for them, they report a less positive attitude towards the advertisement when it is non-offensive; since it might be that they do not feel insulted by the offensive advertisement. Furthermore, the results showed that offensive advertisements and achievement and offensive advertisements and security seem to have a significant negative-effect on purchase intention. These results imply that offensive advertisements create higher levels of purchase

intention when people value achievement and security as important in their life. Research of Grewal, Kavanoor, Fern, Costley & Barnes (1997) found that comparative advertisements generate higher levels of purchase intention. Since offensive advertisements can be seen as comparative advertisements, this might explain the results. However, why these values explicitly generate higher levels of purchase intention might be due to the idea that people who value achievement want to be influential and are ambitious. Offensive advertisements might be generating an idea of an 'exclusive group' of which the customer is or is not involved in. People who value achievement might want to be part of this group and therefore want to buy the product. Security has been shown to be important in both countries. The result, that people who value security as important in their life showed higher levels purchase intentions, could be explained by the idea that people who value security also value family security, national security and social order. For these people offensive advertisements might create a feeling of a 'group' to which the customer does or does not belong. Since they value security in their life, they want to become part of this group: this creates a feeling of 'safety' and therefore want to buy the product.

Fourth, it has been found that Dutch participants as well as Nepalese participants rated offensive advertisements as most humorous. This could be explained through the finding that both samples appear to place great importance on individualistic values. As suggested, people with individualistic values will like 'high-arousal/aggressive' advertisements more. The suggestion is that offensive advertisements lead to a higher state of arousal than non-offensive advertisements, and therefore offensive advertisements are perceived as more humorous. However, the purchase intention for offensive advertisements also differs between the two countries; Nepalese reported higher levels of purchase intention than the Dutch participants did after seeing an advertisement from the offensive humor category. Since achievement, important for Nepalese participants, did have a significant influence on purchase intention, this might explain the result that has been found.

Limitations.

A couple of limitations should be considered in this research.

First, the categorization of the advertisements into the group of humorous tools they belong to is somewhat of a new approach. Although there is some literature on humorous advertisements and how to categorize them, there is still no final categorization and most certainly not a final definition. Research on the categorization appears to be contradicting or there is no good theoretical basis for the categorization. Not a lot of studies have been performed on humorous advertisements and only a few of these studies were conducted on the effects of humorous advertisements on the customer. As proven again in this research, it is difficult to categorize an advertisement into the humorous tools they use since an advertisement can be perceived in several ways and there are no standards on how to categorize humor. Although three major humor theories have been proposed, even these are not proficient enough to categorize humorous advertisements.

Furthermore, when an advertisement is categorized, it is not a blueprint for all other humorous advertisements that could be in that category. Meaning, even though an advertisement might contain certain humor tools and it proves to have an effect, the exact same advertisement will never be made again, and although it would be placed into the same category, it does not guarantee for the same effects since the effects might also depend on the brand, time, target group etc. A limitation with respect to the categorization is the pretest. In the pretest, the participants were asked to categorize 36 advertisements into six categories that presented the humor types. Although the participants received a description of the six different categories, many of them stated that they found it very hard to categorize the advertisements. This might be explained by a lack of background knowledge. The fact that the participants had a hard time categorizing is expressed by the low Cohen's Kappa scores that show the expected agreement. Most of the used advertisements had a slight agreement, meaning that they also could have been categorized in another category. Thereby, 36 advertisements are a lot to watch and the pretest took a long time. Also the possibility need to be weighted that participants were tired which could have influenced their attention-span. Another explanation for the results could be that the pretest has only been categorized by Dutch students and just one Malay student; there might

be a difference in perceiving humor, and therefore, in categorizing the advertisement with a certain humor type within a certain category. Furthermore, the categories have been mixed up after the pretest to build the humor tool groups. This resulted in the fact that humor tool group 3 had less advertisements and less respondents than the rest of the humor tool groups.

Second, the chosen country Nepal was expected to be collectivistic. However, the sample group of Nepal was highly biased and could also be seen as an ‘individualistic sample’. Since the Kathmandu University School of Management is a top university for BBA- and MBA-students, where self-direction, achievement and other ‘individualistic values’ are highly stimulated. These students are expected to become leaders of organizations and preferably of their country, meaning that not only at home the students are pushed to have ‘individualistic values’, but also at their university. Getting good results and becoming the top student in the class is also highly stimulated. Another explanation for the results might be the way the data was collected. Dutch students were able to fill in the data at home at their own computer. However, in Nepal the data was collected on paper. The classes of students were divided into two groups, meaning that when the first group was busy filling in the questionnaire, the others were talking and might have pushed the former group to hurry up since the data was collected after class hours. Also the students in the second group could have been influenced by the first advertisement they had seen, meaning that when they liked the advertisement that the first group had to answer questions about, more than their ‘own’ advertisement they might have rated it differently than when they just had seen their ‘own’ advertisement. Also, the translation of the questionnaire to Dutch might have been a problem since ‘likable – unlikable’ is hard to translate to Dutch. Besides that, a lot of participants stated that all the items looked like each other; this might have been a problem because the participants could either have become bored and just started to fill in a random response, or they did not know the differences and did not know how to respond to the question at all. Also, it appeared that in Nepal the participants had a hard time with understanding some words and values. Furthermore, they sometimes did not know how to respond to the questionnaire and just rated one item out of all the items.

The third issue might have been the gender specific and brand specific advertisements. There were two advertisements that were specifically “man products”. Women might not have known the brand or might not have been interested in the product. This could have influenced the results. Another problem with the advertisements might have been that most of the students in Nepal were still living at parents’ home or did not know how to cook. Therefore, their interest in certain products might have been different. Also, due to the caste system in Nepal some of the participants are not allowed to drink -and one advertisement contained alcoholic beverage- the results could have been influenced by this product and value. The same applies for Dutch students; some of them were still living at their parents’ home and their interests in the advertized products might have been different than students who live on their own. Furthermore, lots of brands were unknown and this might have caused some problems with answering the questions of attitude towards the brand. Despite the content of the advertisements, all the advertisements were in English and most of the advertisements contained speech which was fast or mixed with a tune. Therefore, the Dutch as well as the Nepalese participants might have had difficulties understanding what was said in the advertisement. And although the data has been controlled for the participants who did not understand the advertisement, it might be that some participants thought they understood the advertisement or just did not want to admit they did not understand the advertisement because they did not want to look ‘stupid’ or because they just wanted to please the researcher (Dooley, 2001).

7. Future research

Future research towards the effectiveness of humorous advertisement is important, since this topic has not received much attention yet. It appears from this research and a few others studies that humorous advertisements do have a significant effect on the attitudes of the customer, but it is not clear yet which humorous devices, categories, or appeals elicit the best effects. Future research should therefore focus on the categorization of humorous advertisements, or at least find a universal way to define humorous advertisements. A suggestion for a study set up would be to

focus on the technique used in an advertisement, since it is more practical for marketers to apply a technique rather than a ‘humorous process’.

Also, this study shows the importance of considering personal motivational values of people in perceiving an advertisement, therefore future studies should take personal motivational values into consideration when designing study setup to research effectiveness of advertisements in different countries.

Furthermore, this research divided the values along the dimension individualism – collectivism of Hofstede. However, since the results showed that the values were not applicable as suggested, it would be interesting to focus cross-cultural research on masculinity and femininity and to check whether the values of Schwartz (1999) are more applicable along the dimension of masculinity and femininity.

It might also be interesting to take the need for the product into account with research in a cross-cultural context. In a country like Nepal, the need for cheese might be a lot lower than in the Netherlands where cheese is considered a national product. Another interesting research objective that would give valuable insights for marketing companies would be to look into the effects of the placement of humorous advertisements on the internet. A lot of websites are build for ‘the most humorous advertisements’ and people share humorous advertisements on their social media. It is therefore unthinkable that this would not affect brand image and/or purchase intention.

Due to the difficulty of categorizing humorous advertisements, due to developments in the world and developments in the online social media, further research should definitely be considered in order to understand the effects of humorous advertisements on customers from different cultures.

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Appendix A – Short historical overview of humor

Humor has been researched for more than a decade and several theories have been developed. However most of the literature goes back to three major theories: (1) incongruity theory; (2) relief theory and (3) superiority theory.

The incongruity theory is probably the oldest theory of humor as it was already proposed by Kant. It is based on cognitive mechanisms and from research it appeared that humor based on the incongruity theory is the most universal type of humor (Alden, Hoyer & Lee, 1993; Hatzithomas, Boutsouki & Zotos, 2009). Humor according to the incongruity theory ‘occurs’ when there is a sort of discrepancy between the ‘expected’ and the ‘stimulus’ (Speck, 1991). The moment when the cognitive uncertainty is solved, the perceiver ‘get’s’ the joke (Lee & Lim, 2008) and feels that they have resolved a certain incongruity which leads to a positive response.

The second great theory is the relief theory and is based on affective mechanisms (Speck, 1991). Freud was most associated with the theory. He believed (Freud, 1905) that humor is a release of the tension, relieve of physic arousal and psychic energy (Wu, 2013). Arousal plays a major role in the relief theory and Speck (1991) sees this theory as “the judgment of a subject regarding a humorous source and the subject’s relief from anxiety regarding the source’s intent” (Speck, 1991, p. 6). The tension and anxiety, according to the relief theory, has to be high and after an explanation has come to resolve the tension, a laughter or positive response will follow (Freud, 1905).

The third great humor theory is the theory of Thomas Hobbes. He proposed the superiority theory which adapts the kind of humor that makes fun of others (Monro, 1988). According to Hobbes, laughter is a ‘sudden realization that we are better than others’ (Hobbes, 1651; Wu, 2013). Black humor is an example of this kind of humor.

Because there are a lot more humorous theories that look all alike, Attardo (1994) made a grouping of all the theories. He proposed that there are three overall categories that humor theories can be categorized into (1) the essentialist; (2) theological and (3) substantialist theories. The incongruity theory can be categorized in the essentialist theory; the relief theory can be categorized in the

theological theory and Hobbes' superiority theory can be placed into the grouping of substantialist theory. The table below presents an overview of the three main humor theories.

Overview of three main humor theories.

Theorist	Theory	Attardo's grouping	Explanation
Kant	Incongruity theory	Essentialist theory	Universal type of humor Cognitive uncertainty is solved, perceiver 'get's' the joke.
Freud	Relief theory	Theological theory	Tension and anxiety has to be high, after explanation tension is solved.
Hobbes	Superiority theory	Substantialist theory	Making fun of others

Appendix B – Description of the used advertisements

Advertisement	Humor tool group/ Humor category	Description
1. Brisk	HTG 1 Non-offensive	Based on Star Wars. One figure from Star Wars wants to attack another one. Every weapon he takes fails. Then he finds Brisk, since he fell into the vending machine with Brisk. Then he got his powers back but the Brisk vending machine falls on him before he can attack the other figure.
2. Cheesestrings	HTG 1 Non-offensive	The Cheesestring figure is at the beach and acts like a ‘sexy’ figure. All girls like him.
3. M&M	HTG 1 Non-offensive	Two M&M’s are walking down the street. Suddenly they get ‘poofed’ to a desert island because somebody who around there was allowed to do a wish.
4. Hahn Beer	HTG 1 Offensive	A ‘sexy’ girl goes into a hot tub, music is ‘sexy’ and you expect it is a commercial for soap. Then a guy comes and jumps in with his beer.
5. Mercedes-Benz	HTG 1 Non-offensive	A woman in labor and guy are having car troubles and are standing beside the road. Then two top racers Nico Rosberg and Michael Schumacher are driving by and stop to help them. The couple gets into a fight which of the two top racers can drive faster.
6. Pepsi	HTG 1 Offensive	A guy is wiping the floor in a shop. Then he sees the billboard of Shakira who is advertising for Pepsi. A song of Shakira starts to play in the commercial and he starts to dance with Shakira. At the end of the commercial you see people looking through the window to see how the guy is dancing with the billboard.
7. Cravendale	HTG 2 Offensive	Someone tells a story about how it would be when cats would have thumbs. In the commercial itself you see all cats with thumbs and doing ‘human’ things. Then a guy opens the Cravendale milk package and all the cats with thumbs are in his kitchen looking ‘dangerous’ to attack him for the milk.
8. McDonalds	HTG 2 Offensive	A guy goes fishing and his wife just drops him off with the car. She throws his hat out of the car window and drives further. The guy places his lunch, a McDonald’s paper bag, next to him on the landing stage he is sitting on. Then a big fish comes and takes away his lunch by eating a part of the landing stage. In the next scene you see the guy fishing again, sitting next to him on the clearly fixed landing stage, his wife who he hands a paper bag of McDonald’s again.
9. Volkswagen	HTG 2 Non-offensive	A guy is on the beach with his dogfish. A dog which is half dog/half fish. They look like good mates and friends. And at the end of the day the dogfish goes into the Volkswagen car.

10. Pepsi	HTG 2 Offensive	A 'Pepsi can' is a 'star' in a movie with Jackie Chan. But every time they are going to do 'stunts' or something 'dangerous' a Coca Cola can is used instead of the Pepsi can.
11. Pepsi	HTG 2 Offensive	A little boy wants to get a drink from a vending machine. He first buys two cans of Coca Cola so he can stand on it to push the highest button to get a Pepsi coke.
12. Pepsi	HTG 2 Offensive	Two shop assistants, one from Pepsi and the other one from Coca Cola, work in the same supermarket. They are starting a 'fight' into who can build the coolest statues with their cans. Pepsi is the winner in the end with a superstar on its stage that he builds.
13. Axe	HTG 2 Non-offensive	A girl that wants to show how Axe works by spraying it on a dummy gets really aroused when she smells the deodorant. Then a guy (probably her boyfriend) comes in and starts to attack the dummy because of jealousy.
14. Lynx	HTG 2 Non-offensive	Three boys are sitting on the couch. A girl comes in who shows her new dress. Two of the three boys are 'ejaculating' sweat from their armpits when they see her. The other guy walks with the girl to her room and places Lynx (deodorant) in front of the other boys.
15. Yorkie	HTG 2 Offensive	A guy has done grocery shopping and needs to take the groceries from the car to his home. Of course he wants to do it in one walk. When he is walking you hear an exciting war song and there are flames rising up behind him. When he gets into the house he takes a Yorkie (chocolate bar) and looks really proud to his girlfriend. His girlfriend just looks like 'whatever'.
16. Land Rover	HTG 3 Offensive	A man and a girl are walking down the street. The girl is happy because she is telling the guy she told her parents she is going to come with the guy to Paris. Then the guy says I have to tell you something. He walks back to his car, goes sit in it and he tells her that they are not going to Paris and that he is a pathological liar. She asks more questions about do you love me and he is like: yes! Well, no. And his name and then it appears that even his name is not real. Then the pun line: 'You'll feel safe inside, Land Rover'
17. Mercedes-Benz	HTG 3 Non-offensive	The setting is Christmas night and somebody wants to prepare duck for Christmas dinner. The duck's cage is standing in the kitchen and it can sneak out of its cage. The duck takes the keys of the cars and locks itself in the car. Then the pun line comes up: 'Safely through the winter. Merry Christmas from Mercedes-Benz'.
18. Volkswagen	HTG 3 Offensive	Someone is building a guillotine. When the 'criminal' gets hanged he already falls through the floor (without even having the halter around his neck). Then the pun line comes up: 'If only everybody did their job as well as a Volkswagen'

Appendix C – Pretest

The sheet that the pretest participants got to categorize and rate the advertisements

Dear student,

In context of my research for Communication Science, I would like to ask you to participate in a small ‘funny’ research that takes about 20-30 minutes of your time.

My research will be about the effects of different humorous advertisements in different cultures. So as you might understand, I need therefore funny advertisements.

However as you also might know, humor exists of different categories. You (for example) may like a black joke but maybe your friend likes a good slapstick.

However, there are a lot of different humorous advertisements that all have different kinds of humor, and that is why I need your help!

For my research I made a categorization of six different humor types. You will find these in Table 1 with their definition. The humor categorization is made to categorize different humorous advertisements, so what kind or type of humor does the advertisement use to make it funny?

And that is where you come in.

Below you will find a list of links to 36 different advertisements that are supposed to be funny (table 2). I would like to ask you to watch all these advertisements and categorize them into the categories that you will find in Table 1. You can write the humor type in the third column of Table 2. Also I would like to ask you if you want to rate the advertisements on how funny you think the advertisement is with a ‘funniness scale’ from 1 – 5. With 1: very funny and 5: not funny at all.

If you have categorized and rated them, you can send the form back to me.

Please remind that nothing you do is wrong and that all advertisements can be categorized. For every category there are 6 advertisements.

If you do not understand something please do not hesitate to contact me, and if you have any comments you can write them below (in Dutch or English).

Please send this form back before **15 October 2012!**

Thank you in advance for your participation!!

Judith Elbers

E-mail: jsm.elbers@gmail.com

Telephone: 06 525 430 25

Comments

[illegible]

P.s. With some advertisements the computer might say that it is a virus. This is **not** true.

Table 1. Humor type

<i>Humor type</i>	<i>Description</i>
Puns	Playing with the meaning of words.
Understatement/ Exaggeration	Something is being understated or overstated.
Ludicrous	Application of illogical senseless or absurd ideas.
Satire/irony	Denigration of other people or products, making something else ridiculous.
Comic	Application of funny stuffs, like a cartoon.
Jokes/nonsense	Funniness without meaning attached, some commercials may show scenes without particular meaning or link up things irrelevant to each other in order to make fun of them.

Funniness scale***How funny do you think the advertisement is?***

- 1 = Not funny at all
 2 = Not funny
 3 = Funny/not funny
 4 = Funny
 5 = Very funny

Table 2. The categorization and rating scheme

<i>Commercial</i>	<i>Link</i>	<i>Humor type</i>	<i>Funniness</i>
1. McDonald's (1)	http://www.funnyplace.org/stream-weekly.php?id=18021		
2. McDonald's (2)	http://youtu.be/QZrghaHZvjk		
3. Milk	http://youtu.be/h6CcxJQq1x8		
4. M&M (1)	http://i.cdn.turner.com/v5cache/TBS/veryfunnyads/player.swf?videoId=27175		
5. Beer	http://youtu.be/_zIFG2wXp9I		
6. Land Rover	http://www.funnyplace.org/stream.php?id=19152		
7. Toyota	http://www.funnyplace.org/stream/toyota-technology-20725/		
8. Pepsi (1)	http://youtu.be/sHn7TXyJcWg		
9. Volkswagen (1)	http://youtu.be/LxVJyoqf6Rw		
10 Volkswagen (2)	http://www.funnyplace.org/stream/volkswagen-their-job-21515/		
11 Snickers	http://youtu.be/S2OpAJj-e1U		
12 ViVident Blast	http://i.cdn.turner.com/v5cache/TBS/veryfunnyads/player.swf?videoId=27116		
13 Audi (1)	http://youtu.be/e16QgD5-aLc		
14 Nolan's cheese	http://youtu.be/6tCtM8UEQv8		
15 Mercedes Benz (1)	http://youtu.be/LJDO41iiRmY		
16 M&M (2)	http://youtu.be/TLqtVeWtaZU		
17 Axe	http://youtu.be/u6r7JUSv-Lk		

18 Mercedes Benz (2)	http://youtu.be/_ZjI_-TWg9Y		
19 Brisk	http://www.funnyplace.org/stream/lipton-star-wars-20572/		
20 Pepsi (2)	http://youtu.be/6iWH7EtDtYc		
21 Lynx	http://www.funnyplace.org/stream/lynx-dry-gaming-21184/		
22 McDonald's (3)	http://youtu.be/y9ajRIgTJNA		
23 Yorkie	http://www.funnyplace.org/stream/nestle-fuel-21162/		
24 Pepsi (3)	http://youtu.be/v27eRk6N8mI		
25 Chinese Shampoo	http://youtu.be/dJKND7Y6Xg4		
26 Volkswagen (3)	http://youtu.be/-EcSmln8l2o		
27 Mercedes Benz (3)	http://youtu.be/4TSSL2oRjOU		
28 Audi (2)	http://youtu.be/XfTyVL9TQmA		
29 Jeep	http://www.funnyplace.org/stream/jeep-best-friend-20502/		
30 California Milk	http://www.funnyplace.org/stream/got-milk--family-20421/		
31 Pepsi (4)	http://www.funnyplace.org/stream/pepsi-max-check-out-20566/		
32 Head & Shoulders	http://www.funnyplace.org/stream-weekly.php?id=18818		
33 Cheesestrings	http://i.cdn.turner.com/v5cache/TBS/ver_yfunnyads/player.swf?videoId=27183		
34 Pepsi (5)	http://youtu.be/8UbHIT1nue8		
35 Bavaria	http://i.cdn.turner.com/v5cache/TBS/ver_yfunnyads/player.swf?videoId=27107		
36 Pepsi (6)	http://youtu.be/DR_vdikpKZA		

Send this form back before 15 October 2012 to:

Jsm.elbers@gmail.com

THANK YOU!!!!

Appendix D – Questionnaire

Used questionnaire in English. In this example the questionnaire for Nepal for the advertisement of Mercedes-Benz has been used.

Every advertisement agency just wants one thing: your attention! That is why advertisement agencies are using more humor in their ads. But do Nepalese laugh about the same humorous advertisement as Dutch people do? And are all these funny advertisements really effective or are they just as annoying as other commercials?

In this research I am trying to find an answer on these questions, and I need your help with that!

By making use of this questionnaire I want to find out which kind of humor in advertisements, people from different cultures with different values really like.

I want to ask you if you want to participate in this research. It will cost about 10/15 minutes of your time. The data will be handled confidential and the individual results will not be mentioned in the final paper.

Thank you in advance for your participation!

Judith Elbers

1. Sex

☐ Male

☐ Female

2. Age

3. Study program?

4. Education level

☐ Undergrad student / Bachelor

☐ Grad student / Master

5. School of study program?

6. How many years are you enrolled in this school?

Ranking 10 values

Below you will find a list of 10 values, in alphabetical order. Each value is accompanied by a description and a blank box under 'rank'. Please rank each value in YOUR order of importance, from most important to least important (1-10).

Take your time and think carefully, *these values should represent what YOU consider as a life-guiding principle*. When you have second thoughts, feel free to change your order.

Read, before you begin all the values 1 – 10 and rate along the scale what is important to YOU.

The values can be ranked on a scale from one – 10.

USE ALL NUMBERS, meaning you can use one number once!

1 = most important principle

9 = Not important principle

10 = contradicting to my principles

I value

Rank	Value
	Achievement I value personal success through demonstrating competence according to social standards.
	Benevolence I value preserving and enhancing the welfare of those with who I have frequent personal contact.
	Conformity I value restraint of actions, inclinations, and impulses that are likely to upset or harm others and violate social expectations or norms.
	Hedonism I value pleasure and sensuous gratification for myself.
	Power I value social status and prestige, control or dominance over people and resources.
	Security I value safety, harmony, and stability of society, of relationships, and myself.
	Self-direction I value independent thought and action; choosing, creating, exploring.
	Stimulation I value excitement, novelty, and challenge in life.
	Tradition I value respect, commitment, and acceptance of the customs and ideas that traditional culture or religion provide to myself.
	Universalism I value understanding, appreciation, tolerance, and protection for the welfare of all people and for nature

Please answer the following statements as honest as possible. You can either agree or disagree with them on a scale from 1 – 7.

1 = Strongly disagree; 2 = Disagree; 3 = Disagree somewhat; 4 = Undecided; 5 = Agree somewhat;

6 = Agree; 7 = Strongly agree

	1	2	3	4	5	6	7
If a friend gets a prize, I would feel proud	0	0	0	0	0	0	0
The well being of my friends is important to me	0	0	0	0	0	0	0
To me, pleasure is spending time with others	0	0	0	0	0	0	0
I feel good when I cooperate with others	0	0	0	0	0	0	0
Parents and children must stay together as much as possible	0	0	0	0	0	0	0
It is my duty to take care of my family, even when I have to sacrifice what I want	0	0	0	0	0	0	0
Family members should stick together, no matter what sacrifices are required	0	0	0	0	0	0	0
It is important to me that I respect the decisions made by my groups	0	0	0	0	0	0	0

STOP HERE UNTIL RESEARCHER TELLS YOU TO GO TO NEXT PAGE!!

Mark what is the closest to your opinion:

		Strongly disagree	Undecided	Agree
I understood the advertisement	0	0	0	
I have never seen this advertisement before	0	0	0	

Mark what is the closest to your opinion:

[illegible]

Mark what is the closest to your opinion:

[illegible][illegible]

The following questions will be about the brand and product you just saw in the advertisement.

Mark what is the closest to your opinion:

What do you think about Mercedes-Benz?

Dislike very much	0	0	0	0	0	0	0	Like very much
Useless	0	0	0	0	0	0	0	Useful
Worthless	0	0	0	0	0	0	0	Valuable
Unimportant	0	0	0	0	0	0	0	Important
Non-beneficial	0	0	0	0	0	0	0	Beneficial
Not fond of	0	0	0	0	0	0	0	Fond of
Not enjoyable	0	0	0	0	0	0	0	Enjoyable
Bad	0	0	0	0	0	0	0	Good
Unpleasant	0	0	0	0	0	0	0	Pleasant
Unfavorable	0	0	0	0	0	0	0	Favorable

	None			Moderate			Very much
	1	2	3	4	5	6	7
How much attention did you pay to the advertisement?	0	0	0	0	0	0	0
How much did you concentrate on the advertisement?	0	0	0	0	0	0	0
How involved were you with the advertisement?	0	0	0	0	0	0	0
How much thought did you put into evaluating the advertisement?	0	0	0	0	0	0	0
How much did you notice the advertisement?	0	0	0	0	0	0	0

For the following questions: Imagine yourself in the position to buy a car

How likely is it that you would consider buying Mercedes-Benz the next time?

Unlikely	0	0	0	0	0	0	0	Likely
Impossible	0	0	0	0	0	0	0	Possible
Improbably	0	0	0	0	0	0	0	Probably

Please answer the following statements as honest as possible. You can either agree or disagree with them on a scale from 1 – 7.

1 = Strongly disagree; 2 = Disagree; 3 = Disagree somewhat; 4 = Undecided; 5 = Agree somewhat;

6 = Agree; 7 = Strongly agree

How likely is it that you would consider buying Mercedes-Benz the next time?

	1	2	3	4	5	6	7
I would like to try Mercedes-Benz	0	0	0	0	0	0	0
I would buy Mercedes-Benz when I would see it in the store.	0	0	0	0	0	0	0
I would actively seek out Mercedes-Benz in the store in order to purchase it.	0	0	0	0	0	0	0

The following questions will be about the advertisement you just saw.

Buying Mercedes-Benz is:

A very unimportant decision	0	0	0	0	0	0	0	A very important decision
A decision that requires a little thought	0	0	0	0	0	0	0	A decision that requires a lot of thought
Little to lose if you choose the wrong brand	0	0	0	0	0	0	0	A lot to lose if you choose the wrong brand.

THIS IS THE END. THANK YOU FOR YOUR PARTICIPATION!!!!

Appendix E – Overview of the used scales and Cronbach's Alpha

Construct	Scale items	Response scale	Cronbach's Alpha
Humorscale	Not humorous/humorous; not funny/funny; not playful/playful; not amusing/amusing; not dull/dull	5 items 7-point-scale.	.85
Attitude towards Advertisement (A _{ad})	Bad/good; unlikeable/likeable; not irritating/irritating; not fun to watch/fun to watch; not enjoyable/enjoyable; negative/positive; tasteless/tasteful; awful/nice; not effective/effective; not eye-catching/eye-catching	10 items 7-point-scale.	.85
Attitude towards Brand (A _b)	Dislike very much/like very much; useless/useful; worthless/valuable; unimportant/important; non-beneficial/beneficial; not fond of/fond of; not enjoyable/enjoyable; bad/good; unpleasant/pleasant; unfavorable/favorable	10 items 7-point-scale.	.95
Purchase intention (PI)	Unlikely/likely; Impossible/possible; Improbably/probably; I would like to try this product; I would buy this product when I would see it in the store; I would actively seek out this product in the store in order to purchase it.	9 items 6 – 7-point-scale. 3 – 7-point-Likert-scale: 1 = Strongly - 7 = Strongly agree	Total scale: .86

Very unimportant decision/very important decision; decision requires little thought/decision requires a lot of thought; little to lose if you choose the wrong brand/a lot to lose if you choose the wrong brand.

Attention towards advertisement (self-reported)	How much attention did you pay to the advertisement; how much did you concentrate on the advertisement; how involved were you with the advertisement; how much thought did you put into evaluating the advertisement; how much did you notice the advertisement.	5 items 7-point-scale: 1 = none; 4 = moderate, 7 = very much.	.86
Control questions	I understood the advertisement; I have never seen this advertisement before.	2 items 3-point-Likert-scale: 1 = Strongly disagree; 2 = Disagree; 3 = Strongly agree.	

Appendix F – Mean scores for the dependent variables per country

Table 1. Mean scores of humorscale, taken on a 5-point scale, per country and against every humor tools group, higher scores indicate advertisement with humor tool from that group is perceived more humoristic

		Country							
		Netherlands				Nepal			
Humor group	tool	M	Mean rank	SD	N	M	Mean rank	SD	N
HTG 1		4.72	125,46	1.06	87	4.47	115.52	1.28	88
HTG 2		4.79	134,52	1.25	131	4.49	123.62	1.33	120
HTG 3		4.93	140,05	1.00	46	5.50	158.47	1.68	45
Total		4.79		1.15	264	4.97		1.30	253
Chi-square		1.29				10.77			
Significance		p = .526				p = .005			

*. Significant at the 0.05 level (2-tailed).

Table 2. Mean scores of attitude towards advertisement, taken on a 5-point scale, per country and against every humor tools group, higher scores indicate more positive attitude towards the advertisement

		Country							
		Netherlands				Nepal			
Humor group	tool	M	Mean rank	SD	N	M	Mean rank	SD	N
HTG 1		4.27	122.79	.86	87	4.95	111.94	1.05	88
HTG 2		4.41	135.85	.94	131	5.16	126.48	1.08	120
HTG 3		4.46	141.30	.75	46	5.51	157.83	.88	45
Total		4.38		.88	264	5.17		1.07	253
Chi-square		2.27				11.73			
Significance		p = .321				p = .003			

*. Significant at the 0.05 level (2-tailed).

Table 3. Mean scores of attitude towards brand, taken on a 5-point scale, per country and against every humor tools group, higher scores indicate more positive attitude towards the brand

		Country						
		Netherlands				Nepal		
Humor group	tool	M	Mean rank	SD	N	M	SD	N
HTG 1		4.07	121.45	1.00	87	4.76	.99	88
HTG 2		4.19	132.47	1.10	131	4.82	1.08	120
HTG 3		4.40	153.68	.75	46	5.62	.81	45
Total		4.19		1.02	264	4.94	1.05	253
Chi-square		5.42						
Significance		p = .067						

*, Significant at the 0.05 level (2-tailed).

Table 4. Mean scores of purchase intention, taken on a 5-point scale, per country and against every humor tools group, higher scores indicate a higher level of purchase intention

		Country							
		Netherlands				Nepal			
Humor group	tool	M	Mean rank	SD	N	M	Mean rank	SD	N
HTG 1		2.91	120.21	1.00	87	4.23	113.68	.95	88
HTG 2		2.96	124.54	1.19	131	4.28	117.71	1.15	120
HTG 3		3.71	178.41	.80	46	5.14	177.82	.83	45
Total		3.08		1.10	264	4.42		1.08	253
Chi-square			20.34				26.59		
Significance			p = .000				p = .000		

*. Significant at the 0.05 level (2-tailed).

Appendix G – Centered mean scores for the dependent variables per country

Table 1. Centered mean scores of humorscale, taken on a 5-point scale, per country and against non-offensive and offensive humor tools group, higher scores indicate advertisement with humor tool is perceived more humoristic.

Humor type	Country							
	Netherlands				Nepal			
	M	Mean rank	SD	N	M	Mean rank	SD	N
Non-offensive	-.16	122.23	1.20	118	-.53	96.88	1.34	107
Offensive	.13	140.80	1.08	146	.39	148.79	1.12	146
Total	.00		1.15	264	.00		1.30	253
Chi-square		3.88				31.50		
Significance		p = .049				p = .000		

*. Significant at the 0.05 level (2-tailed).

Table 2. Centered mean scores of attitude towards advertisement, taken on a 5-point scale, per country and against non-offensive and offensive humor tools group, higher scores indicate more positive attitude towards the advertisement

	Country							
	Netherlands				Nepal			
	M	Mean rank	SD	N	M	Mean rank	SD	N
Humor type								
Non-offensive	-.15	119.69	.95	118	-.42	97.27	1.06	107
Offensive	.12	142.86	.80	146	.31	148.79	.96	146
Total	.00		.88	264	.00		1.07	253
Chi-square		6.02				30.64		
Significance		p = .014				p = .000		

*. Significant at the 0.05 level (2-tailed).

Table 3. Centered mean scores of attitude towards brand, taken on a 5-point scale, per country and against non-offensive and offensive humor tools group, higher scores indicate more positive attitude towards the brand

	Country						
	Netherlands				Nepal		
	M	Mean rank	SD	N	M	SD	N
Humor type							
Non-offensive	-.17	143.65	1.13	118	.08	1.09	107
Offensive	-.14	123.49	.90	146	-.06	1.03	146
Total	.00		1.02	264	.00	1.05	253
Chi-square		4.57					
Significance		p = .033				p = .245	

*, Significant at the 0.05 level (2-tailed).

Table 4. Centered mean scores of purchase intention, taken on a 5-point scale, per country and against non-offensive and offensive humor tools group, higher scores indicate higher levels of purchase intention

Humor type	Country							
	Netherlands				Nepal			
	M	Mean rank	SD	N	M	Mean rank	SD	N
Non-offensive	.25	148.44	1.19	118	-.04	123.53	1.04	107
Offensive	-.20	119.62	1.04	146	.04	129.54	1.16	146
Total	.00		1.11	264	.01		1.11	253
Chi-square		9.30				.416		
Significance		p = .002				p = .519		

*, Significant at the 0.05 level (2-tailed).

Appendix H – Results of Analysis of Variance: pairwise comparisons

Dependent variable	Humor category	Country	Significance
Humorscale	Non-offensive	Netherlands	.030*
		Nepal	
	Offensive	Netherlands	.046*
		Nepal	
Attitude towards advertisement	Non-offensive	Netherlands	.054
		Nepal	
	Offensive	Netherlands	.059
		Nepal	
Attitude towards brand	Non-offensive	Netherlands	.406
		Nepal	
	Offensive	Netherlands	.657
		Nepal	
Purchase intention	Non-offensive	Netherlands	.152
		Nepal	
	Offensive	Netherlands	.022*
		Nepal	

*. Significant at the 0.05 level (2-tailed).

Appendix I – Result overview hypotheses

Hypotheses	Confirmed
1 Humorous advertisements containing a humor tool from HTG 1 are perceived as more humorous, and will result in a more positive attitude towards advertisement with customers who value benevolence, conformity, and tradition, when compared to humorous advertisements containing a humor tool from HTG 2.	No
2 Humorous advertisements containing a humor tool from HTG 2 are perceived as more humorous and will result in a more positive attitude towards advertisement with customers who value achievement, hedonism, power, self-direction, and stimulation when compared to humorous advertisements containing a humor tool from HTG 1.	No
3 Humorous advertisements containing a humor tool from HTG 3 are considered as most humorous and will lead to the most positive attitude towards advertisements despite of people's values.	No
4 Humorous advertisements containing a humor tool from HTG 1 will lead to a more positive attitude towards the brand and a higher level of purchase intention for people who value benevolence, conformity, and tradition, when compared to humorous advertisements containing a humor tool from HTG 2.	No
5 Humorous advertisements containing a humor tool from HTG 2 will lead to a more positive attitude towards the brand and a higher level of purchase intention for people who value achievement, benevolence, hedonism, power, self-direction and stimulation when compared to humorous advertisements containing a humor tool from HTG 1.	No
6 Humorous advertisements containing a humor tool from HTG 3 will lead to most the positive attitude towards the brand and the highest levels of purchase intention despite of people's values.	No