

---

# Cultural Values and Advertising in Malaysia: Views from the Industry

Cultural Values  
and Advertising  
in Malaysia

---

*David S. Waller*, School of Business, University of Newcastle, Central Coast Campus, P.O. Box 127, Ourimbah, NSW Australia and *Kim Shyan Fam*, Department of Marketing, University of Otago, P O Box 56, Dunedin, New Zealand

## Abstract

When entering into a new country, marketers must be aware of various environmental differences that they may have to address, such as media restrictions and cultural and legal factors. This paper observes a study of Malaysian media professionals' perceptions towards various media and advertising restrictions in their country. It found that advertising images, particularly nudity, indecent language, and sexist images, were perceived as major reasons for advertising restrictions.

## Introduction

Despite the development of globalised markets, with its standardised products and marketing activities, marketers must be aware of various environmental differences that have to be addressed when entering a new market. These environmental factors differentiate the domestic market from international markets and must be included when planning a product's marketing strategy (Cateora 1990). They include various cultural, social and legal/political factors (Ricks 1983; Root 1987; Terpstra 1987). Legal factors, in particular regulations on advertising images, claims, and media, are of concern to marketers as a country's laws focus in advertising practices while most of the other factors are more general in nature (Boddewyn 1982). Such advertising restrictions can have a major influence on the degree of standardisation allowed for a company's marketing program.

This is especially true for South East Asian countries that have their own distinct languages, cultures, norms, regulations and business environment which are very different from the West. Malaysia, for example, has approximately 21 million people, with three main ethnic groups (Malay, Chinese and Indian). It has a mixture of languages (Malay is the official language with various Chinese dialects - Cantonese, Hakka, Hokkien and Mandarin - and English also being spoken) and a number of religions

being practiced (Islam, Buddhist, Taoism, Hinduism and Christianity). These factors, along with the associated legal restrictions to protect cultural identity and limit any offence to cultural groups, have been seen as major areas of concern for marketers entering this market (Shao & Waller 1993).

This paper observes a study of media professionals' perceptions towards various media and advertising restrictions in Malaysia. The attitudes are examined by means of a survey of Malaysian media executives in advertising agencies, publishing companies, media buying shops and clients, all of whom would have an intimate knowledge of the media industry in Malaysia. Analysing the perceptions of media and advertising restrictions in Malaysia will assist marketers in their understanding of business communications in Asia.

### **Environmental Factors**

A marketer has a high degree of control over various aspects of the company's marketing mix activities, however, there are also the uncontrollable factors in the marketing environment which should be of concern to marketers, particularly when entering a foreign market. Kotler et al (1998, p. 100) suggests that the marketing environment is made up of a *microenvironment* ("forces close to the organisation that affect its ability to serve its customers") and the *macroenvironment* ("the larger societal forces that affect the whole microenvironment"). In a diverse and developing market, like Malaysia, a number of factors will have a definite effect on how a marketer promotes their product, which will influence the degree of standardisation an overseas company can undertake. These factors include restrictions on the type of media used, the ability to promote certain products, advertising images, social groups and government restrictions.

**Type of Media:** Various media can be used as a vehicle to communicate a company's promotional message, such as television, radio, newspapers, and magazines. Choosing the right medium can be very important for a marketing program, however, in some markets certain new media, like cable television and the internet, may not be sufficiently developed or certain products cannot be legally advertised.

**Restrictions on Certain Products:** Some products, simply because of their nature, may be perceived as controversial or some members of the community may see the public promotion of them as offensive. Studies on the advertising of these products have discussed them in terms of: "unmentionables", "socially sensitive products", and "decent products" (Wilson & West 1981; Rehman & Brooks 1987; Triff, Benningfield &

Murphy 1987; Shao 1993; Shao & Hill 1994a; Shao & Hill 1994b; Fahy, Smart, Pride & Ferrell 1995). Such products can include cigarettes, alcohol, condoms, female hygiene products, female undergarments, male undergarments, sexual diseases (eg STD's, AIDS), and pharmaceutical goods (Shao & Hill 1994a).

**Advertising Images:** While many products are not perceived as controversial in nature and have no restrictions on how it is sold, there may be restrictions on the type of images that can be used in its advertising. Some images in advertising, including nudity, anti-social behavior, racist and sexist images, are openly used in some cultures, but restricted in others to reduce the degree of offense in the community. Such restrictions would reduce the ability to standardise a campaign around the world.

**Social Forces:** Within society there are various social/cultural aspects that can have a large influence on how a company can promote its products. Some basic factors, like ethnic diversity, the use of multiple languages, and the practice of different religions, are significant factors in Malaysia. This may mean a marketer must change advertising material, vary product varieties, and avoid marketing activities that may cause offence to the local market.

**Government Restrictions:** As the government keeps order and manages the community, as well as protecting local interests, it can implement legal restrictions on how companies market their goods. These restrictions can relate to the importing of advertising material from overseas, the hiring of foreigners, and on the advertising claims, again affecting the extent to which companies can use a standardised approach.

To determine the degree to which these environmental factors restrict the ability to advertise in Malaysia, a survey was undertaken on a sample of Malaysian media professionals. The results of the survey will indicate the major reasons for media and advertising restrictions in Malaysia, which will assist marketers to understand this important Asian market and guide them to the areas where there may need to be adaptation rather than standardisation.

### **Methodology**

To determine the perceptions of Malaysian media professionals towards various media and advertising restrictions, a personal survey was undertaken. The questionnaire was distributed to a gathering of approximately 120 media professionals at an industry conference. As it was a large industry conference it can be assumed that the responses would be a good reflection of the views of Malaysian media professionals. Delegates were

**Cultural Values  
and Advertising  
in Malaysia**

informed about the study, presented with a copy of the questionnaire and they were given time to voluntarily complete it. The questions were asked in such a way as to make responses easy to write and allow for clear statistical assessment to be performed. A profile of the respondents is found in Table 1.

<b>TABLE 1: DEMOGRAPHICS</b>		
<b>RESPONDENT:</b>		
<b>Gender:</b>	<b>Male</b>	<b>24 (47%)</b>
	<b>Female</b>	<b>27 (53%)</b>
		<b><u>51</u></b>
<b>Age:</b>	<b>20-25</b>	<b>2 (4%)</b>
	<b>26-30</b>	<b>20 (39%)</b>
	<b>31-35</b>	<b>13 (25%)</b>
	<b>36-40</b>	<b>6 (12%)</b>
	<b>41-45</b>	<b>9 (18%)</b>
	<b>46+</b>	<b>1 (2%)</b>
		<b><u>51</u></b>
<b>Years in Organisation:</b>	<b>1-5</b>	<b>37 (73%)</b>
	<b>6-10</b>	<b>9 (17%)</b>
	<b>11-15</b>	<b>4 (8%)</b>
	<b>16-20</b>	<b>1 (2%)</b>
		<b><u>51</u></b>
<b>Department:</b>	<b>Research</b>	<b>24 (47%)</b>
	<b>Account Services</b>	<b>11 (22%)</b>
	<b>Media</b>	<b>11 (22%)</b>
	<b>Owner/Advertiser</b>	<b>5 (9%)</b>
		<b><u>51</u></b>
<b>ORGANISATION:</b>		
<b>Type of Organisation:</b>	<b>Advertising Agency</b>	<b>17 (33%)</b>
	<b>Publishing House</b>	<b>26 (51%)</b>
	<b>Media Buying Shop</b>	<b>4 (8%)</b>
	<b>Client</b>	<b>4 (8%)</b>
		<b><u>51</u></b>
<b>Staff:</b>	<b>1-50</b>	<b>13 (25%)</b>
	<b>51-100</b>	<b>8 (16%)</b>
	<b>101+</b>	<b>30 (59%)</b>
		<b><u>51</u></b>
<b>Billings (RM):</b>	<b>Less than 100m</b>	<b>27 (53%)</b>
	<b>100-499m</b>	<b>17 (33%)</b>
	<b>500m+</b>	<b>7 (14%)</b>
		<b><u>51</u></b>
<b>Owned/Affiliated with International Agency/Media Organisation:</b>		
	<b>Yes</b>	<b>21 (41%)</b>
	<b>No</b>	<b>30 (59%)</b>
		<b><u>51</u></b>

A total of 51 media professionals were sampled (24 male and 27 female). The age of the respondents indicates that those involved in media planning were relatively young with the majority aged 26-30, followed by 31-35, years old. As the ages indicated relatively young respondents, this was reflected in the small number of years employed in the organisation, with 73% being with the organisation for between 1-5 years. Most were employed in the research department of their organisation (24 or 47%), followed by equal numbers from account and media services (11 or 22%).

As for the type of organisation the respondent is from, the majority were from publishing companies (26 or 51%), while one third were from advertising agencies. More than half were from large companies, as 59% had over 100 staff members and 25% had less than 50 staff. Most had billings of less than RM100 million (Malaysian ringgit 3.80 = US\$1), while a third had between RM100-499 million. There was an almost equal numbers that were owned or affiliated with an international organisation (21 or 41%), compared to those with no such affiliation (30 or 59%).

## **Results**

In the survey, the media professionals were presented with questions where they were asked to indicate the extent to which they perceived restrictions were placed on various media and products/services that could be seen as controversial when advertised.

### **Type of Media**

To determine the degree of restriction on various media, a question was presented to the media professionals where they were asked to indicate the level of media restriction on various media based on whether they were: "Not Developed", "Developed but Not for Commercial Use", "Certain Products Cannot be Legally Advertised", and "No Restrictions". The media presented was based on a general list of media vehicles (Belch & Belch 1998), which included: Cable TV, Cinema, Direct Mail, Free to Air TV, Internet, Magazine, Newspaper, Outdoor, and Radio.

As the results in Table 2 indicate, generally the respondents believe that the media vehicles were not a cause of restriction in the Malaysian market. Most felt that, on the scale presented, the media were developed, although certain products could not be legally advertised. Of the nine media presented, only one medium resulted in a different modal score, where most indicated that there were no restrictions on the Internet. Ranking the media on the mean score responses resulted in cable television and free to air television being the media where at least some restrictions were indicated.

**TABLE 2: MEDIA RESTRICTIONS**

MEDIA	Not Developed	Developed but Not for Commercial Use	Certain Products Cannot be Legally Advertised	No Restrictions	Mean Score
1. Cable TV			X		2.843
2. Free to Air TV			X		2.961
3. Radio			X		3.039
4. Outdoor			X		3.039
5. Magazine			X		3.078
6. Newspaper			X		3.098
7. Cinema			X		3.098
8. Direct Mail			X		3.255
9. Internet				X	3.294

X modal score

### **Restrictions on certain products**

If most of the respondents felt that the media were developed, although certain products could not be legally advertised, the question must be asked: what are the products that cannot be legally advertised? A list of products and services that may be perceived as controversial when advertised was presented to the respondents. The list was primarily based on Waller (1999), which was, in turn, based on previous studies on controversial advertising (Wilson & West 1981; Rehman & Brooks 1987; Triff, Benningfield & Murphy 1987; Shao 1993; Shao & Hill 1994a; Shao & Hill 1994b; Fahy, Smart, Pride & Ferrell 1995). These products were then to be judged on a scale whereby the product: “Cannot be Legally Advertised”, “Can be Advertised with Limitations”, “Can be Advertised if Tastefully Done”, and “Can be Advertised as an Ordinary Product”. These categories are based on a scale used by Shao & Hill (1994b).

In Table 3 the products are presented in order of the mean score, as well as showing the modal score, thereby indicating which category scored the most responses. This question resulted in six of the 17 products as being products that cannot be legally advertised. These products were Racially Extremist Groups, Guns and Armaments, Gambling, Religious Denominations, Political Parties, and Funeral Services. The majority of

**TABLE 3: PRODUCTS WITH OFFENSIVE ADVERTISING**

PRODUCT	Cannot be Legally Advertised	Can be Advertised with Limitations	Can be Advertised if Tastefully Done	Can be Advertised as an Ordinary Product	Mean Score
1. Racially Extremist Groups	X				1.098
2. Guns & Armaments	X				1.157
3. Gambling	X				1.353
4. Religious Denominations	X				1.412
5. Alcohol		X			1.706
6. Political Parties	X				1.725
7. Cigarettes		X			1.765
8. Condoms		X			1.863
9. Female Contraceptives		X			1.863
10. Funeral Services	X				2.039
11. Female Underwear		X			2.314
12. Male Underwear		X			2.314
13. Female Hygiene Products		X			2.569
14. Sexual Diseases (AIDS, STD Prevention)				X	2.725
15. Pharmaceuticals		X			2.804
16. Charities				X	3.059
17. Weight Loss Programs				X	3.098

X modal score

the other products were perceived to be able to advertise with limitations, while three were seen to be free of restrictions: Sexual Diseases (AIDS, STD Prevention), Charities, and Weight Loss Programs.

### **Other Reasons**

If most of the products can be legally advertised with limitations, the question then becomes: what are the main limitations in the Malaysian market? To help answer this question the media professionals were then presented with 18 potential reasons for advertising restrictions and the respondents were to indicate on a Likert-type 7-point scale the extent to which they perceived the reason as being a major reasons or no reason at

all (where 1=Major Reason; 4=Average; 7=Not At All). The reasons were categorised into three groups: Advertising Images, Society and Government.

Table 4 presents the results by ranking the reasons based on the number who claimed that the reason given was a “major reason” and by the mean score. The analysis by “major reason” was also used in Shao & Waller (1993). It appears that the main reason for advertising restrictions in Malaysia is based on the advertising images. In particular, Nudity, Indecent Language and Sexist Images, which more than half of the respondents saw as being a major reason for restrictions. Overall, the top five responses related to advertising images, the sixth response was the influence of Religious Groups, and the only reason which related to the Government was ranked eighth, Restrictions on Importing Advertising Material.

**TABLE 4: REASONS FOR RESTRICTIONS**

REASON	RANK	MAJOR REASON No (%)	MEAN SCORE
<b>ADVERTISING IMAGES:</b>			
Nudity	1	38 (75%)	1.49
Indecent Language	2	28 (55%)	2.00
Sexist Images	3	26 (51%)	2.20
Anti-Social Behaviour	4	25 (49%)	2.28
Racist Images	5	23 (45%)	2.39
Subject Too Personal	7	18 (35%)	2.67
<b>SOCIETY:</b>			
Religious Groups	6	20 (39%)	3.08
Social Culture/Customs	9	12 (24%)	3.16
Different Ethnic Groups	10	10 (20%)	3.65
Literacy Problems	13	7 (14%)	4.84
Multiple Languages	14	7 (14%)	5.33
Business Culture/Customs	17	2 (4%)	5.04
Consumer Nationalism	18	1 (2%)	5.02
<b>GOVERNMENT:</b>			
Restrictions on Importing Ad Material	8	12 (24%)	2.84
Restrictions on Hiring Foreigners	11	7 (14%)	2.84
Restrictions on Advertising Claims	12	7 (14%)	3.06
Restrictions on Media	15	4 (8%)	3.71
Government Bias Against Advertising	16	4 (8%)	3.96

**Discussion**

From these results there are two issues at hand. The first involves government regulations, while the second issue relates to culture and religion. Malaysians have realised that advertising can be a powerful force in shaping national values. It is the viewpoint of most Malaysians and the Malay-

---

sian government that advertising needs harnessing in order to help construct a just society, not just a consumer society (Frith 1996).

### *Government Regulations*

The advertising industry in Malaysia faces complex challenges, in particular the numerous government regulations. The regulations reflect the national aspirations of achieving a Malaysian identity and culture, while conforming to the values of Islam, the national religion. These aspirations were set out by the Ministry of Information and specified in the *Advertising Code for Television and Radio* (1990). This Advertising Code was designed to safeguard advertising and the consumers against the influence of foreign cultural values. In particular, it prohibits the “adaptation or projection of foreign culture which is not acceptable to a cross section of the major communities of the Malaysian society either in the form of words, slogans, clothing, activity or behavior” (p.6).

Advertisements which depict “ways of life that are against or totally different from the ways of life followed by Malaysians” were also disallowed. As pointed out by Deng et al. (1994), the government instituted this regulation because of the belief that not all its citizens are prepared to fully accept all aspects of Western culture. Examples include disco scenes; clothing imprinted with words or symbols conveying undesirable messages or impressions; scenes of an amorous, intimate or suggestive nature; and kissing between adults. However, because of the rise in sexually related diseases, especially AIDS, the government has since relaxed the ruling on sex related advertisements. This ruling only applies to advertisements that inform the publics about the danger of AIDS and in no way encourages promiscuity.

The Advertising Code also promotes cultural sensitivity in advertisements. It prohibits advertisements that “contain statements or suggestions which may offend the religious, racial, political or sentimental susceptibilities of any section of the community”. Party political broadcast that targets a specific racial group or incites one group to rise against another is strictly prohibited. Such prohibition stemmed from the 1969 racial riots. This prohibition is deemed to be vital in achieving racial and national harmony in a multiracial country such as Malaysia.

Besides conforming to the existing laws and regulations, advertisements were also required to promote social responsibility. For instance, advertisements were required to “inject civic mindedness and desired behavioral attitudes in life, such as queuing up when boarding a bus and

keeping public places clean” (Advertising Code Television and Radio 1990, p6). As such, any advertisements that depict anti-social behavior will not be tolerated.

In an effort to reduce the elements of foreign culture being used in advertising, the Ministry of Information has, since the early 1970s, imposed the Made-in-Malaysia (MIM) rule, which requires all advertisements to be produced locally. This rule is also designed to protect the relatively new local film and advertising industry by requiring that most commercials be produced in Malaysia. The talent, creative team and the production staff must also be Malaysians. Foreign scenes or technologies can only be used after prior approval from the Ministry of Information. This approval is granted when the technologies or footage are unavailable in the country. If the language used in the commercials is English, then it must be “Malaysia-English” and the use of “British- or America English” is prohibited (Parker 1982).

As shown in Table 2, all except the Internet media escaped the government restriction. This medium is relatively new to most Malaysians and, because for the first time the government of Malaysia is incapable of restricting this medium, it has become a popular form of communication. The incapacity was due to the Malaysian Government’s desire to become an international player in cyberspace.

### *Culture and Religion*

Religion affects people in many ways because it prescribes proper behaviour, including work habits. The Protestant work ethic encourages Christians to glorify God by working hard and being thrifty. Islam exalts work, and idleness is seen as a sign of a person’s lack of faith in the religion. In Hinduism and Buddhism, the emphasis is on the elimination of desires because desires cause worries. Not striving brings peace, and a person at peace does not suffer. The Malaysian Government’s primary task is to ensure that none of these contrasting elements are depicted in commercials.

In Malaysia, culture and religion goes hand in hand. Most of the cultural values were actually shaped by various religious practices. For instance, the Advertising Code for Television and Radio (1990) was heavily influenced by the government’s effort to promote Islamic values throughout the country. This includes the imposition of stricter regulations on the mass media content based on Islamic principles and values. For example, the women in Malaysian advertising must be portrayed as having “good behaviour acceptable to local culture and society” (Advertising Code Television and Radio 1990, p.7). Furthermore, female models must adhere to the Advertising Code’s decent dress code which

stipulates that a female model must be “covered until the neckline, the length of the skirt worn should be below the knees, the arms may be exposed up to the edge of the shoulder but armpits cannot be exposed”. This ruling has restricted the advertising of female and male underwear on mass media. In addition, because of religious and cultural sensitivity, the sale of female contraceptives and female hygiene products were strictly limited on the mass media. Advertising of female hygiene products on national television, in particular, was allowed only after 10 o’clock in the evening.

Islam forms the largest single religious group in Malaysia, practiced by around 60% of the population. Islam prohibits gambling and alcohol consumption. However, because Malaysia is also a multicultural society, these restrictions were only limited to national mass media such as television and prints that are targeted at the Malays. Other media such as Chinese, English and Hindu language newspapers and magazines were allowed to carry both gambling and alcohol advertisements provided that the advertisements do not encourage the readers to gamble nor increase alcohol consumption.

Finally, death is a bad omen in Malaysia, and not something one should glorify. Death in a family brings “bad luck” to the whole family, perhaps for between one and three years. Therefore, advertising a funeral service will be frowned upon. Furthermore, Asian values dictates that the children are the ones who would bear the funeral costs of their parents, so purchasing a funeral service before a death is like telling the parents their “time is up”.

## **Conclusion**

This study observed Malaysian media professionals’ perceptions towards various media and advertising restrictions. To determine what was considered the main cause of restrictions the respondents were presented with questions relating to various media, controversial products and potential image, societal and government restrictions. It was found that all the media presented were developed, although certain products could not be legally advertised, except for the Internet where there were no restrictions. As for the various good and services which could be considered controversial when advertised, six of the 17 products were classified as being products which cannot be legally advertised: Racially Extremist Groups, Guns and Armaments, Gambling, Religious Denominations, Political Parties, and Funeral Services. The other products were perceived to be able to advertise with limitations, with three seen as being free of restrictions: Sexual Diseases (AIDS, STD Prevention), Charities, and Weight Loss Programs.

However, it would appear that the main reason for advertising restrictions in Malaysia is based on the advertising images. Of the 18 potential reasons for restrictions, advertising image reasons accounted for the first five reasons, with more than half indicating that Nudity, Indecent Language and Sexist Images, were a major reason for restrictions. As for the other reasons the influence of Religious Groups were perceived as the main societal reason, while Restrictions on Importing Advertising Material was the highest ranking Governmental reason.

For those companies involved in international marketing, it is important that they are aware of the possible restriction that they would face when entering a new market, particularly those with strong cultural and societal codes of behaviour. Malaysia, in particular, is a diverse country with a range of large (and influential) ethnic, language and religious differences, which must be accounted for if undertaking a standardised promotional program. Therefore, apart from certain products which cannot be legally advertised, marketers must be careful that the content of the *images* in the advertisement will not offend the local community, and will be legally allowed to be broadcasted, printed, etc.

As globalisation and the advantages of standardised promotional program increases, it is important that further research should be undertaken into media and advertising restrictions in various countries. Malaysia, with its ethnic, language and religious differences, is an obvious choice to observe possible cultural influences on business practices. However, other large countries in Asia, Africa, and South America are also worthy of research, as well as comparing these countries to determine the suitability of advertising standardisation. Research into consumer attitudes to these restrictions would also be beneficial, particularly with the development of new global media, such as cable television and the Internet. Even though new media may become available in a country, marketers must still be sensitive to the local market and the type of potential advertising restrictions. Such an understanding of local culture and business communication practices will assist companies to be more responsible, and better, international marketers.

---

## Bibliography

## Cultural Values and Advertising in Malaysia

---

Advertising Code for Television and Radio, 1990, Kuala Lumpur, Ministry of Information.

Boddewyn, Jean J. (1982), "Advertising Regulation in the 1980s: The Underlying Global Forces," *Journal of Marketing*, 46, pp.27-35.

Cateora, Philip R. (1990), *International Marketing*, Homewood: Richard D. Irwin, Inc.

Deng, S., Jivan, S. & Hassan, M-L, (1994), "Advertising in Malaysia: A Cultural Perspective", *International Journal of Advertising*, vol. 13, no. 2, pp.153-166.

Fahy, John, Denise Smart, William Pride & O.C. Ferrell (1995) "Advertising Sensitive Products", *International Journal of Advertising*, vol., 14, pp.231-243.

Frith, K. T. (1987), "The Social and Legal Constraints on Advertising in Malaysia", *Media Asia*, vol. 14, no. 2, pp.100-104.

Kotler, Philip, Gary Armstrong, Linden Brown & Stewart Adam (1998) *Marketing*, 4th edition, Sydney: Prentice Hall.

Parke, E. (1982), "Malaysia", in Kurian, G. T. ed., *World Press Encyclopedia*, New York: Facts on File.

Rehman, S.N. & J.R. Brooks (1987) "Attitudes Towards Television Advertising for Controversial Products", *Journal of Healthcare Marketing*, vol., 7, pp.78-83.

Ricks, David A. (1983) *Big Business Blunders: Mistakes in Multinational Marketing*. Homewood: Dow Jones-Irwin.

Root, Franklin R. (1987), *Entry Strategies for International Markets*. Lexington: Lexington Books.

Shao, Alan T. (1993) "Restrictions on Advertising Items That May Not Be Considered 'Decent': A European Viewpoint", *Journal of Euromarketing*, vol., 2 No 3, pp.23-43.

---

**Cultural Values  
and Advertising  
in Malaysia**

---

Shao, Alan T. & John S. Hill (1994a) "Global Television Advertising Restrictions: The Case of Socially Sensitive Products", *International Journal of Advertising*, vol., 13, pp.347-366.

Shao, Alan T. & John S. Hill (1994b) "Advertising Sensitive Products in Magazines: Legal and Social Restrictions", *Multinational Business Review*, Fall, pp.16-24.

Shao, Alan T. & David S. Waller (1993) "Advertising Standardisation in the Asia Pacific Region: What Stands in the Way?", *Asia Pacific Journal of Marketing and Logistics*, vol., 5 No 3, 1993, pp.43-55.

Triff, M., D. Benningfield & J.H. Murphy (1987) "Advertising Ethics: A Study of Public Attitudes and Perceptions", *The Proceedings of the 1987 Conference of the American Academy of Advertising*, Columbia, South Carolina.

Terpstra, Vern (1987), *International Marketing*. New York: The Dryden Press.

Waller, David S. (1999) "Attitudes Towards Offensive Advertising: An Australian Study", *Journal of Consumer Marketing*, vol., 16, no. 3, pp.288-294.

Wilson, Aubrey & Christopher West (1981) "The Marketing of 'Unmentionables'", *Harvard Business Review*, January/February, pp.91-102.