TABOOS IN ADVERTISING: CONCEPTUALIZATION, TAXONOMY AND SCALE DEVELOPMENT

Ouidade SABRI-ZAARAOUI
University of Paris-Dauphine, Paris, France

ABSTRACT

Intensively transgressed by advertisers, next to nothing has been written on the subject of taboos in the field of marketing. In order to fill this void, three objectives have been assigned to this research. Firstly, this article proposes a conceptualization and taxonomy of taboos based on a multi-field approach (anthropological, sociological and psychoanalysis). Secondly, a reliable and valid measurement of the taboo construct in an advertising context is developed. Finally, the communication effects of using taboos in ads are investigated. Accordingly, two studies were carried out with a total of 393 valid observations. Evidence for the scale dimensionality, reliability and validity are provided. Moreover, the use of taboos in ads seems to lead to a more negative attitude toward the ad which carries over into negative attitudes towards the brand and negative purchase intentions. The relevance of “transfer processes” is to be outlined. The utility of the proposed scale and the results of the empirical study are discussed both for future research and advertising strategy.

Key words: Taboo, Advertising, Scale Development, Communication effects

Correspondence
ouidade.sabri@yahoo.fr
1. Introduction

In an age when advertising competition is increasingly sharp, breaking through the clutter becomes a major stake for advertisers (Campbell, 1995; Pieters et al., 2002). Aware of this managerial reality, advertisers no longer hesitate to exploit societal taboos in order to attract consumers’ attention and to promote brand memory. Pope et al. (2004) have stressed the growing number of advertisements transgressing taboos such as suicide, consumption of drugs and sadomasochistic practices. Among the most exploited taboos, death and sexuality have become privileged inspiration sources by advertisers (Manceau and Tissier-Desbordes, 2006). Usually associated with the world of luxury or clothing (Vézina and Paul, 1997), this advertising strategy has recently reached a large number of industries (soft drinks, internet suppliers and leather goods). Deliberate and well-established managerial practice in western countries, standardization of advertisements on a worldwide scale has also contributed inadvertently to the diffusion of taboo advertisements (Boddewyn, 1991; Al-Makaty et al., 1996). For instance, Al-Makaty et al. (1996) have noticed that the influence from western countries has contributed to the importation of taboo ads with sexual connotations in Saudi Arabia.

On the other hand, if the violation of taboos by advertisers is an undeniable managerial practice, surprisingly little research on the communication effects of violating taboos in ads were conducted (Manceau and Tissier-Desbordes, 2006). Researchers have paid more attention to the study of provocation in advertising introducing the taboo topic indirectly (De Pelsmacker and Van Den Bergh, 1996; Vézina and Paul, 1997; Dahl et al., 2003). Provocation has been defined as a deliberate advertising strategy relying on transgression of taboo or norms (Vézina and Paul, 1997). Nevertheless, this research area is suffering from a lack of conceptualization of the taboo. Consequently, no research has systematically tried to define and measure this construct in an advertising context in spite of the strong interest shown by advertisers towards this practice.

Thus, three objectives are assigned to this research. Firstly, a better conceptualization and taxonomy of taboos are proposed. Secondly, the purpose of this study is to develop a valid and reliable measure of the perceived taboo degree of an ad. This scale will offer an initial operationalization of the construct on the basis of which effective “taboo ads” could be developed and by means of which effectiveness of such ads could be assessed. Finally, the communication effects of using taboos in ads are explored.

This paper begins by a review of the relevant literature on the taboo from anthropological, sociological and psychoanalytic perspectives. Next, we broaden the focus to investigate the literature on the taboo in an advertising context. We then develop a reliable and valid scale to assess the construct. Finally, discussions of the academic and managerial implications of the study are reported, limitations underlined and future research directions outlined.

2. The taboo: conceptualization and taxonomy

The taboo, still little studied in marketing, has been the object of very in-depth investigations in anthropology, sociology and psychoanalysis since the beginning of the twentieth century. The analysis of these three taboo approaches has contributed to propose a definition and a new taxonomy.

Towards a definition of the taboo

The study of primitive societies has lead anthropologists to consider the word taboo as a prohibited thing (Van Gennep, 1904; Frazer, 1911; Webster, 1942). To illustrate, touching dead persons and killing totem animals were forbidden. Consequently, every taboo definitions developed in the literature insisted on the concept of interdict attesting the prevalence of this facet. For example, according to Junod (1936, p. 516), the taboo refers to “any object, any act, any person which involves a danger to the individual or the community, and who must, consequently, be avoided, this object, this act or this person being struck by a kind of interdict”. For Cazeneuve (1971, p.47), the taboo “is a prohibition which is not justified rationally, but which is the rule in a given social group”. Based on this anthropological approach, sociologists argued about the nature of the taboo prohibition. For anthropologists, this taboo prohibition rested on a norm considered as a behavioural one (Van Gennep, 1904; Frazer, 1911; Webster, 1942). The taboo prevented the realization of a specific behaviour such as proscriptions to eat an impure food or to name dead persons (Frazer, 1911). To this behavioural perspective, sociologists added a new dimension based on a conversational norm (Walter, 1991). This conversational norm restricted the freedom of speaking about some topics in public for reasons of decency, morality or religiosity (Wilson et West,
Illustrating these two types of norm, the taboo of death brings an interesting lighting. On the one hand, talking about death is a conversational taboo because it’s a painful subject about which one speaks with difficulty. On the other hand, most of taboos related to death are behavioural ones preventing people from killing his fellow. The murder committed on others or inflicted to oneself (the suicide) is still considered as a behavioural taboo in many modern societies (Durkheim, 1897; Aurenche, 1999; Hans-Balz and Pascal, 2003; Martindale, 2005).

In addition to the behavioural perspective of the taboo, the psychoanalytical approach indicated that the taboo is a culturally and historically located prohibition (Freud, 1912). Taboos may originate as culturally appropriate objectifications of either intra or inter-subjective experience (Lambek, 1992).

From the synthesis of the multi-field and complementary approaches of the taboo, we propose the following definition: “the taboo is a cultural production enacting conversational and/or behavioural normative prohibitions”.

### Towards a development of a taboo taxonomy

From the identification of this double meaning of the normative interdict nature of the taboo, a new taxonomy of taboos is proposed. We consequently develop a matrix consisting of two axes (see table 1). The first axis of the matrix accounts for the character more or less accepted of some behaviours. We distinguish three degrees in this axis: completely accepted behaviours, tolerated behaviours and finally prohibited behaviours. Behaviours are more or less accepted according to moral, religious or legal rules of a given society. The second axis underlines the more or less mentionable character of some topics or behaviours. A continuum can emerge from mentionable to unmentionable topics.

<table>
<thead>
<tr>
<th>Accepted behaviour</th>
<th>Tolerated behaviour</th>
<th>Prohibited behaviour</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ordinary topic or</strong></td>
<td><strong>Acceptable topic or</strong></td>
<td><strong>Behavioural taboo</strong></td>
</tr>
<tr>
<td><strong>behaviour</strong></td>
<td><strong>behaviour</strong></td>
<td></td>
</tr>
<tr>
<td>Mentionable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Divorce</td>
<td>Homosexuality</td>
<td>Racism</td>
</tr>
<tr>
<td>Use of contraceptive</td>
<td></td>
<td>Use of drugs</td>
</tr>
<tr>
<td>Use of condoms</td>
<td></td>
<td>Euthanasia</td>
</tr>
<tr>
<td><strong>Conversational taboo</strong></td>
<td><strong>Conversational and</strong></td>
<td><strong>Conversational and</strong></td>
</tr>
<tr>
<td><strong>Unmentionable</strong></td>
<td><strong>weakly behavioural taboo</strong></td>
<td><strong>behavioural taboo</strong></td>
</tr>
<tr>
<td>Death-related services</td>
<td>Sadomasochism</td>
<td>Incest</td>
</tr>
<tr>
<td>Masturbation</td>
<td>Zoophilia</td>
<td>Pedophilia</td>
</tr>
<tr>
<td></td>
<td>Suicide</td>
<td></td>
</tr>
</tbody>
</table>

**TABLE 1: Taboo taxonomy**

1981; Walter, 1991). Reason, only two modalities form this axis: mentionable vs. unmentionable. A topic or behaviour is unmentionable since the majority of the individuals forming a group feels embarrassed and remains reluctant to speak about (Wilson and West, 1981, 1995).

As a conclusion, the taxonomy of taboos as described above has underlined the diversity of taboo types. It raises with acuity the question related to the measurement of the perceived taboo degree of an ad: Is it necessary to develop a single measurement independently of the type of taboo considered or is it necessary to develop a measurement contextualized and adapted to each type of taboo? This question will find answer later on, at the time of the section dedicated to the scale development of the perceived taboo degree of an ad.

### 3. The taboo and advertising

Research investigating explicitly or implicitly the taboo concept in advertising is divided into two contexts (Manceau et Tissier-Desbordes, 2006). The taboo character of an ad comes from the product promoted by the ad (Wilson and West, 1981; Katsanis, 1994; Shao and Hill, 1994; Fahy et al., 1995; Waller, 1999) or from its execution (De Pelsmacker and Van Den Bergh, 1996; Vézina and Paul, 1997; Dahl et al., 2003). More precisely, the taboo execution of an ad consists generally in using deliberately or not themes and images representing a taboo (suicide, murder, deviating sexual practices as examples) in order to make the promotion of an incongruent product with the topic of the ad. Within the framework of this paper, the interest will relate to the second area of research (taboo execution of ads).

**The taboo and provocation: clarification of concepts**

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1 The examples are resulting from a current French cultural context.
Using taboo themes or images has become a genuine advertising strategy for advertisers in order to promote ordinary products as clothes, shoes or soft drinks (Vézina and Paul, 1997; Pope et al., 2004). For twenty years, Pope et al. (2004) have noted the proliferation of advertisements exploiting taboos deliberately. For instance, Eastpak has depicted death in their campaigns and Sisley has represented various deviating sexual practices like sadomasochism. In this managerial context, Vézina and Paul (1997) have opened a promising field of research related to provocation in advertising. Provocation has been defined as a "deliberate appeal, within the content of an advertisement, to stimuli that are expected to shock at least a portion of the audience, both because they are associated with values, norms or taboos that are not challenged or transgressed in advertising, and because of their distinctiveness and ambiguity" (Vézina and Paul, 1997, p. 179). As the provocation generally violates some taboos, the concepts of taboo and provocation can conceptually seem closely related (Manceau and Tissier-Desbordes, 2006). Nevertheless, several important nuances between the two concepts have to be underlined. Firstly, for Manceau and Tissier-Desbordes (2006) the taboo is a stimulus whereas the provocation is a strategy. Secondly, according to the provocation definition, the provocation can transgress some taboos but not only. The provocation can draw its relevance from violation of values interiorized by the receiver for example. Thus, the field of provocation overflows the taboo area of research. Lastly, the taboo being a stimulus, it can be treated in a provocative or humorous ways in advertising. The taboo field of advertising research is no longer confined to the field of provocation in advertising.

The conceptual differences established between concepts of provocation and taboo have reinforced the need for regarding the taboo in advertising as an area of research on its own.

A lack of conceptualization of norms violated by taboo ads

Norms violated by “taboo ads” and their measurement have not been studied by the literature about taboos in advertising (Manceau and Tissier-Desbordes, 2006). According to the literature about provocation, provocative and taboo advertisements transgress some norms (Vézina and Paul, 1997: Dahl et al., 2003). On a purely illustrative basis, Dahl et al. (2003) indicated that nearly 78% of subjects exposed to a shocking advertisement mentioned a specific norm violation as a factor in drawing their attention without proposing a categorization and a conceptualization of the norms violated.

However, the sociological analysis of the taboo has suggested that its transgression relies on a violation of two types of norms: a behavioural and/or a conversational norm (Walter, 1991). Therefore, we can legitimately suppose that the “perceived taboo degree of an advertisement” is composed of two dimensions representing the two types of norms transgressed by a taboo: (1) violation of a behavioural norm and (2) violation of a conversational norm.

Limits related to the lack of conceptualization of norms violated by taboo ads underlined beforehand mitigate in favour of the development of a new scale measuring the perceived taboo degree of an ad. The relevance of the two supposed dimensions of the construct will be then evaluated.

4. Scale development

Our research objective is to construct a valid and reliable scale to measure the perceived taboo degree of an advertisement. The methodology for the scale development has followed the recommendations of Churchill (1979) and Rossiter (2002).

Initial item and advertisements’ selection

As a result of the extensive literature review and 22 in-depth interviews, a set of 20 items was generated that tap each of the two dimensions of the perceived taboo degree of an advertisement. Eight expert judges were invited to examine their clarity and the extent to which they represent the construct. At the end of this stage, some items were rewritten or dropped and others were added. 14 items were finally retained. As suggested by the typology exposed beforehand, three major types of taboo can be violated by an advertisement: behavioural taboos, conversational taboos or behavioural and conversational taboos. Consequently, we suppose that the dimensionality of the scale measuring the perceived taboo degree of an ad depends on the type of the taboo studied. The scale is two-dimensional within the framework of behavioural and conversational taboos (ex: suicide), and one-dimensional in the case of conversational (ex: death in general) or behavioural (ex: racism) taboos. From a qualitative study carried out with a convenience sample of 30 people exposed to ads representing conversational taboos, interviewees indicated that items referring to the first dimension of the construct (“violation of a behavioural norm”) did not apply while evaluating this kind of advertisements. In order to simplify the development and the validation of the scale measuring the perceived taboo degree of an ad, only behavioural and conversational taboo advertisements are taking into account. A selection of 16 print advertisements representing a behavioural and conversational taboo (suicide, murder, sadomasochism, as examples) was undertaken. A convenience sample of 30 people with an average age of 38 years was invited to evaluate consecutively these 16 advertisements. Two questions measured by a five-point Likert scale were asked to the
respondents: “Is this advertisement taboo for you?"; “In your opinion, what is suggested by this ad?". Adopting the same methodology as De Pelsmacker and Van Den Bergh (1996), we retained at least an advertisement slightly taboo and one strongly taboo. Four advertisements were finally retained: two ads perceived slightly taboo and two ads perceived strongly taboo. Four questionnaires were then constructed including one taboo ad followed by the items of the construct we wanted to measure.

**Exploratory factor analysis (EFA): Scale purification**

According to the recommendations’ of Gerbing and Anderson (1988) and Gerbing and Hamilton (1996), EFA constitutes a preliminary stage when developing a scale. The aim of the EFA is twofold: to identify the dimensions of a concept on the one hand and to purify the initial pool of items on the other hand. The four questionnaires were administered to a convenience French sample of 180 people with an average age of 31. This sample is composed of 52% of women and 48% of men, 41% of the subjects were between ages 30 and 59 years. Each respondent was affected randomly to one of the four versions of the questionnaire. Respondents were asked to look at a print advertisement and then to respond to the items measuring the perceived taboo degree of an ad and the social desirability construct. The items were presented as statements with which the respondents could agree or disagree on a seven-point Likert scale. Principal component analyses with Varimax rotation were performed on the initial set of items using SPSS 13. Items with loading less than 0.5 and with bad communalities were removed. The final structure of the items is reported in table 2. On the basis of the exploratory factor analysis, two dimensions composed the construct of the perceived taboo degree of an ad as theoretically expected. Factor 1, labelled “violation of a behavioural norm”, assesses the extent to which an advertisement represents a behaviour that transgresses internalized norms of the consumer. Factor 2, labelled “violation of a conversational norm”, assesses the extent to which an advertisement suggests more or less explicitly a topic sensitive to discuss in public. These two factors respectively explain 46% and 22% of the variance. The percentage of total variance explained by these two factors is 68%. The coefficients of saturation of the items are acceptable (>0.5) as their communalities (> 0.5). In order to control biases linked to social desirability motives of the respondents, De Vellis (1991) advised to insert the social desirability scale (Strahan and Gerbasi, 1972) was introduced into all four versions of the questionnaire. The analysis of the Pearson’s correlation indicates that the items of the perceived taboo degree of an ad are very slightly correlated with the average score calculated for the social desirability scale (see in table 3). We can conclude that the construct measured have not be influenced by motives related to social desirability.

**Confirmatory factor analysis (CFA)**

A new set of data was collected on a sample of 213 people in order to confirm the factor structure identified above. This sample is made up of 56% women and of 44% men, 48% of the subjects were between ages 30 and 59 years. The advertisements used during the first data collection were employed again during the second data collection. Using Amos 5, a CFA was performed on the six remaining items after checking for multi-normality of the items. The Mardia’s coefficient obtained (7.974) was moderate and fairly acceptable. Structural equation modelling was then used to perform a confirmatory factor analysis on the proposed model depicted in Figure 1, in accordance with the results of the exploratory factor analysis. There are a number of tests to ascertain whether the theoretical model fits the observed data. The chi-square ($\chi^2$) test provides a statistical test of the null hypothesis that the model fits the data ($\chi^2=15.781; p<0.01$). Comparative fix indexes (CFI), and the Tucker-Lewis coefficient (TLI) both meet the cut-off value of 0.95 as recommended by Hu and Bentler (1999). The CFI and TLI associated with the model are respectively 0.976 and 0.961. The adjusted goodness of fit index (AGFI) is above the recommended value of 0.9 (AGFI= 0.938). The root mean square error of approximation (RMSEA) is below the recommended value of 0.08 suggested by Browne and Cudeck (1993) (RMSEA= 0.069). Although the chi-square was significant, the other fit statistics supported the structural model.

![FIGURE 1: Two-factor model and item loadings](image-url)
### TABLE 2: Results of the Exploratory Factor Analysis

<table>
<thead>
<tr>
<th>Components</th>
<th>Initial eigenvalues</th>
<th>Extraction sums of squared loadings</th>
<th>Rotation sums of squared loadings</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>% variance</td>
<td>Cumulative %</td>
</tr>
<tr>
<td>1</td>
<td>2.783</td>
<td>46.377</td>
<td>46.377</td>
</tr>
<tr>
<td>2</td>
<td>1.332</td>
<td>22.196</td>
<td>68.572</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Factor</th>
<th>Items</th>
<th>1 Violation of a behavioural norm</th>
<th>2 Violation of a conversational norm</th>
<th>Communalities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The behaviour suggested in this advertisement disturbs me</td>
<td>0.835</td>
<td></td>
<td>0.716</td>
</tr>
<tr>
<td></td>
<td>In my opinion, the behaviour suggested in this advertisement is</td>
<td>0.787</td>
<td></td>
<td>0.646</td>
</tr>
<tr>
<td></td>
<td>socially acceptable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>In my opinion, this advertisement suggests a deviant behaviour</td>
<td>0.778</td>
<td></td>
<td>0.606</td>
</tr>
<tr>
<td></td>
<td>Showing to every one the behaviour suggested in this advertisement</td>
<td>0.747</td>
<td></td>
<td>0.570</td>
</tr>
<tr>
<td></td>
<td>offends me</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>It is difficult for me to speak about this advertisement with my</td>
<td></td>
<td></td>
<td>0.884</td>
</tr>
<tr>
<td></td>
<td>close relations</td>
<td></td>
<td></td>
<td>0.787</td>
</tr>
<tr>
<td></td>
<td>I speak with difficulty about the topic suggested in this advertisement</td>
<td></td>
<td></td>
<td>0.875</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.790</td>
</tr>
</tbody>
</table>
Pearson’s Correlation

| The behaviour suggested in this advertisement disturbs me | 0.116 |
| In my opinion, the behaviour suggested in this advertisement is socially acceptable | 0.110 |
| In my opinion, this advertisement suggests a deviant behaviour | 0.067 |
| Showing to every one the behaviour suggested in this advertisement offends me | 0.149 |
| It is difficult for me to speak about this advertisement with my close relations | 0.011 |
| I speak with difficulty about the topic suggested in this advertisement | -0.041 |

**TABLE 3:** Pearson’s correlation between the perceived taboo degree of an ad and the social desirability scales

5. Psychometric properties of the scale

Reliability of the perceived taboo degree of an ad scale

Reliability was assessed by computing Cronbach’s alpha and Jöreskog’s ρ. An acceptable threshold value of these two indicators is 0.7. As reported in the table 4, the scale displays a good internal consistency indicating that the items represent the same theoretical construct.

<table>
<thead>
<tr>
<th>Cronbach’s alpha</th>
<th>Jöreskog’s ρ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Violation of a behavioural norm</td>
<td>0.824</td>
</tr>
<tr>
<td>Violation of a conversational norm</td>
<td>0.702</td>
</tr>
</tbody>
</table>

**TABLE 4:** Scale Reliability

Content validity

Content validity can be defined as the degree to which the domain of the concept one desires to measure is in fact captured by the measures (Nunnally and Bernstein, 1994). During a preliminary stage, we called on eight experts’ advice to evaluate the relevance and the completeness of the item pools and the dimensions of the construct we wanted to measure. These experts consisted of four marketing professors, two advertisers working in well-known advertising agency and two consumers. Important changes have been made to the initial pool of items before initial testing.

Convergent and discriminant validity

Convergent validity is established if the shared variance accounts for 0.5 or more of the total variance. All factor loadings are significant and the average variance extracted (AVE) for each dimension exceeds 0.5 (see in table 5). This means that the variance explained by the construct is more important than the variance due to the error (Fornell and Larcker, 1981). Discriminant validity is demonstrated when the AVE for each dimension is greater than the squared correlation between the two dimensions. The results reported in table 5 confirm the discriminant validity of the scale.

<table>
<thead>
<tr>
<th>AVE</th>
<th>Squared Correlation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Violation of a behavioural norm</td>
<td>0.541</td>
</tr>
<tr>
<td>Violation of a conversational norm</td>
<td>0.546</td>
</tr>
</tbody>
</table>

**TABLE 5:** Convergent and discriminant validities

Nomological validity: the communication effects of using taboos in advertising

As a final step, nomological validity was examined by testing five hypotheses represented in figure 2, distinguishing two antecedents of the perceived taboo degree of an ad (H1 and H2) and its effects on the attitudes and the intention to buy (H3 to H5).

**FIGURE 2:** Nomological model

Antecedents of the perceived taboo degree of an ad: In their pioneering work on taboos in advertising, Manseau and Tissier-Desbordes (2006) have demonstrated that sex and age are significant predictors of the attitude toward taboo ads. Women exhibit a more negative attitude toward taboo ads than men. Similarly, older people are more reluctant to the use of taboos in ads than younger people. Replicating these results, two hypotheses have been formally stated as follows:

H1: While exposed to taboo ads, the perceived taboo degree of an ad is stronger for women than for men.

H2: While exposed to taboo ads, the perceived taboo degree of an ad is stronger for older people than for younger ones.

To proceed, the data from both samples used during the scale development process were pooled. A total of 393 valid observations were then gathered. In order to test the hypotheses, the t test was used
The perceived taboo degree of an ad has a negative effect on the attitude toward the ad. Moreover, anthropologists have noted that the taboo character of an object can be contagious (Van Gennep, 1904; Frazer, 1911; Webster, 1942). Everyone who transgresses a taboo is considered as taboo too. This deviant person is then banned by the group. Applied to an advertising context, we can suppose that the contagious characteristic of the taboo causes a transfer of meaning (McCracken, 1986) from the ad to the product promoted by the ad. Consequently, the attitude toward the ad will be negatively affected as taboo ads violate some norms internalized by the receivers. H3 is then postulated.

H3: The perceived taboo degree of an ad has a negative effect on the attitude toward the ad.

To test these three hypotheses, the structural equation modelling was used. The attitude toward the ad was measured through the scale developed by Holbrook and Batra (1987). The attitude toward the brand was assessed by means of a five bi-polar items scale based on Spears and Singh (2004). Finally, the intention to buy was measured by means of two items adapted from Spears and Singh (2004).

The examination of the goodness of fit indices shows that the model fits quite well the observed data (CFI= 0.959, TLI= 0.931, AGFI= 0.873, RMSEA= 0.08). All estimated direct effects between constructs and their significance can be found in table 6. Results (see in table 6) indicate that the hypotheses H3 to H5 are supported at the 0.01 significance level. It's proved that the perceived taboo degree of an ad has a significant negative impact on the attitude toward the ad (β = -0.93). Moreover, the relation between Aad and Ab as well as the relation between Ab and Ib are positively and strongly correlated (0.637 and 0.692 respectively).

**TABLE 6: Direct effects in the structural equation models and their p-value**

<table>
<thead>
<tr>
<th></th>
<th>Estimate</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aad</td>
<td>-0.930</td>
<td>&lt;0.01</td>
</tr>
<tr>
<td>Perceived taboo degree of an ad</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ab</td>
<td>0.637</td>
<td>&lt;0.01</td>
</tr>
<tr>
<td>Aad</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ib</td>
<td>0.692</td>
<td>&lt;0.01</td>
</tr>
</tbody>
</table>

7. Discussion

Intensively transgressed by advertisers, taboos still remain a research topic little studied in marketing. The purpose of this research was then to develop a better conceptualization of the taboo as well as a reliable and valid measurement of this construct in an advertising context. Results from the exploratory and the confirmatory factor analyses stress the bi-dimensionality of the perceived taboo degree of an ad when exposed to “conversational and behavioural taboo ads”. Taboo ads can violate two types of norms: behavioural and conversational norms. The analysis of the psychometrics properties of the scale ascertains its reliability and validity. This scale offers an initial operationalization of the perceived taboo degree of an ad for which there is no measuring instrument at the present time.

Contrary to the results obtained regarding the effects of provocative stimuli, the exploration of the communication effects of using taboos in ads has stressed the relevance of transfer meaning processes. Negative Aad is translated into negative Ab and Ib. The use of taboos in ads can be a dangerous advertising strategy if the aim is to sell the product promoted. Nevertheless, taboo ads seem to be more accepted by men and younger people. Advertisers must then be cautious in their choice of the targeting group.

**Contributions**

The scale developed presents several theoretical and managerial contributions. On a theoretical level, we have filled the void related to the conceptualization and the identification of the norms transgressed by a taboo advertisement. We have shown that two categories of norms can be
transgressed: a behavioural norm and/or a conversational norm. In addition, the development of this scale will certainly contribute to the development of research on taboo topic in an advertising field. The scale provides a foundation to further assess the efficiency of such a managerial practice and to refine the antecedents and consequences of the perceived taboo degree of an advertisement. In this article, we have noticed the relevance of transfer meaning processes. Further research is needed to confirm these preliminary results.

On a managerial level, this scale is a reliable and valid instrument which could be used by advertisers within the framework of advertisements’ pre-tests and post-tests. This scale makes it possible to determine whether an advertisement can be diffused or not in a specific cultural context. Let us recall that Boddewyn (1991) has developed a set of recommendations for advertisers in order to prevent them from diffusing advertisements that could violate norms of the receivers. However, as far as we know, no measuring instrument has been developed to help advertisers effectively. It’s to be stressed that the examples of advertisements which have been withdrawn under the pressure of the receivers are numerous because these ads were considered taboos (Elle Macpherson’s ad for intimates, Marithé and Girbau’s ad for lines of clothes as examples). This scale represents then a useful instrument for advertisers.

Limitations and future research directions

This research points out that the dimensionality of the scale depends on the type of taboo studied. If the scale development relies primarily on behavioural and conversational taboos, this research does not study in a rigorous way the reliability and validity of the scale within the framework of only conversational or only behavioural taboo advertisements. Further research is needed to secure the good reliability and validity of the scale whatever the type of taboo considered.

Moreover, this scale was developed in a French cultural context. The external validity and generalisability of the scale to other cultures are limited. Therefore, more studies are needed to check the reliability and validity of the scale in other cultural contexts.

In addition, future works can test a more completed nomological model in which the perceived taboo degree of an ad is embedded. Several others variables could be included: attention paid to the advertisement and memorisation of the ad. Those variables seem very important to investigate as attracting attention is the main effect expected by managers when violating taboos in advertising.

Finally, the societal effects of using taboos in advertising need to be addressed. Indeed, when a taboo is transgressed in advertising, this taboo is no longer as taboo as it used to be. Consequently, taboo ads can threaten the values and the norms of the viewers of such ads. Al-Makaty et al. (1996) found that the diffusion of ads with sexual connotations in Saudi Arabia lead a large part of the respondents to reject them because they have not been perceived as morally right and culturally acceptable. Further research remains necessary to have an in-depth understanding of the societal effects of taboo ads.

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