

# REDUCING THE COGNITIVE GAP OF WEB TRUST BETWEEN WEB USERS AND SEAL SERVICES PROVIDERS USING THE CPA AUDITING SERVICE

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## ABSTRACT

Recent years have seen increased attention being given to web trust, and web assurance seal services have been used for increasing web trust for web users in the literature. It is therefore important for users to assess website information reliability and assure that internal data process is well-managed and correct for producing useful and reliable information. Many researches indicated the importance of website information reliability, besides, web assurance service can reduce the risk of transactions and increase web users' intention to shop on the website.

Prior researches generally use techniques or methods from the third party seal organization to assist them in assessing the information reliability, such as the technology assurance, process assurance or privacy assurance, and put an indentify seal on the website. These assessment techniques or methods are all in view of the completeness of functions including many norms to ensure the information reliability on the web for increasing web users' trust. However, much literature indicates that web assurance seals seldom are notified by web users, so that they cannot increase web users' trust. It is therefore hard to proliferate in practice and hard to meet the real expectation of web seal provider and web users. To assist web seal providers and web users in making decisions with applicable assessment the result of information reliability on the website, some researches also address assessment methods of seal requirements based on protection of web users and promote web assurance seal service feasibility. These methods can provide assessment reports on the website showing the degree of information disclosure and enforce their information reliability.

Furthermore, some researches indicated web reputation, web quality, and structural factor which occur from different web will result in different degrees of web trust for web users. It means that different web have different degree of web trust for web users and web trust dependency in structural assurance processes. The structural assurance process can be safer during transactions, and can be more trusted during activities on the website. However, the literature still lacks assessment mechanisms to assess the web trust according to the structural assurance process dependency of web assurance seal service.

The objective of this research is to develop an integrated assessment mechanism which determines if the use of web assurance seal which is audited by CPAs would improve the web assurance seal service trust. The purpose of this conceptual structure is to assist web seal providers and web users in making decisions by providing applicable assessment result which exhibit the influence of web trust on CPAs. The present study integrated trust building model (McKnight et al., 2002) with assurance gap model (Burke et al.,

2004) to explore the impact of web assurance seal service.

Moreover, the practice of the proposed methodology is demonstrated through a survey. The findings indicate that web assurance seal service which was audited by CPAs has a positive effect on web users' trust. In terms of the relationships among web assurance seal service satisfaction and web trust measures, the results meet the research expectation. Although there are few results that were not significant, it did not affect the relationship between web assurance seal service satisfaction and web trust. The result of this study could be useful to increase the web trust for web users and provide a director to extend CPA's service areas. By so doing it seeks to contribute to our growing understanding of how and to what extent web assurance seal service trust between users and CPA shapes the audit process, and the article concludes with implications for theory, research, and practice. Finally, conclusions are presented and suggestions are made for further research.

Keywords: Assurance service, Web trust, Seal service, Assurance gap, CPA