Through the inclusion of advertisements onto VLEs, HEIs have the potential of generating additional revenue through the use of the virtual learning environments (Ogba et al., 2012:64). As HEIs globally and in South Africa particularly, begin to investigate measures and ways in which they can increase revenue and decrease costs, the VLEs already implemented in most HEIs may be the key (Browne, 2010:17). By incorporating advertisements onto the VLEs of HEIs, HEIs have an opportunity to reduce the significant financial costs associated with implementing, using and maintaining their chosen VLEs, without decreasing the value of the service provided, which could provide a source of long-term sustainable revenue for HEIs. Although integrating advertisements onto a VLE is advisable due to the financial implications, there is a scarcity in research on how the users of the VLEs, mainly students, will respond to the presence of advertisements on these VLEs (Ogba et al., 2012:64).

**Keywords:** E-learning, attitudes, virtual learning environments, advertisements, students, higher education institutions, South Africa