

# Ethics theory and theory of reasoned

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## Ethics theory and theory of reasoned action in e-book piracy: An empirical study of accounting students

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### ABSTRACT

This research was aimed to analyze the factors affecting accounting students' intention in carrying out e-book piracy. This research integrated the theory of reasoned action and ethics theory. This was quantitative research with a survey method. Data in this research were collected from respondents who filled in questionnaires. The respondents in this research were accounting students of Universities in Yogyakarta, Indonesia. The data were analyzed using the Partial Least Square-Structural Equation Model (PLS-SEM) supported by SmartPLS 3.0 software. The results of the analysis showed that attitude, subjective norm, perceived benefit, and moral obligation significantly affected the intention of carrying out E-book piracy. Meanwhile, the perceived risk significantly affected the attitude toward piracy. Furthermore, this research discussed both theoretical and practical impacts based on the results of data analysis.

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## Introduction

There are some business scandals and corruption in Indonesia that involve accountants. Some of the cases are the scandal of financial statement manipulation of *Perusahaan Daerah Aneka Usaha* (PDAU) of Sidoarjo by the public accountants (Rochma, 2017); the accounting financial statement manipulation of PT. Garuda Indonesia by the public accountants (Hendartyo, 2019); and the bribery received by the country's auditors for the buying and selling opinions of the audited financial audit (Bernie, 2019). The results of Lawson, (2004); Sims, (1993) research revealed that some unethical attitudes performed during colleges are related to the unethical attitudes performed during work. It indicates that unethical attitudes performed by some accountants in the work field are related to the unethical attitudes that they performed during college. As part of the attempts in minimizing unethical actions during work, the educational practices in colleges or universities must be conducted ethically so that students do not perform unethical attitudes. However, along with the development of technology nowadays, the unethical attitudes performed by students vary in forms, and one of them is the e-book piracy.

E-books are the books published in an electronic form that can be read through a computer or smartphones/tablets (Attwell, 2010). Compared to printed books, e-books have more advantages such as the rapid access in reading, the ease in navigating and searching, the ease in performing and sharing data, the ease in browsing, and the like (Summerfield, Mandel, & Kantor, 2000). Now, downloading a pirated e-book from websites is easy and rapidly done (Guest, 2019). The piracy phenomenon is triggered because of the advantages of e-books that give more benefits than the printed ones. Moreover, the price of printed books that are relatively expensive, the limited income, and the availability of free e-books in some websites become the factors that improve the piracy itself (Reiss, 2010). E-book piracy in the United States has caused some authors to lose their income as much as \$300 million (Kozlowski, 2019). In Indonesia, the loss resulted from the piracy of various products exceeds Rp 100 trillion per year (Lukihardianti, 2019). One of the products commonly pirated in Indonesia is e-books (Sekretariat, 2019).

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Viewing some facts related to the e-book piracy in Indonesia, it is crucial to research factors affecting students' intention to carry out e-book piracy. This research is crucially conducted as rationalized by the following issues. First, this research is focused on accounting students as respondents. This is because 41% of e-book piracy is carried out by people age 18 to 29 years old (Kozlowski, 2019). Moreover, some studies about piracy involve students from certain study programs, such as the research on software and music piracy that involves accounting students as its respondents (Alleyn, Soleyn, & Harris, 2015), and the research on software piracy that involves computer students as its respondents (Rahim, Seyal, & Rahman, 1999). Furthermore, there have been no studies investigating e-book piracy that involve accounting students as respondents. Second, this research integrates the theory of reasoned action and ethics theory. There is some previous research investigating piracies that integrated theories such as research about e-book piracy (Hati, Fitriasih, & Safira, 2019) and digital piracy (Yoon, 2011). However, this research is different from the previous one (Hati et al., 2019) because this research here adds perceived risk in the context of ethics theory. Perceived risk is revealed to have effects on the attitude toward piracy (Yoon, 2011). Based on the mentioned explanations, this research is aimed to test the integration of ethics theory (moral obligation, perceived benefit, and perceived risk) and the theory reasoned action (attitude and subjective norm) in explaining accounting students' intention to carry out e-book piracy.

The reminder of this study is organized as follows. The next section provides a review of extant literature. The third section introduces methodology and data. Finally, conclusions and implications of the study are presented in the final section.

## Literature review

### Theory of reasoned action: Attitude and subjective norm

The theory of reasoned action assumes that humans make decisions rationally and based on the existing information. This theory is built based on the proposition that behavioral intention determines individuals' behavior (Fishbein & Ajzen, 1975). Meanwhile, behavioral intention is affected by attitude and subjective norm. Attitude is a favorable or unfavorable evaluation performed by an individual of the behavior in question (Ajzen & Fishbein, 1980; Fishbein & Ajzen, 1975). In the context of this research, attitude is the assessment of whether it is favorable or unfavorable when carrying out e-book piracy. The majority of research in the context of piracy has revealed the effect of attitude on the intention of carrying out piracy, such as research about book piracy (Hati et al., 2019); software piracy (Aleassa, Pear, & McClurg, 2011; Alleyn et al., 2015), music piracy (Alleyn et al., 2015), and digital piracy (Casidy, Phau, & Lwin, 2016; Phau, Lim, Liang, & Lwin, 2014; Yoon, 2011, 2012). According to the mentioned explanation, the hypothesis of this research is proposed as follows.

H1: Attitude towards piracy significantly affects the intention to carry out e-book piracy.

Subjective norm is the individual's perception according to close-related people's thought of doing or not doing the behavior in question (Ajzen & Fishbein, 1980). In the context of e-book piracy, the subjective norm here is the individual's perception about whether the close-related people think they have to carry out e-book piracy or not. The bigger the perception of the individual that their close related person thinks they have to carry out e-book piracy, the stronger their intention to carry out e-book piracy. Previous research has confirmed the effect of subjective norm on the intention of carrying out piracy in varied contexts, such as e-book piracy (Hati et al., 2019), software piracy (Aleassa et al., 2011; Alleyn et al., 2015), music piracy (Alleyn et al., 2015), and digital piracy (Casidy et al., 2016; Phau et al., 2014; Yoon, 2011, 2012). According to this issue, the hypothesis of this research is proposed as follows.

H2: Subjective norm positively affects the intention to carry out e-book piracy.

### Ethics theory: Perceived benefit, perceived risk, and moral obligation

Some researchers have stated that digital piracy is unethical behavior. Regarding this issue, use an ethical decision-making model in explaining digital piracy. In the context of digital piracy studies, researchers mostly use the ethical decision model developed by Hunt & Vitell, (1986). The model uses normative ethics theory as its base to make ethical decisions (Hunt & Vitell, 1986). The normative theory is classified into two, namely teleological theories and deontological theories (Hunt & Vitell, 1986). Teleological theories are based on the wanted results and purposes (Hunt & Vitell, 1986). In digital piracy, teleological theories are represented as perceived consequences like the perceived benefit and perceived risk (Yoon, 2011). Teleological theories in the form of perceived consequences can directly affect intention (Hunt & Vitell, 1986). Perceived benefit is related to the belief in the positive consequences gained by performing a behavior. In the context of e-book piracy, perceived benefit is an individual's belief in the positive consequences they will gain, such as saving money, having the wanted e-books faster, etc. Meanwhile, perceived risk in the context of e-book piracy covers the belief in the negative consequences of carrying out e-book piracy, such as the possibility of having problems with the law. Individuals with a higher perceived benefit will have a stronger intention to carry out e-book piracy. Perceived benefit and perceived risk are also the factors affecting the attitude because it is a function of the product of one's firm belief that performing the behavior would guide to certain results and an evaluation of their (Yoon, 2011). Some of the previous research has confirmed the effect of perceived benefit and perceived risk on the intention of carrying out piracy and the attitude towards behavior (Hati et al., 2019; Su, Lu, & Lin, 2011; Yoon, 2011). According to the mentioned explanations, the hypothesis of this research is proposed as follow.

H3: Perceived benefit positively affects the attitude towards piracy.

H4: Perceived benefit positively affects the intention to carry out e-book piracy.

H5: Perceived risk negatively affects the attitude towards piracy.

Deontological is a process in which an individual evaluates truths or mistakes attached to the behavior shown by every alternative (Yoon, 2012). This process involves comparing behavior with a set of deontological norms, representing personal values or rules of behavior (Hunt & Vitell, 1992). Generally, moral obligation is part of deontological theories that refers to a guilty feeling or individual's responsibility to perform or not to perform a certain behavior (Cronan & Al-Rafee, 2008; Cronan, 2011). Moral obligation is predicted to affect the intention, as revealed in some studies (Conner & Armitage, 1998; Cronan & Al-Rafee, 2008). In the context of piracy, some studies find a negative effect of moral obligation on the intention of carrying out piracy, such as digital piracy (Yoon, 2011), e-book piracy (Hati et al., 2019), and software piracy (Cronan & Al-Rafee, 2008). Moral obligation as part of deontological theories is a standard of normative ethics that plays an important role in shaping personal normative beliefs (Yoon, 2011). Regarding subjective norm as the function of normative belief product and the individual motivation to obey the close related person, it is implied that moral obligation can affect the subjective norm (Fishbein & Ajzen, 1975; Yoon, 2011). According to the mentioned explanations, the hypothesis of this research is proposed as follows.

H6: Moral obligation negatively affects the intention to carry out e-book piracy.

H7: Moral obligation negatively affects the subjective norm.

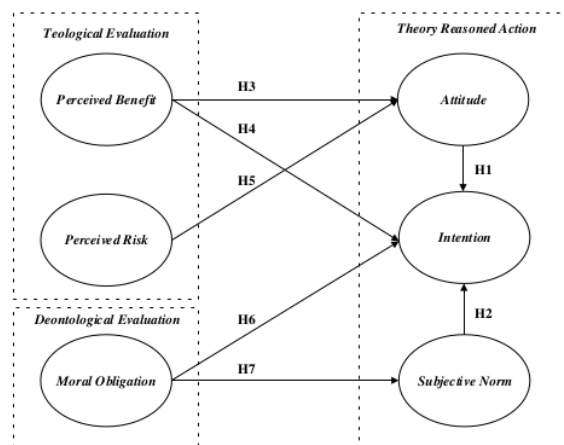


Fig. 1. Research model; Source : Authors

## Methodology

### Sample

The sample in this research was collected using convenience sampling and purposive sampling technique with the criteria of accounting students studying in Universities in Yogyakarta, Indonesia. The city of Yogyakarta was chosen because it is known as 'the city of students' in Indonesia (Tracy, 2017). There were 207 respondents with valid questionnaires and suitable for the criteria wanted. The majority of the respondents were female (138 respondents/ 66.67%) and the rest were male (69 respondents/33.33%). Viewed from the level of education, the majority of the respondents were undergraduate accounting students (166 respondents/8.19%) and the rest was diploma students (41 respondents/19.81%). Viewed from the age range, the majority of the respondents were aged 21-22 years old (103 respondents/49.76%) and 19-20 years old (91 respondents/43.96%). Besides, some respondents were aged 17-18 years old (6 respondents/2.90%), 23-24 years old (4 respondents/1.93%), and 25-26 years old (3 respondents/1.45%).

### Measurement

This is quantitative research with a survey method. Each variable was measured using the question items adopted from the previous research. The attitude and perceived benefit variables were each measured using 4 items, while the subjective norm, moral obligation, perceived risk, and intention variables were each measured using 3 items. Moreover, the perceived benefit variable was measured using 4 items. The detail measurement items can be viewed in the appendix. The items were adopted from research conducted by (Hati et al., 2019; Yoon, 2011). This research used a 6 Likert scale, starting from 'strongly disagree' to 'strongly agree'.

### Analysis

This research applied the Partial Least Square – Structural Equation Model (PLS-SEM) to analyze data with the support of SmartPLS 3.0 software. The analysis was conducted in 2 steps, namely measurement model and structural model (Hair, Ringle, & Sarstedt,

2011). The measurement model covered the test of internal consistency and convergent validity, while the structural model covered the test of coefficient determination (R<sup>2</sup>) and the test of significance (Hair et al., 2011).

## Result

### Measurement model

The complete results of the measurement model test related to the reliability and convergent validity can be viewed in Table 1. The first measurement model test is the convergent validity that covers the outer loading indicator and average variance extracted (AVE) tests. Generally, the outer loading can be accepted if the value is above 0.7 (Hair et al., 2011). The results of the test show that the value of outer loading for each indicator on each variable is above 0.7, so it meets the reliability indicator. Besides, if the value of AVE is above 0.5, it can be implied that each construct meets the convergent validity test (Hair et al., 2011). The results of the test show that each construct has AVE value above 0.5, in which the highest value AVE is the subjective norm (AVE=0.852) and the lowest value of AVE is the perceived benefit (AVE=0.752). This research uses the Cronbach Alpha (CA) and the composite reliability (CR) to test internal consistency reliability. If the value of CA and CR is above 0.7, it can be implied that the construct has met the criteria of internal consistency reliability test (Hair et al., 2011). The results of the test show that both CA and CR values for each construct are above 0.7, in which the lowest CA value is the intention and perceived risk (CA=0.892), and the lower CR value is the moral obligation (CR=0.913).

**Table 1:** Result of measurement model -reliability Dan Convergent validity

Indicator	Loading	CA	CR	AVE
<b>Intention (IN)</b>		0.911	0.933	0.822
IN1	0.916			
IN2	0.918			
IN3	0.886			
<b>Attitude (AT)</b>		0.911	0.938	0.790
AT1	0.877			
AT2	0.886			
AT3	0.880			
AT4	0.912			
<b>Subjective Norm (SN)</b>		0.913	0.945	0.852
SN1	0.890			
SN2	0.943			
SN3	0.935			
<b>Moral Obligation (MO)</b>		0.860	0.913	0.778
MO1	0.932			
MO2	0.891			
MO3	0.818			
<b>Perceive Benefit (PB)</b>		0.890	0.924	0.752
PB1	0.832			
PB2	0.899			
PB3	0.890			
PB4	0.846			
<b>Perceived Risk (PR)</b>		0.892	0.931	0.819
PR1	0.901			
PR2	0.897			
PR3	0.918			

Source: Authors

This research uses the cross-loading approach to test discriminant validity. This is because the cross-loading is the first approach to assess the discriminant validity from each indicator (Hair et al., 2011). The discriminant validity is acquired using the cross-loading when the outer loading value from one indicator related to one construct has a bigger value than the cross-loading towards the other constructs (Hair et al., 2011). For example, the value of outer loading AT1 which is related to the construct attitude (0.813) has a bigger value than when it is related to the intention to carry out piracy (0.563) or moral obligation (-0.251). The complete results of the discriminant validity test can be viewed in Table 2, and all constructs in this research meet the criteria of the discriminant validity test.

**Table 2:** Result of measurement model - discriminant validity

	Attitude	Intention	Moral Obligation	Perceived Benefit	Perceived Risk	Subjective Norm
AT1	<b>0.877</b>	0.563	-0.255	0.266	-0.287	0.592
AT2	<b>0.886</b>	0.687	-0.368	0.329	-0.248	0.661
AT3	<b>0.880</b>	0.631	-0.272	0.413	-0.184	0.682
AT4	<b>0.912</b>	0.619	-0.237	0.318	-0.232	0.653
IN1	0.659	<b>0.916</b>	-0.370	0.459	-0.257	0.635
IN2	0.666	<b>0.919</b>	-0.410	0.452	-0.184	0.670
IN3	0.589	<b>0.885</b>	-0.296	0.325	-0.290	0.562
MO1	-0.339	-0.421	<b>0.932</b>	-0.165	0.338	-0.344
MO2	-0.240	-0.359	<b>0.891</b>	-0.187	0.330	-0.278
MO3	-0.258	-0.232	<b>0.818</b>	0.013	0.404	-0.182
PB1	0.333	0.377	-0.064	<b>0.832</b>	0.220	0.459
PB2	0.261	0.366	-0.144	<b>0.899</b>	0.187	0.459
PB3	0.311	0.369	-0.175	<b>0.890</b>	0.085	0.452
PB4	0.377	0.460	-0.132	<b>0.846</b>	-0.075	0.517
PR1	-0.150	-0.206	0.346	0.087	<b>0.901</b>	-0.088
PR2	-0.262	-0.232	0.383	0.100	<b>0.897</b>	-0.175
PR3	-0.272	-0.267	0.335	0.103	<b>0.917</b>	-0.168
SN1	0.704	0.637	-0.277	0.409	-0.199	<b>0.89</b>
SN2	0.642	0.626	-0.293	0.562	-0.124	<b>0.943</b>
SN3	0.675	0.645	-0.312	0.547	-0.146	<b>0.935</b>

Source: Authors

#### Structural model

The results of the structural model test related to the coefficient determination ( $R^2$ ) show that attitude, subjective norm, perceived benefit, perceived risk, and moral obligation can explain 59.9% variance of accounting students' intention to carry out e-book piracy. Meanwhile, the perceived benefit and perceived risk can explain the 23.6% variance of the attitude of e-book piracy. Moreover, the moral obligation can only explain a 10.1% variance of the subjective norm. Regarding the hypothesis test, as viewed in Figure 2, all hypotheses in this research are accepted

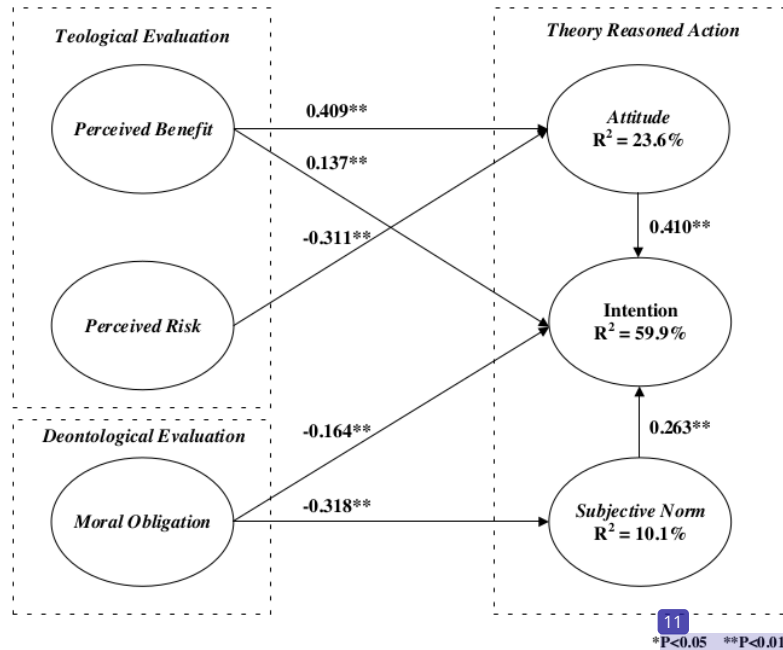


Fig. 2: Result of structural model: Source : Authors

## Discussions

This research is conducted by integrating the theory of reasoned action with ethics theory, and by testing eight hypotheses. The results of the test also show that the integration model of this research can explain 60.3% variance of accounting students' intention to carry out e-book piracy. The number indicates that the integration model in this research is categorized as moderate because it is above 50% but under 75% (Hair et al., 2011).

Related to the theory of reasoned action, the results of the test show that attitude positively and significantly affects the intention to carry out e-book piracy (AT → IN;  $\beta = 0.410$ ;  $p < 0.01$ ). This result confirms the previous research that also finds the positive effect of attitude on the intention to carry out piracy (Casidy et al., 2016; Hati et al., 2019; Phau et al., 2014; Yoon, 2011, 2012). It indicates that the bigger the attitude of accounting students to piracy, the stronger the intention to carry out e-book piracy. The results of tests show that subjective norm positively and significantly affects the intention to carry out e-book piracy (SN → IN;  $\beta = 0.263$ ;  $p < 0.01$ ). This result strengthens the previous research that finds the positive effect of subjective norm on the intention (Aleassa et al., 2011; Alleyne et al., 2015; Casidy et al., 2016; Hati et al., 2019; Yoon, 2011, 2012). This result indicates that the bigger the social pressure from the close related person to carry out e-book piracy, the stronger the intention to carry out the e-book piracy performed by the accounting students.

Related to the ethics theory, the results of the test show that perceived benefit positively and significantly affects the attitude (PB → AT;  $\beta = 0.409$ ;  $p < 0.01$ ) and the intention to carry out e-book piracy (PB → IN;  $\beta = 0.137$ ;  $p < 0.01$ ). These results are in line with previous research (Yoon, 2011). It indicates that the stronger the feeling of accounting students that carrying out e-book piracy has many personal benefits, the stronger the attitude and intention to carry out the piracy. Next, regarding the perceived risk, the results of the test show that perceived risk negatively and significantly affect the attitude (PR → AT;  $\beta = -0.311$ ;  $p < 0.01$ ). This result is in line with previous research (Yoon, 2011). Ultimately, regarding the moral obligation, results of the data analysis show that moral obligation negatively and significantly affects the intention (MO → IN;  $\beta = -0.164$ ;  $p < 0.01$ ) and the subjective norm (MO → SN;  $\beta = -0.318$ ;  $p < 0.01$ ). This result confirms the previous research (Alleyne et al., 2015; Cronan & Al-Rafee, 2008; Yoon, 2011).

## Implications

Theoretically, this research has successfully integrated ethics theory and theory of reasoned action in explaining accounting students' intention to carry out e-book piracy. More specifically, this research combines attitude, subjective norm, moral obligation, perceived benefit, and perceived risk in explaining the intention of accounting students to carry out e-book piracy. The results of the test show that the models in this research are categorized as moderate, but the value of coefficient determination (R<sup>2</sup>) in this research is higher than that in previous research Yoon, (2011) with R<sup>2</sup> = 51.9%. Therefore, this research has given an important contribution to the development of theory in the context of digital piracy.

Practically, this research has some impacts as follows. First, this research reveals that attitude is the most important variable that affects accounting students' intention to carry out e-book piracy. This information is crucial to decrease the level of attitude towards e-book piracy carried out by accounting students. The attitude towards behavior is shaped by the consequence assessment from an action, both the positive and negative consequences (Yoon, 2012). Regarding this issue, accounting educators and book publishers need to make accounting students feel unfavorable to carry out e-book piracy, for example by emphasizing the negative consequences of carrying out e-book piracy making a loss to authors and publishers, being fined, etc.). This condition then strengthens the effect of perceived risk on the attitude towards e-book piracy. Second, related to the subjective norm, accounting educators, publishers, and the government must conduct a campaign of the unethical behavior of carrying out e-book piracy both to students and to their close related person, parents for example. Parents need to be informed that e-book piracy is unethical behavior that makes a loss of many people, so the social pressure from parents to perform unethical behavior can be minimized. Third, perceived benefit positively affects the intention to carry out e-book piracy. Regarding this issue, students need to be informed that benefits from e-book piracy will only be perceived by themselves, not by the authors or publishers. They get a loss by piracy. Lastly, the effect of moral obligation on the intention to carry out e-book piracy shows that e-book piracy is unethical behavior, like cheating in an exam. Therefore, it needs an engaging technique to educate accounting students that e-book piracy is morally unacceptable. The education can be done through advertisement and social media created by authors or publishers, or even directly conducted by accounting educators.

An accountant is a profession that upholds ethical behavior, so it is important to avert accounting students from the unethical behavior like carrying out e-book piracy since they attend the college. If they get used to performing unethical behavior, it will become the future accountant's look. Viewing the results of this research, more specifically, the following recommendations are expected to do to avert accounting students from carrying out e-book piracy. First, there needs to be ethics material in every lesson or curriculum because unethical behavior could happen in any situation and condition. Second, accounting educators need to cooperate with publishers or the government to educate students to know the importance of using e-book ethically, included how to get it legally. Third, accounting educators need to give an effective scoring system to press unethical behavior that might be performed in the class, for example, punishing students who use illegal e-books.

## Conclusions

This research has successfully integrated the theory of reasoned action and the ethics theory in explaining accounting students' intention to carry out e-book piracy. The integration of the two theories can create a research model at a moderate level. More specifically, this research reveals that attitude, subjective norm, perceived benefit, and moral obligation significantly affect the intention to carry out e-book piracy. Nonetheless, this research has limitations that are expected to consider in future research. This research is limited to investigate the intention to carry out e-book piracy, which means not all models in the theory of reasoned action are used. Regarding this limitation, future research is expected to conduct until the level of actual behavior. Moreover, other factors can be explored in explaining the intention to carry out e-book piracy as this research model is at a moderate level. Another variable like religiosity can also be considered when investigating unethical behavior in Indonesia.

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## Appendix

### Subjective Norm

1. My family agrees if I carry out e-book piracy.
2. My colleagues suggest me to carry out e-book piracy.
3. My friends support me if I carry out e-book piracy.

### Attitude

1. E-book piracy is a good thing.
2. E-book piracy is a good idea.
3. E-book piracy is a beneficial thing.
4. I agree with the idea of carrying out e-book piracy.

### 4 Moral Obligation

1. I will feel guilty if I carry out e-book piracy.
2. E-book piracy is against my principles.
3. E-book piracy is morally wrong to carry out.

### Perceived Benefit

1. If I carry out e-book piracy, I can save my money.
2. If I carry out e-book piracy, I can save my time.
3. By carrying out e-book piracy, I will have a lot of books.
4. If I carry out e-book piracy, I can improve my work performance.

### Perceived Risk

1. If I carry out e-book piracy, I can get into legal trouble.
2. E-book piracy is an illegal act.
3. If I carry out e-book piracy, I can be subject to a large fine.

### Intention

1. I intend to carry out e-book piracy shortly.
2. If I have the chance, I will carry out e-book piracy.
3. I am committed to carrying out e-book piracy.

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