

The influence of Islamic religiosity on e-book piracy: an accounting student perspective

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Abstract

Purpose: This study aims to examine the determinant factors affecting accounting student's intention to carrying out e-book piracy.

Methodology: This study used quantitative method with primary data through questionnaire from 187 selected students as samples. The data were analyzed using the PLS SEM supported by SmartPLS software.

Findings: The findings of the analysis showed that attitude significantly affects the intention of carrying out E-book piracy while Islamic religiosity negatively influences the intention of carrying out E-book piracy. The findings of this study contribute to the literature regarding piracy in general and e-book piracy in particular.

Practical implications: The present study also has implications for higher education institution especially for accounting study program to formulate strategies to minimize e-book piracy by accounting students

Originality: This study integrates Islamic religiosity in a research model which is rarely done in the context of research on e-book piracy by accounting students

Keyword: Islamic Religiosity, Attitude, self-efficacy, E-book Piracy, Accounting.

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Introduction

In Indonesia, there are many fraud cases involving accountant profession. Some of them are financial statement modifications by Bukopin Bank which resulted in an unnatural increase in credit and commission-based income (Banjarnahor, 2018), and mismatch of audit results in PT Sunprima Nusantara Financing conducted by the auditors and the Financial Services Authority (Syafina, 2018). Moreover, various frauds were also committed by accountants around the world when they were students. Research conducted by Nonis and Swift (2001) found that students who behave dishonestly while in college will tend to do the same thing when they work.

E-book piracy is one of the most common frauds in Indonesian education field. Furthermore, book piracy is also a global problem that threatens the existence of publishers (Kozłowski, 2018). Statistical data shows that in Russia, 92 percent of book readers illegally download books from the internet (Kozłowski, 2018). This phenomenon also happens in Indonesia. In fact, Indonesia ranks as one of the most countries with the worst Intellectual Property Rights (IPR) protection according to Political and Economic Risk Consultancy (PECR) data (Sukria,

2019). There is no clear data on how many books were pirated. However, the fact that there are many sales of pirated books both offline and online in Indonesia, it can be concluded that book piracy in Indonesia has reached a worrying level (Sukria, 2019). In addition, considering that the book procurement process is very long and involves many types of work, such as writers, editors, publishers, and cover designers, the practice of book piracy can be considered as a huge loss to many parties. For instance, Balai Pustaka publisher has lost IDR 125 billion due to the practice of book piracy (Bangai, 2019). It is not only the publishers who suffered loss, but also the authors got disadvantage. The authors lost their income from royalties from the book industry process (Syambudi, 2019). In conclusion, it is clear that apart from violating Intellectual Property Rights, the practice of book piracy can also harm many types of jobs in the book industry.

Above all, it is important to find out the factors that influence accounting students to conduct and use pirated e-books. Several previous studies have conducted research. Research on students in China states that the variables in the Theory of Planned Behavior (TPB), namely attitude, subjective norms, and perceived behavioral control can influence individual intentions to commit digital piracy (Yoon, 2011). Different results were shown on students in South Korea which subjective norms does not influence individual intentions to commit digital piracy (Yoon, 2012). The variables in the TPB theory that have an influence on individual intentions to commit digital piracy are only attitude and perceived behavioral control. Research in Indonesian context also found that moral obligation, self-efficacy, subjective norms, and facilitating conditions have a significant effect on the intention to pirate digital books (Hati *et al.*, 2019). Although there have been several studies in the context of e-book piracy, there are still few studies that try to link Islamic religiosity to e-book pirates. Based on this explanation, this study aims to obtain empirical evidence of the effect of Islamic religiosity, attitude, and self-efficacy on the intention of accounting students to e-book piracy.

Literature Review and Hypotheses Development

E-book Piracy

Digital piracy is the process of illegally duplicating digital goods, documents, audio, video, without asking for legal permission from the copyright holder for any reason other than the purpose of backup (Wulandari, 2014). The digital piracy pattern can be divided into two parts, namely file sharing and hard goods piracy (Deejan, 2009). Hard goods piracy refers to the illegal act of reproducing physical products, such as distributing copies of digital books and reproducing them into physical textbooks. Meanwhile, file sharing refers to the piracy of goods in digital format on the internet, such as illegally uploading digital books or running digital book piracy sites.

Digital books are the contents of printed books in digital form, which has increased in popularity in recent years (Nuwer, 2016). Compared to printed books, digital books offer quick access to book content, in the form of ease in exploring, running, searching, ease of sharing of data, and other benefits (Summerfield *et al.*, 2000). Inevitably, these conveniences lead to digital book piracy (Camarero *et al.*, 2014). Moreover, downloading pirated products on the internet is not difficult and can be completed in less than a minute (Cooper & Harrison, 2001).

Piracy of digital books is a conscious or unconscious violation of copyright (Camarero *et al.*, 2014). Digital piracy is defined as the act of copying, downloading, and sharing digital media for any reason without permission from the copyright holder (Gopal *et al.*, 2004; Yu, 2013). Digital piracy is also defined as copying or downloading copyright that is done illegally or without permission (Camarero *et al.*, 2014).

Hypotheses Development

Attitude toward a behavior is a thought toward a behavior whether the behavior is beneficial or not (Ajzen, 1991). This thought is related to the assessment of the individual regarding the various benefits or losses that will be obtained if the individual does or does not take the action. Individuals

will commit digital book piracy if they have positive beliefs about digital book piracy is a beneficial action for that individual, on the other hand, the individual's intention will be small if the individual believes that the act of pirating digital books is wrong. Most studies that use the Theory of Planned Behavior have found that attitude toward the behavior has a large impact on the intention to commit piracy as found by (Arli & Tjiptono, 2016; Hati *et al.*, 2019; Shah Alam & Mohamed Sayuti, 2011; Casidy *et al.*, 2016). So from this explanation, the hypothesis in this study is as follows:

H1: Attitude positively influences intention to conduct digital book piracy.

Self-efficacy refers to the belief in an individual's ability to act based on his or her needs so he or she achieves that (Bandura, 1998). Self-efficacy is considered as a representation of perceived behavioral control (Bandura, 1982; Yoon, 2011). In TPB, according to Ajzen (1991), the stronger the individual's beliefs are related to certain behaviors, the stronger the individual's perception of control over that behavior. Thus, individuals with higher self-efficacy are more likely to engage in dangerous behavior in the context of digital book piracy. They can commit piracy based on the goals they want to achieve without thinking that the act of piracy can be subject to criminal penalties. Gottfredson and Hirschi (1990) suggest that self-efficacy is served as a determinant of criminal behavior. A similar study was also found by Krueger and Dickson (1994). They found that the higher an individual's self-efficacy, the higher the tendency to take risks. From this explanation, the hypothesis in this study is:

H2: Self-efficacy positively influences intention to conduct digital book piracy.

Self-efficacy is a self-evaluation of capability and control-lability (Gist, 1987). An individual makes decisions based on the reflection of his or her abilities. Self-efficacy can help people from mental stress and strengthen their attitude towards behavior (Wai *et al.*, 2018). The social cognitive theory states that perceived self-efficacy is influential in fostering attitudes that maintain consistency in the attitude-behavior relationship (Moore & Homer, 2008; Glasman & Albarracín, 2006). In the context of this study, individuals with high self-efficacy will have a positive attitude perception towards e-book piracy. Wai *et al.* (2018) found that a positive effect of self-efficacy on attitude. Based on this explanation, the following hypothesis is proposed:

H3: Self-efficacy positively influences attitude to conduct digital book piracy

Islamic religiosity is an individual belief in Islam that is implemented in the form of practicing Islamic values, such as faith, Islam, and *Ihsan* (Shihab, 2006). If all of these Islamic values are owned by a person, then he or she is an Islamic religious person who has been serious in implementing Islamic values in daily life. Religiosity has been considered as a significant factor affecting individual values that influence beliefs and behavior (Muslichah & Sanusi, 2019; Saroglou *et al.*, 2004). People who are very religious, in fact, avoid to engage in unethical behavior (Sanchez *et al.*, 2011; Mellor & Freeborn, 2011). Studies on the relationship between religiosity and attitudes towards digital piracy have also been conducted in Christianity. A study found that church attendance is positively associated with attitudes against dignity piracy (Fawcett *et al.*, 2013). Based on this explanation, the following is the proposed hypothesis:

H4: Islamic religiosity negatively influences intention to conduct digital book piracy.

H5: Islamic religiosity negatively influences attitude to conduct digital book piracy.

Based on this explanation, the model for this research is displayed on Figure 1.

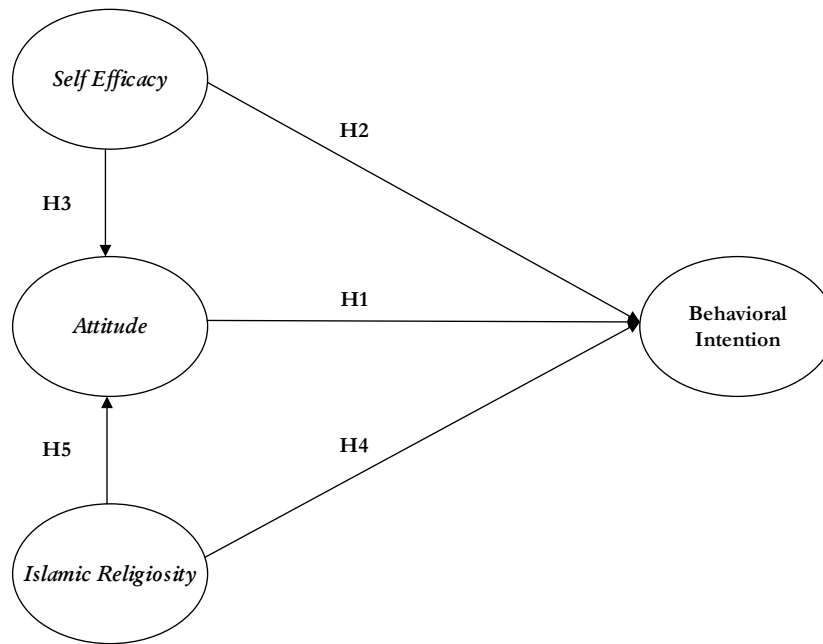


Figure 1. Research Model

Methods

Sample

The sampling method in this study was purposive sampling and convenience sampling. Purposive sampling is used by setting certain criteria, where in this study these criteria are students of the accounting study program in Yogyakarta. Meanwhile, convenience sampling is used by distributing questionnaires based on the ease of obtaining them. Researchers took samples only in the Yogyakarta area because this city is known as the city of students based on the quality of education, facilities, and the number of campuses which are more than the other cities in Indonesia (Aswin, 2017).

Measurements

This study used a questionnaire with a Likert scale ranging from 1 "strongly disagree" to 6 "strongly agree". Measurements in each variable in this study were modified from previous studies and adjusted to the context with this study. Attitude is measured by 4 items adopted from Yoon (2011). The self-efficacy variable is measured by 4 items adopted from Hati *et al.* (2019), and for the Islamic religiosity variable it is measured by 10 items adopted from Barro and McCleary (2003) and Jamal and Sharifuddin (2015). The complete items of measurement for each variable can be seen on Table 2.

Data Analysis Method

This study uses data analysis methods using SmartPLS software to test the relationship between interconnected variables run on computer media. Data analysis with SmartPLS includes testing measurement models and structural models (Hair *et al.*, 2017). The measurement model includes testing the outer loading with outer loading value criteria above 0.6, convergent validity testing by looking at the average variance extracted (AVE) value with the criteria for the AVE value above 0.5 (Hair *et al.*, 2017). In addition, the measurement model also includes convergent validity testing using cross loading and reliability testing using Cronbach's α and composite reliability (CR) measurements (Hair *et al.*, 2017).

Results and Discussions

Sample Profile

Table 1 presents in detail the profiles of respondents in this study. In general, female respondents (68.45%) dominate the male respondents (31.55%). In terms of age, the majority of respondents have an age range between 19 - 20 years (26.74%) and 20 - 21 years (25.13%). Regarding the study level, the majority of respondents are currently taking undergraduate study (76.47%) and diploma (19.25%). In terms of monthly allowances, the majority of respondents have a monthly allowance of 1 - 1.5 million rupiahs (31.55%).

Table 1. Respondent Profile

Category	Frequency	Percentage
<i>Gender</i>		
Male	59	31.55%
Female	128	68.45%
<i>Age</i>		
17 - 18	4	2.14%
18+ - 19	33	17.65%
19+ - 20	50	26.74%
20+ - 21	47	25.13%
21+ - 22	39	20.86%
22+ - 23	6	3.21%
23+ - 24	2	1.07%
24+ - 25	3	1.60%
25+ - 26	2	1.07%
27+ - 28	1	0.53%
<i>Study Level</i>		
Diploma	36	19.25%
Bachelor	143	76.47%
Magister	8	4.28%
<i>Monthly Allowance (IDR)</i>		
< 1,000,000	34	18.18%
1,000,000-1,500,000	59	31.55%
1,500,001-2,000,000	56	29.95%
2,000,001-2,500,000	23	12.30%
2,500,001-3,000,000	10	5.35%
3,000,001-3,500,000	4	2.14%
3,500,001-4,000,000	0	0.00%
4,000,001-4,500,000	1	0.53%

Measurement and Structural Model Test

Table 2 presents the results of the measurement model, including the outer loading, the AVE value for convergent validity testing, the Cronbach's Alpha value, and the composite reliability (CR) for reliability testing. The outer loading test results show that all measurement items score above 0.6 except for IR10 items that has score only 0.1459. Hence, IR10 is deleted and is not included in the next data analysis. Regarding the convergent validity, it can be seen that the AVE value for each variable is above 0.5 that indicates all variables are valid. Also, the result of reliability test shows that the CA and CR values for each variable are above 0.7, so it can be concluded that reliability test is fulfilled.

Tabel 2. Measurement Model Test Result

Items	Loading	CA	CR	AVE
<i>Attitude (AT)</i>		0.9092	0.9363	0.7863
Digital book piracy is a good thing (AT1)	0.8711			
Digital book piracy is a good idea (AT2)	0.8980			
Digital book piracy is useful (AT3)	0.8536			
I agree with the idea of digital book piracy (AT4)	0.9228			
<i>Self Efficacy (SE)</i>		0.8733	0.9105	0.7187
Downloading copyright-protected digital books is easy (SE1)	0.7540			
Copying digital books that are copyright protected is easy (SE2)	0.8618			
It is very easy for me to access pirated digital books from the internet (SE3)	0.8432			
It is very easy for me to use pirated digital books (SE4)	0.9235			
<i>Islamic Religiosity (IR)</i>		0.8976	0.9189	0.5507
I have faith in Allah the Almighty (IR1)	0.8415			
I believe in an afterlife (IR2)	0.8691			
I believe in Heaven and Hell (IR3)	0.8333			
I believe in the Quran (IR4)	0.8327			
I understand the concept of Halal (IR5)	0.8418			
It is important for me to allocate time for participating in religious activities (IR6)	0.7395			
My religion influences all my decisions in life (IR7)	0.6329			
I took the time to increase my understanding of my religion (IR8)	0.6843			
Religion is very important to me because it can answer questions about the meaning of life (IR9)	0.7142			
I make financial contributions to my religious organization (IR10)	0.1459			
<i>Intention (IN)</i>		0.8755	0.9234	0.8008
I intend to pirate digital books in the near future (IN1)	0.9007			
If I have the chance, I will pirate digital books (IN2)	0.9137			
I am committed to digital book piracy (IN3)	0.8695			

Table 3. Discriminant Validity Test Result

	AT	IN	IR	SE
AT1	0.8711	0.5074	-0.2976	0.1641
AT2	0.8980	0.5926	-0.3215	0.1518
AT3	0.8536	0.5030	-0.2219	0.2192
AT4	0.9228	0.6195	-0.2825	0.2556
IN1	0.5587	0.9007	-0.3966	0.2511
IN2	0.6047	0.9137	-0.3520	0.2123
IN3	0.5255	0.8695	-0.3782	0.1217
IR1	-0.2705	-0.3745	0.8415	0.0328
IR2	-0.2825	-0.3853	0.8690	0.0579
IR3	-0.2149	-0.3515	0.8333	-0.0627
IR4	-0.1703	-0.3757	0.8327	-0.0306
IR5	-0.3150	-0.3799	0.8419	0.0221
IR6	-0.2247	-0.2486	0.7395	0.0151
IR7	-0.2649	-0.1909	0.6328	-0.0530
IR8	-0.2318	-0.3231	0.6845	-0.0235
IR9	-0.2533	-0.2558	0.7141	-0.0939
SE1	0.1080	0.0949	0.0285	0.7540
SE2	0.1709	0.2120	-0.0367	0.8618
SE3	0.1334	0.1347	0.0438	0.8432
SE4	0.2751	0.2414	-0.0374	0.9235

The last measurement model testing is discriminant validity testing which applied cross loading testing. The test results show that the discriminant validity test can be fulfilled because the correlation value of the construct item with the related construct is greater than the other constructs. The complete results of the cross loading test can be seen in Table 3.

Based on the results of structural model testing, it can be seen that the research model can explain 45.96% of accounting students' intention to pirate e-books. This model is in the weak category because the value is still below 50% (Hair *et al.*, 2017). In addition, this research model is also able to explain 14.93% attitude. Furthermore, about the results of data analysis regarding hypothesis testing, it shows that all hypotheses are acceptable except for H2. Attitude has a significant positive effect on the intention to pirate e-books (AT -> IN; $\beta = 0.5287$; significance = $p < 0.01$). This result indicates that H1 is supported by data. However, H2 is not supported by data, meaning that self-efficacy does not affect the intention to pirate e-books (SE -> IN; $\beta = 0.0987$; not significance). Besides that, self-efficacy has a significant positive effect on attitude (SE -> AT; $\beta = 0.2193$; significance = $p < 0.01$). This indicates that H3 can be supported by data. Regarding the Islamic religiosity, it can be concluded that Islamic religiosity has a negative effect both on the intention (IR -> IN; $\beta = -0.2497$; significance = $p < 0.01$), and attitude to pirate e-books (IR -> AT; $\beta = -0.3152$; significance = $p < 0.01$). This indicates that H4 and H5 are supported. In brief, the result can be seen on Figure 2.

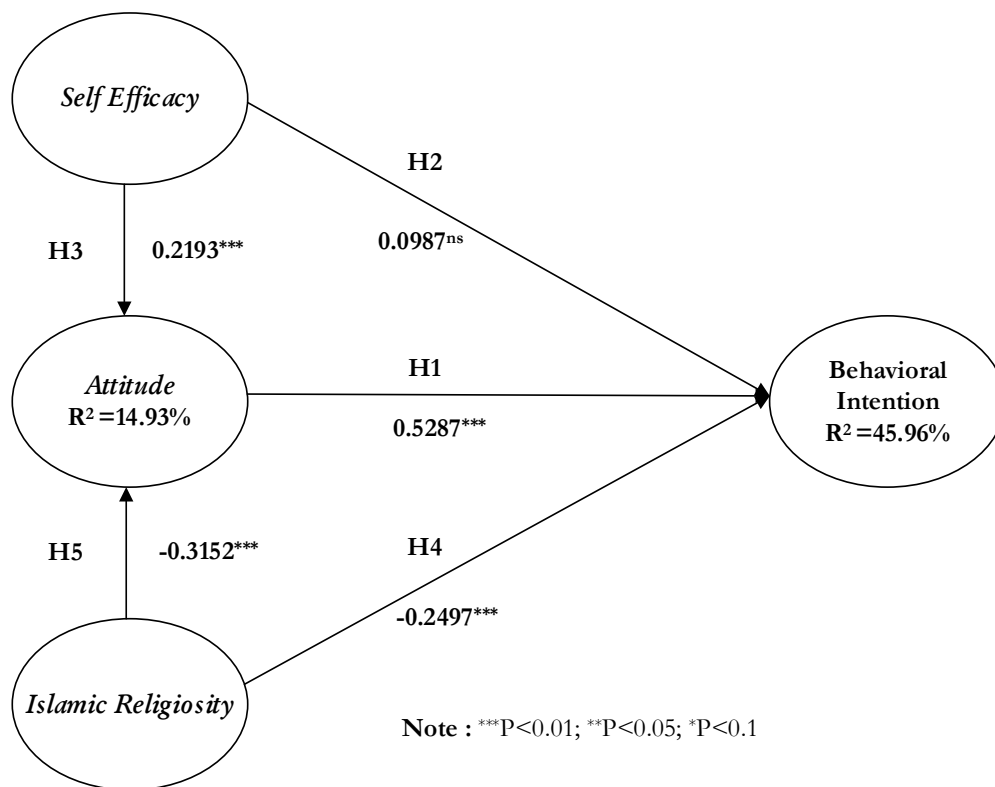


Figure 2: Results of Structural Model

Discussion and Implication

This study analysed the influence of attitude, Islamic religiosity, and self-efficacy on the intention of accounting students to pirate e-books. The results of data analysis show that this research model is not strong enough because it can explain 45.96% (less than 50%) of accounting students' intention to pirate e-books, and 14.94% of attitudes towards e-book piracy. However, this study finds interesting data analysis results.

The results explain that attitude has a significant positive effect on accounting students' intention to pirate e-books. This indicates that the higher the perception of accounting students about the benefits of e-book piracy, the accounting students will have a greater intention to pirate e-books. This result aligned with research by Arli and Tjiptono (2016), Hati *et al.*, (2019); Shah Alam and Mohamed Sayuti (2011); Casidy *et al.*, (2016). Therefore, it is important for universities, especially accounting study program lecturers, to be able to form the good attitude of their students towards e-book piracy. The results of data analysis also show that the attitude is the variable that has the strongest influence on the intention of accounting students to commit e-book piracy, so that the role of accounting lecturers to change the attitude of accounting students towards e-book piracy is an important thing to do.

On the other hand, self-efficacy does not have a positive effect on the intention to pirate e-books. But, it has a significant positive effect on attitude. This indicates that accounting students who have the resources and skills to pirate e-books will not have a strong intention to pirate e-books although they have a higher attitude to do so. The results of this study are in line with Wai *et al.* (2018) who found that the higher the self-efficacy, the higher the attitude toward behavior. Based on these findings, book publishers need to be able to take advantage of various existing technologies to make e-book piracy more difficult to be done, for example by using digital right management (DRM) (Yoon, 2011).

Lastly, the results of Islamic religiosity on intention also has a significant negative effect. It supports the study by Casidy *et al.*, (2016). This finding indicates that accounting students who obey various Islamic religious provisions have less intention to pirate e-books. Therefore, it is suggested to insert the Islamic values in the process of higher education to prevent accounting students from unethical actions such as e-books pirating. Although it is not the variable that has the greatest influence on intention to pirate e-books, Islamic religiosity has the greatest negative influence on attitude. This finding, furthermore, can strengthen the role of Islamic religiosity in suppressing the intention of accounting students to pirate e-books. Strengthening Islamic religiosity for accounting students is an essential thing for universities, especially to prevent students from e-book piracy behavior that can harm various parties, including writers, auditors, publishers, etc.

Conclusions

This study examines the effect of attitude, self-efficacy, Islamic religiosity of accounting students on their intention to pirate e-books. From a theoretical point of view, this study supports the result of previous studies regarding the positive effect of attitude and negative influence of Islamic religiosity on the accounting students' intention to pirate e-books. However, this study has some limitations which are expected to be overcome by future studies. There was an Islamic religiosity indicator that has been removed because it is invalid. Future studies are suggested to develop measurements that are more appropriate to the context of Muslim in Indonesia. On the other hand, most of the respondents were undergraduate and diploma students, which represent young generation. This could be a problem in generalizing the research results. In this regard, future research needs to expand the sample by including master and doctoral students.

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