

## Softlifting in college: Cheating or forgiving

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### ABSTRACT

Softlifting in higher education occurs due to the academic community's requirements and the convenience of accessing and downloading software through internet platforms. This research aims to investigate the impact of ethics sensitivity, moral ethics, perceived risk, perceived benefits, and habit on the intention to engage in softlifting. The study employed quantitative research through distributing questionnaires to accounting students at private universities in Surabaya. Data analysis was conducted using Structural Equation Model Partial Least Square (SEM-PLS). The findings reveal that ethics sensitivity, moral ethics, perceived risk, and habit have a negative and significant influence on the intention to engage in softlifting. On the other hand, perceived benefits have a positive and significant effect on softlifting intention. Incorporating ethical and moral values as research variables is an essential ethical consideration for those involved in software piracy, which adds originality to this study. This research emphasizes the importance of effective socialization and education against using pirated software or engaging in softlifting within the university environment. Furthermore, it underscores the responsibility of university management to provide legal software to students, which serves as a practical contribution to the overall issue..

### ABSTRAK

Perilaku pembajakan software (softlifting) di lingkungan perguruan tinggi muncul karena adanya kebutuhan civitas akademika dan kemudahan mengakses serta mengunduhnya melalui media internet. Tujuan penelitian ini adalah untuk membuktikan apakah ethics sensitivity, moral ethics, perceived risk, perceived benefits dan habit berpengaruh terhadap Intention to softlifting. Penelitian kuantitatif dengan penyebaran kuesioner digunakan. Sampel penelitian adalah mahasiswa jurusan akuntansi pada perguruan tinggi swasta di Surabaya. Teknik analisis data menggunakan Structural Equation Model Partial Least Square (SEM-PLS). Hasil penelitian menginformasikan bahwa variabel ethics sensitivity, moral ethic, perceived risk dan habit berpengaruh negatif signifikan terhadap Intention to softlifting. Perceived benefit berpengaruh positif signifikan terhadap Intention to softlifting. Penggunaan nilai etis dan moral sebagai variabel penelitian menjadi pertimbangan etis pelaku pembajakan software dan merupakan bentuk orsinilitas pada penelitian ini. Sosialisasi dan edukasi yang baik untuk tidak menggunakan software bajak di lingkungan perguruan tinggi serta peningkatan tanggungjawab manajemen perguruan tinggi untuk menyediakan software legal yang dibutuhkan mahasiswa menjadi kontribusi praktis.

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## 1. INTRODUCTION

Softlifting refers to the act of copying, sharing, purchasing, or downloading legally acquired software, music, movies, books, and photos (Wicaksono & Urumsah, 2018). The rise of online sales in digital formats has given rise to a new form of digital piracy. This has been facilitated by the rapid development of infrastructure and internet speed. As a consequence, internet users now have the freedom to search for and easily access pirated products online using computers or gadgets (Wicaksono & Urumsah, 2018).

With the advancements in technology, digital media has become an integral part of our society. People now use digital media, such as music, movies, and books, for various purposes and tasks. E-books, in particular, have become increasingly popular in the last decade due to the proliferation of digital publishers and e-book readers. As publishers, retailers, and libraries worldwide gradually adopt paperless distribution through electronic platforms, consumers have embraced the experience of reading e-books for educational, recreational, and personal purposes (Lee et al., 2019).

Peer-to-peer file sharing programs and websites allow individuals to download or share copyrighted content. In particular, e-book piracy presents a sizeable threat to publishers, booksellers, authors and consumers around the world. The economic costs associated with e-book piracy are staggering. According to a study illegal downloading of e-books causes an estimated \$315 million in sales losses by US publishers (Lee et al., 2019).

In university circles, there are practical reasons for e-book piracy to become prevalent. With the industry's commercial publishing model, the current generation of students are faced with increasing costs and frequent editions of textbooks in higher education, Carbaugh and Ghosh (2005). As a result, students may be inclined to use the act of accessing highly rated e-books for their courses. In addition, the illegal distribution of e-books is facilitated by file-sharing websites (such as extra torrent or planet book) that allow individuals to download and upload copyrighted e-book files efficiently and conveniently.

Based on the Law of the Republic of Indonesia Number 28 of 2014 on Copyright, individuals caught engaging in commercial use without a permit may face imprisonment for up to two years or a fine of three hundred million rupiah. Despite having laws and penalties for

digital piracy, there is still a significant number of people using pirated software in Indonesia. Statista's Main Market Indicator (KMI) data from 2022 reveals an alarming software piracy rate of 82% in the country (Utami & Sari, 2022). The intentions behind digital piracy behavior, including the use of pirated software, have been studied from various perspectives and theories. One such theory is the ethical theory, which can be applied in the context of digital piracy (Karahana & Kayabasi, 2019).

The concept of habit plays a crucial role in understanding digital piracy behavior. Habit in this context refers to repetitive actions that have become automatic and occur without conscious control or instruction (Lally et al., 2010). Previous research has shown that habits are shaped by an individual's past experiences, with an average of 66 repeated behaviors needed to establish a habit (Lally et al., 2010).

This research aims to examine how moral ethics, ethics sensitivity, perceived risk, perceived benefits, and habit influence the intention to engage in softlifting (using pirated software)..

## 2. THEORITICAL FRAMEWORK AND HYPOTHESIS

### Ethical Theory

According to Brooks and Dunn (2020), ethics is a branch of philosophy that deals with normative behavior, determining whether an action is right or wrong. It plays a crucial role in preventing real-world problems and establishes a moral order agreed upon by members of a profession.

Greene, Nystrom, Engell, Darley, and Cohen (2004) describe ethics as the philosophy of morality, focusing on the examination of different approaches and solutions to the question "how to behave?" The primary purpose of ethics, as stated by Herjanto, Gaur, and Hong (2017) and Duska, Duska, and Kury (2018), is to explore individual problems in personal and social contexts, discerning right from wrong actions.

The Theory of Reasoned Action, introduced by Fishbein and Ajzen (1977) and further developed by Madden et al. (1992) and Vallerand et al. (1992), proposes that people make deliberate decisions considering all available information. It suggests that a person's interests and intentions play key roles in determining whether a particular behavior is carried out. Attitudes and subjective norms, which involve beliefs about others' opinions

and the desire to follow them, influence a person's intentions and, consequently, their behavioral practices based on this theory. In essence, if someone perceives an activity positively and feels that others also approve of it, they are more likely to engage in that activity.

### **Softlifting Intention**

Digital piracy is still a growing problem in this digital era Karahan and Kayabasi (2019). Digital piracy has been defined as the act of someone making illegal copies of and uploading some copyrighted digital products, such as multimedia files and software. The behavior of piracy, knowingly or unknowingly, is a violation of copyright (Utami & Sari, 2022)

As defined by Microsoft, the most basic type is known as end-user piracy. It occurs when individuals and companies make copies of software without a legal right to do so. Some people copy software and give it to others without knowing that this is pirated software. Some of the factors that influence individual behavior in software piracy rely on the theory of reasoned action and the theory of ethics.

Pirated software has been cited as one of the most important ethical issues in the information age (Mason, 1986 in Mishra, et al., 2006) and the antecedents leading to decisions for pirated software have received a great deal of attention in the infordemation systems literature (Holsapple, et al., 2017). While the term "piracy" generally refers to any form of unauthorized copying, the term "digital piracy" in this study refers to softlifting software.

### **Ethical Sensitivity**

generally knowing that the fraud process occurred, the awareness of the value of appropriateness that has been seen becomes the driving force to take the attitude that the fraud and software piracy crimes that they see are actions that are detrimental to the organization. In this condition, the Intention of softlifting is faced with its sensitivity to reporting the fraudulent act. The decision to be willing to disclose the occurrence of fraud is a form of ethical sensitivity. Softlifting intention becomes a dilemma that is difficult to avoid. This ethical sensitivity arises because of individual sensitivity when they see a discrepancy that is contrary to ethical principles which are believed to be a form of ethical or unethical behavior. The ethical sensitivity of internal auditors and organizational employees is the

ability to be aware of ethical or moral values in an ethical decision. Ethical sensitivity is the ability to know the ethical problems that occur. The ability of the Intention to soften to behave ethically is greatly influenced by the individual's conscious sensitivity to the ethical decisions made. An important attitude and behavior in assessing ethical behavior is the awareness of individuals that they are moral agents.

### **Moral Ethics**

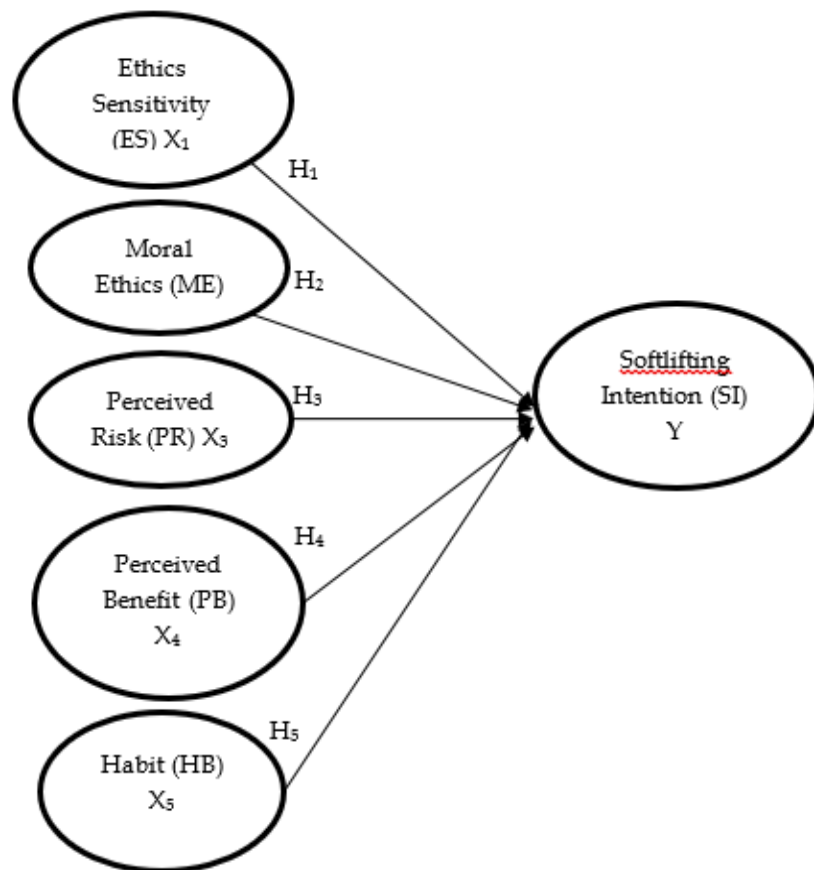
The ethical dilemma of softlifting intention is also related to moral principles. Awareness and firmness in moral principles in the form of being kind to co-workers in the organization, being fair, and believing in the values of decency and truth that are integrated into ethical actions. It is difficult and a dilemma for softlifting intention to ignore these moral principles and avoid providing information on known fraudulent acts. Even though a quick response, the Intention to soften in making informed decisions is a form of moral responsibility to improve self-quality. Softlifting intention realizes that fraudulent acts that occur and are known to be a form of crime and wrong action, so ethically as an organization, softlifting intention is required to be able to provide information on disclosing the fraud to protect organizational losses. This ethical moral dilemma is an obstacle for organizational employees to carry out an softlifting intention.

### **Perceived Risk**

Perceived risk in this study shows how individuals perceive the risks associated with owning or using pirated software. This means how likely they are to get punished. As distinct from perceived benefit, in perceived risk, if an individual has a higher perceived risk, then they are less likely to be associated with software piracy. Many previous studies have confirmed that perceived risk can determine digital piracy intentions. Karahan and Kayabasi (2019) tried to investigate its role in software piracy. In teleological theory, individuals explain the effect of perceived risk on the intention to commit software piracy (Utami & Sari, 2022).

### **Perceived Benefits**

According to Atmadjaja (2018) and Yoon (2011), perceived benefits refer to an individual's perception of the advantages or positive outcomes resulting from their involvement



**Figure 1**  
**Research Framework**  
Source: Processed Data

in digital piracy. Our contention is that these perceived benefits, such as time and cost savings, as well as performance enhancement, could play a significant role in shaping one's intentions to use pirated software, supported by existing research findings. When considering perceived benefits, individuals are more inclined to hold a favorable attitude towards using pirated software as they recognize the advantages it offers (Utami & Sari, 2022).

#### Perceived Benefits

Atmadjaja (2018) and Yoon (2011) define perceived benefits as a person's belief about the consequences or benefits received when engaging in digital piracy. We argue that perceived benefits, such as the ability to save time or money and improve one's performance, may contribute to intentions to use pirated software, as research has suggested. In terms of perceived benefits, it is more likely that someone will have a positive attitude toward using pirated software because they see the benefits (Utami & Sari, 2022).

#### Habits

According to Limayem et al. (2004), individuals who regularly participate in digital piracy tend to hold favorable views towards it. However, there is a lack of concrete evidence demonstrating how these attitudes actually influence their digital piracy behaviors. Indonesian consumers, for instance, exhibit notably high rates of software piracy, suggesting strong habits of engaging in digital piracy (Casidy et al., 2017).

It is believed that individuals who perceive digital piracy as illegal and unethical are less likely to engage in pirated software buying habits. This connection between attitudes and behavior, particularly in relation to digital piracy habits, has been explored by various researchers. Habitual behavior theory, proposed by Lally et al. (2010), argues that behavior can become automatic through repetition. It has been found that, on average, it takes 66 repetitions of a behavior to form a habit.



The concept of habits in relation to digital piracy is a relatively recent area of interest in research. Several studies have already shown a significant association between digital piracy habits and both intentions and actual behaviors related to digital piracy.

### Research Hypothesis

- H<sub>1</sub>: Ethics sensitivity has negative affects softlifting intention
- H<sub>2</sub>: Moral ethics has negative affects softlifting intention
- H<sub>3</sub>: Perceived risk has negative affects softlifting intention
- H<sub>4</sub>: Perceived benefits has positive affect the softlifting intention
- H<sub>5</sub>: Habit has negative affects softlifting intention

### 3. RESEARCH METHOD

This research is quantitative research using primary data. The survey method was used by distributing questionnaires. Questionnaires were distributed online using Google form and offline, meaning that they were filled in directly via a questionnaire sheet to students majoring in accounting at private tertiary institutions in Surabaya. The dependent variable is the Intention to softlift. The independent variables used are ethics sensitivity (X1), moral ethics (X2), perceived risk (X3), perceived benefit (X4) and habit (X5).

### Operational Definition and Measurement Of Variables

#### Softlifting intention.

Softlifting intention is the dependent variable (Y) in this study. According to Ajzen (1991) the intention to use pirated software is an individual's perception of the possibility to engage in software piracy behavior. Using pirated software itself is unethical behavior for any group including students because this behavior can cause harm to other people and also the individual himself. The intention to use pirated software among students can be influenced by several factors. The measurement of intention variable based on research conducted by Yoon (2011) has several indicators as follows: softlifting intention shortly, If you have the opportunity to use pirated software and never use pirated software.

#### Ethical Sensitivity

The indicators used to measure ethical sensitivity by Choi & Perry (2010) and Naiyananont & Smuthranond (2017) which

were modified by researchers are described as sensitive to justice, understanding of morals according to norms and law, sensitive to the value of truth, sensitive to good things, able to distinguish between right and wrong, self-perception of ethical actions, confidence and sensitivity to help, able to act wisely with positive self-characteristics and self-sensitivity to the organizational environment. Accounting student has ethical sensitivity to use softlifting depend on their knowledge and experience. Accounting students has object course that use software in their learning. SPSS software, SEM PLS and grammmerly check are almost software they use.

#### Ethical Morality

Ethical morality is what employees do to organizations or fellow employees in carrying out ethical behavior (Gholami et al., 2015). Ethical morals among accounting students are formed from their experience of seeing the environment on their higher institution using pirated software. The higher the level of vulnerability to the rejection of the use of pirated software among accounting students, the stronger the ethical morals that are built. The indicators used in measuring ethical judgment by Yeoh (2014) are defined as ethical judgments about justice, ethical judgments about truth, morally ethical judgments, family-acceptable ethical judgments, traditionally accepted ethical judgments, and ethically accepted judgments, culture, avoiding violating promises made, avoiding violating written agreements, and consistency in assessing ethical issues.

#### Perceived Risk

Perceived risk is the independent variable (X1) in this study. Sinha and Mandel (2008) argue that the effect of perceived risk on individual attitudes can be positive or negative. That is, when accounting student as individuals feel comfortable with these risks and see the potential for these risks as a tool to feel joy, these individuals tend to take risks. The existing risks usually make accounting students afraid and tend to lower their intention in using pirated software because it is possible for things to happen that can interfere with their performance in studying both legally, harm themselves, and hamper the learning process. The measurement of perceived risk variables based on research conducted by Yoon (2011) has several indicators as follows: caught using

softlifting software, arrested for violating copyright laws when using pirated software, gets heavily penalized if arrested for violating copyright laws.

#### Perceived benefits.

Atmadjaja (2018) and Yoon (2011) define perceived benefit in the context of piracy as a person's belief about the consequences or benefits received when carrying out digital piracy. Using pirated software itself has many benefits for accounting students such as saving money because there is no need to spend as much money as using the original software. This behavior is indeed very profitable for the accounting students but other parties will feel the loss because they do not use the original but pirated. The measurement of perceived benefit variables based on research conducted by Yoon (2011) contains several indicators as follows: using softlifting software will save money, using softlifting software will save time in obtaining software products, If you use pirated software, you can have a lot of other software, using pirated software will improve performance.

#### Habits

Habit is the independent variable ( $X_3$ ) in this study. According to Casidy et al. (2017), those who engage in digital piracy as a habit tend to have a positive attitude towards digital piracy. Indonesian consumers have a very high software piracy rate, which implies they have a strong digital piracy habit. Accounting students sometimes do not realize that what they are doing is a habit, including using pirated software. Sometimes they realize what they are doing is a habit because of the factor of meeting the necessary needs so that it occurs continuously to form a habit. The measurement of the habit variable based on research conducted by Yoon (2011) has several indicators as follows: using softlifting software is a habit, addicted to using pirated software, must use softlifting software and using softlifting software automatically occurs.

#### Data analysis technique

The Structural Equation Model Partial Least Square (SEM-PLS) approach is utilized for descriptive statistical analysis techniques and hypothesis testing. Ghazali & Latan (2015) proposed certain guidelines for using PLS-SEM to analyze data:

Convergent validity is determined by the loading factor value  $> 0.70$  and the average variance extracted value  $> 0.50$  for confirmatory research. Discriminant validity can be assessed using the cross-loading value  $>$  correlation between latent constructs and the square root of average variance extracted (AVE)  $>$  correlation between latent constructs.

Reliability is measured by the composite reliability value  $> 0.70$  and the Cronbach alpha value  $> 0.70$ . Within the inner model, the following rules of thumb apply: R-square or Adjusted R<sup>2</sup> values  $\leq 0.70$ ,  $0.45$ , and  $\leq 0.25$  indicate strong, moderate, and weak models, respectively.

Effect size ( $f^2$ ) values  $\geq 0.02$ ,  $\geq 0.15$ , and  $\geq 0.35$  are considered small, medium, and large, respectively. Predictive relevance, indicated by Q<sup>2</sup> values  $> 0$ , suggests that the model has predictive relevance. Conversely, if Q<sup>2</sup>  $< 0$ , it implies that the model lacks predictive relevance.

#### Hypothesis testing

Testing the hypothesis in PLS-SEM analysis is seen from the t-statistical value (T-ratio), path coefficient and probability value (P-value). Hypothesis testing with a statistical value for alpha 5% and 1.96 for the t-statistic value. So the hypothesis criteria are as follows:

$H_0$  is accepted or  $H_1$  is rejected, if t-count  $< 1.96$  or P-value  $> 0.05$

$H_0$  is rejected or  $H_1$  is accepted, if t-count  $> 1.96$  or P-value  $< 0.05$

## 4. DATA ANALYSIS AND DISCUSSION

### Results

The questionnaires distributed to accounting students from private university and business school in this study were 350 questionnaires

**Table 1**  
**AVE Value**

ES ( $X_1$ )	0,612
ME ( $X_2$ )	0,636
PR ( $X_3$ )	0,779
PB ( $X_4$ )	0,651
HB ( $X_5$ )	0,629
IS (Y)	0,772

Source: Processed Data, 2023

**Table 2**  
**Correlation Values Between Variables**

	ES (X <sub>1</sub> )	ME (X <sub>2</sub> )	PR (X <sub>3</sub> )	PB (X <sub>4</sub> )	SI (Y)
ES (X <sub>1</sub> )	0,821				
ME (X <sub>2</sub> )	0,511	0,851			
PR (X <sub>3</sub> )	0,476	0,802	0,815		
PB (X <sub>4</sub> )	0,412	0,617	0,712	0,819	
HB (X <sub>5</sub> )	0,428	0,632	0,709	0,791	
SI (Y)	0,461	0,725	0,781	0,727	0,793

Source: Processed Data, 2023

**Table 3**  
**Composite Reliability Value**

Variable	Composite Reliability
ES (X <sub>1</sub> )	0,781
ME (X <sub>2</sub> )	0,813
PR (X <sub>3</sub> )	0,901
PB (X <sub>4</sub> )	0,721
HB (X <sub>5</sub> )	0,771
IS (Y)	0,807

Source: Processed Data, 2023

**Table 4**  
**Cronbach's Alpha Value**

Variable	Cronbach's Alpha
ES (X <sub>1</sub> )	0,8112
ME (X <sub>2</sub> )	0,829
PR (X <sub>3</sub> )	0,901
PB (X <sub>4</sub> )	0,841
HB (X <sub>5</sub> )	0,798
IS (Y)	0,872

Source: Processed Data, 2023

and 318 questionnaires were returned and completely filled out. The remaining 32 questionnaires were not filled in completely. Validity test consists of two types, namely, convergent validity test and discriminant validity test

According to Ghazali & Latan (2015) states that a statement item is said to be valid if the outer loading value is above 0.70 however, statement items with an outer loading value of 0.50 to 0.60 can also be accepted or said to be valid. The results of the outer loading validity test there are 25 questions that have passed the outer loading test, since they have value > 0.70.

According to Fornell and Larcker (1981) states that a good AVE value is > 0.50, this value indicates good convergent validity. Based on Table 1, it shows that the endogenous and exogenous variables have good convergent validity values and it can be concluded that the statement items have passed the validity test.

Table 2 has informed that the correlation value (bold numbers) of each variable with the variable itself has the greatest value when compared to the correlation value with other variables. So it can be concluded that this research has fulfilled the discriminant validity test.

#### **Reality Test Results**

##### **The reliability test was carried out with the Composite Reliability and Cronbach's Alpha tests**

Table 3 informs that the composite reliability value is > 0.70 so it can be concluded that the composite reliability test has been passed. Table 4 shows that the Cronbach's Alpha value is > 0.70 so it can be concluded that all reflective construct indicators are reliable.

**Table 5**  
**R-Square Value**

Variabel	R-Square
Softlifting intention	0,518

Source: Processed Data, 2023

**Table 6**  
**Effect Size**

Variable	IS
ES (X <sub>1</sub> )	0,027
ME (X <sub>2</sub> )	0,359
PR (X <sub>3</sub> )	0,361
PB (X <sub>4</sub> )	0,391
HB (X <sub>5</sub> )	0,377
IS (Y)	0,311

Source: Processed Data, 2023

**Table 7**  
**Path Coefficients Results**

	Original Sample	Sample Mean	Standar Deviation	T statistics	P Values
ES ->IS	-0,412	0,251	0,128	0,614	0,015
ME->IS	-0,573	0,227	0,117	2,101	0,001
PR-> IS	-0,604	0,392	0,151	2,177	0,002
PB-> IS	0,622	0,317	0,163	2,479	0,001
HB->IS	-0,511	0,292	0,159	2,4117	0,000

Source: Processed Data, 2023

#### Structural Model Test Results (Inner Model)

Structural model testing is used to see the relationship between constructs, significant values, and R-Square, effect size and cross validated redundancy (Q<sup>2</sup>) and the fit model of the research model. The structural model in this study shows information that Intention to softening is influenced by ethical sensitivity of 15.8% and 84.2% is influenced by other variables, ethical morale is 37.4% and 62.6% is influenced by other variables, perceived professional ethical risk is 39.7 % and 61.3% are influenced by other variables, 58.3% and 41.7% perceived benefits are influenced by other variables and 51.7% and 48.3% habits are influenced by other variables.

#### R-Square

The R-Square test is used to see how much exogenous variables affect endogenous variables. The study utilized five external factors (exogenous variables) named ethical sensitivity (X1), ethical morals (X2), perceived risk (X3), perceived benefit (X4), and habit (X5). The main variable of interest (endogenous

variable) was the intention of softlifting. The results, as presented in Table 5, indicated an R-Square value of 0.518. This value suggests that approximately 51.8% of the variation in softlifting intention can be attributed to the influence of the variables ethical sensitivity, ethical morals, perceived risk, perceived benefit, and habit. The remaining 48.2% of the variation is influenced by factors not included in this study.

To examine the hypothesis and explore the relationships between variables in the study, as well as to determine their significance, several statistical measures were employed. These include the effect size test (F2), Cross-validated Redundancy (R2), path coefficients, and model fit. The effect size test (F2) and changes in the value of R2 were used to assess the impact of the external latent variables on the internal variable (softlifting intention) and determine whether they had a significant effect. Interpretation of the F2 value is as follows: a value of 0.02 indicates a small effect, 0.15 indicates a moderate effect, and 0.35 indicates a substantial effect (Ghozali & Latan, 2015).



Additionally, the Stone Geisser test ( $Q^2$ ), which measures predictive relevance, was employed to assess how well the model generated the observed values and parameter estimates. A  $Q^2$  value greater than 0 indicates that the model has predictive relevance, while a value less than 0 suggests that the model lacks predictive relevance.

To assess the predictive power of exogenous variables on endogenous variables. So, testing was carried out using cross validated redundancy with the blindfolding method. Stone - Geisser test ( $Q^2$ ) In addition to looking at the size of the  $R^2$  value, the PLS model is evaluated by looking at the  $Q^2$  predictive relevance measuring how well the observed values are produced by the model and also its parameter estimates.  $Q^2$  value that is greater than 0 indicates the model has predictive relevance, while less than 0 indicates the model does not have predictive relevance. The research results inform that the  $Q^2$  value is  $0.274 > 0$ , meaning that this research model has predictive relevance.

To assess the magnitude of the influence of exogenous variables on endogenous variables, the F-square test was carried out with the results in Table 7.

This hypothesis testing is carried out to prove the truth of the alleged research which consists of five hypotheses:

#### **H<sub>1</sub>: Ethical Sensitivity Affects Softlifting Intention**

From the results in Table 6, it can be seen that the value of the ethical sensitivity variable is 0.027 more than 0.02 which is included in the small category. This means that the ethical sensitivity variable has a small effect on the Intention to softlift. The results in Table 7, the original sample value on the ethical sensitivity variable is negative -0.412. This means that there is a negative relationship between ethical sensitivity among accounting students and softlifting intention. If the ethical sensitivity of accounting students is high, it will potentially reduce softlifting intention. The P-Values column of ethical sensitivity variable has a value of 0.015 which is less than 0.05, so it can be stated that ethical sensitivity has a significant effect on the softlifting intention. These results indicate that  $H_1$  is accepted.

#### **H<sub>2</sub>: Ethical Morals Affect Softlifting Intention**

From the results in Table 6 it can be seen that the value of the ethical moral level variable is

0.359 more than 0.35 which is included in the high category. This means that the ethical-moral variable has a considerable influence on the Intention to soften. The results in Table 7 of the original sample value on the moral ethical variable is negative -0.573. This means that there is a negative relationship between ethical morals and softlifting intention, If the moral ethical of accounting students is high, it will potentially reduce softlifting intention. The p-values column of ethical moral variable has a value of 0.001 less than 0.05, it can be stated that ethical morals have a significant effect on the intention to softlift. These results indicate that  $H_2$  is accepted.

#### **H<sub>3</sub>: Perceived Risk Affect Softlifting Intention**

The results in Table 6 can be seen that the value of the perceived risk variable is 0.361 more than 0.35 which is included in the high category. This means that the perceived risk variable has a considerable influence on the Intention to soften. Results Table 7. The original sample value on the perceived risk variable is negative -0.604. This means that there is a negative relationship between the level of perceived risk and the intention to softlift. Greater the perceived risk among accounting students will cause the softlifting intention to become lower. Then, in the column of p-values, the perceived risk variable has a value of 0.002 which is less than 0.05, so it can be stated that perceived risk has a significant effect on softlifting intention. These results indicate that  $H_3$  is accepted.

#### **H<sub>4</sub>: Perceived Benefits Affect Softlifting Intention**

The results in Table 6 can be seen that the value of the perceived benefit variable is 0.391 more than 0.35 which is included in the small category. This means that the perceived benefit variable has a small effect on softlifting intention. Results Table 7 the original sample value on the perceived benefit variable is positive 0.622. This means that there is a positive relationship between perceived benefit and softlifting intention. Increasing on perceived benefit that accounting students receive will cause the intention to softlift among accounting students high. The p-values column of the perceived benefit variable has a value of 0.001 which is less than 0.05, so it can be stated that the perceived benefit has a significant effect on the softlifting intention. These results indicate that  $H_4$  is accepted.

**H<sub>5</sub>: Habit affect softlifting intention**

The results in Table 6 it can be seen that the value of the habit variable is 0.377 more than 0.35 which is included in the high category. This means that the habit variable has a considerable influence on the softlifting intention. The results in Table 7 of the original sample value on the habit variable are negative -0.511. This means that there is a negative relationship between habit and softlifting intention. If accounting students have good habits will cause softlifting intention lower. The p-values column the habit variable has a value of 0.001 which is less than 0.05, so it can be stated that habit has a significant effect on the softlifting intention. These results indicate that H<sub>5</sub> is accepted.

**Discussion****Effect of Ethics Sensitivity to Softlifting Intention**

The study findings indicate that ethical sensitivity plays a significant role in influencing softlifting intention negatively. Assessing accounting students' awareness involves their ability to recognize ethical values when making decisions. The research reveals that as students' ethical sensitivity increases, their intention to engage in softlifting decreases. Accounting students acquire ethical sensitivity through various courses that teach ethical actions, such as ethics and personality development, business ethics, and accounting profession courses. These courses provide them with insights into ethical violations, discussions on ethical practices and dilemmas, as well as assignments related to ethical topics. This learning process forms the foundation for developing their ethical sensitivity.

The results of this study are consistent with the findings of Valentine & Godkin (2019), who also highlighted the impact of ethical sensitivity on softlifting intention. Accounting students with high ethical sensitivity demonstrate careful consideration and thought before engaging in software piracy or softlifting. Similarly, Johari et al. (2021) reported in their research that ethical sensitivity significantly influences the intention to engage in softlifting. However, it was observed that even when accounting students possess a strong ethical awareness, their softlifting intention diminishes if there is no follow-up on the reported ethical violations. Ethical sensitivity is an inherent sensitivity in every individual,

including students, obtained through their awareness and perception of whether an action is appropriate or not.

**The Influence of Moral Ethics on softlifting intention**

Moral ethics is the basis of an accounting students to examine social-moral issues and determine the actions to be taken (Rest, 1980). According to Brabeck (1984) a person's ability to handle and examine ethical dilemmas is influenced by moral ethics. Accounting students who have high ethical morals tend to avoid and commit the intention to soft lift. Accounting student's morale ethics is built from his experience of obtaining moral values that must be adhered to in their family and education environment. The awareness that using pirated software to do college assignments is embarrassing, disrespecting the work of its creators is a form of ethical morality realized by accounting students in this study. The results of this study are in line with Ahyaruddin & Asnawi (2017) who explain that moral ethics influence the softlifting intention

**Effect of Perceived Risk on Softlifting intention**

Sinha and Mandel (2008) argue that the effect of perceived risk on individual attitudes can be positive or negative. The results of this study inform that perceived risk has negative affects to the softlifting intention. When accounting students feel comfortable with these risks and see the potential for these risks as a tool to solve their tasks in each course, accounting students tend to challenge risks with an Intention of softlifting (Herjanto et al. 2017). In the case of using pirated software, if accounting students know about the risks that they feel when using the software, such as the threat of punishment if caught using it, the risk of hardware such as computers or phones cell being exposed to viruses from pirated software. Some of pirated software has deficiencies. The original even if it's only a few percent but it's still a risk to consider.

The teleological ethical theory asserts that actions have consequences, and whether an action is deemed good or bad depends on the actual outcomes it produces. In the context of accounting students using pirated software, being aware of the associated risks can reduce their inclination to engage in such behavior. These risks encompass both legal ramifications

and academic violations, which pose a threat to the students if they opt for pirated software. The findings of Herjanto et al. (2017) support this notion, indicating that the perceived risk factor negatively influences the intention to use pirated digital products.

#### **Effect of Perceived Benefit on Softlifting intention**

Atmadjaja (2018) and Yoon (2011) define perceived benefit in the context of piracy as a person's belief about the consequences or benefits received when carrying out digital piracy. The results of the research information that the perceived benefits has positive affect to the softlifting intention. The greater the perceived benefits will cause accounting students have a positive attitude toward digital piracy because they see and receive the benefits. Accounting students will be faced with efforts to complete good and perfect assignments so they can pass the course even though they have to use pirated software. The higher benefits received by accounting students, tendency to use pirated software is higher too.

Previous studies have shown that perceived benefits (eg convenience, time and monetary savings) significantly affect the propensity to use certain pirated goods. According to Goles, et al. (2008), the greater the perceived benefits associated with piracy, the stronger the person's willingness to engage in unethical behavior to receive these benefits (Forsyth, 1981). In the theory of ethical deontology, individual actions are based on the individual's motivation to take action. Based on this theory, accounting students will use pirated software because of the benefits they receive such as not spending as much money as if they were using the original software, they can use it without time restrictions and even they can take advantage by doubling the software. In the theory of reasoned action, Jogiyanto (2007) argues that a person will commit an act if the accounting student believes and perceives positively to softlifting intention. With the benefits that are felt when accounting student uses pirated software, the student will assume that what he is doing is a positive deed for the individual regardless of whether the action is right or wrong. The results of this study are also supported by Wicaksono and Urumsah (2018) who argue that perceived benefits has positive affect the softlifting intention.

#### **Effect of Habit on Softlifting intention**

The study findings indicate that the softlifting intention is influenced by habit. Those who engage in digital piracy as a habit, according to Lowry et al. (2017), generally hold a negative attitude towards it. Indonesian consumers, known for their high software piracy rate, suggest that they have a strong habit of engaging in digital piracy, sometimes unknowingly. It may be difficult for them to distinguish whether their actions are habitual or driven by specific reasons.

In this study, habit refers to the repetitive and unconscious behavior of accounting students. These habits are shaped by their thoughts, desires, and past experiences. The research reveals that accounting students with positive habits, such as having a willingness to complete lecture assignments, are less likely to indulge in softlifting. On the other hand, students with negative habits are more inclined to use pirated software for their assignments or other tasks.

According to the theory of reasoned action, humans tend to behave consciously by considering available information (Lally et al., 2010). Whether actions are good or bad, continuous repetition can turn them into habits without being noticed. This study's results align with Samson's findings (2019), which indicate that habit has a significantly positive impact on digital piracy. The more an individual continuously engages in using pirated software until it becomes a habit, the stronger their intention to use softlifting.

#### **5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION**

The aim of this research is to investigate how various factors, such as ethics sensitivity, moral ethics, perceived risk, perceived benefit, and habit, influence the intention to engage in softlifting. The study follows a quantitative research approach using primary data. The researchers employed a survey method by distributing questionnaires both online, through Google Forms, and offline, directly to accounting students at private tertiary institutions in Surabaya.

The findings indicate that ethics sensitivity, moral ethics, perceived risk, and habit have a negative impact on the intention to participate in softlifting, while perceived benefits have a positive influence on this intention. However,



it is worth noting that some questionnaires were incomplete and had inconsistent answers due to a lack of control over their distribution. The low participation rate during the holiday season and semester's end also limited the number of respondents.

Future research could consider using open questionnaires and supervising questionnaire distribution to college students as a sample. This approach may help increase the number of respondents and ensure the completeness and clarity of their answers. The study suggests that promoting awareness and education against the use of pirated software in higher education and providing legal software to students can be practical contributions to address this issue.

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