

ABSTRACT

The study aims to determine the factors that can influence the intention to pirate digital book by integrating the Theory of Planned Behavior (TPB) and Hunt-Vitell Ethical Theory. TPB explains that attitude, subjective norm, and perceived behavioral control can influence an individual's intention to perform a behavior. Meanwhile, the Hunt-Vitell Ethics Theory explains that deontological and teleological evaluations can determine an individual's ethical judgment. In this study, the deontological evaluation factor is proxied by using moral obligation. Then, the teleological evaluation factor is proxied by using perceived benefit and perceived risk. This study uses Structural Equation Modeling (SEM) to analyze the relationship between variables in a more complex way. This study uses purposive sampling and convenience sampling, with the criteria of accounting students from various study levels in Yogyakarta. Based on these criteria, 203 samples were collected. This study uses a quantitative method. The result shows that subjective norm, attitude, moral obligation, perceived benefit, and perceived risk have a significant effect on the intention to pirate digital book. Meanwhile, the perceived behavioral control does not affect the intention to pirate digital book. Then, the integration between TPB and H-V Ethics Theory proves that moral obligation significantly influences subjective norms; perceived benefits and perceived risk significantly influence attitude.

Keywords: *Theory of Planned Behavior, Hunt-Vitel Ethical Theory, subjective norm, attitude, perceived behavioral control, moral obligation, perceived benefit, perceived risk, intention to pirate digital book.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang dapat memengaruhi niat untuk melakukan pembajakan buku digital dengan mengintegrasikan *Theory of Planned Behavior* (TPB) dan Teori Etika Hunt-Vitell. TPB merupakan teori perilaku yang menjelaskan mengenai faktor-faktor yang dapat memengaruhi niat individu untuk melakukan suatu perilaku, yaitu *attitude*, *subjective norm*, dan *perceived behavioral control*. Sedangkan, Teori Etika Hunt-Vitell merupakan teori yang menjelaskan bahwa penilaian etika seseorang ditentukan oleh *deontological* dan *teleological evaluations*. Pada penelitian ini, faktor *deontological evaluation* diproksikan dengan menggunakan *moral obligation*. Kemudian, faktor *teleological evaluation* diproksikan dengan menggunakan *perceived benefit* dan *perceived risk*. Penelitian ini menggunakan *Structural Equation Modeling* (SEM) untuk menganalisis hubungan antarvariabel secara lebih kompleks. Pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling* dan *convenience sampling*, dengan kriteria sampel, yaitu mahasiswa akuntansi dari berbagai jenjang studi di Yogyakarta. Berdasarkan kriteria tersebut, diperoleh sampel sebanyak 203 mahasiswa. Penelitian ini dilakukan dengan metode kuantitatif. Hasil penelitian ini menunjukkan bahwa variabel *subjective norm*, *attitude*, *moral obligation*, *perceived benefit*, dan *perceived risk* terbukti berpengaruh signifikan terhadap niat untuk melakukan pembajakan buku digital. Sedangkan, variabel *perceived behavioral control* tidak berpengaruh terhadap niat untuk melakukan pembajakan buku digital. Kemudian, integrasi antara TPB dan Teori Etika H-V membuktikan bahwa *moral obligation* berpengaruh signifikan terhadap *subjective norm*; *perceived benefit* dan *perceived risk* berpengaruh signifikan terhadap *attitude*.

Kata kunci: *Theory of Planned Behavior*, Teori Etika Hunt-Vitel, *subjective norm*, *attitude*, *perceived behavioral control*, *moral obligation*, *perceived benefit*, *perceived risk*, niat melakukan pembajakan buku digital.