Journal of Economics, Business, and Accountancy Ventura Vol. 26, No. 1, April – July 2023, pages 37– 49

Factors Affecting Attitude towards Online Music Piracy and Willingness to Try Subscription-Based Music Services (SBMS)?

Adhika Putra Wicaksono*, Erna Andajani

Universitas Surabaya, Surabaya, East Java, Indonesia

A R T I C L E I N F O

Article history:
Received: 13 February 2022
Revised: 12 July 2023
Accepted: 14 July 2023

JEL Classification:
D12, L82, M38

DOI:
10.14414/jebav.v26i1.3680

Keywords:
Digital piracy, Indonesia, Religiousness, Subscription-based music service, Moral judgement

A B S T R A C T

Currently, subscription-based music services (SBMS) are one of the legal channels for listening to music and a viable alternative to reduce digital music piracy. SBMS is one of the complementary channels for digital music piracy because it allows users to sample music (legally) and then download it illegally. This research aimed to analyze individual attitudes and intentions towards digital music piracy and willingness to try SBMS by considering the religiousness variable. This study used the non-probability sampling technique, analyzed 200 questionnaires, and processed them using structural equation modeling (SEM). The results of this study stated that the attitude towards digital piracy was positively influenced by economic benefit, hedonic benefit, and extrinsic religiousness and negatively influenced by moral judgment, while willingness to try SBMS was positively influenced by involvement. This paper provides more empirical evidence regarding the impact of religiousness on attitudes toward digital piracy and willingness to try SBMS. This research has made a significant contribution and shows the anomaly that although Indonesia is a religious country, it has a high rate of digital piracy. This study suggests the need for commitment and cooperation between governments, streaming music service providers, and musicians to educate Indonesians about the consequences and implications of digital music piracy.

A B S T R A K

Saat ini, subscription-based music services (SBMS) adalah salah satu saluran legal untuk mendengarkan musik dan alternatif yang layak untuk mengurangi pembajakan musik digital. SBMS adalah salah satu saluran pelengkap pembajakan musik digital karena memungkinkan pengguna untuk mengambil sampel musik (secara legal) dan mengunduh secara ilegal. Penelitian ini bertujuan untuk menganalisis sikap dan niat individu terhadap pembajakan musik digital dan kemauan mencoba SBMS dengan mempertimbangkan variabel religiusitas. Penelitian ini menggunakan teknik non-probability sampling, menganalisis 200 kuesioner, dan mengolahnya menggunakan structural equation modeling (SEM). Hasil penelitian ini menyatakan bahwa sikap terhadap pembajakan digital dipengaruhi secara positif oleh keuntungan ekonomi, keuntungan hedonis, dan religius ekstrinsik, dan secara negatif dipengaruhi oleh penilaian moral, sedangkan kemauan untuk mencoba SBMS dipengaruhi secara positif oleh keterlibatan. Makalah ini memberikan lebih banyak bukti empiris mengenai dampak religiusitas terhadap sikap terhadap pembajakan digital dan kemauan untuk mencoba SBMS. Penelitian ini telah memberikan kontribusi yang signifikan dan menunjukkan anomali bahwa meskipun Indonesia adalah negara yang religius, namun memiliki tingkat pembajakan digital yang tinggi. Kajian ini menyarankan perlunya komitmen dan kerjasama antara pemerintah, penyedia layanan musik streaming, dan musisi untuk mengedukasi masyarakat Indonesia tentang konsekuensi dan implikasi pembajakan musik digital.

1. INTRODUCTION

Digital piracy, an act of copying or downloading any online media, has a significant impact on several industries, such as music, film, and software industries. The increasing conduct of digital piracy is made happen for several reasons, such as faster internet network speed, a peer-to-peer (P2P) network, and lower cost of data storage (Cesareo & Pastore, 2014). The world's music industry is facing one of its biggest problems: widespread music piracy (Popham & Volpe, 2018). Due to the widespread music piracy, there is a

* *Corresponding author, email address: adhikaputraw@staff.ubaya.ac.id*

potential 6 percent drop in music album sales resulting from every 1 percent illegal download (Elberse, 2010).

Digital piracy is widespread in developing countries, such as China, Peru, India, and Indonesia (Arli & Tjiptono, 2016; Evenson, 2019; Rotondo, 2020). In a developing country, digital piracy is triggered by low average income and high unemployment (Arli, Kubacki, et al., 2017; Arli & Tjiptono, 2016). The problems causing digital piracy are bigger and more complicated in developing countries (Rotondo, 2020). In addition to low average incomes, a lack of law enforcement in developing countries leads to high levels of digital piracy (Rotondo, 2020).

Indonesia is an ideal example of a developing country for studying digital piracy (Arli et al., 2015). Asosiasi Industri Rekaman Indonesia (Indonesian Record Industry Association) estimated that in 2013 around 6 million Indonesians were involved in illegal downloads that harmed record companies worth 1.6 million USD in one day. The rate of conduct of digital piracy in Indonesia is high, especially in big cities such as Jakarta, Surabaya, Medan, Bandung, and Makassar. It is because people in big cities are more familiar with sophisticated technologies, such that they have more opportunities to carry out digital piracy (Arli et al., 2018).

Indonesia is described as a highly religious country (Casidy et al., 2017). Hunt & Vitell (1986) included religiousness in the general theory of revised ethics since the power of religiosity produces different impacts on individual decision-making processes when an individual faces ethical issues. However, the evidence shows a contradictory result, i.e., when individuals are considered to have a high level of religiosity, they also engage in unethical actions (Arli, Kubacki, et al., 2017). One of these anomalies occurs in Indonesia, where most Indonesian believe in religion and God and have many unethical practices despite being considered a religious country (Arli, Kubacki, et al., 2017). Indonesia's digital piracy rate is one of the highest in the world (Arli, Kubacki, et al., 2017; Arli et al., 2015; Hati et al., 2019)

Currently, companies in the music field are shifting to change their business models. Besides download channels, streaming, and internet radio, there is an important means of distributing music (audio), which is subscription-based music services (SBMS). SBMS allows consumers to listen to connected music on multiple devices (Cesareo & Pastore, 2014). Internet service providers (ISPs) and mobile operators support SBMS by offering bundling deals to enhance users' experience and integrate with social networks.

Many previous studies have examined many factors that influence consumer attitudes toward digital piracy, and these attitudes affect digital piracy intentions (Akbulut, 2014; Arli, Kubacki, et al., 2017; Arli & Tjiptono, 2016; Lee et al., 2018; Pham et al., 2020). Previous studies included the religiousness factor, which has an influence on a person's attitude and intention to commit digital piracy (Arli, Kubacki, et al., 2017; Arli & Tjiptono, 2016; Arli et al., 2015). More specifically, these studies have investigated the demand side of piracy, examining consumers' attitudes and intentions to engage in piracy. Arli et al. (2017) stated that intrinsic religiousness negatively affects attitude towards digital piracy, while extrinsic religiousness does not affect attitude towards digital piracy. Arli et al. (2015) also stated that consumers who have a high religious level are less likely to support digital piracy.

Previous studies have examined how attitudes toward digital piracy can encourage a consumer to try such an alternative form of online access to music (Cesareo & Pastore, 2014; Hampton-Sosa, 2019; Puspitasari et al., 2019; Sinclair & Green, 2016). The results of these studies still have discrepancies. Caesarea & Pastore (2014) revealed that attitudes toward digital piracy negatively affect willingness to try SBMS. However, Puspitasari et al. (2019) said that attitude towards digital piracy does not affect willingness to try SBMS. From these studies, there has been no study examining how religiousness influences consumer attitudes toward digital piracy and how these attitudes can encourage consumers to try alternatives such as online access to music.

This study aimed to test a more comprehensive model by examining the factors influencing attitudes toward digital piracy, and one of them is considering the religiousness factor. Furthermore, we also wanted to examine how attitudes toward digital piracy might influence willingness to try alternative services (i.e., SBMS). This study wanted to examine the effect of religiousness on consumer attitudes and intentions toward digital piracy and SBMS in Indonesia. It is interesting because although many studies have examined religiousness associated with attitudes toward digital piracy, few studies still examine how attitudes affect shifting from digital piracy towards alternatives or other choices of intention than digital piracy, which is the willingness to try SBMS. Another exciting thing is that this study wanted to evaluate the occurrence of anomalies in Indonesia, which has many illegal practices despite being regarded as a religious country. Therefore, the author wished to observe how religiosity influences digital piracy and willingness to try SBMS.

2. THEORETICAL FRAMEWORK AND HYPOTHESES

Digital Piracy Of Music

Digital piracy is an illegal act of exploiting, downloading, uploading, and sharing digital media without the permission of the creator or copyright holder and using the digital material for any reason (Yu, 2013). Digital piracy is a form of end-user piracy, where the end-user gets personal pleasure without transactions by acquiring digital material such as music, games, movies, software, e-books, pictures, and other digital materials (Wang et al., 2009). It can be concluded that digital piracy is an unethical act.

The impact of illegal reproduction of digital media distributed via the web has been analyzed and evaluated by previous research (Cesareo & Pastore, 2014; Kukla-Gryz et al., 2021; Tomczyk, 2021). One of the impacts is related to the fact that digital piracy is detrimental to legitimate producers because users can get original digital media from illegal sources for free. It indicates a very significant decline in legal music sales. However, although it impacts decreasing online music sales revenue, online music piracy does not reduce the creativity of songwriters and does not stop songwriters from continuing their works.

Consumers play a key role in online piracy. Four things can increase the tendency to commit online piracy: the low level of moral equity regarding consumers' perceptions of fairness; low ethical orientation level; the low level of ethical belief that individuals do not consider unethical behavior in unethical behavior; lack of individual awareness about the impact of illegal downloading on the social environment (Cesareo & Pastore, 2014).

Theory of Reasoned Action (TRA)

TRA is the most well-known and validated research framework from the psychological literature on consumer behavior. TRA is Ajzen and Fishbein's work, discussing attitudes, intentions, and consumer behavior. TRA explains how an individual's intention to do something will affect that individual's behavior. Subjective norms and attitudes are determinants of individual behavior (Ajzen & Fishbein, 1975).

Attitude is an individual's favorableness or unfavorableness toward a behavior. Attitude is the evaluation, emotional feelings, and tendencies of a person's actions towards an object or idea (Kotler & Keller, 2012). Humans can possess attitudes toward almost anything, such as music, clothes, food, religion, politics, scenery, behavior, etc. Attitudes make individuals think they agree or disagree, like or dislike, and go towards or away from a certain object. Attitudes direct individuals to behave consistently towards similar objects; for example, people who favor a behavior will agree, like, or do the behavior. Individual behavior can be predicted from intentions, and intentions can be predicted from attitudes (Ajzen, 2020). Therefore, a good or positive attitude towards an action should be consistent with the behavior, whereas a bad or negative attitude should hold a person back from doing an action. Subjective norm is an individual's response to perform a certain behavior based on references from other people, such as family or close friends, which makes the individual should or should not perform a certain behavior. This study enriches previous research by examining and analyzing how buying behavior for an additional solution, like SBMS, is influenced by online piracy attitudes. In this study, the construct used to replace the intention to commit digital piracy is the willingness to try SBMS.

Proposed Model Testing

The proposed research model uses TRA as the overall theory. This research develops an attitude-intention model and uses economic benefits, hedonic benefits, moral judgment, intrinsic religiousness, and extrinsic religiousness as antecedents to attitude toward online piracy. Then, attitude toward online piracy was hypothesized has a negative influence on the willingness to try SBMS. Economic and hedonic benefits have been proven to be one of the reasons consumers justify their attitudes towards piracy (Tomczyk, 2021; Khan, Fazili, & Bashir, 2021). Moral judgment is the extent to which consumers feel that pirated digital content has a negative impact on society (Kos Koklic et al., 2014). This research combines the ethical decision-making model in the research model by including the moral judgment variable in the attitude-intention model. Furthermore, we use religiousness variables (intrinsic and extrinsic) which are hypothesized to have an influence on a person's attitude toward digital piracy. Religiousness has been proven to have an impact on attitudes and intentions toward digital piracy. We use the willingness to try SBMS variable as an alternative variable that replaces the intention to commit digital piracy variable, which has been widely used in previous studies. Then we use the involvement variable, which has been proven to have an influence on the decision-making process and have an impact on the intention to engage in digital piracy. Lastly, this study uses the

variable importance to music which measures the consumer's relationship with music, to assess how this variable can influence the likelihood that consumers will try SBMS.

Economic Benefits and Attitude Toward Digital Piracy

Economic benefits are benefits obtained by consumers when consumers purchase a product at a lower price but get almost or the same quality of goods (Cesareo & Pastore, 2014; Popham & Volpe, 2018). Previous research stated that consumers consciously acquire pirated products because consumers associate them with benefits that are perceived differently from purchasing the original product (Tomczyk, 2021). The low price advantage of pirated products has consistently been found to be a driver for consumers to acquire a pirated product. Based on these descriptions, the hypothesis proposed is as follows:

H_1 : Economic Benefit has a positive effect on the Attitude toward Digital Piracy.

Hedonic Benefits and Attitude Toward Digital Piracy

Hedonic benefits are defined as all benefits derived from the use, happiness, and enjoyment of a product. The benefits of using and enjoying the created product refer to exploration, entertainment, and expression of the value provided by the product by providing pleasure, emotion, and self-esteem (Chandon et al., 2000). The purchase and consumption of pirated products are seen by the end consumer as a pleasant action that provides emotional pleasure and satisfaction. Some consumers consider pirated products to be good and pleasant items (Cesareo & Pastore, 2014; Popham & Volpe, 2018). Based on the description, this study proposes the following hypothesis:

H_2 : Hedonic benefit has a positive effect on the attitude toward digital piracy.

Moral Judgement and Attitude Toward Digital Piracy

Moral judgment is defined as an individual's capacity to make moral decisions and judgments of behavior based on the principles that exist within the individual (Kohlberg, 1984). After assessing whether a behavior is considered moral or not, the individual will act according to that judgment. In everyday life, individuals are faced with various kinds of ethical dilemmas. One of them is whether an individual decides to commit piracy behavior or not. Stronger beliefs about moral judgments can provide an individual's view of a certain behavior (Eisend, 2019). When the level of moral judgment increases, it can lead to evaluations and views that digital piracy is the wrong decision in an ethically questionable situation (Phau et al., 2014; Rahman et al., 2021). Based on these descriptions, the hypothesis proposed is as follows:

H_3 : Moral judgment negatively influences attitude toward digital piracy.

Religiousness and Attitude Toward Digital Piracy

Religiousness is the extent to which an individual's belief in religion and God is reflected by an individual's attitudes and behavior toward following rules and principles that God has made (Arli, Kubacki, et al., 2017). Religiousness is seen as something that controls a person's beliefs and behavior from the human values possessed by the individual (Vitell et al., 2005). Religiousness is divided into intrinsic and extrinsic. Individuals with a high intrinsic level of religiosity tend to live their daily lives following the commands and teachings of their religion (Vitell et al., 2005). Individuals with high intrinsic religiousness will be more aware of ethics in various ethical issues because they uphold the teachings and orders of their religion (Ma et al., 2021). Digital piracy is one of the ethical problems. The hypothesis proposed is as follows:

H_4 : Intrinsic religiousness has a negative effect on attitude toward digital piracy.

Individuals with extrinsic religiousness carry out religious activities only to support their personal and social needs. Thus, individuals with high levels of extrinsic religiousness are more likely to accept and tolerate unethical behavior such as digital piracy and are not afraid of legal consequences. Because individuals with high levels of extrinsic religiousness are not ethically sensitive, individuals with a high level of intrinsic religiosity have a higher level of ethical sensitivity (Arli, Kubacki et al., 2017). Based on these descriptions, the hypothesis proposed is as follows:

H_5 : Extrinsic religiousness has a positive effect on attitude toward digital piracy.

Importance to Music and Willingness to Try SBMS

The amount of music consumed by consumers is one of the factors that cause consumers to commit digital music piracy. Music consumed by consumers can be obtained from online or offline purchases and legal or

illegal channels (Bhattacharjee, Gopal, & Sanders, 2003). Previous research has shown how the amount of music consumption by consumers affects consumers' desire for digital music piracy (Lee & Downie, 2004; Levin et al., 2007). The more the number of collections owned by a consumer, the more the consumer's tendency to conduct digital music piracy. Based on these descriptions, the hypothesis proposed is as follows:
H_6 : The importance of music has a positive effect on willingness to try SBMS.

Involvement and Willingness to Try SBMS
Previous research analyzed the main determinants of a consumer's decision-making behavior of using a product based on involvement and product knowledge variables (Cesareo & Pastore, 2014). Consumers who are involved and have more knowledge about a product have a higher ability to analyze and evaluate a product compared to other products (Bian & Moutinho, 2011). Based on the description, the hypothesis proposed is as follows:
H_7 : Involvement has a positive effect on willingness to try SBMS.

Attitude Toward Digital Piracy and Willingness to Try SBMS
Attitude is the best predictor of intention. Moreover, it can also be used to predict behavior. Therefore, a good attitude toward actions must be consistent with their behavior, while negative attitudes make a person unlike, disagree, and avoid doing a behavior (Cesareo & Pastore, 2014; Sinclair & Green, 2016). Previous research states that attitudes toward piracy have a positive relationship with intentions to buy pirated products, and attitudes towards piracy have a negative relationship with intentions to genuine products (Park et al., 2018; Yoo & Lee, 2009). A positive attitude towards action must be consistent with the individual's intention to act, while a negative attitude restrains the individual from doing it (Ajzen, 2020; Cesareo & Pastore, 2014; Hampton-Sosa, 2017). Based on this description, the hypothesis proposed is as follows.
H_8 : Attitude toward digital piracy has a negative effect on consumers' willingness to try SBMS.

There are eight hypotheses developed in this study and they are illustrated in Figure 1.

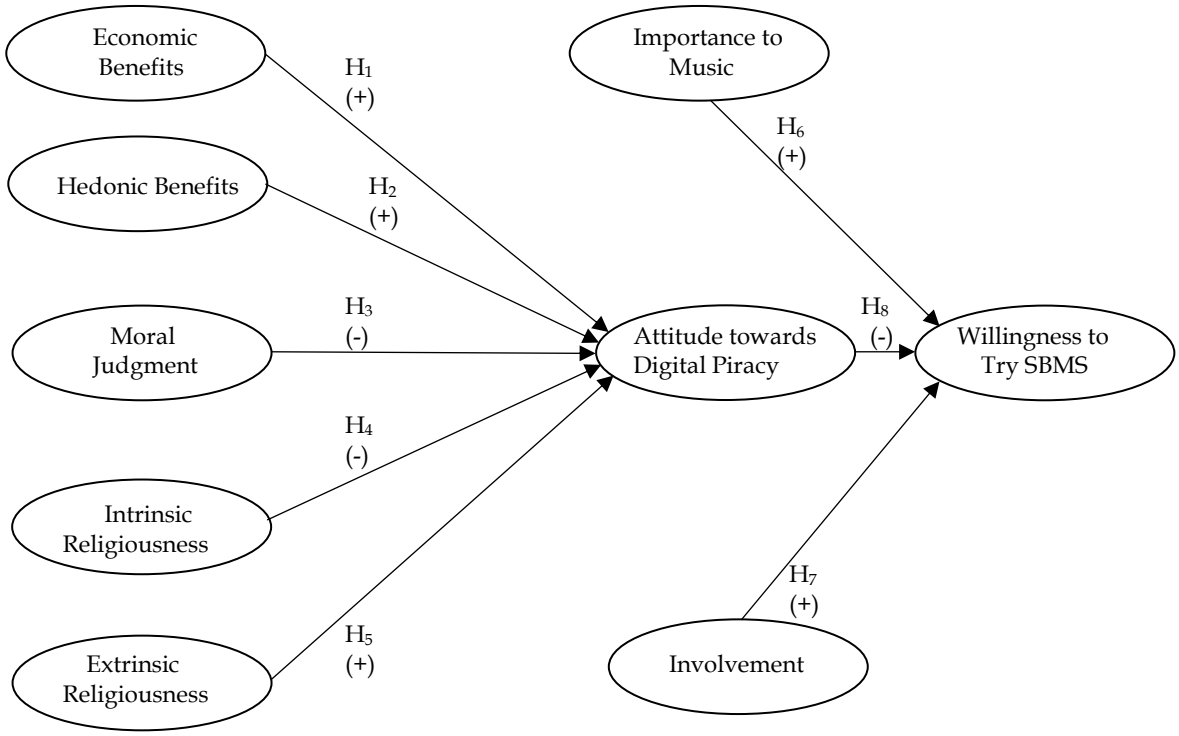

Figure 1. Proposed Model

3. RESEARCH METHOD

The population in this study are consumers who know and/or have committed digital music piracy. More specifically, the samples (respondents) participating in this study were the residents of big cities in Indonesia

(Jakarta, Surabaya, Bandung, Medan, and Makassar) who have done or know about digital music piracy and know subscription-based music services or SBMS such as Apple Music, Joox, Spotify, Deezer, and Guvera. Determination of the number of research samples depends on the number of parameters estimated. The guideline for determining the number of samples is 5-10 times the number of estimated parameters (Hair et al., 2021). The number of parameters used in this study was 38, so the sample set in this study was at least 190 people. A total of 200 respondents replied to a questionnaire that was distributed through an online platform. Non-probability sampling technique was used in this study. In this sampling technique, each member of the population was sampled by providing equal opportunities. Convenience sampling was selected since consideration of convenience is the main factor in selecting samples. Because this is causal research, we use structural equation modeling (SEM) to test a series of relatively complicated relationships simultaneously.

For reference, measurement variable is performed for the Economic Benefit-ECB and Hedonic Benefits-HDB (Yoo & Lee, 2009); Moral Judgment-MRJ (Tan, 2002); Intrinsic Religiousness-INR and Extrinsic Religiousness-EXR (Gorsuch & McPherson, 1989); Attitude toward Digital Piracy-ADP (Liao & Hsieh, 2013); Importance to Music-ITM (Lee & Downie, 2004); Involvement-IVL (Lastovicka & Gardner, 1978); and Willingness to Try SBMS (Wang et al., 2009). All measurement variables are shown in Appendix 1.

4. DATA ANALYSIS AND DISCUSSION

Descriptive Analysis

Table 1 summarizes the respondents' demographic profile in this study. Table 1 shows that the majority of respondents in this study were female (58 percent). Most respondents were aged between 15-24 years (80.5 percent). The highest education of respondents comprised 0.5 percent Junior High School, 21.5 percent Senior High School, 71.5 percent undergraduate, and 4 percent postgraduate. The majority of respondents were students (45.5 percent).

Common Method Bias

Common method problems can cause consistency problems because all data is collected from the same type of source and at the same time (Kock et al., 2021). This study uses Harman's one-factor test to determine the possibility of the threat of common method bias. The test results show that the variance of the extraction sums of squared loadings is 25.12 percent, which is less than 50 percent. From these results, it can be concluded that common method bias was not a problem in this study.

Table 1. Respondent's Profile

Variable		N=200	%
Gender	Male	84	42.0
	Female	116	58.0
Age (years)	15-24	161	80.5
	25-34	36	18.0
	35-44	3	1.5
	45-54	1	0.5
Highest Education	JHS	1	0.5
	SHS	43	21.5
	Undergraduate	143	71.5
	Postgraduate	8	4.0
	Others	5	2.5
Occupation	Student	91	45.5
	Civil servants	4	2.0
	Private employee	61	30.5
	Entrepreneur	27	13.5
	Professional	7	3.5
	Others	11	5.5

Measurement Model

This study processed data using SPSS 23 and AMOS 21 to obtain SEM (structural equation modeling). The validity of the constructs and indicators in this study was tested by calculating the standard loading and AVE values. The standard loading and AVE values must be > 0.5 so that the constructs and indicators can be considered valid (Hair et al., 2021; Mueller & Hancock, 2019). Construct reliability value was used to measure the reliability of the construct. The value of construct reliability must be ≥ 0.70 so that the constructs can be considered reliable. As shown in Table 2, all indicators of the studied constructs had standard loading and AVE values > 0.5, so it can be concluded that all indicators that measure each construct in this study are valid. All construct reliability values in this study are ≥ 0.70, so all variables in this study are reliable.

The discriminant validity test using the Fornall-Larcker Criterion is shown in Table 3. This table shows that the indicator score for each variable is higher when compared to the other variables. So it can be concluded that the structural model of this study has good discriminant validity.

Table 2. Composite reliability, Cronbach alpha, and average variance extracted for all constructs

Construct	Indicators	Standardized Loading (λ)	Cronbach's alpha	Construct Reliability	Average Variance Extracted
Economic benefit	ECB1	0.839	0.916	0.880	0.597
	ECB2	0.850			
	ECB3	0.762			
	ECB4	0.583			
	ECB5	0.800			
Hedonic benefit	HDB1	0.795	0.860	0.852	0.538
	HDB2	0.775			
	HDB3	0.637			
	HDB4	0.799			
	HDB5	0.644			
Moral judgment	MRJ1	0.830	0.873	0.803	0.588
	MRJ2	0.898			
	MRJ3	0.519			
Intrinsic Religiousness	INR1	0.793	0.895	0.894	0.630
	INR2	0.698			
	INR3	0.787			
	INR4	0.889			
	INR5	0.789			
Extrinsic Religiousness	EXR1	0.785	0.797	0.850	0.655
	EXR2	0.857			
	EXR3	0.783			
Attitude Towards Digital Piracy	ADP1	0.802	0.891	0.918	0.693
	ADP2	0.875			
	ADP3	0.839			
	ADP4	0.799			
	ADP5	0.844			
Importance to music	ITM1	0.645	0.852	0.817	0.539
	ITM2	0.991			
	ITM3	0.645			
	ITM4	0.585			
Involvement	IVL1	0.816	0.798	0.883	0.658
	IVL2	0.647			
	IVL3	0.866			
	IVL4	0.892			
Willingness to try SBMS	WTS1	0.552	0.842	0.825	0.546
	WTS2	0.760			
	WTS3	0.844			
	WTS4	0.767			

Table 3. Discriminant validity Fornell-Larcker criterion

Construct	ECB	HDB	MRJ	INR	EXR	ADP	ITM	IVL	WTS
ECB	**0.773**								
HDB	0.730**	**0.733**							
MRJ	-0.243**	-0.318**	**0.767**						
INR	-0.288**	-0.425**	0.224**	**0.794**					
EXR	0.063	0.097	0.067	-0.327**	**0.809**				
ADP	0.675**	0.703**	-0.325**	-0.363**	0.180*	**0.832**			
ITM	-0.041	-0.071	0.065	-0.008	0.103	-0.023	**0.734**		
IVL	-0.158*	-0.293**	0.067	0.162*	0.008	-0.207**	0.335**	**0.811**	
WTS	-0.158*	-0.303**	0.030	0.171*	0.040	-0.183**	0.269**	0.679**	**0.739**

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Model Fit Test

As shown in Table 4, the results of the measurement model match test show that two indexes were classified as a good fit, and three indexes were classified as marginal fit. The results of the model match test are as follows: CMIN / DF is 1.789 (good fit); Goodness of Fit (GFI) is 0,877 (marginal fit); Root Mean Square Error of Approximation (RMSEA) is 0.063 (marginal fit); Tucker Lewis Index (TLI) is 0.864 (marginal fit); and Comparative Fit Index (CFI) is 0.885 (marginal fit).

Discussion

Table 5 shows the results of hypothesis testing. The results of the H_1 test showed that economic benefits had a significant positive effect on attitudes toward digital piracy. The H_1 test result is similar to previous research (Tomczyk, 2021; Bueger, 2015). Consumers consciously acquire pirated products because consumers feel the economic benefits of doing digital piracy. The advantage of lower prices and even being free for pirated products is one of the main driving factors for consumers to pirate a particular product consistently.

The results of the H_2 test showed that hedonic benefits had a significant positive effect on attitudes toward digital piracy. Consumers feel happy and have "fun experiences" when doing digital piracy (Cesareo & Pastore, 2014). Previous research stated that when consumers are more concerned with hedonic needs than utilitarian needs, consumers will easily accept pirated products (Yoo & Lee, 2009).

Table 4. Measurement model fit test results

No	Model Match	Match Criteria	Value	Description
1	CMIN/DF	≤ 2.00	1.778	*Good fit*
2	GFI	≥ 0.90	0.870	*Marginal fit*
3	RMSEA	≤ 0.08	0.063	*Good fit*
4	TLI/NNFI	≥ 0.90	0.882	*Marginal fit*
5	CFI	≥ 0.90	0.893	*Marginal fit*

Table 5. Hypothesis test results

Hypothesis	Constructs inter-relation	Estimate value	Critical ratio	Significant Remarks
H_1	ECB → ADP	0.322	3.111*	Significant
H_2	HDB → ADP	0.489	3.890*	Significant
H_3	MRJ → ADP	-0.115	-1.976*	Significant
H_4	INR → ADP	0.017	1.896	Not Significant
H_5	EXR → ADP	0.135	2.293*	Significant
H_6	ITM → WTS	0.035	0.608	Not Significant
H_7	IVL → WTS	0.794	7.189*	Significant
H_8	ADP → WTS	-0.068	-1.176	Not Significant

The H_3 test results showed that moral judgment significantly negatively affected attitudes toward digital piracy. The hypothesis results are the same as previous research (Arli et al., 2015; Cesareo & Pastore, 2014; Phau et al., 2014), which stated that attitudes toward digital piracy are negatively affected by moral judgment. A stronger belief in moral judgment provides a view to considering the piracy of a product as a wrong decision and ethically questioned (Arli et al., 2015). When someone has a higher moral judgment, it leads to an evaluation and view that digital piracy is wrong or unethical in a situation that may still be ethically questionable for others (Cesareo & Pastore, 2014).

The H_4 test results showed that Intrinsic Religiousness has positive but insignificant effects on attitudes toward digital piracy. It can be concluded that H4 is not supported and is not statistically significant. The results of the H_4 test in this study are the same as Barna (2004), which stated that there is no difference between religious and non-religious people regarding attitudes toward digital piracy. Previous research states that there is no difference between someone who is religious and someone who is not religious about attitudes toward unethical matters, specifically digital music piracy other studies (Ng & Gervais, 2017). They further asserted that someone's religiousness would have a positive impact depending on the situation, not a positive impact every time.

The H_5 test results showed that Extrinsic Religiousness significantly positively affected attitudes toward digital piracy. The results of the H_5 test are similar to previous research (Arli, Kubacki, et al., 2017; Arli, Tjiptono, et al., 2017; Vitell et al., 2005), which stated that individuals with high extrinsic religiosity have a lower ethical sensitivity to unethical behavior compared to individuals with high intrinsic religiosity and are more likely to accept digital piracy. Arli & Tjiptono (2016) stated that extrinsic religiosity does not measure the level of an individual's religiousness based on obedience toward orders and teachings of the religion but rather reflects the attitude of someone who uses religion as a source of ease and social bolster. Individuals with a high level of extrinsic religiousness feel they do not need to commit to the religion concerning what an individual does (Vitell et al., 2005). It is because individuals are seeking benefits from carrying out religious activities.

The results of the H_6 test showed an insignificant positive influence from the Importance of Music towards willingness to try SBMS. It can be concluded that H_6 is not statistically significant and is not supported. The results of the H6 test in this study are similar to previous research (Cesareo & Pastore, 2014), which stated that the importance of music does not significantly affect willingness to try SBMS. Curiosity and passion for consumers' music are not factors determining the intention to try SBMS (Cesareo & Pastore, 2014).

The H_7 test results showed that involvement had a significant negative effect on willingness to try SBMS. Hence, H_7 is supported. The results of the H_7 test in this study are similar to previous research (Cesareo & Pastore, 2014), which stated that consumers' willingness to try SBMS is affected by consumer involvement and knowledge of streaming music services.

The H_8 test results showed a negative and insignificant effect of the attitude toward digital piracy on willingness to try SBMS. It can be concluded that H_8 is not statistically significant, and H_8 is not supported. This result is the same as the previous study (Puspitasari et al., 2019). The Attitude towards Digital Piracy hypothesis negatively influenced willingness to try SBMS. Willingness to try SBMS in this study has the assumption that these variables are alternative variables and are in contrast with the behavioral intention towards digital piracy. The results of this study are the same as Barna (2004), which stated that a person's behavior is not only influenced by internal factors, one of which is attitudes but also by external factors such as reward and punishment.

The results of this study strengthen the argument that with the economic benefits and hedonic benefits of digital piracy, digital piracy is increasingly prevalent in Indonesia, which is a developing country. Economic benefits and hedonic benefits positively influence attitudes toward digital piracy. The high cases of digital music piracy are because many websites provide links to download illegal mp3 files from unofficial sources, and there is no control over the use of social media that Indonesians can use to share music files (Ks, 2013).

The results of this study also still show anomalies. Although Indonesia is regarded as a religious country, many unethical practices are found. It is proven by the fact that H_4 is not supported, which states that intrinsic religiousness negatively influences attitudes toward digital piracy. The results of this study also show that attitude toward digital piracy has no negative and significant effect on willingness to try SBMS. Previous research states that a person's behavior is not only influenced by internal factors (attitude) but also by external

factors such as rewards and punishments (Wang & Murnighan, 2017; Wu et al., 2022). One of the reasons for the high rate of music piracy in Indonesia and the increasing number of users of streaming music services is that downloading music media or listening to music through streaming music services can be accessed free of charge (Zebua, 2018).

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study aimed to examine the effect of religiousness on consumer attitudes and intentions toward digital piracy and SBMS in Indonesia. The results of this study state three main determinants of attitudes in the context of digital piracy: economic benefits, hedonic benefits, and moral judgment. Economic benefits have a positive relationship with attitude, hedonic benefits have a positive relationship with attitude, and moral judgment has a negative relationship with attitude. The results also showed that willingness to try SBMS (a construct that replaces intention to digital pirating) is not affected negatively and significantly impacted by attitude towards digital piracy.

According to the results of the study, it is known that one of the factors that influence the willingness of Indonesian consumers to try SBMS is involvement. More consumers are involved and know about SBMS. More consumers will be willing to try SBMS. The government needs to conduct an anti-piracy campaign and educate Indonesians about any legal or illegal actions to acquire digital media. In addition, the government also needs to act decisively against digital piracy. Many musicians complained about the weakness of law enforcement conducted by the government. If necessary, the government can revise the copyright law so that the copyright regulation can be tightened even more.

Companies engaged in serving streaming music services must also continue marketing activities to increase brand awareness and the number of users. It is expected that when Indonesians know there are many SBMS in Indonesia, they will increasingly want to try the SBMS. Companies must also educate Indonesians that using music streaming services is legal, unlike illegal digital music piracy. For musicians as parties who create works, they can educate fanbases to listen to music through legal media, such as buying CDs or listening to music through streaming music services. The invitation from musicians will be more effective than the government's invitation because the fanbase will pay more attention to what musicians do or say.

This research still has some limitations. First, the goodness of fit index model test results shows that several indices are still categorized as marginal fit. Second, the results show characteristics of respondents who do not have anything in common with the reference journal, so different research results are obtained. Third, the willingness to try SBMS is not a variable that measures consumers' actual buying behavior. Some consumers prefer other legal options, such as buying CDs in stores or downloading songs through online stores.

Because there are still few studies that examine consumers' willingness to try SBMS, future studies can add other variables to test consumers' willingness to try SBMS. For example, the brand image of the SBMS service provider, network quality, SBMS subscription price, quality of the SBMS website/application, etc. If the next research is conducted in Indonesia, it can use respondents with characteristics that focus on the music industry. The characteristics of these respondents are the same as previous studies (Cesareo & Pastore, 2014). The aim is to find out whether the attitude toward digital piracy of respondents with these characteristics has a negative influence on willingness to try SBMS or does it still show the same results as the results of this study which states that attitude toward digital piracy has no significant effect on willingness to try SBMS. In developing countries such as Indonesia, the largest group of internet users and consumers of digital content are young people. Therefore, future research can add demographic and psychographic variables to examine their impact on attitudes and intentions toward digital piracy.

REFERENCES

Ajzen, I. (2020). The theory of planned behavior: Frequently asked questions. Human Behavior and Emerging Technologies, 2(4), 314-324. https://doi.org/10.1002/hbe2.195

Ajzen, I., & Fishbein, M. (1975). A Bayesian analysis of attribution processes. Psychological bulletin, 82(2), 261. https://doi.org/10.1037/h0076477

Akbulut, Y. (2014). Exploration of the antecedents of digital piracy through a structural equation model. Computers & Education, 78, 294-305. https://doi.org/10.1016/j.compedu.2014.06.016

Arli, D., Kubacki, K., Tjiptono, F., & Morenodiez, S. (2017). Religiousness and digital piracy among young

consumers in an emerging market. Young Consumers. https://doi.org/10.1108/YC-08-2016-00627
Arli, D., & Tjiptono, F. (2016). Consumer digital piracy behavior among youths: insights from Indonesia. Asia Pacific Journal of Marketing and Logistics. https://doi.org/10.1108/APJML-11-2015-0163
Arli, D., Tjiptono, F., Cassidy, R., & Phau, I. (2018). Investigating the impact of young consumers' religiosity on digital piracy. International Journal of Consumer Studies, 42(6), 792-803. https://doi.org/10.1111/ijcs.12443
Arli, D., Tjiptono, F., Lasmono, H., & Anandya, D. (2017). Do consumer ethics and consumer religiousness evolve over time? Insights from Millennials in Indonesia. Young Consumers. https://doi.org/10.1108/YC-05-2017-00697
Arli, D., Tjiptono, F., & Porto, R. (2015). The impact of moral equity, relativism and attitude on individuals' digital piracy behavior in a developing country. Marketing Intelligence & Planning. https://doi.org/10.1108/MIP-09-2013-0149
Babin, B. J., Darden, W. R., & Griffin, M. (1994). Work and/or fun: measuring hedonic and utilitarian shopping value. Journal of consumer research, 20(4), 644-656. https://doi.org/10.1086/209376
Barna, G. (2004). Fewer than 1 in 10 teenagers believe that music piracy is morally wrong. Barna Update, April 26.
Bhattacharjee, S., Gopal, R. D., & Sanders, G. L. (2003). Digital music and online sharing: software piracy 2.0? Communications of the ACM, 46(7), 107-111. https://doi.org/10.1145/792704.792707
Bian, X., & Moutinho, L. (2011). The role of brand image, product involvement, and knowledge in explaining consumer purchase behavior of counterfeits: Direct and indirect effects. European Journal of Marketing. 45(1-2), 191-216. https://doi.org/10.1108/03090561111095658
Bueger, C. (2015). Learning from piracy: future challenges of maritime security governance. Global Affairs, 1(1), 33-42. https://doi.org/10.1080/23340460.2015.960170
Cassidy, R., Lwin, M., & Phau, I. (2017). Investigating the role of religiosity as a deterrent against digital piracy. Marketing Intelligence & Planning. 35(1), 62-80. https://doi.org/10.1108/MIP-11-2015-0221
Cesareo, L., & Pastore, A. (2014). Consumers' attitude and behavior towards online music piracy and subscription-based services. Journal of Consumer Marketing. 41(6/7), 515-525 https://doi.org/10.1108/JCM-07-2014-1070
Chandon, P., Wansink, B., & Laurent, G. (2000). A benefit congruency framework of sales promotion effectiveness. Journal of Marketing, 64(4), 65-81. https://doi.org/10.1509/jmkg.64.4.65.18071
Eisen, M. (2019). Morality effects and consumer responses to counterfeit and pirated products: A meta-analysis. Journal of Business Ethics, 154(2), 301-323. https://doi.org/10.1007/s10551-016-3406-1
Elberse, A. (2010). Bye-bye bundles: The unbundling of music in digital channels. Journal of Marketing, 74(3), 107-123. https://doi.org/10.1509/jmkg.74.3.107
Evenson, R. E. (2019). Intellectual property rights, R&D, inventions, technology purchase, and piracy in economic development: An international comparative study. In Science and Technology (pp. 325-355). Routledge. https://doi.org/10.4324/9780429305405-14
Gorsuch, R. L., & McPherson, S. E. (1989). Intrinsic/extrinsic measurement: I/E-revised and single-item scales. Journal for the Scientific Study of Religion, 348-354. https://doi.org/10.2307/1386745
Hair Jr, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2021). A primer on partial least squares structural equation modeling (PLS-SEM). Sage publications. https://doi.org/10.1007/978-3-030-80519-7
Hampton-Sosa, W. (2017). The impact of creativity and community facilitation on music streaming adoption and digital piracy. Computers in Human Behavior, 69, 444-453. https://doi.org/10.1016/j.chb.2016.11.055
Hati, S. R. H., Fitriasih, R., & Safira, A. (2019). E-textbook piracy behavior: An integration of ethics theory, deterrence theory, and theory of planned behavior. Journal of Information, Communication, and Ethics in Society, 18(1), 1-19. https://doi.org/10.1108/JICES-11-2018-0081
Hunt, S. D., & Vitell, S. (1986). A general theory of marketing ethics. Journal of macromarketing, 6(1), 5-16. https://doi.org/10.1177/027614678600600103
Khan, S., Fazili, A. I., & Bashir, I. (2021). Counterfeit luxury consumption: A review and research agenda. Journal of Consumer Behaviour, 20(2), 337-367. https://doi.org/10.1002/cb.1868
Kock, F., Berbekova, A., & Assaf, A. G. (2021). Understanding and managing the threat of common method bias: Detection, prevention and control. Tourism Management, 86, 104330. https://doi.org/10.1016/j.tourman.2021.104330

Kohlberg, L. (1984). Essays on moral development/2 The psychology of moral development. Harper & Row.
Kos Koklic, M., Vida, I., Bajde, D., & Culiberg, B. (2014). The study of perceived adverse effects of digital piracy and involvement: Insights from adult computer users. Behavior & Information Technology, 33(3), 225-236. https://doi.org/10.1080/0144929X.2012.753552
Ks, T. (2013). Rock n Roll Industri Musik Indonesia: Dari Analog ke Digital. Jakarta: Penerbit Buku Kompas.
Kukla-Gryz, A., Tyrowicz, J., & Krawczyk, M. (2021). Digital piracy and the perception of price fairness: evidence from a field experiment. Journal of Cultural Economics, 45(1), 105-131. https://doi.org/10.1007/s10824-020-09390-4
Lastovicka, J. L., & Gardner, D. M. (1978). Low involvement versus high involvement cognitive structures. ACR North American Advances.
Lee, B., Paek, S. Y., & Fenoff, R. (2018). Factors associated with digital piracy among early adolescents. Children and Youth Services Review, 86, 287-295. https://doi.org/10.1016/j.childyouth.2018.02.002
Lee, J. H., & Downie, J. S. (2004). Survey of music information needs, uses, and seeking behaviors: preliminary findings. Paper presented at the ISMIR.
Levin, A. M., Dato-on, M. C., & Manolis, C. (2007). Deterring illegal downloading: The effects of threat appeals, past behavior, subjective norms, and attributions of harm. Journal of Consumer Behaviour: An International Research Review, 6(2-3), 111-122. https://doi.org/10.1002/cb.211
Liao, C.-H., & Hsieh, I.-Y. (2013). Determinants of consumer's willingness to purchase gray-market smartphones. Journal of Business Ethics, 114(3), 409-424. https://doi.org/10.1007/s10551-012-1358-7
Ma, L., Wang, X., & Zhang, C. (2021). Does religion shape corporate cost behavior? Journal of Business Ethics, 170, 835-855. https://doi.org/10.1007/s10551-019-04377-4
Mueller, R. O., & Hancock, G. R. (2019). Structural equation modeling. Routledge/Taylor & Francis Group.
Ng, B. K., & Gervais, W. M. (2017). Religion and prejudice. In C. G. Sibley & F. K. Barlow (Eds.), The Cambridge Handbook of the Psychology of Prejudice (pp. 344-370). https://doi.org/10.1017/9781316161579.015
Park, N., Kang, N., & Oh, H. S. (2018). Examining intention of digital piracy: an integration of social norms and ethical ideologies. Journal of Information, Communication, and Ethics in Society. 16(2), 157-172. https://doi.org/10.1108/JICES-11-2016-0043
Pham, Q. T., Dang, N. M., & Nguyen, D. T. (2020). Factors affecting digital piracy behavior: an empirical study in Vietnam. Journal of Theoretical and Applied Electronic Commerce Research, 15(2), 122-135. https://doi.org/10.4067/S0718-18762020000200108
Phau, I., Lim, A., Liang, J., & Lwin, M. (2014). Engaging in digital piracy of movies: a theory of planned behavior approach. Internet Research, 24(2), 246-266 https://doi.org/10.1108/IntR-11-2012-0243
Popham, J. F., & Volpe, C. (2018). Predicting moral disengagement from the harms associated with digital music piracy: an exploratory, integrative test of digital drift and the criminal interaction order. International Journal of Cyber Criminology, 12(1), 133-150.
Puspitasari, N. B., Susanty, A., & Prakoso, M. F. A. (2019). Analysis of customer behavior factors on subscription-based music services. The E3S Web of Conferences. https://doi.org/10.1051/e3sconf/201912521003
Rahman, M. S., Hossain, M. A., Fattah, F. A. M. A., & Mokter, A. M. I. (2021). Avoidance behavior towards using pirated software: testing a seven-component model on SME employees. Information Technology & People, 35(1), 316-343. https://doi.org/10.1108/ITP-12-2019-0621
Rotondo, S. A. (2020). Piracy as media practice: The informal market of music and videos in Peru piracy and intellectual property in Latin America (pp. 70-89): Routledge. https://doi.org/10.4324/9780367823955-4
Sinclair, G., & Green, T. (2016). Download or stream? Steal or buy? Developing a typology of today's music consumer. Journal of Consumer Behaviour, 15(1), 3-14. https://doi.org/10.1002/cb.1526
Tan, B. (2002). Understanding consumer ethical decision-making with respect to the purchase of pirated software. Journal of Consumer Marketing. https://doi.org/10.1108/07363760210420531
Tomczyk, Ł. (2021). Evaluation of digital piracy by youths. Future Internet, 13(11), 1-26. https://doi.org/10.3390/fi13010011
Vitell, S. J., Paolillo, J. G., & Singh, J. J. (2005). Religiosity and consumer ethics. Journal of Business Ethics, 57(2), 175-181. https://doi.org/10.1007/s10551-004-4603-x
Wang, C.-c., Chen, C.-t., Yang, S.-c., & Farn, C.-k. (2009). Pirate or buy? The moderating effect of idolatry. Journal of Business Ethics, 90(1), 81-93. https://doi.org/10.1007/s10551-009-0027-y

Wang, L., & Murnighan, J. K. (2017). How much does honesty cost? Small bonuses can motivate ethical behavior. Management Science, 63(9), 2903-2914. https://doi.org/10.1287/mnsc.2016.2480

Wu, J., Luan, S., & Raihani, N. (2022). Reward, punishment, and prosocial behavior: Recent developments and implications. Current Opinion in Psychology, 44, 117-123. https://doi.org/10.1016/j.copsyc.2021.09.003

Yoo, B., & Lee, S.-H. (2009). Buy genuine luxury fashion products or counterfeits? ACR North American Advances.

Yu, S. (2013). Digital piracy justification: Asian students versus American students. International Criminal Justice Review, 23(2), 185-196. https://doi.org/10.1177/1057567713485416

Zebua, F. (2018). Online Music Streaming in Indonesia Survey 2018. Retrieved from https://dailysocial.id/research/online-music-streaming-i-n-indonesia-survey-2018.

Appendix 1. Research instrument

Variable	Label	Observed Indicator
Economic Benefit	ECB1	If buying music legally is too expensive, I do digital music piracy
	ECB2	I do digital piracy without a doubt.
	ECB3	I do digital piracy of songs sung by certain artists.
	ECB4	I am proud of pirated music products like they were genuine products.
	ECB5	If pirated products are no different from genuine products, then I'm doing digital music piracy.
Hedonic Benefit	HDB1	I feel pirated music products are a good thing
	HDB2	I feel amazed by pirated music products.
	HDB3	I feel like I'm a wise consumer when it comes to music piracy
	HDB4	I like pirated music products
	HDB5	I do digital music piracy even though I can afford genuine products.
Moral Judgment	MRJ1	I feel digital music piracy is wrong compared to buying genuine products
	MRJ2	I feel digital music piracy is morally wrong.
	MRJ3	I consider the moral consequences before engaging in digital piracy
Intrinsic Religiousness	INR1	I enjoy reading about my religion
	INR2	It is important for me to pray alone for long periods of time.
	INR3	I often feel the presence of God.
	INR4	I try hard to live my life according to my religious beliefs.
	INR5	I feel religion is important to me
Extrinsic Religiousness	EXR1	I don't think it really matters what (religion) I believe in as long as I feel good.
	EXR2	My religiousness does not affect my daily life
	EXR3	Many things are more important than my religion
Attitude toward Digital piracy	ATD1	I feel digital piracy is a positive thing
	ATD2	I feel digital piracy is a better option.
	ATD3	I consider there is nothing wrong with digital piracy.
	ATD4	I want to do digital piracy.
	ATD5	I consider that doing digital piracy is a good idea
Importance to Music	ITM1	I am an avid music listener
	ITM2	I have a passion for music.
	ITM3	I have pretty good singing skills.
	ITM4	I can play a musical instrument.
Involvement	IVL1	I find streaming music services to be interesting services
	IVL2	I know a lot about streaming music services.
	IVL3	I like streaming music services that have a complete collection of songs
	IVL4	I love the best streaming music service to listen to my favorite songs
Willingness to Try SBMS	WTS1	I'm going to try a streaming music service that I've never tried
	WTS2	I would consider a friend's suggestion to try a streaming music service.
	WTS3	I will try streaming music services from my gadget.
	WTS4	I would recommend streaming music services to others.