

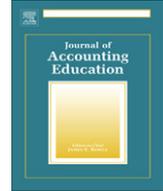


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Educational case

Q-analytics: An ethics case on unlicensed software usage

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ABSTRACT

This short role-taking ethics case is designed to provide students with several different perspectives related to the unauthorized/unlicensed use of software within a realistic accounting setting. Although the case could be considered for use in a variety of accounting classes at both undergraduate and graduate levels with limited preparation, it is likely to be most relevant to Accounting Information Systems, Auditing, Controllership, and Accounting Ethics courses. The case can be read in about ten minutes, after which the class is assigned to groups that deliberate over the concerns of six different roles regarding the software-usage issues implied in the case. The issues are relevant to the students because they will inevitably encounter software-usage problems in their personal or professional lives. Furthermore, they inevitably have been exposed to similar copyright-infringement issues in the realms of music and video, which helps make for a rich class discussion. The case has consistently generated considerable discussion and debate within a graduate-level controllership course. A survey of students from five graduate accounting classes over a 3-year period indicates favorable perceptions of the case.

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1. Introduction

This case provides students an introduction to software piracy, and the legal and ethical consequences of decisions that they may encounter personally or professionally. While the authors have used it only in graduate classes, its simplicity and familiar context – suggest applicability at any level

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in the accounting curriculum. The case is inspired by Christensen and Eining's (1994) case,² adopting a sociological perspective in which students are asked to consider their reactions from six viewpoints (of individuals or society) identified within the case. The roles allow participants to identify the actions that should be taken and to discuss factors that might contribute to their decisions as well as the impact of their decisions on other entities identified within the case. The case also provides background information related to the definition and costs of software piracy, the growing awareness and understanding of the phenomenon, incentives for reporting cases of software piracy, and legal, ethical, and reputational considerations of the improper use of software.

Through this case, students will learn about the legal and ethical issues surrounding the illegal copying and use of copyrighted software, commonly referred to as software piracy. The Business Software Alliance (BSA 2011b, p. 2) reports that in 2010 the global piracy rate for PC software was 42%, and that the estimated total packaged PC software losses has, since 2003, nearly doubled to \$58.8B. Although software piracy clearly is illegal, it is exceedingly common, and students are likely not to understand the substantial financial exposure for organizations that actively or passively engage in piracy. It also is likely that accounting students have minimized or not considered the related ethical issues associated with software piracy.

Christensen and Eining (1994) suggest that, based on results of one of their prior research studies (Christensen & Eining, 1991), a lack of awareness of laws as well as confusion about licensing terms may contribute to the prevalence of software piracy. However, more recently Woolley and Eining (2006) find that the understanding of legal concerns regarding software piracy has increased among both violators and non-violators of copyright law. As a result, it is now more difficult to attribute illegal copying and use of software to a lack of knowledge of piracy laws. During this same period, an increasing amount of freeware has become available, which may create confusion regarding whether a particular software application permits copies. Adding to the confusion, some license agreements allow faculty and students of educational institutions to install software on one home computer.

Christensen and Eining (1994) indicate that the legal terms by which licensing agreements explain the number of computers or disk copies permitted under the software license agreement may be confusing (see Appendix C for an example) and thus may result in inadvertent acts of piracy. Regardless, when installing software, users are unlikely to read the license agreement before accepting it, as they already are committed to use the software and realize that they cannot change the licensing terms.

2. Instructional case

The case appears in Appendix D in a form ready for printing and distribution to students. It is intended for use in the classroom with limited prior preparation. Although the case is designed to provide an understanding of software piracy, it should also encourage increased awareness and considerations of various other ethical decisions that students may face currently or during their careers as accounting and business professionals. Using a case-study approach, students evaluate benefits and consequences of potential actions while gaining a better understanding of the implications of their decisions, based on the responses of classmates. While the case addresses software piracy, discussions could also include other copyright infringement examples, including music and video piracy, with which many students identify. In addition, the case may also prompt students to consider possible actions that would be appropriate if they ever encounter a supervisor who instructs them to perform questionable activities.

3. Software piracy

Section 117 of the *Copyright Act, Limitations on exclusive rights: Computer Programs* (Appendix A), indicates that the "owner of a copy of a computer program" (i.e., the licensee) is permitted to make

² That case was much appreciated and used for years by the first author, but now is outdated by technological advances. We contacted the authors and determined that they did not intend to revise their case.

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