COMPARATIVE ANALYSIS OF ABUSE IN ONLINE GAMES BETWEEN UNIVERSITY STUDENTS WITH AND WITHOUT DISABILITIES

Raquel Suriá Martínez 1
Esther Villegas Castrillo 2
Mª Carmen López Sánchez 3
Mª Carmen Carretón Ballester 4
Fernando García-Castillo 5

ABSTRACT

Objective: The objective of this study is to investigate the relationship between corporate social responsibility and tax aggressiveness, with the aim of looking at the firmness of the relationship.

Theoretical Framework: This study aims to examine the strength and reliability of the connection between corporate social responsibility (CSR) and aggressive tax dodging actions through the utilization of a meta-analysis methodology.

Method: The quantitative method used is a meta-analysis approach of 61 studies and 228 observations.

Results and Discussion: The results of this study found a firm relationship between corporate social responsibility and tax aggressiveness. Through a meta-analysis, the results of the negative relationship between CSR and tax aggressiveness were obtained. The next result was to confirm that the heterogeneity of previous research results related to CSR, and tax aggressiveness was due to the diversity of CSR measurement strategies and characteristics of the state legal system.

Research Implications: This research has provided input into the fields of accounting and taxation by giving confidence in the relationship between aggressive tax behavior and the existence of disclosures of social responsibility.

Originality/Value: This research is one of several studies using a meta-analysis approach. Different from other topics raised using this approach, in this research, the emphasis of the study is on the disclosure of CSR, which is correlated with the degree of the tendency of aggressive tax behavior or activities. The study also uses moderators that have not been used in previous meta-analysis studies, namely state law characteristics.

Keywords: Corporate Social Responsibility, Tax Aggressiveness, Meta-Analysis, Civil Law, Common Law.

ANÁLISE COMPARATIVA DE ABUSOS EM JOGOS ONLINE ENTRE ESTUDANTES UNIVERSITÁRIOS COM E SEM DEFICIÊNCIA

RESUMO

Objetivo: Este estudo investiga padrões de abuso de jogos online entre estudantes universitários, com foco particular na comparação de diferenças entre estudantes com e sem deficiência.

1 Universidad de Alicante, Alicante, Comunidad Valenciana, España. E-mail: raquel.suria@ua.es
Orcid: https://orcid.org/0000-0001-9968-9730

2 Universidad de Alicante, Alicante, Comunidad Valenciana, España. E-mail: esther.villegas@ua.es
Orcid: https://orcid.org/0000-0002-7115-941X

3 Universidad de Alicante, Alicante, Comunidad Valenciana, España. E-mail: mc.lopez@ua.es
Orcid: https://orcid.org/0000-0003-3411-5546

4 Universidad de Alicante, Alicante, Comunidad Valenciana, España. E-mail: mc.carreton@ua.es
Orcid: https://orcid.org/0000-0002-4851-9683

5 Universidad de Alicante, Alicante, Comunidad Valenciana, España. E-mail: fgarcia.delcastillo@ua.es
Orcid: https://orcid.org/0000-0003-0787-132X
Comparative Analysis of Abuse in Online Games Between University Students With and Without Disabilities

Referential Teórico: A expansão dos jogos e apostas online tem gerado preocupação devido ao seu potencial de causar vícios e problemas psicológicos, principalmente entre os jovens. No caso dos estudantes universitários com deficiência, este problema pode ser ainda mais significativo devido a vários fatores que afetam o seu acesso, adaptação e gestão destas atividades.

Método: Com base em dados de 370 participantes, que colaboraram preenchendo um questionário online, o estudo revela diferenças significativas nas preferências de jogo, frequência de jogo, motivações e crenças sobre comportamentos de jogo entre os dois grupos.

Resultados e discussão: Os alunos com deficiência apresentaram taxas mais altas de jogos regulares e relataram usar o jogo como mecanismo de enfrentamento com mais frequência do que seus colegas sem deficiência.

Implicações da investigação: As conclusões sublinham a necessidade de intervenções personalizadas e serviços de apoio para abordar os riscos que os alunos com deficiência podem enfrentar ao lidar com comportamentos abusivos de jogos online.

Originalidade/Valor: Em resumo, embora este estudo não mostre uma tendência pronunciada para o jogo patológico, mostra que uma pequena percentagem de estudantes pode estar propensa a desenvolver problemas de jogo, especialmente entre aqueles com deficiência. Portanto, é importante que as instituições de ensino estejam atentas a este problema e trabalhem em medidas preventivas e de intervenção, incluindo campanhas de sensibilização, promoção de estilos de vida equilibrados e apoio a quem luta contra o vício do jogo.

Palavras-chave: Jogos Online, Estudantes Universitários, Dependência de Jogos, Deficiências, Preferências de Jogos.

ANALISIS COMPARATIVO DEL ABUSO EN LOS JUEGOS ONLINE ENTRE ESTUDIANTES UNIVERSITARIOS CON Y SIN DISCAPACIDAD

RESUMEN

Objetivo: Este estudio investiga los patrones de abuso de los juegos en línea entre estudiantes universitarios, con un enfoque particular que compara las diferencias entre estudiantes con y sin discapacidad.

Marco Teórico: La expansión de los juegos y apuestas online ha generado preocupación debido a su potencial para causar adicciones y problemas psicológicos, especialmente entre los jóvenes. En el caso de los universitarios con discapacidad, este problema puede ser aún más significativo debido a diversos factores que afectan su acceso, adaptación y manejo de estas actividades.

Método: Basándose en datos de 370 participantes, que colaboraron cumplimentando un cuestionario online, el estudio revela diferencias significativas en las preferencias de juego, la frecuencia de juego, las motivaciones y las crenncias sobre los comportamientos de juego entre los dos grupos.

Resultados y Discusión: Los estudiantes con discapacidad mostraron tasas más altas de juego regular y reportaron utilizar los juegos como un mecanismo de afrontamiento con más frecuencia que sus compañeros sin discapacidad.

Implicaciones de la investigación: Los hallazgos subrayan la necesidad de intervenciones personalizadas y servicios de apoyo para abordar los riesgos que pueden enfrentar los estudiantes con discapacidad para abordar los comportamientos abusivos de juego en línea.

Originalidad/Valor: En resumen, aunque este estudio no muestra una tendencia pronunciada hacia el juego patológico, sí evidencia que un pequeño porcentaje de estudiantes podría ser propenso a desarrollar problemas de juego, especialmente entre aquellos con discapacidad. Por lo tanto, es importante que las instituciones educativas estén atentas a este problema y trabajen en medidas preventivas y de intervención, incluyendo campañas de concientización, promoción de estilos de vida equilibrados y apoyo para aquellos que luchan con una adicción al juego.

Palabras clave: Juego Online, Estudiantes universitarios, Adicción al Juego, Discapacidades, Preferencias de Juego
1 INTRODUCTION

The issue of gaming addiction has been on the rise in contemporary society, with students being a particularly affected group. With technological advancements and increasing accessibility to online gaming, it is essential to understand how this population faces the challenges associated with gaming addiction and how to effectively address them (Håkansson & Ford, 2019; Larsson & Håkansson, 2022). Gambling disorder, also known as gambling addiction, is a disorder characterized by compulsive and uncontrolled behavior related to betting, leading to significant negative consequences in the student's life. This type of addiction can manifest in various forms of gambling, such as sports betting, casino games, lotteries, and poker, among others.

These non-chemical addictions, also known as behavioral or process addictions, refer to patterns of compulsive and uncontrolled behavior that generate dependency and cause harm at psychological, emotional, social, or physical levels. Unlike chemical addictions, which involve the consumption of addictive substances like drugs or alcohol, non-chemical addictions are related to specific activities or behaviors.

In the realm of online gambling, there is a wide variety of options available, ranging from traditional gambling games to sports betting and skill games. The online gambling industry is diverse and constantly evolving, with new games and modalities being continuously developed to meet players' demands and preferences.

According to the American Psychiatric Association (APA, 2013), in its Diagnostic and Statistical Manual of Mental Disorders (DSM-V), key elements characterizing online gaming addiction include obsessive problems, inability to control the frequency, duration, or intensity of gaming, prioritization of gaming over other activities, need to play more and more to experience the same sense of satisfaction, unpleasant physical or psychological symptoms when trying to reduce or stop gaming, and minimizing or denying the negative impact that online gaming has on the individual's life, justifying their behavior or rationalizing their need to play.

The prevalence of problematic online gambling among college students may vary by region, culture, and other factors, but it is a growing concern in many parts of the world (Krishnamurthy & Chetlapalli, 2015; López-Fernández, 2018; Osuna et al., 2021). Several
studies have examined this issue and found significant rates of problematic gambling among young university students.

For example, a study conducted in the United States found that approximately 10% of college students reported experiencing problems related to online gambling in the year 2020 (Brime et al., 2021). Another study in Europe found that around 5% of university students were pathological gamblers, and an even larger percentage showed signs of gambling-related problems (Tristán et al., 2022).

Overall, the availability and accessibility of online gambling, along with factors such as academic stress, peer pressure, and the ease of hiding the problem, can contribute to the increase in problematic online gambling among young university students (Medina Ortiz et al., 2020; Martín-Labora, 2005; Miller et al., 2022). Additionally, the immersive and highly stimulating nature of many online gambling games can make it especially difficult for young people to moderate their participation and recognize when they are developing a problem.

When addressing the issue of online gaming addiction, it is important to consider that it can have serious consequences for the affected individual's mental, emotional, social, and physical health. Furthermore, comorbidity of gambling disorder in students is a significant concern in the mental health field (Håkansson & Ford, 2019; Larsson & Håkansson, 2022). Students experiencing gambling problems may be at higher risk of developing other mental disorders, such as depression, anxiety, attention-deficit/hyperactivity disorder (ADHD), or substance abuse (Babić et al., 2018; González Álvarez et al., 2022; Larsson & Håkansson, 2022).

There are several factors that may contribute to the comorbidity of gambling disorder in students. For example, academic stress, social pressure, and easy access to online gambling may increase students' vulnerability to developing gambling problems and experiencing other mental disorders.

Other variables, such as personality, may influence pathological gambling. Impulsivity is a relevant factor; young people with high levels of impulsivity tend to act without thinking about long-term consequences, making them more likely to engage in problematic gambling behaviors (Mehroof & Griffiths, 2010; Widyanto & Griffiths, 2006). Likewise, sensation-seeking may lead young people to engage in pathological gambling as a way to satisfy their need for stimulation (Echeburúa & Corral, 2010; Muñoz-Rivas et al., 2010). Neuroticism can also influence, as young people with high levels of neuroticism may be more prone to experiencing negative emotions, such as anxiety and depression, increasing their vulnerability to pathological gambling as a coping mechanism (Sundqvist & Rosendahl, 2019; Thomas et
al., 2022; Wejbera et al., 2021). Finally, low frustration tolerance is another relevant factor; those with low tolerance may struggle to deal with loss in gambling and may continue to play in an attempt to recover losses, resulting in problematic gambling behaviors.

Additionally, it should be noted that students with disabilities may face additional challenges that make them more vulnerable to developing gambling problems (Krishnamurthy & Chetlapalli, 2015; Osuna et al., 2021). Therefore, the issue of online gambling, including online betting, among students with disabilities is particularly relevant.

There are several aspects that may influence the participation of students with disabilities in online betting. For example, the easy accessibility of online gambling platforms often facilitates participation for this group (Martínez, 2015). Social isolation may also be a significant factor. Some students with disabilities may feel socially isolated and turn to online gambling as a way to escape this situation or to entertain themselves. Likewise, the lack of employment opportunities may increase the attractiveness of online betting as a potential source of income, especially for those with disabilities facing barriers to employment (Mateu & Gómez, 2015). This can generate additional financial challenges, making online betting an attractive option for quick money. Finally, social stigma and low self-esteem may lead some students with disabilities to seek online gambling as a way to escape from their problems (Níguez & Sanmartín, 2021).

These factors may make students with disabilities more susceptible to the negative effects of online gambling and may have fewer resources to cope with the economic, emotional, and social consequences of problematic gambling (García-Ruiz & Bonilla del Río, 2020; Irles & Perona, 2019).

Given the lack of studies on the problematic participation of this group of students, the aim of this study is to determine if there are differences in the level of use, abuse, or addiction between university students with and without disabilities who participate in online games and betting. To achieve this objective, the following specific objectives have been established:

1. Identify possible differences in the pattern of use, abuse, and/or addiction between university students with and without disabilities.
2. Compare which aspects of this practice are harmful to students with and without disabilities.
3. Explore whether there is a relationship between problematic gambling and harmful gambling behaviors among students with and without disabilities.
2 METHOD

2.1 PARTICIPANTS

A total of 370 individuals participated in this study. Of these, 58 were aged 18 to 22, 158 were aged 23 to 27, 81 were aged 28 to 33, 37 were aged 34 to 38, and 33 were aged 39 to 44. Regarding gender, 277 were men and 112 were women. Of the total, 301 had no disability, and 68 indicated having some type of disability.

2.2 INSTRUMENTATION

- A sociodemographic data collection form for students was used.
- A questionnaire was administered to understand the profile of use, time, and preferences for games and betting.
- The Massachusetts Gambling Screen (Shaffer et al., 1994, translated by Secades & Villa, 1998) was used.

2.3 DESIGN

Our research is based on a cross-sectional, non-probabilistic, intentional design, as the sample was specifically selected from university environments. Population distribution was not random, as students were grouped based on whether they had a disability or not.

2.4 PROCEDURE

Data collection was carried out by administering the questionnaire to the sample of students between January and February 2024, following the obtaining of informed consent. Access to the questionnaire was easy, as the sample came from university programs at the University of Alicante. The questionnaire was hosted on Google and distributed on campus through the collaboration of the Research Vice-Rectorate. An application time of approximately 10 minutes was estimated.
2.5 STATISTICAL ANALYSIS

Frequencies and percentages were used to examine sociodemographic data. Group comparisons were made using the independent samples t-test on the different items of the assessment scale. Additionally, correlations were calculated using Pearson's correlation coefficient.

3 RESULTS

Analyzing students' gaming frequency, it is noted that the highest percentages are found in the categories "once a month" and "once a year." It is observed that students with disabilities have a higher propensity to play regularly, with higher percentages of weekly gaming compared to the group of students without disabilities (p < .05).

Table 1

<table>
<thead>
<tr>
<th>How often do you play?</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Once a year</td>
</tr>
<tr>
<td>Non-disc</td>
<td>72</td>
</tr>
<tr>
<td></td>
<td>25.8%</td>
</tr>
<tr>
<td>Disc</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>20.0%</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
</tr>
<tr>
<td></td>
<td>24.4%</td>
</tr>
</tbody>
</table>

When exploring motivations for playing, most participants play for economic reasons, i.e., to win money. There is a greater tendency among students with disabilities to play for entertainment and the thrill of risk, while students without disabilities indicate that they mainly do it for fun, which reflects statistically significant differences in these preferences (p < .001).
Considering beliefs and behaviors related to their gambling behavior, statistically significant differences are observed in various dimensions between both groups. For example, students with disabilities tend to play more to recover losses (p < .001), feel bad about spending money gambling (p < .001), and play or bet more than they had planned (p < .001), compared to students without disabilities.

Regarding the relationship between variables, significant correlations are observed between playing to recover losses and feeling bad about gambling (.320, p < .001), as well as with borrowing or stealing to gamble (.743, p < .001), and missing classes, obligations, or

Figure 1

\textit{Motivation for playing}

\begin{center}
\begin{tabular}{|c|c|}
\hline
Motivation & University Students With Disabilities (Disc) & University Students Without Disabilities (Non-disc) \\
\hline
Because I love risk & 2.90\% & 14.10\% \\
To earn money & 45.60\% & 49.50\% \\
Because it amuses me & 18.90\% & 32.60\% \\
To entertain myself & 15.10\% & 21.10\% \\
\hline
\end{tabular}
\end{center}

Figure 2

\textit{Beliefs about gaming behavior}

\begin{center}
\begin{tabular}{|c|c|}
\hline
Belief & University Students With Disabilities (Disc) & University Students Without Disabilities (Non-disc) \\
\hline
Have you ever played to recover what you lost? & 1.51 & 1.62 \\
Have you ever felt bad about spending money gambling? & 1.63 & 1.85 \\
Have you ever played more than you had planned? & 1.51 & 1.86 \\
Have you ever borrowed or stolen money to gamble or pay off your debts? & 1.42 & 1.51 \\
Have you ever missed class or your family or personal plans because of gambling or betting? & 1.42 & 1.5 \\
\hline
\end{tabular}
\end{center}
appointments to gamble (.768, p < .001). In relation to feelings of remorse about gambling, there is a relationship with borrowing or stealing to gamble (.376, p < .001) and missing obligations or appointments (.362, p < .001). Finally, the strongest relationship is found between missing obligations for gambling and having to borrow or steal to gamble (.978, p < .001).

Table 3

| Correlations between gaming frequency and beliefs and gambling behaviors |
|----------------------------------|----------------------------|
| Gambling to win back                | Feeling bad about gambling |
| Jugar para recuperar                | -                          |
| Feeling bad about gambling          | 1                          |
| Begging or stealing to gamble       | -                          |
| Missing obligations or appointments to gamble | -                          |
|                                  | .320**                     |
|                                  | .743**                     |
|                                  | .362**                     |

4 DISCUSSION

This study focuses on exploring participation in online games and betting among university students, with particular attention to whether disability can influence this activity. While online gaming has been popular among university students for years, trends in this area are constantly evolving.

The results show that, although there is not a high prevalence of problematic gambling among participants, there is a small group that dedicates several days a week to this activity (García-Ruiz y Bonilla del Río, 2020; Osuna et al., 2021; Pallesen et al., 2021). The increase in online gambling among this population is notable and may be influenced by various factors, such as easy access to internet-connected devices and the availability of online games (Corney y Davis 2010; McCormack et al., 2013; Osuna et al., 2021).

This increase is especially visible among students with disabilities. Online gaming and betting platforms may offer accessibility advantages, making it easier for people with disabilities to participate. Additionally, social isolation may cause these individuals to spend more time at home and, therefore, be more exposed to these online leisure activities (Corney y Davis 2010; McCormack et al., 2013; Osuna et al., 2021).
Regarding with motivations for playing, around 25% of participants indicate they play for the thrill of risk. However, it is important to note that these activities can become a harmful cycle if gambling becomes addictive and begins to interfere with daily activities, such as academic performance, mental health, and personal relationships.

Students with disabilities may be especially vulnerable to gambling-related problems, as they face additional challenges in their lives that could increase their susceptibility (Blasco et al., 2021). Therefore, it is crucial to offer counseling services and emotional support specifically designed for them, as well as to create inclusive employment opportunities and social activities to reduce social isolation and provide healthy alternatives to online gambling.

Despite the importance of this study, it is important to take into account several limitations that could affect the validity and applicability of the results obtained with this population and research method. First, the sample size could be insufficient. A study with only 370 participants may not adequately represent the general population of college students. The sample may be too small to detect small effects or significant differences. Furthermore, the generalizability of the results may be limited since the study focuses only on university students with and without disabilities, which may not be extrapolated to other demographic groups, educational levels or cultural contexts.

In relation to the questionnaire and response bias, it is important to consider that the results may be influenced by the participants' tendency to respond in a socially desirable way or to exaggerate or minimize their online gambling addiction problems. Also relevant is the fact that the sample is self-selected, meaning that students who agree to participate may have different characteristics than those who choose not to, which could bias the results.

Finally, the lack of diversity in the sample is an aspect to take into account. This may lack diversity in terms of types of disability, severity of disability, gender, ethnicity, or other important factors that could influence online gaming addiction.

To address these limitations, it would be advisable to conduct a study with a larger and more diverse sample, using multiple data collection methods, such as qualitative interviews in addition to questionnaires, and adapting measurement instruments to meet the specific needs of people with disabilities. Proactively addressing these issues and providing necessary support can help prevent problem gambling and promote the well-being of all students, including those with disabilities.

In summary, while this study does not show a pronounced trend towards pathological gambling, it does evidence that a small percentage of students may be prone to develop gambling problems, especially among those with disabilities. Therefore, it is important for
educational institutions to be attentive to this issue and work on preventive and intervention measures, including awareness campaigns, promotion of balanced lifestyles, and support for those struggling with gambling addiction.

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