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The Influence of Cybersecurity Disclosure, Tax Risk, Reputation and Auditor Experience on Audit Quality

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ABSTRACT

The aim of this research is to find out the influence of Cyber Security Disclosure, Tax Risk, Reputation and Auditor Experience on Audit Quality. The research method used is causal research, namely Multiple Regression Analysis. The findings from this research show that Cyber Security Disclosure has a positive effect on audit quality, tax risk has a positive effect on audit quality, auditor reputation has a positive effect on audit quality, and auditor experience has a negative effect on audit quality. It is hoped that these findings will provide useful information and can be applied in companies regarding the importance of disclosure of Cyber Security, Tax Risk, Reputation and Auditor Experience in determining audit quality. The novelty of this research is that it is the first research to link cyber security to audit quality.

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1. INTRODUCTION

The increasingly rapid development of technology makes almost all aspects of human life easier, including the convenience that technology offers in managing a business. However, behind the convenience offered by technology, types of cybercrime are also developing in the digital world. Cyber attacks can take the form of leaks, data manipulation, and infiltration of confidential company data. This is where the role of auditors is needed, auditors investigate whether a company's financial statements comply with regulations and are guided by applicable accounting standards (A. Amran et al., 2021). Audit quality can be defined as the extent to which the audit has been carried out correctly, on time and to a high standard (Andriani & Nursiam, 2018).

In determining good audit quality, harmony of information and contributions from the auditee (principal) and auditor (agent) is required. From the auditee side, the increasing reliance of public and private companies on information technology and networks for their financial management systems increases their vulnerability to cyber threats (Serag & Daoud, 2022). Research (Islam et al., 2018) reveals that cyber security disclosures can help auditors understand the possible risks faced by the company so that the audit process will be more comprehensive and produce quality audit reports. Research (Rudiatno & Cheryta, 2022) and (Amani et al., 2017) reveals that evaluation of cyber security information security systems needs to be a concern for auditors in assessing the risk of leakage of confidential company data and can be a consideration that determines audit quality. While (Rosati et al., 2020) arguing that cyber security incidents do not result in a reduction in audit quality. This may happen if the cyber attack does not target financial data directly.

Another factor that can influence audit quality is tax risk. Investors certainly expect a rate of return on invested capital. The method that company managers can apply to maximize profits is to reduce the tax burden or what is commonly known as tax avoidance. Tax avoidance can affect audit quality because it can affect the integrity of the financial information being audited. (Pratama, 2018) saying that despite providing fiscal benefits to companies, tax avoidance is still considered non-compliant behavior and can carry the risk of significant assessment or punitive action from tax authorities. The high risk faced by companies can reduce audit quality, this statement is supported by research (Wicaksono & Triani, 2018), (Muslim et al., 2020) which argues that audit quality will decrease as the company's risk increases. While (Putra, 2013) revealing that audit quality is not influenced by risk. The ineffectiveness of the risk of error on audit quality is due to the relatively low level of risk so that it does not affect audit quality.

From the auditor's perspective, the reputation of the Public Accounting Firm can also determine the quality of the audit. Public Accounting Firms (KAP) which are categorized as big 4 are believed to be able to provide better audit quality compared to non-big 4 KAPs. This is due to their good reputation, quality human resources, extensive experience, and large international network (Effendi & Ulhaq, 2021; Siregar & Elissabeth, 2018; Permatasari & Astuti, 2019) explained that the higher the KAP's reputation, the better the level of audit quality, because Big 4 KAPs employ a large number of experienced and trained auditors with

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high standards in conducting audits. However, this is different from research (Rizaldi et al., 2022) which (Purnomo & Aulia, 2019) reveals that there is no difference in audit quality between Big 4 KAPs or not. The auditor's experience can also influence the final quality of the audit results. The audit quality of an experienced auditor can be superior to that of an auditor who is less experienced (Putri, 2020). Previous research showed that experienced auditors were able to identify risks in the audit process compared to auditors with minimal experience (Pratiwi et al., 2019). Other research also states that an experienced auditor's flying hours are able to help the auditor in responding to and dealing with problems that may occur (Tjahjono & Adawiyah, 2019; Amran & Selvia, 2019). However, the quality of an audit from an experienced auditor does not always guarantee perfect audit results. (Suwarno et al., 2020; Nindita & Siregar, 2012) revealed in his research that in every job the possibility of errors may occur so there is no guarantee of good audit quality from experienced auditors. From the description above, there are still some differences in results in determining audit quality, so researchers feel it is important to re-research audit quality.

2. METHODS

The research method used is a quantitative approach. Quantitative approaches, by definition, (Sugiyono, 2016) refer to methods based on the philosophy of positivism and are used to investigate certain populations or samples. This research focuses on 30 banking companies listed on the Indonesia Stock Exchange (BEI), with an observation period of 3 years. The data used are annual reports and audited financial reports obtained from the IDX website and the websites of each company. Next, the data was processed using multiple linear regression analysis methods using the SPSS version 26 software program

3. RESULTS AND DISCUSSION

Descriptive statistics

Table 1. Descriptive Statistical Test Results

	N	Min	Max	Mean	Std. Dev
CSD	90	40	56	6.77	5.502
RP	90	-237.77	271.07	-2.0692	42.52934
RA	90	0	1	0.53	0.502
PA	90	0	1	0.60	0.493
KA	90	11.99	18.53	15.1652	1.38543
Valid N	90				

Based on table in above, the average value of Cyber Security Disclosure (CSD) is 6.7 7 which shows that the proportion of cyber security report disclosures for banking companies is 6.77% on average. Meanwhile, the average Tax Risk value is -2.07%, indicating that the average level of Tax Risk from banking companies is -2.07%. Average value for the Auditor Reputation variable it is 0.53, which means that the percentage of Auditor Reputation for banking companies is 53%. Average value for the Auditor Experience variable it is 0.60, which

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means that the percentage of Auditor Experience for banking companies is 60%. Average value for the Audit Quality variable it is 15.17, which means that the percentage of Auditor Experience for banking companies is 15.17%.

Normality test

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		90
Normal Parameters[a,b]	Mean	0.0000000
	Std. Deviation	1.08641091
Most Extreme Differences	Absolute	0.081
	Positive	0.081
	Negative	-0.045
Test Statistic		0.081
Asymp. Sig. (2-tailed)		0.194[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		

From the data listed in Table 2, it can be concluded that the Asymp. The Sig (2-tailed) resulting from the One-Sample Kolmogorov-Smirnov test exceeds the confidence level α=0.05, namely 0.194. This conclusion indicates that the distribution of residual data in this study can be considered a normal distribution.

Multicollinearity Test

Table 3. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Cyber Security (X1)	0.649	1.541
	Risiko Pajak (X2)	0.964	1.037
	Reputasi Auditor (X3)	0.647	1.545
	Pengalaman Auditor (X4)	0.960	1.041

Based on the calculation results in table 3, it can be seen that the Tolerance value is > 0.1 and VIF < 10, it can be concluded that there are no symptoms of multicollinearity between the independent variables in the regression model.

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Heteroscedasticity Test

Table 4. Heteroscedasticity Test Results – Glejser

	Unstandarized Coefficients		Standarized Coefficients		
	B	Std. Error	Beta	t	sig
(Constant)	1.184	0.758		1.562	0.122
Cyber Security	-0.003	0.017	-0.021	-0.163	0.871
Risiko Pajak	0.000	0.002	-0.011	-0.099	0.921
Reputasi Auditor	-0.222	0.188	-0.155	-1.181	0.241
Pengalaman Auditor	-0.208	0.157	-0.143	-1.322	0.190

The results of the test above show a sig value greater than 0.05, which means there is no heteroscedasticity in this regression model.

Autocorrelation Test

Table 4. Autocorrelation Test Results

Runs Test	
	Unstandardized Residual
Test Value[a]	0.08926
Cases < Test Value	45
Cases >= Test Value	45
Total Cases	90
Number of Runs	41
Z	-1.060
Asymp. Sig. (2-tailed)	0.289
a. Median	

The results of the autocorrelation test in table 4 show that the Asymp. Sig is 0.289 which is greater than the significant value of 0.05. This shows that the data used in this research does not have autocorrelation.

Regression Analysis Test

Table 5. Regression Test Results

		Unstandardized Coefficients	
Model		B	Std. Error
1	(Constant)	8.154	1.178
	Cybersecurity	0.153	0.027
	Risiko_Pajak	0.001	0.003
	Reputasi_Auditor	-0.039	0.292
	Pengalaman_Auditor	-0.247	0.244

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Based on table 5 in above, the following regression equation can be obtained:

KA = 8.154 + 0.153CSD + 0.001RP -0.039RA - 0.247PA + 0.654 R^2=0.356

a. value = 8.154 indicates that if the independent variables (Cyber Security Disclosure, Tax Risk, Auditor Reputation, and Auditor Experience) or other variables have a value of 0 (zero), the level of audit quality disclosure is 8.154.
b. The regression coefficient for the variable
c. The regression coefficient for variable X2 (Tax Risk) is 0.001, this indicates that every 1% increase in Tax Risk will increase audit quality by 0.001.
d. The regression coefficient for variable X3 (Auditor Reputation) is -0.039, this indicates that every 1% increase in Auditor Reputation will reduce audit quality by 0.039.
e. The regression coefficient for variable X4 (Auditor Experience) is -0.247, this indicates that every 1% increase in Auditor Experience will reduce audit quality by -0.247.

Coefficient of Determination Test

Table 6. Coefficient of Determination Test Results

Model	R	R Square	Adj R Sq
1	.621[a]	.385	.356

It can be seen that the Adj R Square value is 0.356, this means 35.6% which shows that the audit quality variable is influenced by Cyber Security Disclosure, Tax Risk, Auditor Reputation and Auditor Experience and the remaining 65.4% is by other variables that have not been examined in the research.

Partial t test

Table 7. t test results

Model		Beta	t	Sig.
1	(Constant)	8.154	6.920	0.000
	CS	0.153	5.743	0.000
	RP	0.001	0.470	0.640
	RA	-0.039	0.132	0.895
	PA	-0.247	-1.010	0.315

Based on Table 7, the results of the t statistical test in the regression model of this research can be interpreted as follows:

a. Cyber Security Disclosure (CSD)
   The results of the t statistical test regarding the influence of Cyber Security Disclosure intensity on Audit Quality obtained a calculated t value > from t table of 5.74 > 1.99 with a significance level of 0.00 < 0.05 and a coefficient value of 0.15, meaning that H0 is rejected and Ha is accepted. So the first research hypothesis which states that Cyber Security Disclosure has a positive effect on Audit Quality is accepted.
b. Tax Risk (RP)
   Results of the t statistical test regarding the influence of Tax Risk Regarding Audit Quality, the calculated t value < from t table is 0.47 < 1.99 with a significance level of 0.64 > 0.05 and a coefficient value of 0.00, meaning that H0 is accepted and Ha is rejected. So the second research hypothesis which states that Tax Risk has a negative effect on Audit Quality is rejected.
c. Auditor (RA) Reputation

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Results of the t statistical test regarding the influence of Auditor Reputation Regarding Audit Quality, the calculated t value < from t table is 0.13 < 1.99 with a significance level of 0.90 > 0.05 and a coefficient value of -0.04, meaning that H0 is accepted and Ha is rejected. So the third research hypothesis states that Auditor Reputation positive effect on Audit Quality is rejected.

d. Auditor Experience (PA)
Results of the t statistical test regarding the influence of Auditor Experience Regarding Audit Quality, the calculated t value < from t table is -1.01 < 1.99 with a significance level of 0.32 > 0.05 and a coefficient value of -0.25, meaning that H0 is accepted and Ha is rejected. So the third research hypothesis states that Auditor Experience positive effect on Audit Quality is rejected.

Simultaneous F Test

Table 8. Simultaneous Test Results

ANOVA

Regression	13.307	0.000[b]
Residual		
Total		

Based on Table 8, it can be seen that the calculated F value > F table (13.31 > 2.48) and shows a positive value, so the direction of the relationship is positive, with a significance value of less than 0.05 (0.00 < 0.05) indicating that together the Cyber Security Variables Disclosure, Tax Risk, Reputation and Auditor Experience have a significant positive influence on the Audit Quality variable.

a. Biological Influence of Cyber Security Disclosure on Audit Quality
These findings show that the higher the level of disclosure of cyber security reports, the higher the quality of the resulting audit. Researchers conducted observations on banking companies for the 2020-2022 period, and it can be seen that PT. Bank Mandiri Tbk. (2020, 2021) revealed that 16 of the 40 components of Cyber Security report disclosures help auditors understand the company's cyber security system which can affect the validity of financial reports from cyber attacks such as hacking, piracy or manipulation which can impact the quality of the resulting audit. Likewise, with the disclosure of reports from PT. Bank CIMB Niaga Tbk. (2023), PT Bank Maybank Indonesia Tbk. (2021, 2022), where these companies are the companies with the highest level of disclosure among the 30 sample companies studied.
This finding is in line with agency theory, where there are conflicting interests and information asymmetry between managers and owners. Disclosure of this cyber security report can reduce the level of information asymmetry between agents and principals, where the cyber security report disclosed by the company manager (agent) can help other agents (auditors) in considering this cyber security disclosure report in determining the quality of the audit that will be carried out. becomes an important report for the company owner (principal) to know.
These findings support research which revealed the results that (Islam et al., 2018) cyber security disclosures can help auditors understand the possible risks faced by the company so that the audit process will be more comprehensive and create good audit quality. Research (Rudiatno & Cheryta, 2022) and revealed that evaluation of (Amani et al., 2017) cyber security information security systems needs to be a concern for

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auditors in assessing the risk of leakage of confidential company data and can be a consideration that determines audit quality. While (Rosati et al., 2020) arguing that cyber security incidents do not result in a reduction in audit quality. This may happen if the cyber attack does not target financial data directly.

In conclusion, disclosing cyber security reports can help auditors determine the level of security and security vulnerabilities of a company's information system, considering that in the digital era like now companies are very dependent on the facilities that technology offers, where this dependency can increase the risk of cyber attacks that can lead to financial reports. company. In carrying out the audit process in financial reports, auditors need audit evidence that is valid and trustworthy. Cyber security disclosure reports can protect financial reports from cyber attacks that can damage the integrity and validity of financial reports which can determine audit quality.

b. The Influence of Tax Risk on Audit Quality

From the researcher's observations it can be seen that the company with the highest level of tax avoidance is PT. Bank Neo Commerce Tbk. (2021), with a percentage of -237.77%, this can be interpreted as meaning that this company carries out quite extreme acts of tax avoidance so that in this practice it is prone to acts of tax evasion which can reduce audit quality. This can be reflected in the value of the tax burden being greater than the profits generated. However, in the following year, to be precise in 2022, PT. Bank Neo Commerce Tbk. managed to record the best percentage value of all research samples, with a tax avoidance percentage of 271.07%. This could mean that the company pays taxes that are lower than the level of profit earned, or in other words the company does not carry out significant tax avoidance practices.

The results of this research indicate that the higher the level of Tax Risk from tax avoidance does not necessarily reduce Audit Quality. The practice of tax avoidance is an action that has two different points of view, from companies this action is a legitimate action taken to reduce their tax burden, because no company pays taxes voluntarily. This practice is also not expected by the government, because it is seen as an unethical action and can reduce state revenues. The percentage of tax avoidance is something that is legal or does not violate applicable tax provisions, legal tax avoidance and in accordance with legal provisions is not always considered a detrimental action, because in many cases, this reflects an effort to optimize the tax structure provided by law.

This finding challenges agency theory, where agents will work under the principal's orders. The principal expects a rate of return from the capital invested as an investment. This target or demand is a particular pressure for the agent. One strategy that can be adopted by the agent to maximize profits is to reduce the tax burden through implementing tax avoidance. However, even though the act of avoiding tax provides tax relief to the company, it is still considered bad behavior. non-compliance and may result in significant criticism or sanctions from tax authorities (Pratama, 2018). For this reason, this action can increase the level of disinformation between owners and managers.

These findings support research (Putra, 2013), (Sibuea & Arfianti, 2021), (Kurniawan, 2020) which concludes that company risk does not affect audit quality. The reason is the relatively low level of risk so that it is unable to reduce audit quality. This finding explains that the risks that arise do not necessarily make the auditor check them, so there is no influence between company risk and audit quality. These findings support research (Muslim et al., 2020) which reveals that high audit risk will cause auditors to

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face increasingly complex tasks and can have an impact on the low quality of audits produced by auditors. However, this finding contradicts research (Wicaksono & Triani, 2018) which argues that the greater the audit risk faced by an auditor, the less quality the resulting audit results will be.

c. The Effect of Auditor Reputation on Audit Quality
   The results of this research reveal that the audit quality of Big 4 KAPs is not always good, this is caused by several factors, including time pressure and tight deadlines, where Big 4 often handle large clients with tight audit schedules. High time pressure can result in auditors doing work in a hurry, which can reduce audit quality. Another factor is weak technology and information systems, lack of investment in adequate technology and information systems can hinder audit efficiency. An inadequate system can make it difficult for auditors to gain access and manage audit data properly. Another factor is conflicts of interest, large clients often have various services provided by accounting firms, such as management consulting, tax advisory, and other services. This can cause conflicts of interest that can reduce auditor independence and destroy audit quality.
   This is against agency theory where in this case the Big 4 KAPs are not able to create high audit quality as expected by the principal. This proves that KAP Big 4 failed to improve information asymmetry between other agents (management) and company owners (principals) or other parties. These results support research (Rizaldi et al., 2022), (Novrilia et al., 2019) and (Purnomo & Aulia, 2019) which indicates that there is no difference in the quality of accruals between companies audited by reputable Public Accounting Firms. As with all professions, there is not always a 100% guarantee that the audit process of a reputable KAP is always perfect and free from errors or irregularities. This finding is contradictory (Siregar & Elissabeth, 2018; Permatasari & Astuti, 2019; Irma et al., 2019) which explains that the higher the KAP's reputation, the more superior the audit results produced will be, this is because the Big 4 KAPs employ a large number of experienced and trained auditors with high standards in conducting audits.
d. The Influence of Auditor Experience on Audit Quality
   This finding has a negative influence, where a high level of auditor experience will reduce the quality of the resulting audit. This fact shows that even though an auditor has experience and potential, it cannot be guaranteed that they can produce good quality audits. This can be influenced by several things, including the professionalism of the auditor himself, even though an auditor is experienced, if he does not carry out his duties professionally or is involved in unethical behavior, this can reduce the quality of the audit. Another factor is not understanding a particular industry or client, experience in one industry or business sector does not always transfer well to another industry or sector. If an auditor does not properly understand a client's business or industry, this can impact his or her ability to identify risks and conduct audits effectively.
e. These results are not in line with agency theory where auditors who are experienced as agents are unable to present information regarding the quality of audit results from the company owner (principal), auditors (agents) are unable to reduce the level of asymmetry between other agents (management) who run the company and the company owner. (agent). This finding is in line with research (Suwarno et al., 2020) revealing in its research that replacing auditors with more experienced ones does not affect the quality of the resulting audit. And research (Nindita & Siregar, 2012) also

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indicates that there is no difference in the quality of accruals in companies audited by experienced auditors. Likewise, research (Fatah et al., 2022) shows that experienced auditors do not affect audit quality, because in carrying out their duties there is no guarantee that experienced auditors will not make mistakes. Experienced auditors can still experience time pressure or high budget pressures, which can hinder their ability to perform a thorough audit. Experienced auditors also require cooperation and collaboration from the team, if there is a mismatch or lack of coordination between team members, this can be detrimental to the quality of the audit. These findings contradict research (Pratiwi et al., 2019), (Putri, 2020) who argues that Experienced auditors are able to identify risks in the audit process compared to auditors with minimal experience. The detection of risks reflects credible and trustworthy audit quality.

4. CONCLUSION

From the explanation of the research results, it can be concluded that Cyber Security Disclosure has a positive effect on Audit Quality, Tax Risk has a positive effect on Audit Quality, Auditor Reputation positive effect on Audit Quality, Auditor Experience negative effect on Audit Quality.

This finding is new in the topic of cyber security in determining audit quality, and Tax Risk from tax avoidance practices does not necessarily reduce audit quality due to the relatively minimal level of risk. Meanwhile, Auditor Reputation supports previous research where reputable KAPs are still considered parties capable of creating good audit quality. However, the auditor's experience does not determine good or bad audit quality.

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