

August

T. Ler Moore, University of Tulsa, Empirical Evaluation of the Effect of Security Precautions

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**Abstract:** Available data on firm cybersecurity often exhibits a positive correlation between investment in security precautions and cyber-attacks since investments are often made after a firm has been breached. Using survey data from Israeli firms about their cyber defenses, we overcome the endogeneity obstacle using an instrumental variable (IV) drawn from questions about a cybersecurity directive. The resulting regressions examine the causal relationship between security precautions potentially undertaken by enterprises and the likelihood of experiencing a cyber-incident. Once suitably

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