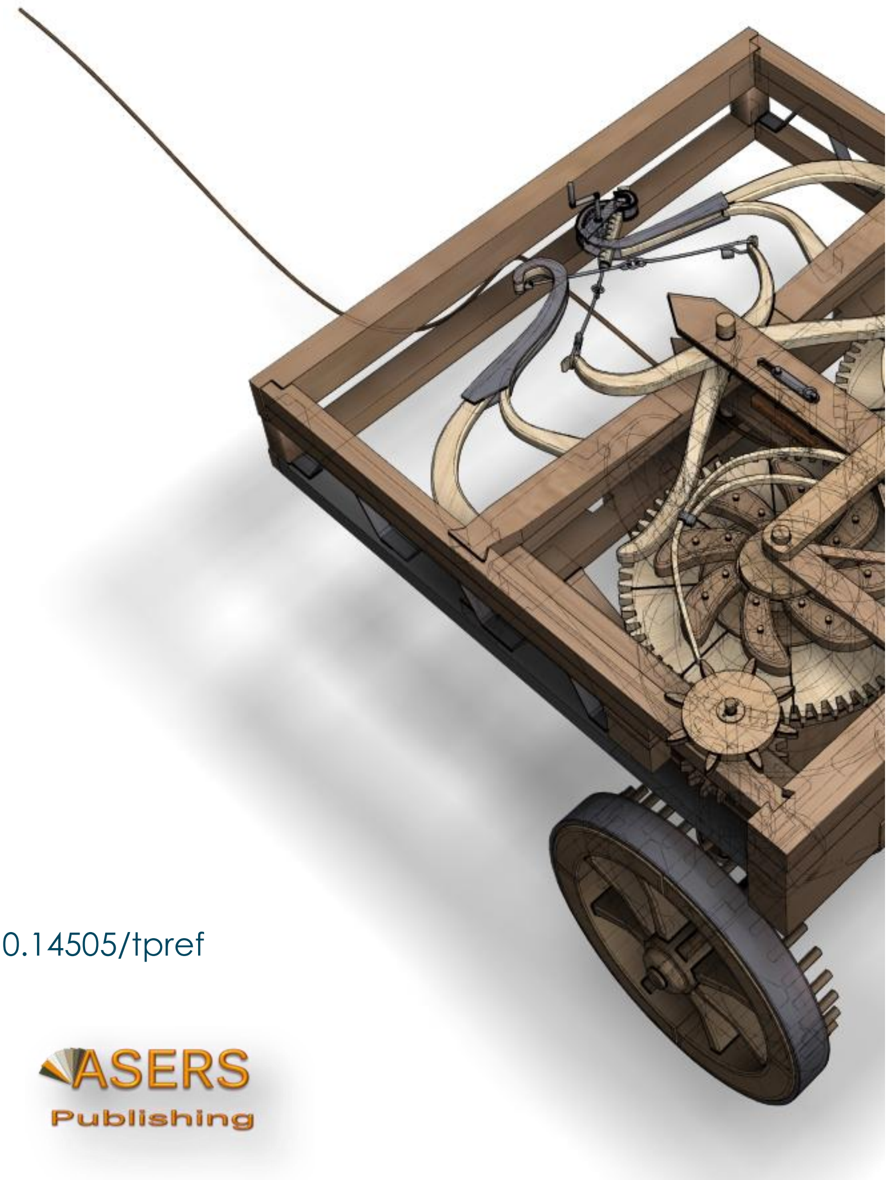
Theoretical and Practical Research in Economic Fields



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Call for Papers
Summer Issue
Theoretical and Practical Research in Economic Fields

Many economists today are concerned by the proliferation of journals and the concomitant labyrinth of research to be conquered in order to reach the specific information they require. To combat this tendency, **Theoretical and Practical Research in Economic Fields** has been conceived and designed outside the realm of the traditional economics journal. It consists of concise communications that provide a means of rapid and efficient dissemination of new results, models, and methods in all fields of economic research.

Theoretical and Practical Research in Economic Fields publishes original articles in all branches of economics – theoretical and practical, abstract, and applied, providing wide-ranging coverage across the subject area.

Journal promotes research that aim at the unification of the theoretical-quantitative and the empirical-quantitative approach to economic problems and that are penetrated by constructive and rigorous thinking. It explores a unique range of topics from the frontier of theoretical developments in many new and important areas, to research on current and applied economic problems, to methodologically innovative, theoretical, and applied studies in economics. The interaction between practical work and economic policy is an important feature of the journal.

Theoretical and Practical Research in Economic Fields is indexed in SCOPUS, RePEC, ProQuest, Cabell Directories and CEEOL databases.

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At the same time, the journal encourages the interdisciplinary approach within the economic sciences, this being a challenge for all researchers.

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Exploring the Link between Corporate Governance and Financial Information Quality: A Comprehensive Bibliometric Analysis

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Abstract: The quality of financial information is crucial for establishing a company's transparency and integrity, which, in turn, affects its reputation and ability to attract investors. The effective application of corporate governance is expected to improve the quality of financial reporting by ensuring that financial data accurately reflects a company's performance and financial position. This paper aims to conduct a bibliometric analysis of corporate governance literature, providing an overview of current trends in publications and their impact on the quality of financial information, using data from the Scopus and Web of Science databases. The analysis employs bibliometric software, VOSviewer, to evaluate various metrics. The study examines a sample of 670 articles published between 2018 and 2024 in the Scopus and Web of Science databases. The findings show a significant upward trend in the volume of corporate governance literature, characterized by increased collaboration among authors. The results of this study, which explores how corporate governance influences financial reporting, will offer valuable insights for researchers, regulators, corporations, and investors.

Keywords: corporate governance; quality of financial information; bibliometric analysis; Scopus database; Web of Science database.

JEL Classification: G34; G00; O30; A12.

Introduction

Corporate governance plays a crucial role in helping companies reduce mismanagement, address potential gaps in governance mechanisms to prevent abuses of power, and manage risks. Adhering to governance recommendations forms the essential foundation for evaluating the quality of the governance system and, consequently, protecting the company's reputation. In this context, the quality of corporate governance is a necessary condition to ensure and maintain stakeholder trust. Indeed, stakeholders perceive companies with strong governance practices as less risky, which is likely to contribute to an increase in stock prices. Governance codes place significant importance on the quality of financial information provided by companies.

Financial reports are critical tools used by investors to make economic and investment decisions. The preparation of these reports largely depends on the governance structure prevailing within the organization preparing them. The content of these reports must, as a policy, convey vital information about the organization's true financial condition, faithfully representing each accounting value contained in the reports. The corporate governance structure must ensure that high-quality financial reports are prepared and used by stakeholders to make informed economic and investment decisions. Financial reports have become essential tools for users of financial statement information, as their decisions are based on the content of these reports. The governance system is greatly influenced by certain mechanisms that determine whether the quality of this information will be high or low. Corporate governance issues gained prominence after the collapse of Enron and WorldCom in the United States, leading to the adoption of the Sarbanes-Oxley Act in 2002.

The communication of financial information is a key means of communication between businesses and their stakeholders. It allows the public, government, shareholders, employees, bankers, suppliers, creditors, and other stakeholders to stay informed about the financial situation and other activities of the company (Johnson, Khurana, & Reynolds, 2002; Kantudu & Samaila, 2015). Therefore, good quality of financial information facilitates decision-making by investors and other stakeholders (Kamaruzaman, Mazlifa, & Maisarah, 2009). The quality of financial reporting is considered high when the information reported is reliable, relevant, meaningful, comparable, and consistent. Compliance with accounting and regulatory standards, the absence of errors, and timely dissemination are other characteristics that contribute to the quality of financial reporting (Bushman, Chen, Engel, & Smith, 2004). However, guaranteeing error-free financial reporting is challenging, as certain information in financial statements relies on assumptions that affect the quality of the reported information. The International Accounting Standards Board (IASB) also recognizes this by requiring a certain level of precision, rather than complete accuracy in financial information (IASB, 2008). The quality of financial reporting became a subject of significant interest when the public questioned the transparency, integrity, and reliability of financial information, particularly after fraudulent transactions scandals involving Enron, WorldCom, Marconi, Parmalat, and others (Hashim & Devi, 2007).

This study employs bibliometric analysis to assess the existing literature on the influence of corporate governance on financial information. The aim is to identify trends, key authors, and research clusters related to the connection between corporate governance mechanisms and the quality of financial information. By compiling and analyzing a broad dataset of scholarly publications, the study seeks to provide insights into the current state of knowledge, highlight emerging research topics, and offer recommendations for future research. The study aims to address the following questions:

RQ1: What are the impactful authors in corporate governance and financial information quality?

RQ2: What are the most frequently used keywords in the research on corporate governance and financial information quality?

RQ3: Which studies or publications have been most frequently cited in the field of corporate governance and financial information quality?

RQ4: Which journals have published the most influential articles on corporate governance and financial information quality?

The structure of this study is as follows: Section 2 provides the literature review, while Section 3 outlines the methodology used. The results of the comprehensive bibliometric analysis, along with the discussion, are presented in Section 4. Finally, Section 5 concludes the study, highlighting the key findings and Future Research Directions.

1. Literature Review

1.1 Corporate Governance

Corporate governance has emerged as a critical concept in modern corporations due to the separation between management and ownership control. This separation creates inherent conflicts between shareholder and manager interests, manifesting in the principal-agent problem that affects various stakeholders' interests in organizational direction and management. The concept of corporate governance has evolved significantly since its early discussions by Smith (1776) and Berle and Means (1932), leading to various interpretations and definitions from different perspectives.

Scholars and institutions have provided diverse definitions of corporate governance. Zingales (1998) presents it as a comprehensive framework encompassing ownership allocation, capital structure, managerial incentives, and institutional pressures. Shleifer and Vishny (1997) focus on the financial aspect, defining it as the mechanisms ensuring investment returns for corporate financiers. The OECD offers a broader perspective, describing corporate governance as the system directing and controlling business corporations, specifying rights and responsibilities among participants, and establishing decision-making procedures. This definition aligns with Oman's (2001) view of corporate governance as encompassing both private and public institutions that govern relationships between corporate managers and stakeholders.

The importance of corporate governance has intensified due to global corporate scandals, leading organizations and countries to establish protective policies through either principle-based or rule-based approaches. As Arjoon (2006) and Nakpodia *et al.* (2018) note, while rule-based approaches enforce compliance through penalties, principle-based approaches focus on adhering to the spirit of governance codes. This distinction is particularly relevant in different societal contexts, with bureaucratic settings favoring rule-based approaches and societies with strong social controls preferring principle-based systems.

Research shows that effective corporate governance practices significantly impact organizational performance and stakeholder relationships. Claessens and Yurtoglu (2012) demonstrate that enhanced governance practices can increase share prices and reduce capital costs. Bae *et al.* (2018) highlight how strong corporate governance elements reduce information asymmetry and send positive market signals. Orazalin (2019) emphasizes the relationship between good governance practices and disclosure transparency. These findings underscore corporate governance's crucial role in organizational success and growth, particularly in managing agency costs and strengthening organizational mechanisms amid business uncertainties.

Corporate governance mechanisms are essential for balancing management and shareholder interests, as emphasized by Kose and Lemma (1998). They note that these mechanisms emerge primarily from the separation of ownership and control, aiming to oversee corporate insiders and protect corporate interests. Freeman and David (1983) stress the importance of rationalizing management actions to advance both company and shareholder interests, highlighting the need for structured governance frameworks that satisfy multiple stakeholders' needs while ensuring effective organizational control and management.

1.2 Quality of Financial Information

The quality of financial information is a multidimensional concept that has been the subject of numerous academic studies. It can be defined as the ability of financial statements to provide relevant and faithful information about a company's economic performance and financial position (Beest *et al.* 2009). According to the IASB conceptual framework (2018), the quality of information is based on fundamental qualitative characteristics such as relevance and faithful representation, complemented by auxiliary characteristics such as comparability, verifiability, timeliness, and understandability. Relevance refers to the ability of the information to influence users' decisions, while faithful representation requires that the information be complete, neutral, and free from significant errors (IASB, 2018).

Dechow *et al.* (2010) highlight that the quality of financial information is often assessed through various measures of earnings quality, such as persistence, accounting adjustments, earnings smoothing, and timeliness of publication. They also note that this concept of quality is contextual and depends on the decisions to be made. Furthermore, Van Beest *et al.* (2009) developed more comprehensive measurement tools, considering both financial and non-financial aspects.

The importance of financial information quality is reflected in its influence on investor confidence, market liquidity, capital cost, and the efficiency of financial markets (Kothari, 2000). Additionally, it helps reduce information asymmetry between managers and external stakeholders (Healy & Palepu, 2001). Thus, information quality goes beyond mere compliance with accounting standards; it encompasses the ability of financial statements to faithfully reflect the economic reality of the company and provide useful information for decision-making.

The quality of financial information can be assessed through several key criteria. Reliability is crucial, as information is considered reliable when it is free from significant errors and biases, thereby providing users with a faithful representation of the economic realities it aims to describe (Beest *et al.* 2009). The IASB (2018) specifies that this reliability is based on the completeness, neutrality, and absence of errors in the information. Moreover, relevance plays a major role in enabling information to influence users' economic decisions, whether by offering insights into past, present, or future events, or by confirming or correcting their prior assessments (IASB, 2018). According to Dechow *et al.* (2010), it is often measured by indicators such as earnings persistence or the timeliness of financial reporting.

Another important criterion is comparability, which allows users to compare a company's financial statements over time to identify trends in its performance and financial position, while also facilitating comparisons with other companies (Beest *et al.* 2009). This characteristic significantly contributes to investors' analysis and decision-making. Although not explicitly mentioned in the IASB conceptual framework, transparency also plays a major role. It requires full and clear disclosure of relevant information, allowing users to fully understand a company's financial position (Healy & Palepu, 2001).

The quality of financial information is essential for effective corporate governance and informed decision-making. Beyond comparability and reliability, it relies on qualitative characteristics such as relevance and transparency, which are often integrated into the IASB conceptual framework. Executives, particularly CEOs, have a strong influence on this quality through their choices of accounting policies, especially in measurement decisions. In an increasingly digital world, evaluating the quality of information has become a growing challenge, requiring the development of critical judgment skills. Finally, the interaction between normative and positive accounting theories contributes to a better understanding and improvement of the relevance of financial information.

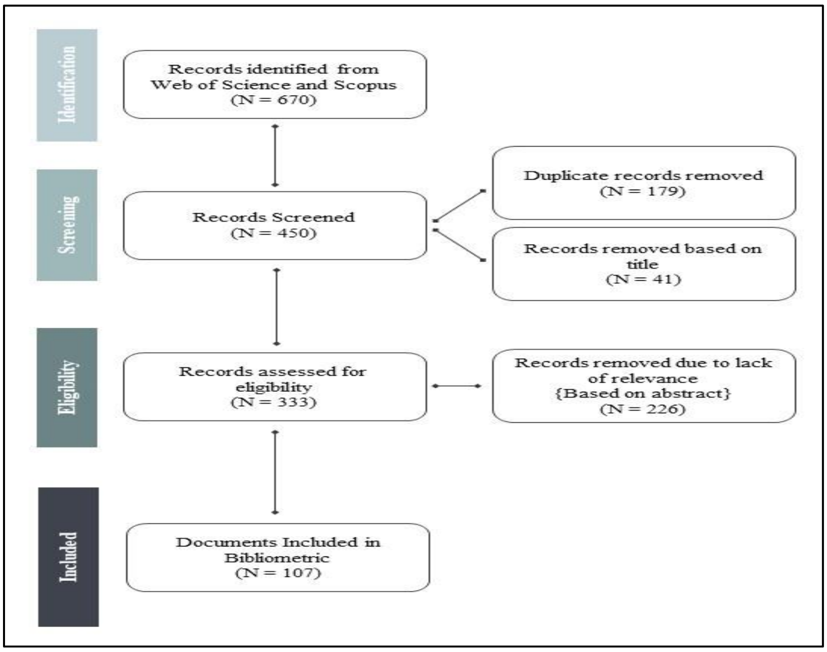
2. Methodology

This research employs a bibliometric methodology to evaluate the relationship between corporate governance and financial information quality. This approach, similar to that used by Cullen (2017), Ezenwoke and Tion (2020), and Nicolas *et al.* (2020), is a powerful tool for mapping research patterns through influential publications. The bibliometric method enables the identification of research trends and literature gaps through comprehensive mapping. Unlike traditional systematic reviews, which typically rely on evidence-based experiential analysis (Inamdar *et al.* 2020), bibliometric evaluation provides sophisticated network analysis, examining factors such as co-authorship patterns, citation metrics, and research collaborations - crucial elements for understanding a field's current state. This approach also plays a vital role in evaluating research performance at both departmental and institutional levels. As noted by Ellegaard and Wallin (2015), bibliometric analysis primarily focuses on quantitative statistical data and is rarely combined with bibliographic analysis in a given field.

This study analyzed articles published between 2018 and 2024, collected from Scopus and Web of Science databases, to assess recent research over a significant period. The Scopus database stands out for its comprehensive nature, gathering a rich collection of academic data and scientific literature across numerous disciplines. With over 17,000 titles and more than 5,000 indexed publishers, it enables international multidisciplinary integration. Similarly, Web of Science is renowned as one of the most trusted citation indexing platforms, providing access to multiple databases that reference cross-disciplinary research. Since corporate governance issues span multiple fields, our Scopus search focused on articles published in Business Management and Accounting, Economics, Econometrics and Finance, Social Sciences, and Decision Sciences. For Web of Science, we concentrated on articles in Business Economics and General Social Sciences.

Figure 1 outlines our methodological framework and the systematic process used to determine the final publication sample. To visualize the relationships between researchers and their publications, we employed the VOSviewer software (Van Eck and Waltman, 2010; Nicolas *et al.* 2020). According to Liu (2013), VOSviewer positions items in a dimensional space where the distance between elements represents their similarity or relationship. This visualization tool effectively illustrates the evolution and structure of research within a field over time. VOSviewer's capabilities allow for the identification of emerging patterns and provide deeper insights into the nature of a specific research domain. As noted by Vallaster *et al.* (2019), the software excels at comparing historical and current research activities, revealing the evolution of particular research areas. Through this bibliometric analysis approach, we were able to identify key authors, relevant keywords, citation and co-citation patterns, publication sources, and geographical distribution of research contributions.

Figure 1. Flow diagram of the searching process.



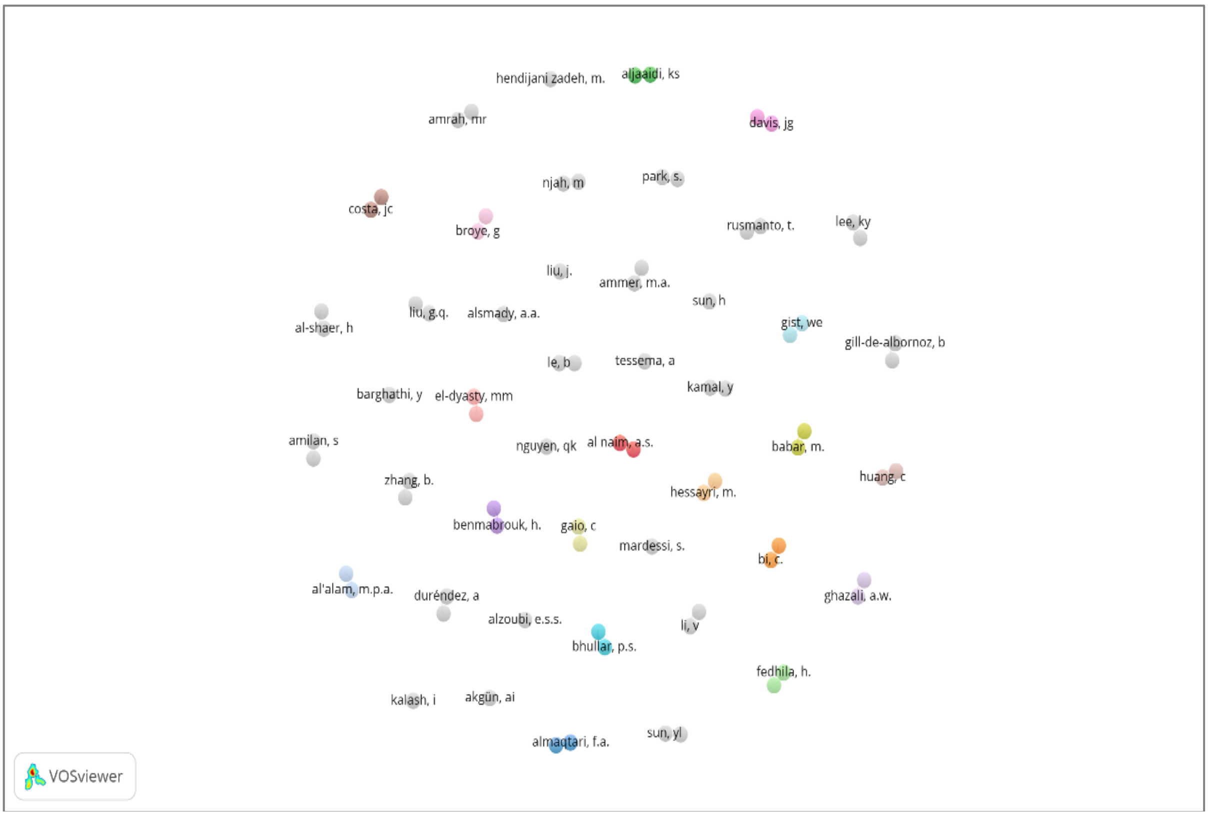
Source: compiled by the authors.

3. Results and Discussion

3.1 Authorship Analysis

Consistent with previous bibliometric studies (Ferreira *et al.* 2014; Øyna & Alon, 2018), an authorship analysis is conducted using VOSviewer to identify the leading contributors in corporate governance and disclosure research. This analysis classifies authors based on their publication frequency in the sample. Authors with high productivity on the topic are highlighted according to the selection criteria established by Waltman *et al.* (2010). From the 304 authors in our sample, the top 15 who have published at least two articles are shown on the first map in Figure 2. Additionally, the map illustrates the strength of co-authorship links among these 15 authors.

Figure 2. Dominant authors network visualization map



Source: compiled by the authors.

The strength of authorship links (co-authorship) is calculated to identify authors who have collaborated frequently. A stronger link indicates a higher frequency of co-occurrence between two authors. However, as shown in the first map in Figure 2, the strongest co-authorship links analysis shows that we have multiple clusters of two authors such as Ahsan Habib and Dinithi Ranasinghe, Abdulaziz Saud Al Naim and Abdulrahman Alomair. These authors form clusters with the highest link strength.

3.2 Keywords Analysis

In addition to the keyword search that generated documents for the study's analysis, the distribution of other keywords is further explored. Co-occurrences of two or more keywords refer to the number of publications in which the keywords appear together in the title, abstract, or keyword list (van Eck & Waltman, 2010). In the keyword analysis, larger nodes or keywords on the bibliometric map indicate higher weight and frequency in the sample. The proximity between two nodes reflects the strength of their association, with shorter distances suggesting a stronger connection between the keywords (Liao *et al.* 2018). The lines connecting the keywords also represent their co-occurrence. Li *et al.* (2016) explains that keyword co-occurrence is an effective method for identifying central research areas within a field and can support further research.

In this study, 1,223 author keywords were collected. By setting a minimum occurrence threshold of 5, the analysis resulted in 47 keywords (see Figure 3), which were used to determine the total strength of co-occurrence links. The top 15 keywords, along with their frequency and total link strengths, are shown in Table 1.

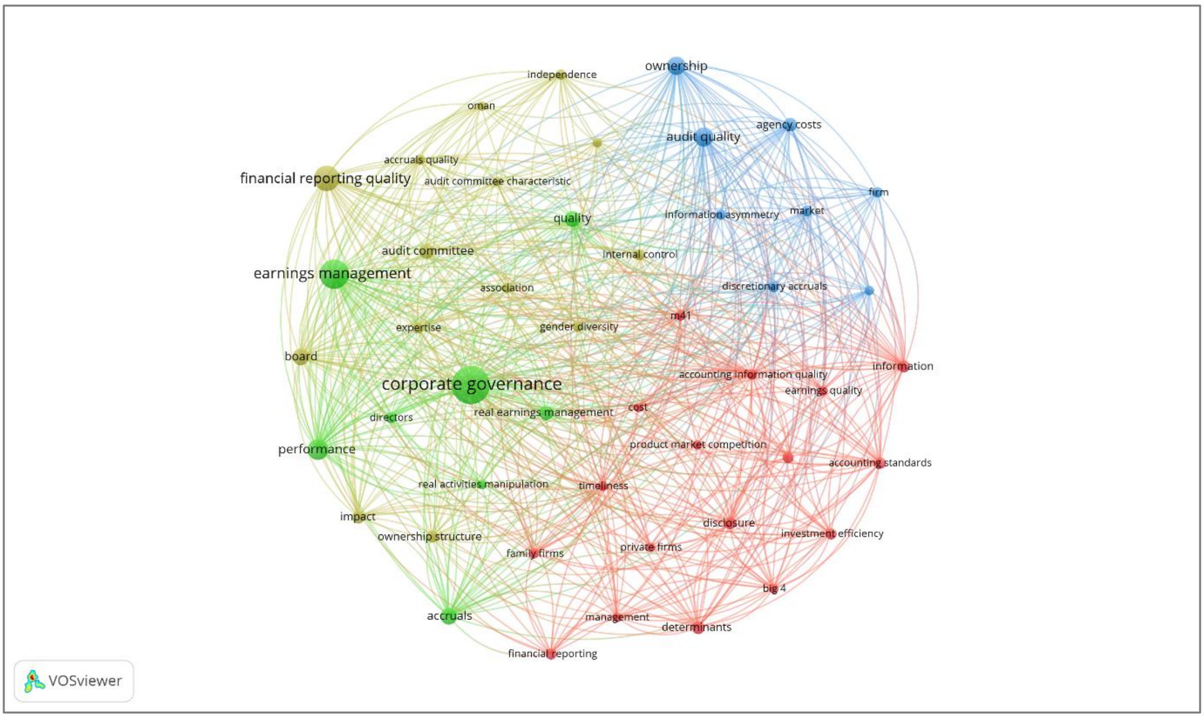
Table 1. Top 15 keywords of corporate governance and financial information quality

Rank	Keyword	Occurrences	Total Link Strength
1	Corporate governance	76	357
2	Earnings management	45	252
3	Performance	22	168
4	Financial reporting quality	34	158
5	Ownership	18	150
6	Board	15	135
7	Audit quality	19	132
8	Accruals	15	118
9	Quality	13	109
10	Agency costs	10	98
11	Impact	9	98
12	Information	8	96
13	Audit committee	12	93
14	Expertise	7	93
15	Discretionary accruals	7	89

Source: compiled by the authors.

The keyword co-occurrence map (Figure 3) revealed four clusters with total link strength of 2,274. "Corporate governance", "Earnings management", "Performance" and "Financial Reporting Quality" emerged as the keywords with the largest nodes and the shortest connections, indicating the high frequency with which these terms are used together in scholarly work. This was followed by the co-occurrence of "Ownership" and "Board". This pattern aligns with the evolution of corporate governance research, which has grown to incorporate multiple business administration and disclosure aspects, including Audit Quality, Accruals, and various external factors. Therefore, the frequent appearance of "Corporate Governance," "Earnings Management," and "Performance" as key terms across numerous studies reflects the integrated nature of modern corporate governance research.

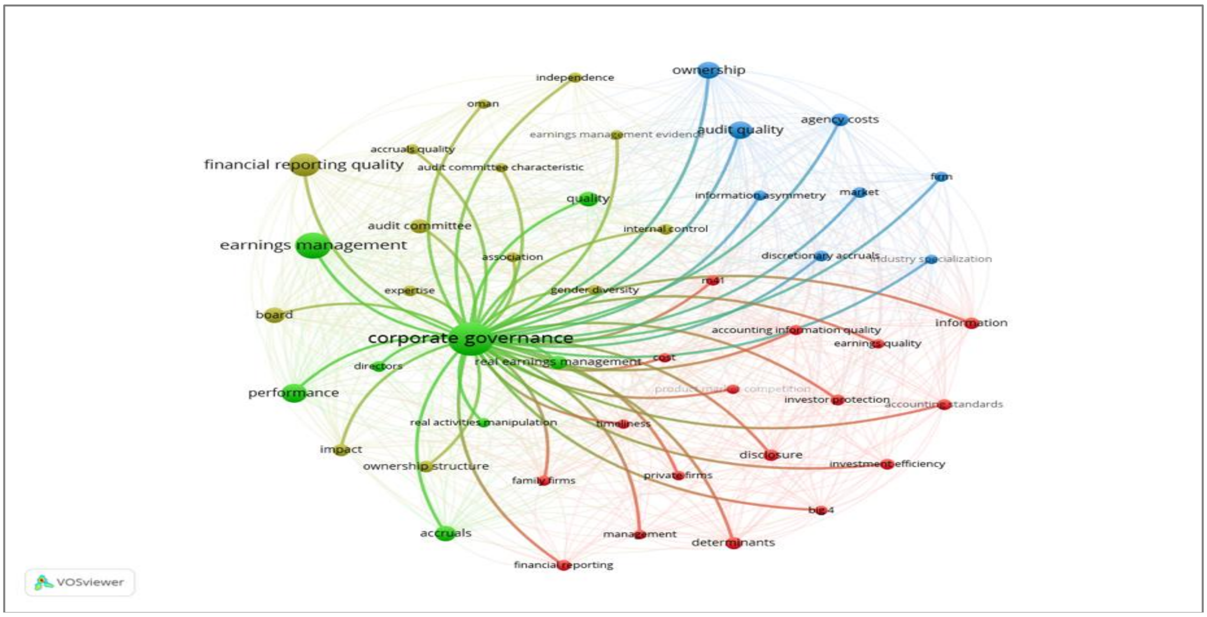
Figure 3. Keyword co-occurrence network visualization map



Source: compiled by the authors.

Following the analysis of the network visualization, and focusing on the most frequent keyword, "Corporate governance", Figure 3 shows its relationship with the four clusters in our visualization becomes evident. This analysis highlights the strong and visually prominent links between this keyword and the associated keywords in the top 15, as reflected by the significant links.

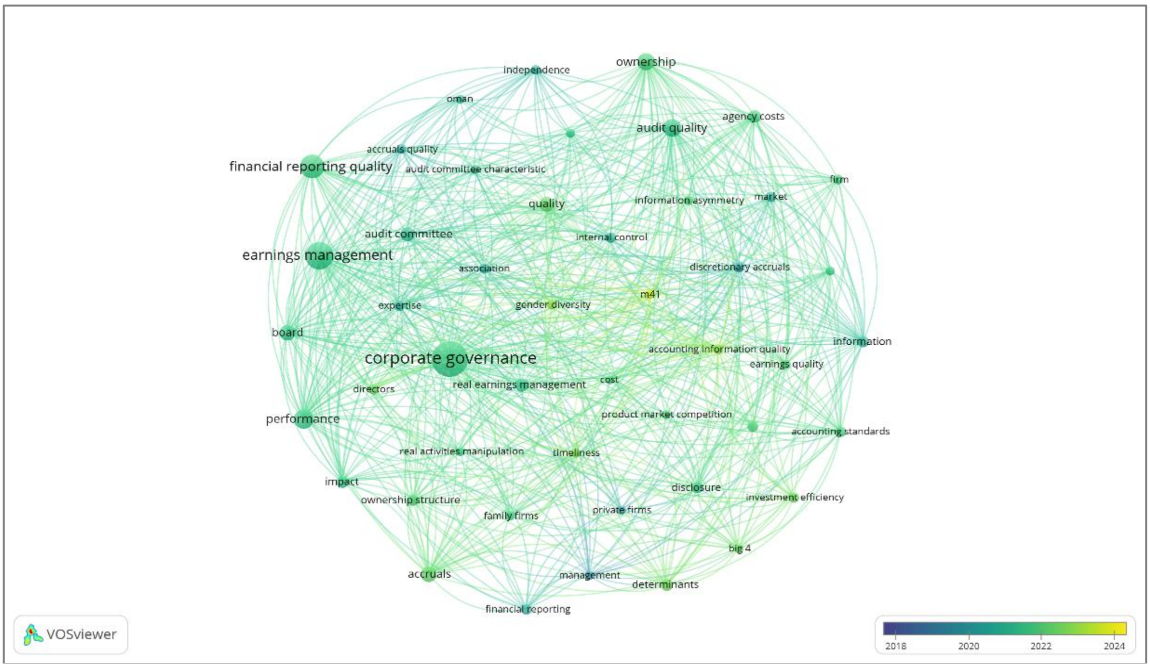
Figure 4. Focus on "Corporate governance" relation with other clusters.



Source: compiled by the authors.

In addition to the previous maps, the overlay visualization map is important because it provides a clear and intuitive representation of how different keywords are related within a dataset, typically in citation or keyword analysis. By using color coding based on time or a specific metric, it helps to highlight trends, shifts, and emerging topics over time. This feature allows researchers to visually track the evolution of research keywords, identify clusters of related topics, and discern patterns that may not be easily apparent through traditional methods. It is especially useful for understanding how certain areas of research are gaining prominence or fading away.

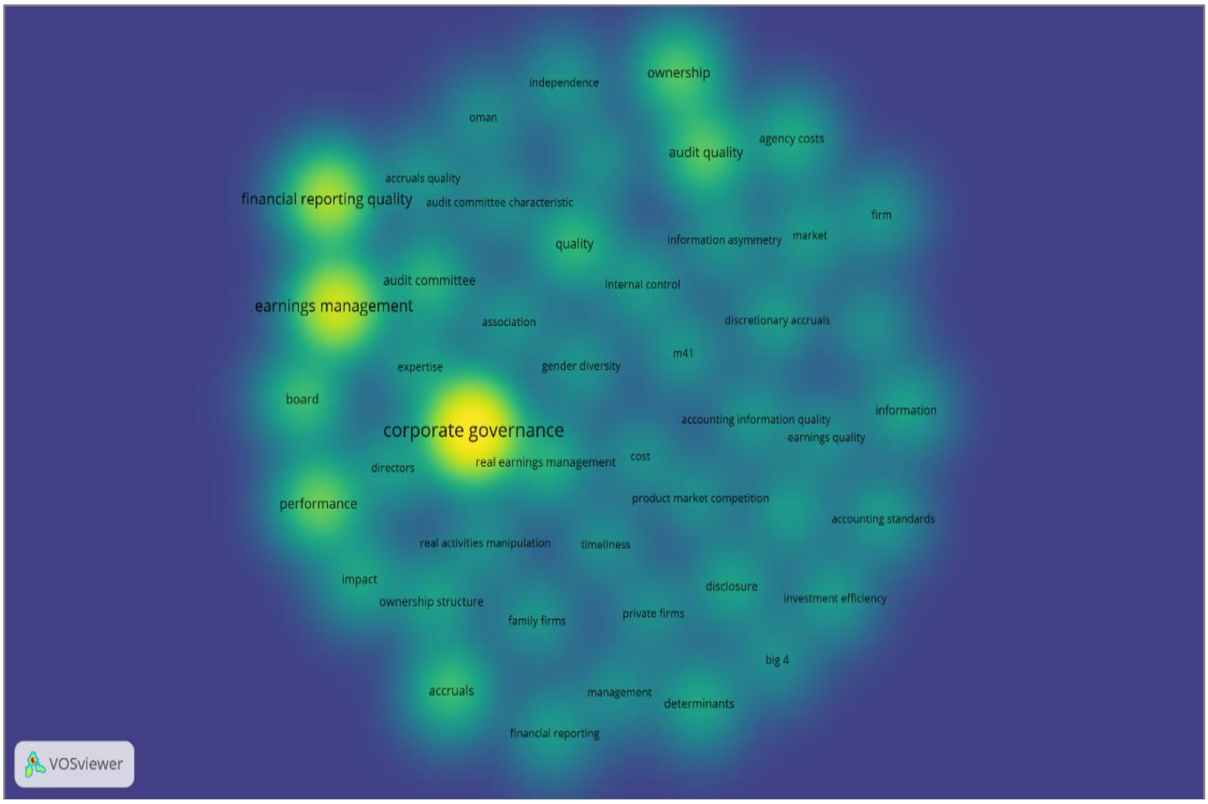
Figure 5. Keyword co-occurrence overlap visualization map



Source: compiled by the authors.

Additionally, the density visualization map (Figure 6) was used to show the extent of co-occurrence, with each keyword color-coded to represent its density on the map. The map highlights higher weights among neighboring items based on their colors. Specifically, the color of a keyword corresponds to its frequency of occurrence in the sample. According to Van Eck and Waltman (2010), the larger the items in a particular region on the map and the higher the weights of surrounding items, the closer the point is too yellow. The density visualization map reveals that "corporate governance" and "disclosure" are central and key keywords, widely featured in the existing literature.

Figure 6. Keyword co-occurrence density visualization map



Source: compiled by the authors.

3.3 Citation Analysis

Citation analysis is a widely used method in bibliometric research. It provides a way to assess scholarly work through the citation of other authors. This technique involves examining the reference lists of documents to identify the most influential articles, based on the frequency with which they are cited by other researchers within specific topics or fields. According to Liao *et al.* (2018), citation analysis is a quantitative approach that evaluates the quality of subjects, such as authors or journals, by counting the number of citations they generate. When researchers cite articles, they consider essential for their work, the most frequently cited articles are those that have had a significant impact on their respective areas.

In this study, citation analysis was performed on articles with at least 7 citations. To highlight the most cited works, the top 12 articles with the highest citation counts were selected and are presented in Table 2.

Of the twelve most cited papers listed in Table 2, nine were published between 2020 and 2024, with the remaining one from the 2018–2024. This indicates that articles from 2020 become more cited in articles due to the impact of corporate governance in improvement of financial information quality and organizational performance. All the selected papers were co-authored by no more than five authors, emphasizing the importance of co-authorship in building key relationships and enhancing subsequent citation analysis.

The most cited paper, by Habib, A; Ranasinghe, D; Liu, Y (2024) made a significant contribution to labor investment efficiency and corporate governance literature by demonstrating how financial reporting quality have profound implications for labor investment efficiency.

Table 2. Top 12 most cited articles

Rank	Authors	Articles	Sources	Citations
1	Habib, A; Ranasinghe, D; Liu, Y (2024)	Labor investment efficiency: a review of the international literature	Journal Of Accounting Literature	216
2	Almaqtari, FA; Hashed, AA; Shamim, M (2021)	Impact of corporate governance mechanism on IFRS adoption: A comparative study of Saudi Arabia, Oman, and the United Arab Emirates	Heliyon	185
3	Rahaman, MM; Hossain, MM; Bhuiyan, MBU (2023)	Disclosure of key audit matters (kams) in financial reporting: evidence from an emerging economy	Journal Of Accounting In Emerging Economies	159
4	Calabrò, A; Cameran, M; Campa, D; Pettinicchio, A (2022)	Financial reporting in family firms: a socioemotional wealth approach toward information quality	Journal Of Small Business Management	126
5	Mayberry, M; Park, HJ; Xu, T (2021)	Risk-Taking Incentives and Earnings Management: New Evidence	Contemporary Accounting Research	116
6	Amrah, MR; Obaid, MM (2019)	Effective corporate governance mechanisms, ownership structure and financial reporting quality: evidence from oman	Asia-Pacific Management Accounting Journal	113
7	Ismail, I; How, J; Shafie, R; Ismail, KNIK; Wahab, EAA (2024)	Female leadership and earnings management in politically connected and family firms	Accounting Forum	110
8	Gill-de-Albornoz, B; Rusanescu, S (2018)	Foreign ownership and financial reporting quality in private subsidiaries	Spanish Journal Of Finance And Accounting-Revista Espanola De Financiacion Y Contabilida	108
9	Tessema, A (2020)	Audit quality, political connections and information asymmetry: evidence from banks in gulf co-operation council countries	International Journal Of Managerial Finance	107
10	Celik, B; Ozer, G; Merter, AK (2023)	The Effect of Ownership Structure on Financial Reporting Timeliness: An Implementation on Borsa Istanbul	Sage Open	104
11	Al-Sayani, YM; Nor, MNM; Amran, NA (2020)	The influence of audit committee characteristics on impression management in chairman statement: Evidence from Malaysia	Cogent Business & Management	103
12	Alzoubi, E.S.S. (2018)	Audit quality, debt financing, and earnings management: Evidence from Jordan	Journal Of International Accounting, Auditing And Taxation	103

Source: compiled by the authors.

3.4 Most Cited Journals

The most cited journals in scientific research play a pivotal role in shaping the direction of academic discourse and advancing knowledge within various fields. Once research articles are cited, the journals in which they are published also receive citations. The study resulted in a selection of 81 journals, based on a minimum of 3 articles per journal, with the top 15 listed in Table 3.

Table 3. Top 15 most cited journals

Rank	Journals	Citations
1	Journal Of Accounting Literature	358
2	Journal Of Applied Accounting Research	257
3	Journal Of Financial Reporting And Accounting	253
4	Journal Of Accounting In Emerging Economies	237
5	Managerial Auditing Journal	226
6	Cogent Business & Management	199
7	Heliyon	185
8	Accounting Forum	169
9	International Review Of Financial Analysis	165
10	Accounting And Finance	158
11	Journal Of Corporate Finance	156
12	Auditing-A Journal Of Practice & Theory	135
13	Contabilidade Gestao E Governanca	128
14	Journal Of Small Business Management	126
15	Contemporary Accounting Research	116

Source: compiled by the authors.

The three most-cited journals are: the *Journal of Accounting Literature* with 358 citations, the *Journal of Applied Accounting Research* with 257 citations, and the *Journal of Financial Reporting and Accounting* with 253 citations. It can be noted that, except for the first journal, the next five journals are closely aligned in terms of citation count.

Conclusions and Further Research

This study provides a comprehensive bibliometric analysis of the literature on corporate governance and its influence on the quality of financial information. The findings reveal a significant upward trend in the volume of publications in this field, highlighting the growing importance of corporate governance in improving transparency and the quality of financial reporting. The authorship analysis identifies key contributors to the field, while the keyword co-occurrence analysis uncovers central research areas, including "corporate governance," "earnings management," "performance," and "financial reporting quality." These insights reflect the evolving and multifaceted nature of corporate governance research, which increasingly integrates various dimensions of business administration and disclosure practices.

The citation analysis confirms that several seminal works have had a profound impact on the research agenda, further underscoring the relevance of corporate governance mechanisms in enhancing financial transparency. The clustering of terms such as "ownership" and "board" alongside financial reporting topics suggests a deepening exploration of governance structures and their implications for financial outcomes.

Despite these valuable contributions, several avenues remain open for future research. First, future studies could examine the long-term effects of corporate governance reforms on financial reporting quality across different industries and regions. This would provide a more nuanced understanding of how governance structures influence transparency in diverse contexts. Second, while this study highlights the major research trends, it is important to explore under-researched areas, such as the role of technology and digital transformation in corporate governance and financial reporting. Emerging trends like artificial intelligence, blockchain, and big data may have significant implications for governance practices and the quality of financial information.

Furthermore, the increasing collaboration among authors suggests that interdisciplinary approaches could offer new perspectives on the relationship between governance and financial transparency. Future research could leverage cross-disciplinary methodologies to further explore how corporate governance intersects with fields such as law, ethics, and information technology.

In conclusion, this study offers valuable insights into the current state of corporate governance research and its implications for financial reporting. It also lays the groundwork for future investigations that can refine and expand our understanding of how corporate governance affects the accuracy, reliability, and transparency of financial information.

Credit Authorship Contribution Statement

The authors contributed equally to this research.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Declaration of Use of Generative AI and AI-Assisted Technologies

The authors declare that they have not used generative AI and AI-assisted technologies during the preparation of this work.

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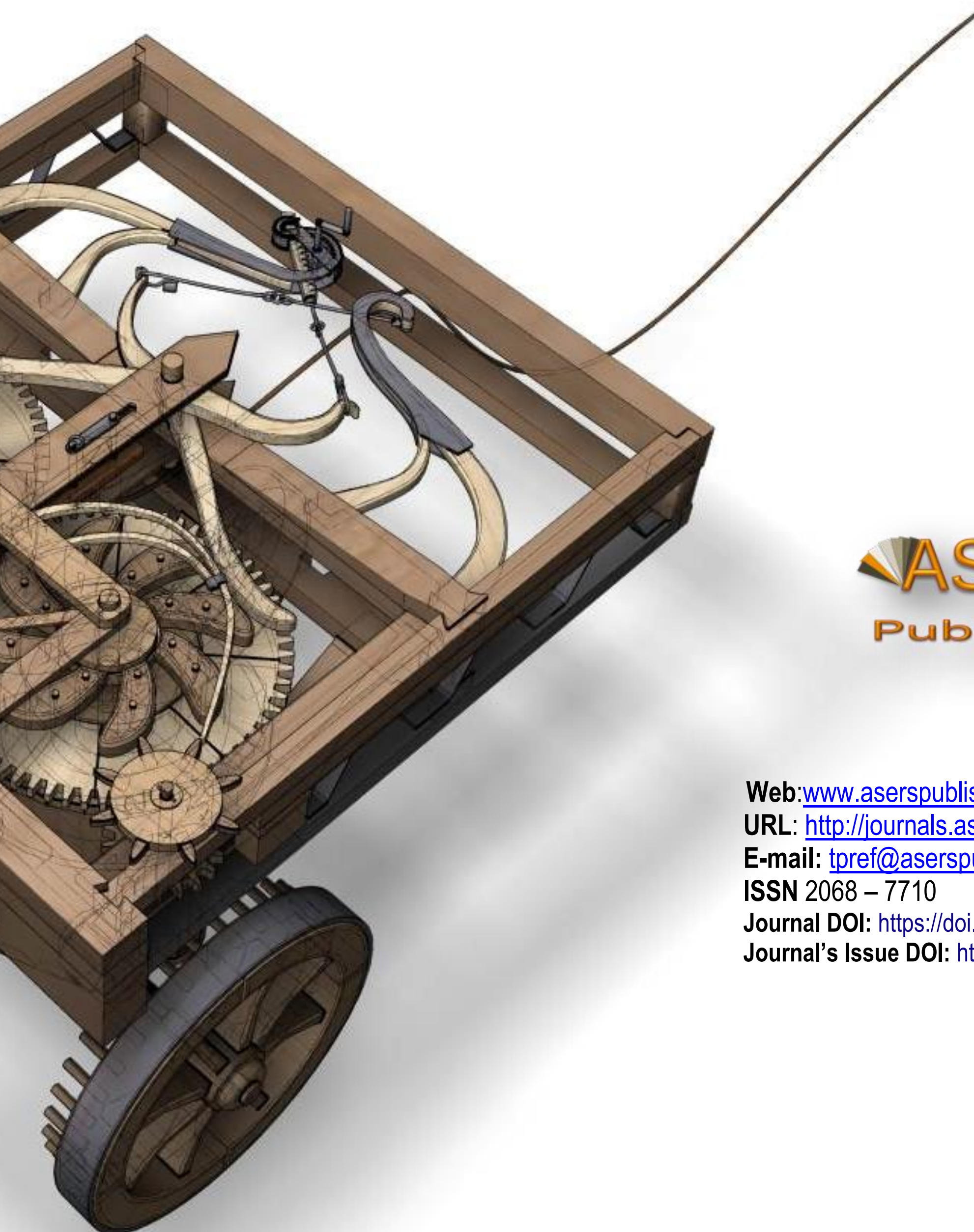

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