



The Effect of Performance Measurement System and Trust to Management on Individual Loyalty

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Abstract

Purpose: This study examines how performance measurement systems (PMS) influence employee loyalty, both directly and through the mediating role of trust in managers, within the banking sector. Although prior research has extensively documented the link between PMS and organizational outcomes, limited attention has been given to how PMS shapes relational dynamics—particularly trust and loyalty—among lower-level banking employees, a gap this study seeks to address.

Research Methodology: Data were collected through a survey distributed via Google Forms to banking sector employees, yielding 105 valid responses. The data were analyzed using SmartPLS to test the proposed direct and mediated relationships.

Results: The findings show that PMS significantly enhances employee loyalty, both directly and indirectly through its positive effect on trust in managers. This suggests that well-designed PMS shape employee behavior through performance accountability while also strengthening the relational foundation between employees and management, thereby reinforcing loyalty.

Conclusions: The results indicate that performance measurement systems serve not only as mechanisms for evaluating employee performance but also as strategic tools for fostering trust in managers, which ultimately strengthens employee loyalty within banking organizations.

Limitations: The study's findings are limited by its sample scope, and future research should test these relationships across broader occupational and sectoral contexts.

Contributions: This study extends management accounting literature by identifying trust in managers as a mediator between performance measurement systems and employee loyalty. The findings also emphasize the importance of transparent and fair PMS in strengthening employee trust and loyalty.

Keywords: Banking Industry, Employee Loyalty, Performance Measurement System, Trust in Managers

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1. Introduction

Performance measurement systems (PMS) have long attracted the attention of economists and management scholars, particularly within large and complex organizations (Panno, 2020). Kamble and Gunasekaran (2020) emphasize that performance measurement represents one of the most essential

managerial concerns due to its role in evaluating organizational effectiveness and guiding strategic decision-making. More recent work, such as the framework proposed by [Moura, Deschamps, Etzion, and Gouvea \(2023\)](#), highlights the evolution of PMS toward more integrated, process-oriented, and strategically aligned systems grounded in business engineering principles.

Beyond their technical and evaluative functions, PMS also shape organizational behavior and culture, particularly through their influence on trust. Trust in leadership is a fundamental factor that affects how employees perceive PMS fairness, relevance, and usefulness, and organizations that cultivate trust-based relationships between leaders and employees tend to achieve higher productivity and engagement levels. Empirical studies support this connection: the implementation of an effective PMS can enhance trust in leadership [Cho and Lee \(2012\)](#) and foster trust among peers by promoting transparency, accountability, and clarity in performance expectations ([Sholihin & Pike, 2010](#)). Trust, in turn, carries meaningful consequences for employee attitudes, as employees who trust their supervisors are more likely to experience higher job satisfaction, increased motivation, and improved performance ([Deng & Wang, 2009](#)).

PMS also contributes to organizational effectiveness more broadly, since it enables firms to systematically assess performance, identify gaps, and align individual actions with strategic objectives ([Galankashi, Fallahiarezoudar, Moazzami, Helmi, Rohani, & Yusof, 2018](#)), functioning not only as a control mechanism but as a strategic tool supporting long-term growth. When well implemented, a PMS clarifies performance expectations and provides employees a transparent basis for career development, helping them evaluate strengths and weaknesses and plan their professional growth—particularly when employees perceive the system as fair and reflective of their contributions ([Zhong, Wayne, & Liden, 2016](#)). As a result, employee loyalty has been identified as a key outcome of PMS implementation and a crucial determinant of organizational success ([Mone, London, & Mone, 2018](#)).

Despite this recognized importance, PMS effectiveness remains inconsistent in practice. Systems designed solely from a top-down organizational perspective are often perceived as ineffective by employees [Sharma, Sharma, and Agarwal \(2016\)](#), and many organizations replace their PMS repeatedly without diagnosing the underlying causes of failure—pointing to a poor understanding of the mechanisms through which PMS actually shapes employee attitudes and behavior. Compounding this, existing research on PMS and employee loyalty remains limited and has largely focused on managerial levels, neglecting operational-level employees who play critical roles in service delivery and strategy execution ([Dahlan, Yuliansyah, Fadhilah, Muafi, & Isa, 2020](#)). This is a notable oversight, since, as [Kaplan \(2006\)](#) argues, while strategy is formulated at the top, its successful execution depends heavily on employees at lower organizational levels—without a clear understanding of strategic objectives, these employees are unlikely to be motivated to pursue them, resulting in suboptimal outcomes. A second gap concerns the *mechanism* linking PMS to loyalty: although trust in managers is theoretically plausible as a relational bridge between PMS and loyalty outcomes, empirical evidence on the underlying mechanisms linking PMS to employee outcomes remains limited ([Li, Naz, Khan, Kusi, & Murad, 2019](#)), and few studies have explicitly tested trust in managers as a mediating pathway, particularly within service-sector settings such as banking.

This study addresses these gaps by examining trust in managers as a mediating mechanism between PMS and employee loyalty—a relationship that remains underexplored in the management accounting literature. Its novelty lies in two respects: first, it shifts the unit of analysis away from managerial or executive samples toward lower-level, operational banking employees, who are directly responsible for service delivery yet are routinely overlooked in PMS research; second, it integrates a relational and behavioral lens (trust) into a domain traditionally dominated by control-oriented and evaluative perspectives on PMS.

Theoretically, this study extends Social Exchange Theory by clarifying how and why employees reciprocate fair and supportive PMS practices with positive attitudinal outcomes such as loyalty, offering a more explicit account of the psychological mechanism (trust) underlying this exchange. It

also contributes to the management accounting literature by broadening the conceptualization of PMS beyond its conventional performance-control function toward its relational consequences, particularly relevant in service-sector organizations where employee-manager trust is operationally critical. Practically, the findings offer banking sector managers guidance on designing PMS not merely as evaluative instruments but as tools for building managerial trust—emphasizing transparency and perceived fairness as design priorities to strengthen employee retention and loyalty.

Accordingly, this study aims to examine the role of performance measurement systems in shaping employee loyalty, both directly and through the mediating role of trust in managers, with a specific focus on operational-level employees in the banking sector.

2. Literature Review and Hypothesis/es Development

2.1 Conceptual Framework

This study draws on Social Exchange Theory (SET) (Blau, 1964) as its primary theoretical lens to explain the relationships among performance measurement systems (PMS), trust in managers, and employee loyalty. SET posits that workplace relationships are built on a series of reciprocal exchanges, in which one party's favorable treatment of another generates an obligation to reciprocate. Unlike purely economic exchange, social exchange is governed by unspecified obligations and a longer-term, relationship-based logic: when an organization (through its managers) treats employees fairly, transparently, and supportively, employees tend to respond with positive attitudes and behaviors directed back at the organization, including trust, commitment, and loyalty.

Applying this logic to the present study, a PMS is treated not merely as a technical control mechanism but as a relational signal that employees interpret and reciprocate ([Bone, 2017](#); [Burney & Widener, 2007](#); [Dahlan et al., 2020](#); [Hall, 2011](#)). When employees perceive their organization's PMS as fair, transparent, and accurately reflective of their contributions, this perception functions as a positive resource exchanged by the organization. Consistent with SET, employees are theorized to reciprocate this resource in two ways: directly, through increased loyalty toward the organization, and indirectly, by first developing greater trust in their managers—who are typically the proximate administrators and communicators of the PMS—which subsequently translates into loyalty.

Trust in managers occupies a central mediating position in this framework because it represents the relational currency through which social exchange unfolds at the dyadic, day-to-day level. While PMS design is often decided at the organizational level, employees experience and evaluate it primarily through their direct managers: how performance expectations are communicated, how feedback is delivered, and how fairly evaluations are applied. Trust theory Mayer 1995 complements SET here by clarifying that trust develops based on employees' perceptions of a manager's ability, benevolence, and integrity—dimensions that a well-implemented PMS can reinforce by demonstrating procedural fairness and consistency. As trust accumulates, employees become more willing to accept vulnerability and rely on their managers' decisions, including performance-related ones, which strengthens the social exchange relationship.

Employee loyalty, the outcome variable, is conceptualized within this framework as a downstream attitudinal and behavioral response to accumulated positive exchanges. Loyalty reflects employees' willingness to remain committed to the organization, defend its interests, and exert effort beyond minimum requirements—consistent with SET's prediction that sustained positive exchanges produce long-term relational bonds rather than transactional, short-term compliance.

Integrating these elements, this study purposes that PMS influence employee loyalty through two pathways: a direct path, in which perceived fairness and clarity of the PMS itself is reciprocated with loyalty, and an indirect path, in which the PMS first builds trust in managers, which then reciprocates with loyalty. This dual-pathway structure positions trust in managers as a partial mechanism,

reflecting the proposition that not all of PMS's effect on loyalty operates through the manager relationship-some operates through employees' direct evaluation of the system itself, while the rest is channeled through the relational trust it generates.

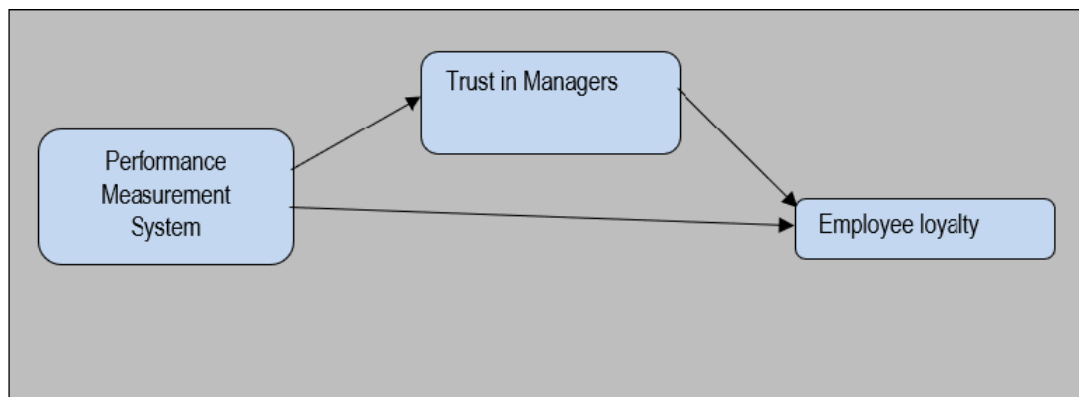


Figure 1. Research Framework

Figure 1 shows the Performance Measurement System influences Employee Loyalty both directly and indirectly through Trust in Managers, indicating that managerial trust plays a mediating role in strengthening employee loyalty.

2.2 Hypothesis Development

2.2.1 Performance Measurement Systems and Trust in Managers

Performance measurement systems serve as the methods organizations use to evaluate employee contributions and function as tools that support the effective achievement of organizational objectives (Burney & Widener, 2007); (Dahlan, Yuliansyah, Fadhilah, Muafi, & Isa, 2020) (Hall, 2011). A growing body of research has established a connection between performance measurement systems and trust in leadership (Hartmann & Slapničar, 2009). This relationship matters because trust in leadership plays a critical role in organizational management, shaping leadership legitimacy and influencing employees' willingness to comply with organizational rules and support managerial initiatives (Renzi, 2008).

Several studies provide direct evidence for this link. Cho and Lee (2012) found that the effective use of performance measurement systems strengthens employees' trust in leadership, and further showed that leadership transparency in implementing such systems has a positive effect on employees' trust in their managers. This pattern is echoed across other organizational settings: Sholihin and Pike (2010) found that performance measurement systems significantly influence trust in leadership within the Indonesian police organization, while Hartmann and Slapničar (2009) similarly reported a positive relationship between performance measurement systems and trust.

Taken together, this body of evidence suggests that performance measurement systems, when effectively designed and transparently implemented, consistently foster greater trust between employees and their managers. Based on the above discussion, the following hypothesis is proposed:

H₁: Performance measurement systems have a positive effect on trust in managers.

2.2.2 Performance Measurement Systems and Employee Loyalty

Performance measurement systems are widely recognized as critical tools for organizational management (([Franco-Santos, Lucianetti, & Bourne, 2012](#))([Lau & Sholihin, 2005](#)) ([Sholihin, Pike, & Mangena, 2010](#)) ; ([Yuliansyah, Rammal, & Rose, 2016](#)) ; ([Yuliansyah et al., 2016](#))). Beyond their evaluative function, these systems help organizations monitor individual and team performance and support managerial decision-making (([Bourne, Mills, Wilcox, Neely, & Platts, 2000](#)); ([Burney & Widener, 2007](#)); ([Dahlan, Yuliansyah, Fadhilah, Muafi, & Isa, 2020](#));([Dincer, Hacıoglu, & Yuksel, 2020](#));([Henri, 2004](#)); ([Hoque & James, 2000](#))). Within the banking industry specifically, performance measurement systems have become an integral component of performance management, with their importance growing alongside intensifying competitive pressures (([Ittner, Larcker, & Randall, 2003](#)). ([Yuliansyah & Khan, 2015](#))).

Beyond their administrative functions, performance measurement systems also carry relational consequences for the workplace. [Yang and Holzer \(2006\)](#) show that well-designed systems can strengthen trust among colleagues by promoting transparency and accountability within teams, while [Fulmer and Gelfand \(2012\)](#) found that such systems help reduce uncertainty and build peer trust by giving individuals a clearer understanding of performance expectations, thereby minimizing unnecessary conflict.

Further empirical evidence reinforces this positive relationship between performance measurement systems and trust among colleagues ([Yuliansyah et al., 2016](#)). Collectively, these findings suggest that performance measurement systems shape individual behavior in beneficial ways, fostering higher levels of trust among employees by creating a more supportive work environment and a fairer evaluation process. Based on the above discussion, the following hypothesis is proposed:

H₂: Performance measurement systems have a positive effect on employee loyalty.

2.2.3 Trust in Managers and Employee Loyalty

Job satisfaction can be defined as an individual's positive emotional state toward their work, and it remains a critical area of study within organizational research ([Sironi, 2019](#)) . Employees who experience higher levels of job satisfaction tend to display greater motivation, improved life satisfaction, better mental health, and enhanced performance. Among the key factors shaping job satisfaction are total compensation, job responsibility, opportunities to apply one's skills, promotion prospects, relationships with supervisors and colleagues, and job security ([Baptiste, 2008](#)).

Trust plays a particularly important role in this picture. [Dirks and Ferrin \(2001\)](#) show that trust in both colleagues and leaders contributes to improved communication, reduced conflict, and greater support from co-workers and supervisors—factors that collectively enhance job satisfaction. This pattern is corroborated elsewhere: [Nasra and Heilbrunn \(2016\)](#) similarly found that trust in leadership significantly increases job satisfaction, and ([Braun, Peus, Weisweiler, & Frey, 2013](#)) provide further empirical support for the positive relationship between trust and job satisfaction.

Based on the above discussion, the following hypothesis is proposed:

H₃: There is a positive relationship between trust in managers and employee loyalty.

3. Research Methodology

3.1 Research Sample

This study draws on a sample of banking employees in Indonesia. This sample selection was guided by several considerations. First, Indonesia was selected as the research context because the majority of studies in the banking sector have been conducted in North America and Western countries [Hussain and Hoque \(2002\)](#), leaving the banking sector in developing countries such as Indonesia comparatively underexplored. Second, cultural factors likely explain why Asian countries exhibit organizational dynamics that differ from those observed in Western contexts [Rhodes, Walsh, and Lok \(2008\)](#), and as a result, implementing multidimensional performance measurement systems within the Asian context continues to pose significant challenges ([Lok, Walsh, Rhodes, & Jones, 2005](#)). A further consideration is Indonesia's experience of a severe monetary crisis in 1997–1998, which resulted in the closure of sixteen banks nationwide; in response, the Indonesian government demonstrated strong commitment to restoring trust in the national financial system and strengthening governance practices ([Rhodes et al., 2008](#)).

Table 1. Respondents demographic information

	Respondents' Characteristics	'n'	Cumulative	%	Cumulative (%)
Gender	Men	37	37	58.2	58.2
	Women	32	69	41.8	100
Age	< 35	26	26	37.7	37.7
	36-45	35	61	50.7	88.4
	>46	8	69	11.6	100
Education	Senior High School	13	13	18.8	18.8
	Diploma/Bachelor	45	58	65.2	84
	Master/Doctoral	11	69	15.9	100
Education	Accounting & finance	17	17	24.6	24.6
	General	15	32	21.7	46.3
	Human resources	15	47	21.7	68
	Marketing Others	14	61	20.3	88.3
		8	69	11.7	100

Table 1 shows the majority of respondents are male (58.2%) and aged below 45 years, indicating a relatively young and productive workforce. In terms of education, most respondents hold a Diploma/Bachelor degree (65.2%), while job distribution shows that respondents are mainly concentrated in general and finance-related positions. These characteristics suggest that the sample is dominated by educated and active employees, which supports the validity of the data in representing organizational human resource conditions.

3.2 Variable Measurement

3.2.1 Performance Measurement System

Performance measurement system was measured using a five-point Likert scale. The instrument used in this study comprises 11 items developed by [Milani \(1975\)](#), which have been widely applied in prior research—particularly within management accounting—and have demonstrated satisfactory levels of validity and reliability ([Chenhall & Brownell, 1988](#); [Mia & Clarke, 1999](#)). Respondents indicated their level of agreement with each statement using one of five Likert scale options, ranging from 1 (strongly disagree) to 5 (strongly agree).

3.2.2 Trust

Trust was measured using a five-point Likert scale, with the instrument designed to capture the extent to which respondents trust their colleagues and supervisors. This study adopted the questionnaire developed by [Cook and Wall \(1980\)](#), which consists of six items: three assessing trust in colleagues and three assessing trust in leadership. Respondents indicated their level of agreement with each statement using one of five Likert scale options, ranging from 1 (strongly disagree) to 5 (strongly agree).

3.2.3 Employee Loyalty

Employee loyalty in this study was measured based on the construct developed by [Williams and Anderson \(1991\)](#), with the instrument adapted from [Burney et al. \(2009\)](#). The questionnaire consisted of seven items, in which respondents evaluated their loyalty toward the organization relative to the previous period, using a five-point Likert scale ranging from 1 to 5.

4. Results and Discussions

To test the hypotheses, this study employed PLS path modeling. PLS path modeling refers to a family of alternating least squares algorithms that extend principal component and canonical correlation analysis ([Henseler & Sarstedt, 2013](#)). According to [Ringle, Sarstedt, and Straub \(2012\)](#), scholars favor PLS primarily because of its applicability to formative measures, its robustness with non-normal data and small sample sizes, and its prediction-oriented focus. As [Hair, Ringle, and Sarstedt \(2011\)](#) explain, PLS operates in two stages: it first optimizes the measurement model, then estimates the path coefficients in the structural model. Accordingly, the measurement model is examined for reliability and validity in the first step of the analysis.

Reliability was assessed using Cronbach's alpha and composite reliability, with a Cronbach's alpha value above 0.7 considered a satisfactory threshold ([Hulland, 1999](#)). As shown in Table 2, all Cronbach's alpha and composite reliability values exceeded 0.8, indicating that every variable in the model met the internal consistency reliability criterion.

Table 2. Mean, deviation standard, loadings and t-statistic

Variables	Item	Loading	Composite reliability	Cronbach alpha	AVE
Performance Measurement System	PMS1	0.749	0.967	0.962	0.709
	PMS2	0.782			
	PMS3	0.770			
	PMS4	0.809			
	PMS5	0.834			
	PMS6	0.860			
	PMS7	0.862			
	PMS8	0.899			
	PMS9	0.894			
	PMS10	0.877			
	PMS11	0.855			
	PMS12	0.897			
Trust in Manager	TiM1	0.904	0.962	0.962	0.842
	TiM2	0.938			
	TiM3	0.910			
Employee Loyalty	EL1	0.874	0.931	0.907	0.730

Variables	Item	Loading	Composite reliability	Cronbach alpha	AVE
EL2	0.899				
EL3	0.848				
EL4	0.846				
EL5	0.803				

Table 2 shows the AVE values for all variables exceeded 0.5, confirming that convergent validity was satisfactory. Validity was assessed through both convergent and discriminant validity tests. Convergent validity was evaluated using the Average Variance Extracted (AVE) score, with [Henseler, Ringle, and Sinkovics \(2009\)](#) suggesting that an AVE value above 0.5 indicates adequate convergent validity.

Discriminant validity was assessed using two approaches: cross-loading and the Fornell-Larcker criterion. The cross-loading method assumes that each item's loading on its own construct should be higher than its loadings on other constructs ([Hair et al., 2011](#)).

Table 3. Discriminant validity (Fornell-Larcker)

	Performance Measurement System	Trust the Manager	Employee Loyalty
Performance Measurement System	0.842		
Trust in Manager	0.614	0.917	
Employee Loyalty	0.767	0.573	0.855

Table 3 shows that all item loadings in this study exceeded 0.7, indicating satisfactory discriminant validity under this criterion. The second approach, the Fornell-Larcker criterion, compares the square root of each construct's AVE against its correlations with other constructs; satisfactory discriminant validity is established when the square root of the AVE exceeds the corresponding inter-construct correlations along both the vertical and horizontal axes of the correlation matrix. The square root of the AVE for each construct was higher than its correlations with all other constructs, confirming that discriminant validity was satisfactory based on the Fornell-Larcker criterion as well.

Taken together, these results indicate that the reliability and validity tests were satisfactory. With the measurement model confirmed, the analysis now turns to the structural model, encompassing both path coefficient estimation and hypothesis testing.

The structural model's path coefficients were assessed by examining the R^2 value of the dependent variable alongside the path coefficient test. [Camison and Villar \(2010\)](#) and [Falk and Miller \(1992\)](#) suggest that an R^2 value exceeding 0.1 is considered acceptable. The path coefficients themselves were evaluated using a bootstrapping procedure with 500 resamples [Hall \(2008\)](#) and [Hartmann and Slapničar \(2009\)](#) to determine the strength of the relationships between constructs. Following [Urbach and Ahlemann \(2010\)](#), a relationship is considered strong if its path coefficient exceeds 0.100, and significant if its value exceeds 0.050.

Table 4. The result of PLS structural model: path coefficient, t-statistics and R^2

Dependent Variables	Trust to Manager ($R^2=0.377$)	Employee Loyalty ($R^2=0.506$)
Performance Measurement System	0.614 (10.623)***	0.667 (2.113)**
Trust in Manager		0.163 (0.384)*

*** Significant at 1% (one-tailed)

**Significant at 5% (one-tailed)

*Significant at 10% (one-tailed)

Table 4 shows the structural model demonstrates satisfactory explanatory power, with Performance Measurement System significantly influencing both Trust in Managers ($\beta = 0.614$; $t = 10.623$) and Employee Loyalty ($\beta = 0.667$; $t = 2.113$). In addition, Trust in Managers also shows a positive effect on Employee Loyalty ($\beta = 0.163$; $t = 0.384$), indicating that the proposed structural relationships are supported and the model is adequate for hypothesis testing.

4.1 Hypothesis test

H_1 states that there is a positive relationship between a performance measurement system and trust in the managers. Based on the SmartPLS analysis, a positive relationship was found between them ($\beta=0.614$, $t = 12.304$, $p < 0.01$). Therefore, H_1 was accepted in this study. On the same grounds.

H_2 : There is a positive relationship between trust in managers and Employee loyalty ($\beta=0.163$, $t = 2.341$, $p < 0.1$). Therefore, H_2 is accepted

H_3 . There is a positive relationship between performance measurement systems and Employee loyalty. ($\beta=0.667$, $t = 11.072$, $p < 0.01$). Therefore, H_3 is accepted

Table 5. A summary of hypothesis testing results

Hypothesis	Descriptions	Findings
1	There is a positive relationship between performance measurement system and trust in managers	Supported
2	There is a positive relationship between trust in managers and Employee loyalty	Supported
3	A positive relationship exists between performance measurement systems and Employee loyalty.	Supported

Table 5 shows all hypotheses proposed in this study are supported. These findings indicate that the performance measurement system has a positive effect on trust in managers, trust in managers has a positive effect on employee loyalty, and the performance measurement system also has a direct positive effect on employee loyalty. These results strengthen the conceptual model developed in this study and emphasize the important role of performance measurement systems in enhancing employee trust and loyalty.

5. Conclusions

This study provides empirical evidence on the role of performance measurement systems (PMS) in shaping individual behavior and strengthening employee loyalty within the banking sector. The findings show that PMS exerts a significant and multifaceted influence on employee loyalty, operating both directly and indirectly. Specifically, PMS demonstrated a positive and significant direct effect on employee loyalty, suggesting that well-designed and properly implemented measurement systems can effectively guide employee behavior and improve work outcomes.

The study also underscores the importance of trust as a mediating mechanism linking PMS to employee loyalty. The results indicate that PMS significantly strengthens both trust in managers and trust among peers; however, only peer trust was found to significantly influence employee loyalty, suggesting that horizontal trust relationships among colleagues play a more critical role in driving performance-related outcomes at the operational level than vertical, hierarchical trust. Trust in managers, by contrast, did not significantly affect employee loyalty, implying that

vertical trust alone may be insufficient to directly shape individual performance outcomes in this context.

These findings extend Social Exchange Theory by showing that employees respond more strongly to reciprocal relationships with peers than to hierarchical relationships with supervisors when it comes to performance-related outcomes. The study further contributes to the management accounting literature by foregrounding the behavioral and social dimensions of PMS, particularly within developing-country contexts and among lower-level employees—both of which remain relatively underexplored in prior research.

From a practical standpoint, these results suggest that organizations, particularly in the banking sector, should attend not only to the technical design of their PMS but also to its social consequences. Managers are encouraged to cultivate a collaborative work environment that reinforces peer trust, given its demonstrated role in enhancing employee loyalty, while also ensuring that PMS are perceived as fair, transparent, and supportive in order to maximize their overall effectiveness.

Despite these contributions, the study is subject to several limitations. The sample was drawn from a specific segment of banking-sector employees, which may limit the generalizability of the findings, and future research should explore other sectors, cultural contexts, and organizational levels. Additionally, longitudinal designs could offer deeper insight into the causal dynamics among PMS, trust, and employee loyalty over time.

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Author Contributions

MM contributed to the conceptualization, research design, and data collection of the study. RRG was responsible for data analysis, methodology development, interpretation of results, and validation of findings. FGD contributed to the literature review, data curation, writing of the original draft, and writing—review & editing. MM, RRG, and FGD jointly contributed to supervision, critical revision of the manuscript, and overall direction of the research. All authors ensured the integrity and academic rigor of the study through continuous review and approval of the final manuscript.

Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this manuscript. The research was conducted independently without any financial or commercial relationships that could be interpreted as a potential conflict of interest.

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