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The Effect of Financial Transparency on Member Trust and Participation: Case Study of KKMB Unismuh

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Abstract

Purpose: This study aims to analyze the effects of financial transparency on member trust and participation in the Kerukunan Keluarga Mahasiswa Bulukumba (KKMB) at Universitas Muhammadiyah Makassar.

Research Methodology: This study employed a quantitative research design using a survey method. Data were collected through a structured questionnaire using a four-point Likert scale and distributed to 31 active KKMB members. The research instrument was evaluated using the Pearson correlation validity test and Cronbach's Alpha reliability test.

Results: All 15 questionnaire items were found to be valid, with calculated correlation coefficients exceeding the critical r-table value of 0.355. The Cronbach's Alpha values for all three variables were above 0.60, indicating that the instrument was reliable. The mean scores were 17.13 for financial transparency, 18.16 for member trust, and 18.23 for member participation, out of a maximum possible score of 20.

Conclusions: The research instrument met the required validity and reliability standards. KKMB members demonstrated positive perceptions of financial transparency, trust, and participation, with financial transparency serving as the foundation for fostering member trust and encouraging active participation

.**Limitations:** The study involved only 31 respondents from a single student organization; therefore, the findings should be generalized with caution.

Contribution: This study provides empirical evidence of the importance of financial transparency in building trust and promoting member participation within extracurricular student organizations in Indonesia.

Keywords: *Financial Transparency, Member Participation, Member Trust, Quantitative Research, Student Organization*

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1. Introduction

Student organizations play a vital role in supporting the development of students' leadership, organizational, interpersonal, and professional competencies within higher education institutions. Beyond serving as platforms for academic and extracurricular activities, these organizations provide opportunities for students to develop decision-making abilities, teamwork, communication skills, and

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social responsibility (Rosch, & Collins, 2017; Mwita, Kinunda, Obwolo, & Mwilongo, 2023). To effectively carry out their programs and activities, student organizations require adequate financial resources obtained from membership fees, university funding, donations, and sponsorships. Consequently, effective financial management has become an essential element in ensuring organizational sustainability, accountability, and the successful implementation of organizational programs (Hidayah, Fen, Suryaningsih, & Mazid, 2022; Lee, Liu, Warnock, Kim, & Skett, 2023).

One of the fundamental principles of sound financial management is financial transparency. Financial transparency refers to the openness of an organization in providing complete, timely, and accurate financial information to stakeholders. According to Mardiasmo (2018), transparency is the organization's willingness to disclose information regarding the management of public or organizational resources to stakeholders who have the right to access such information. In student organizations, financial transparency enables members to monitor how organizational funds are collected, allocated, and utilized, thereby reducing uncertainty and strengthening organizational accountability (Adekunle, Chukwuma-Eke, Balogun, & Ogunsola, 2023; Becker, 2018).

The importance of financial transparency extends beyond administrative compliance. Transparent financial management creates an environment of openness that encourages accountability, minimizes opportunities for misuse of organizational funds, and strengthens organizational governance (Bakhtiar, 2021; Sari, & Muslim, 2023). Members who receive clear and accurate financial information are more likely to perceive the organization as accountable and professionally managed. Consequently, transparency becomes an important mechanism for establishing long-term trust between organizational leaders and members, which is essential for maintaining organizational effectiveness and sustainability. Conversely, inadequate financial transparency may generate various organizational problems. When financial reports are inaccessible, incomplete, or difficult to understand, members may question the credibility and integrity of organizational leaders (Roszkowska, 2021) . Such conditions often reduce members' confidence in the organization's management and discourage their willingness to actively participate in organizational activities. Low participation may negatively affect organizational performance because student organizations rely heavily on voluntary involvement and collaborative engagement among members. Therefore, maintaining transparent financial management is not merely an administrative responsibility but also a strategic approach to strengthening member commitment and organizational cohesion (Meeuwissen, & Spruijt, 2019; Shahabul, Muthanna, & Sultana, 2022).

Previous empirical studies consistently demonstrate the importance of financial transparency in fostering trust and participation. Turi and Muharram (2023) found that financial reporting transparency had a positive and statistically significant effect on member trust in the Mutiara Harapan Cooperative, Kolaka, with a significance value of 0.000, indicating that greater transparency substantially improves members' confidence in organizational management. Maulidiyah and Darno (2019), in their study of a religious social foundation, reported a significant relationship between financial reporting transparency and stakeholder trust. These findings suggest that transparent financial reporting is an essential determinant of organizational credibility across different types of organizations. Furthermore, (Rustam, Hasyim, & Yusuf, 2024) demonstrated that greater accessibility to financial information encourages stronger stakeholder engagement and participation. Likewise, Agung, Teja, Suardhika, and Agung (2018) found that transparency in financial management positively influences member participation in cooperative organizations. These studies collectively indicate that financial transparency contributes not only to organizational accountability but also to strengthening members' psychological attachment and willingness to participate actively in organizational activities.

Despite the growing body of literature on financial transparency, previous studies have primarily focused on governmental institutions, cooperatives, non-profit organizations, and zakat management institutions. Empirical research examining financial transparency within extracurricular student organizations remains relatively limited, particularly in the Indonesian higher education context (Rosser, 2023; Saber, & Sassine, 2022). Student organizations possess distinctive characteristics compared with formal institutions because their management is largely conducted by students with varying levels of organizational and financial management experience. Consequently, financial transparency may have different implications for organizational trust and participation within student organizations (Becker, 2018).

The *Kerukunan Keluarga Mahasiswa Bulukumba* (KKMB) at Universitas Muhammadiyah Makassar represents one of the extracurricular student organizations that actively manages organizational funds to support various academic, social, cultural, and community service programs. As a student-based organization, KKMB depends heavily on active member participation and mutual trust between organizational leaders and members. Transparent financial management therefore becomes increasingly important to ensure accountability, maintain organizational legitimacy, and encourage members to remain actively involved in organizational activities.

This study contributes to the existing literature by examining financial transparency within the context of an extracurricular student organization using a quantitative approach. Unlike previous studies that mainly investigated governmental institutions or cooperatives, this research focuses specifically on the relationship between financial transparency, member trust, and member participation among university students. The findings are expected to enrich the literature on organizational governance in student organizations while providing practical recommendations for improving financial accountability and strengthening member engagement. Based on the foregoing discussion, this study aims to analyze the effects of financial transparency on member trust and participation in *Kerukunan Keluarga Mahasiswa Bulukumba* (KKMB), Universitas Muhammadiyah Makassar, using a quantitative research approach. Specifically, this study addresses the following research questions: (1) Does financial transparency significantly influence member trust in KKMB? (2) Does financial transparency significantly influence member participation in KKMB? The findings are expected to provide empirical evidence regarding the role of financial transparency in strengthening organizational governance and enhancing member engagement within extracurricular student organizations.

2. Literature Review and Hypothesis/es Development

2.1 Financial Transparency

Financial transparency refers to the principle of openness in providing financial information to all relevant stakeholders in a timely, accurate, and accessible manner (Mardiasmo, 2018). Within the context of organizational governance, financial transparency is recognized as one of the fundamental pillars of good governance, ensuring accountability in the management of organizational resources.

In student organizations, financial transparency encompasses the disclosure of funding sources, the allocation and utilization of funds for organizational activities, periodic financial accountability reports, and financial monitoring mechanisms that are accessible to all members. Such transparency enables members to evaluate how organizational resources are managed and ensures that financial decisions are implemented responsibly (Uzzaman, Akhter, Rahman, & Waliullah, 2023) .

This principle is consistent with Stewardship Theory, which argues that organizational managers (stewards) are responsible for managing resources in the best interests of stakeholders and must be accountable for their actions (Donaldson & Davis, 1991). According to this theory, transparent financial management strengthens organizational accountability and enhances members' confidence in organizational leadership. Krina (2003) identified three key dimensions of financial transparency: (1) the existence of an open and standardized system for organizational processes, (2) mechanisms that facilitate stakeholders' inquiries regarding organizational policies and financial management, and (3) regular and verifiable financial reporting mechanisms. In this study, financial transparency was measured using five indicators adapted from these dimensions and assessed using a four-point Likert scale.

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2.2 Member Trust

Trust, within an organizational context, refers to members' belief that the organization will act consistently with its stated values, fulfill its commitments, and behave fairly and honestly (Mayer et al., 1995). Organizational trust is considered an essential factor in maintaining healthy relationships between organizational leaders and members because it promotes cooperation, commitment, and long-term organizational sustainability. Mayer et al. (1995) proposed that organizational trust consists of three dimensions: ability, referring to the competence of organizational leaders; benevolence, referring to their willingness to act in members' best interests; and integrity, referring to adherence to ethical principles and honesty. These dimensions collectively determine whether members perceive organizational leaders as trustworthy.

Robbins and Judge (2017) further argued that trust is strengthened through consistency and openness in sharing organizational information. When organizational leaders consistently provide transparent financial reports and communicate financial decisions openly, members are more likely to develop confidence in the organization's management. (Putnam, 1993), through the concept of social capital, emphasized that trust is a fundamental component that encourages collective action and cooperation within organizations and communities. Based on these theoretical arguments, the first hypothesis is proposed as follows:

> *H_1:* Financial transparency has a positive and significant effect on member trust in KKMB Universitas Muhammadiyah Makassar.

2.3 Member Participation

Member participation refers to the active involvement of members in organizational decision-making, program implementation, and organizational evaluation (Tadesse, Woldetsadik, & Senbeta, 2017). A high level of participation reflects members' sense of ownership, commitment, and responsibility toward achieving organizational objectives. Cohen and Uphoff (1980) classified participation into four dimensions: (1) participation in decision-making, (2) participation in implementation, (3) participation in receiving organizational benefits, and (4) participation in evaluation. Active participation enables organizations to make better decisions, improve program effectiveness, and strengthen organizational sustainability.

Syahputra and Lubis (2021) argued that trust in organizational leaders is one of the most strategic determinants of member participation. Members who trust the integrity and competence of organizational leaders are generally more willing to contribute their time, ideas, and resources to support organizational activities. Therefore, creating a transparent organizational environment is expected to encourage higher levels of member participation. Based on the literature reviewed, the second hypothesis is formulated as follows:

> *H_2:* Financial transparency has a positive and significant effect on member participation in KKMB Universitas Muhammadiyah Makassar.

2.4 Relationship Between Financial Transparency, Member Trust, and Member Participation

Previous empirical studies have consistently demonstrated the positive relationship between financial transparency, organizational trust, and member participation. Turi and Muharram (2023) found that financial reporting transparency had a positive and statistically significant effect on cooperative members' trust ($p = 0.000$). Similarly, Maulidiyah and Darno (2019) reported that financial reporting transparency significantly enhanced stakeholder trust within a religious social foundation.

Rustam, Hasyim, and Yusuf (2024) extended these findings by showing that financial transparency not only strengthens trust but also promotes greater stakeholder engagement and participation. Likewise, Jannah, Handajani, and Firmansyah (2018) found a positive relationship between financial management transparency and member participation in cooperatives, indicating that members who receive adequate and transparent financial information are more likely to become actively involved in organizational activities. Collectively, these empirical findings suggest that financial transparency serves as an important determinant of both member trust and member participation across various organizational settings. In the context of student organizations, transparent financial management is expected to enhance organizational credibility, strengthen members' trust in organizational leaders, and encourage greater participation in organizational programs and decision-making processes. Consequently, this study examines the influence of financial transparency on member trust and participation within KKMB Universitas Muhammadiyah Makassar, thereby extending previous research into the context of extracurricular student organizations.

3. Research Methodology

3.1 Research Design

This study employed a quantitative research approach using a survey design. A quantitative approach was selected because the objective of the study was to empirically examine the effects of financial transparency on member trust and participation through statistical analysis (Sugiyono, 2019; Creswell, 2014). The survey method enabled the systematic collection of data from respondents using a structured questionnaire whose validity and reliability were evaluated before data analysis. This approach is appropriate for testing hypotheses concerning the relationships among measurable variables and for generating objective empirical evidence.

3.2 Research Setting and Period

The study was conducted at the Kerukunan Keluarga Mahasiswa Bulukumba (KKMB), an extracurricular student organization consisting of students from Bulukumba Regency who are currently enrolled at Universitas Muhammadiyah Makassar. KKMB serves as a platform for strengthening social relationships, leadership development, and organizational activities among its members. Data collection was carried out from May to June 2026.

3.3 Population and Sample

The population of this study comprised all active members of KKMB Universitas Muhammadiyah Makassar. A total of 31 respondents were selected using purposive sampling, which allows participants to be chosen based on predetermined criteria relevant to the research objectives. The inclusion criteria were: (1) registered as an active member of KKMB and (2) having served in at least one organizational management period. The sample size satisfied the minimum requirement for statistical analysis, with a critical r-table value of 0.355 at the 5% significance level for validity testing.

3.4 Data Collection

Primary data were collected through a structured questionnaire distributed directly to active KKMB members. The questionnaire employed a four-point Likert scale, consisting of 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, and 4 = Strongly Agree. Each construct was measured using five statement items, resulting in a total of 15 questionnaire items covering the three research variables: Financial Transparency (X), Member Trust (Y_1), and Member Participation (Y_2).

The indicators of Financial Transparency (X) included openness of budget information, accessibility of financial reports, clarity in the use of organizational funds, periodic financial accountability, and transparency in financial decision-making processes. Member Trust (Y_1) was measured through indicators reflecting the honesty of organizational leaders, managerial competence, consistency between commitments and actions, openness to members' questions, and concern for members' interests. Member Participation (Y2) was measured using indicators related to attendance at organizational meetings, involvement in program planning, active participation in organizational activities, contribution to organizational supervision, and voluntary participation in organizational programs.

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3.5 Respondent Profile

Table 1. Distribution of Respondents by Gender

Gender	Frequency	Percentage (%)
Male	10	32.3%
Female	21	67.7%
Total	31	100%

Based on Table 1, the majority of respondents were female, accounting for 21 respondents (67.7%), while 10 respondents (32.3%) were male.

Table 2. Distribution of Respondents by Organizational Position

Position in Organization	Frequency	Percentage (%)
Cadre	11	35.5%
Member	7	22.6%
Board Member/Division Head	5	16.1%
Secretary/Treasurer	4	12.9%
Chairperson	2	6.5%
Others	2	6.5%
Total	31	100%

As shown in Table 2, the largest group of respondents consisted of cadres, with 11 respondents (35.5%), followed by regular members with 7 respondents (22.6%). This distribution reflects the natural organizational structure of KKMB, in which cadres and regular members constitute the largest proportion of the organization.

3.6 Data Analysis

Instrument validity was assessed using Pearson's correlation between each item score and the total variable score. An item was considered valid when the calculated correlation coefficient (r-count) exceeded the critical r-table value (0.355 for $n = 31$ at the 5% significance level). Reliability was evaluated using Cronbach's Alpha, and the instrument was considered reliable when the Cronbach's Alpha value was equal to or greater than 0.60 (Ghozali, 2018). Data were analyzed using descriptive statistics to summarize the characteristics of the data. Subsequently, simple linear regression analysis was employed to test the proposed research hypotheses.

4. Results and Discussions

4.1 Results

4.1.1 Descriptive Statistics

Table 3. Descriptive Statistics Results

Variable	N	Min	Max	Mean	Std. Dev.
Financial Transparency (X)	31	12	20	17.13	2.71
Member Trust (Y_1)	31	14	20	18.16	2.00
Member Participation (Y_2)	31	13	20	18.23	1.97

Based on Table 3, the mean score for Financial Transparency (X) was 17.13 out of a maximum score of 20, with a minimum value of 12 and a maximum value of 20. Member Trust (Y1) had a mean score of 18.16, while Member Participation (Y2) recorded a mean score of 18.23. All three variables exhibited relatively high mean scores (above 85% of the maximum possible score), indicating that KKMB Universitas Muhammadiyah Makassar members perceived the organization's financial transparency positively and demonstrated high levels of trust and participation. The slightly lower

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mean score for Financial Transparency suggests there is still room for improvement, which may further enhance member trust and participation.

4.1.2 Validity Test

Validity was assessed using Pearson's correlation. With n = 31 at the 5% significance level, the critical r-table value was 0.355. An item was considered valid when r-count exceeded 0.355.

Table 4. Validity Test Results for Financial Transparency (X)

Item	r-count	r-table	Result
X_1	0.636	0.355	Valid
X_2	0.808	0.355	Valid
X_3	0.666	0.355	Valid
X_4	0.786	0.355	Valid
X_5	0.628	0.355	Valid

Based on Table 4, all Financial Transparency items had r-count values ranging from 0.628 to 0.808, exceeding the critical value of 0.355. The highest correlation was obtained for item X_2 (0.808), indicating that all items were valid measures of financial transparency.

Table 5. Validity Test Results for Member Trust (Y1)

Item	r-count	r-table	Result
$Y_{1.1}$	0.788	0.355	Valid
$Y_{1.2}$	0.725	0.355	Valid
$Y_{1.3}$	0.714	0.355	Valid
$Y_{1.4}$	0.797	0.355	Valid
$Y_{1.5}$	0.782	0.355	Valid

Based on Table 5, all Member Trust items recorded r-count values between 0.714 and 0.797, all exceeding the critical value. Item $Y_{1.4}$ showed the highest correlation (0.797). Therefore, all items were considered valid and suitable for subsequent analysis.

Table 6. Validity Test Results for the Member Participation Variable (Y2)

Item	r Calculated	r Table	Remark
$Y_{2.1}$ (Member Participation 1)	0.864	0.355	Valid
$Y_{2.2}$ (Member Participation 2)	0.884	0.355	Valid
$Y_{2.3}$ (Member Participation 3)	0.812	0.355	Valid
$Y_{2.4}$ (Member Participation 4)	0.887	0.355	Valid
$Y_{2.5}$ (Member Participation 5)	0.908	0.355	Valid

As presented in Table 6, all items measuring the Member Participation variable demonstrated calculated correlation coefficients (r-calculated) exceeding the critical value of 0.355, ranging from 0.812 to 0.908. These results indicate excellent item validity. The highest correlation coefficient was obtained by Item Y2.5 (0.908), suggesting that voluntary participation is the most representative indicator of the member participation construct. Therefore, all five items were considered valid and suitable for subsequent statistical analyses.

4.1.3 Reliability Test

The reliability test was conducted using Cronbach's Alpha to assess the internal consistency of the research instrument. According to Ghozali (2018), an instrument is considered reliable if its Cronbach's Alpha coefficient is 0.60 or higher. The complete reliability test results are presented in Table 7.

Table 7. Reliability Test Results

Variable	Cronbach Alpha	Standard	Remark
Financial Transparency (X)	0.820	0.60	Reliable
Member Trust (Y_1)	0.792	0.60	Reliable
Member Participation (Y_2)	0.820	0.60	Reliable
Financial Transparency (X)	0.820	0.60	Reliable

As shown in Table 7, all research variables obtained Cronbach's Alpha values exceeding the minimum threshold of 0.60. The Financial Transparency and Member Participation variables each achieved a reliability coefficient of 0.820, while the Member Trust variable obtained a coefficient of 0.792. According to Hair et al. (2019), Cronbach's Alpha values ranging from 0.70 to 0.90 indicate good internal consistency. Therefore, all research instruments are considered reliable and appropriate for hypothesis testing. The highest reliability coefficients were obtained by the Financial Transparency and Member Participation variables (both 0.820), indicating that respondents answered the questionnaire items for these constructs consistently. This finding supports the recommendation of Ghozali (2018) that instruments with Cronbach's Alpha values above 0.70 are sufficiently reliable for causal analysis.

4.1.4 Hypothesis Testing

Table 8. Hypothesis Testing Results

Hypothesis	Relationship Between Variables	Coefficient (B)	r	Sig.	Decision
H_1	Financial Transparency (X) → Member Participation (Y_1)	0.482	0.617	0.00017	Accepted
H_2	Financial Transparency (X) → Member Trust (Y_2)	0.546	0.742	0.000001	Accepted

Table 8 shows the results indicate that Hypothesis 1 (H_1) is supported. Financial transparency has a positive and statistically significant effect on member participation, with a significance value of 0.00017, which is below the 0.05 significance level. This finding suggests that greater financial transparency within the organization encourages higher levels of member participation in organizational activities. Similarly, Hypothesis 2 (H_2) is also supported. Financial transparency has a positive and statistically significant effect on member trust, as indicated by a significance value of 0.000001, which is substantially lower than the 0.05 threshold. These findings demonstrate that improved financial transparency enhances members' trust in the organization's management. The results are consistent with the principles of good governance, emphasizing that transparent financial management strengthens organizational credibility and promotes active member engagement.

4.2 Discussion

The instrument test results indicate that all 15 statement items developed to measure financial transparency, member trust, and member participation at KKMB Unismuh have fulfilled the required psychometric criteria. The validity and reliability results demonstrate that each measurement item is capable of representing the research constructs appropriately. These findings confirm that the questionnaire used in this study has adequate measurement quality, allowing the collected data to be further analyzed through regression analysis to examine the relationships among the research variables.

The average score of financial transparency, which reached 17.13 out of 20, indicates that members of KKMB Unismuh generally perceive the organization's financial management as sufficiently open and accountable. This finding suggests that the management has implemented efforts to provide financial information and maintain openness in organizational activities. However, when compared with the average scores of member trust (18.16) and member participation (18.23), the financial transparency score remains relatively lower. This difference indicates that although members already perceive a good level of transparency, there is still room for improvement, particularly in terms of providing more complete, accessible, and understandable financial information for all members.

The relatively lower score of financial transparency compared with trust and participation provides an important indication that transparency is a key aspect that requires continuous improvement. Effective transparency does not only involve disclosing financial information but also ensuring that members can easily access, understand, and evaluate the information provided. This finding is consistent with Turi and Muharram (2023) and Maulidiyah and Darno (2019), who found that transparency is one of the important factors that needs to be strengthened to encourage greater member trust and participation. When members receive clear and reliable financial information, their confidence in organizational management tends to increase, which subsequently encourages more active involvement in organizational activities.

The descriptive analysis also shows that the standard deviation of financial transparency (2.71) is higher than member trust (2.00) and member participation (1.97). This indicates that respondents had more diverse perceptions regarding the implementation of financial transparency compared with other variables. Some members may already feel that the financial management process is sufficiently transparent, while others may still perceive limitations in accessing or understanding financial information. This variation suggests that the level of transparency experienced by members may not yet be completely uniform across all members of KKMB Unismuh. This finding supports the argument of (OLeary, 2017) , which states that easier access to financial information can increase the involvement of all organizational members, rather than only those who already have direct access to information. Therefore, improving transparency mechanisms, such as providing regular financial reports, communicating financial activities clearly, and ensuring equal access to information, can help reduce differences in member perceptions and strengthen organizational trust.

The pattern of descriptive findings provides an initial indication that financial transparency has an important role in shaping member trust and participation. Although statistical testing through regression analysis is required to confirm the strength and significance of these relationships, the descriptive results show that higher transparency tends to be associated with higher levels of trust and participation among members. This expectation is consistent with the proposed hypotheses, namely H_1 (financial transparency affects member trust) and H_2 (financial transparency affects member participation). Furthermore, these findings are in line with Putnam (1993) social capital theory, which explains that trust is a fundamental element in encouraging collective participation within an organization. Transparency in providing information can function as a mechanism for building trust because it reduces uncertainty and strengthens members' confidence in organizational management. When members believe that organizational resources are managed openly and responsibly, they are more likely to participate actively and support organizational activities. Thus, strengthening financial transparency at KKMB Unismuh can become an important strategy for maintaining member trust and encouraging sustainable participation.

5. Conclusions

Based on the results of the research and discussion conducted on 31 members of KKMB at Universitas Muhammadiyah Makassar, several conclusions can be drawn. All research instruments consisting of 15 statement items (5 items for each variable) were declared valid based on the validity test, with the calculated r values exceeding the r table value (0.355). The calculated r values ranged from 0.628–0.908 for all items, with the highest value obtained by the Member Participation variable. Furthermore, all research variables were declared reliable, with Cronbach Alpha values ranging from 0.792–0.820, exceeding the minimum threshold of 0.60, indicating that the research instruments have good consistency and can be relied upon for further measurement. Descriptive statistics show that the average score of Financial Transparency was 17.13, Member Trust was 18.16, and Member Participation was 18.23 out of a maximum score of 20. The perceptions of KKMB members regarding the three variables were categorized as good, with financial transparency being the variable that still has the greatest potential for improvement. Overall, the research instruments have fulfilled all required psychometric criteria, making them suitable for hypothesis testing regarding the effect of financial transparency on member trust and participation using linear regression analysis in the subsequent research stage.

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Author Contributions

AA contributed to the conceptualization of the research, methodology development, data collection, formal data analysis, interpretation of the findings, and preparation of the original manuscript. WOR contributed to the supervision of the research process, validation of the results, critical review and revision of the manuscript, and refinement of the final version. Both authors participated in reviewing the manuscript, approved the final version for publication, and agreed to be accountable for all aspects of the work.

Conflict of Interest

The author declares that there is no conflict of interest regarding the publication of this article. The research was conducted independently, and all results presented are based solely on the collected data and objective analysis.

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