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MEN AND WOMEN IN THE ACCOUNTING PROFESSION IN SANTA CATARINA: EVIDENCE OF THE GENDER WAGE GAP FROM RAIS

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ABSTRACT

This study aimed to analyze the influence of gender on wage inequality among accounting professionals in the state of Santa Catarina, Brazil. A quantitative, descriptive research design was adopted using microdata from the Annual Social Information Report (Relação Anual de Informações Sociais, RAIS) for the 2021 reference year, resulting in a sample of 28,166 employment records. The data were analyzed using multiple linear regression in STATA® version 14. The results indicate that women earn, on average, approximately 11% less than men, even after controlling for variables such as educational attainment, job tenure, and working hours. Among the factors examined, educational attainment had a significant positive effect on earnings. It is concluded that gender exerts a statistically significant influence on earnings, highlighting the persistence of wage inequality in the accounting sector in Santa Catarina. This study contributes to the literature by broadening the analysis of wage inequality in the accounting profession through the inclusion of multiple accounting occupations based on comprehensive administrative data, an aspect that remains underexplored in the Brazilian literature.

Keywords: women, wage inequality, accounting professionals.

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1 INTRODUCTION

Despite social and institutional advances, the gender wage gap remains a persistent challenge in the labor market (IBGE, 2024; MTE, 2026). Within the accounting profession, this issue has become increasingly salient as women's participation has grown, without necessarily translating into equitable compensation or career advancement opportunities (Vogt et al., 2020). Previous studies have consistently documented the persistence of structural gender inequality in the profession (Haynes, 2017; Gilbert et al., 2024).

Gender, understood as a social construct, reflects historical and sociocultural processes that shape individuals' labor market participation and career trajectories (Haynes, 2017). In this regard, the literature shows that women face greater barriers to accessing resources, opportunities, and leadership positions, while also being more vulnerable to unfavorable working conditions and wage disparities (Nascimento & Almeida, 2021; Silva et al., 2018). These inequalities are reinforced by institutional and organizational structures that often reproduce longstanding patterns of discrimination (Gilbert et al., 2024).

Within the accounting profession, although women's participation has increased substantially over the past decades, including greater representation in accounting education and professional practice (CFC, 2025), the literature indicates that this progress has not been sufficient to eliminate disparities in pay and career advancement (Vogt et al., 2020; Nascimento & Almeida, 2021). Recent evidence shows that, despite the growing presence of women in the profession, earnings differentials relative to men continue to persist (Gilbert et al., 2024; Nascimento & Almeida, 2021).

In the Brazilian context, the relevance of this issue is reinforced by both empirical evidence and the current legal framework, which guarantees equal pay for men and women performing work of equal value (Law No. 14,611, 2023). Nevertheless, data from the Brazilian Institute of Geography and Statistics (IBGE, 2024) indicate that women's average earnings remain lower than those of men, demonstrating the persistence of this phenomenon across different sectors of the economy, including the accounting profession.

Accordingly, further investigation of wage inequality in specific contexts is warranted, taking into account the distinctive characteristics of regional labor markets and occupational groups. Although previous studies have examined this issue in accounting, most have focused on specific occupations, such as auditors and accountants (Lima et al., 2021; Vogt et al., 2020), leaving a gap in the analysis of the broader range of occupations within the accounting sector.

Against this background, this study addresses the following research question: What is the influence of gender on wage inequality among accounting professionals in the state of Santa Catarina, Brazil? To answer this question, the study examines the effect of gender on the earnings of these professionals' using data from the Annual Social Information Report (Relação Anual de Informações Sociais, RAIS).

The state of Santa Catarina was selected because of its economic relevance and the distinctive characteristics of its accounting labor market, which is marked by a high level of female participation (CFC, 2025). This setting provides a valuable context for examining the persistence of wage inequality, even in a profession where women constitute a substantial share of the workforce.

Finally, throughout this study, the term *gender* is adopted in accordance with the recent literature, although the database used employs a binary classification. This limitation is acknowledged as a constraint of the study, as it does not capture the full diversity of gender identities represented in the labor market.

2 THEORETICAL BACKGROUND

2.1 Historical Context of Women's Integration into the Labor Market

The concept of gender refers to the social and cultural constructions that define the roles, behaviors, and expectations attributed to men and women (Haynes, 2017; Silva et al., 2018). Throughout history, these constructions have contributed to the unequal integration of women into the labor market, where they have often been associated with domestic work or occupations perceived as less complex and of lower status (Pires, 2019).

Despite significant advances in women's participation in education and the workforce, structural and symbolic barriers continue to affect their professional trajectories, even when they possess higher educational qualifications than men (Cotrim et al., 2020). Among these barriers, the disproportionate burden of responsibilities is particularly noteworthy, as many women continue to shoulder most of the unpaid domestic work and caregiving responsibilities in addition to their professional activities (Pires, 2019; IPEA, 2023).

Historically, the gendered division of labor has assigned men to positions of greater prestige and authority, while women have been concentrated in less valued and often informal occupations (Hirata & Kergoat, 2007; Rosa, 2023). According to these authors, this pattern has limited women's access to better employment opportunities, higher earnings, and career advancement.

In Brazil, the 1988 Federal Constitution represented a major milestone by establishing equal rights for men and women. Since then, a series of institutional and legal initiatives have sought to reduce labor market inequalities. Among these, Law No. 14,611 (2023) is particularly noteworthy, as it reinforces the requirement of equal pay for work of equal value.

Despite these advances, recent evidence indicates that gender inequalities persist (MTE, 2026). Data from the Brazilian Institute of Geography and Statistics (IBGE, 2023) show that women's labor force participation rate remains lower than that of men, highlighting persistent barriers to both labor market entry and continued employment (IPEA, 2023). Moreover, sociocultural norms that continue to portray men as the primary breadwinners still influence organizational practices and contribute to the persistence of wage disparities (Jaffe, 2021).

Against this backdrop, the inequalities observed in the labor market can be understood as the outcome of historical, social, and institutional factors that continue to shape women's opportunities for labor market entry, retention, and career development across a wide range of professions, including accounting (Haynes, 2017; Gilbert et al., 2024).

2.2 Women's Integration into the Accounting Profession

Women's integration into the accounting profession has occurred gradually, in parallel with broader social and institutional transformations in the labor market. Historically, accounting has been characterized as a predominantly male and patriarchal profession (Gilbert et al., 2024). This landscape began to change during the second half of the twentieth century, driven by women's expanded access to education and regulated professions (Alves, 2022).

In Brazil, women's participation in the accounting profession has steadily increased. Data from the Federal Accounting Council indicate that women now account for a substantial share of accounting professionals, reflecting their growing enrollment in undergraduate accounting programs as well (FENACON, 2023). Despite this progress, disparities in career opportunities, advancement, and compensation remain evident (Vogt et al., 2020). Studies show that women are more likely to occupy positions with lower status and lower pay, whereas men continue to be disproportionately represented in leadership roles and higher-paying positions (Vogt et al., 2020; Nascimento & Almeida, 2021). These findings suggest the existence of structural barriers that constrain women's career advancement within the accounting profession.

Furthermore, factors such as family responsibilities, social expectations, organizational practices, and the broader political environment shape professional career trajectories and contribute to the persistence of these inequalities (Gilbert et al., 2024). Difficulties in balancing professional and personal responsibilities may adversely affect women's career progression, particularly in fields requiring a high level of commitment and availability, such as auditing and consulting (Anderson-Gough et al., 2005).

From a broader perspective, recent studies (Gilbert et al., 2024; Círico et al., 2025) emphasize that the accounting profession is embedded within social dynamics that both structure and reinforce gender inequalities. Gilbert et al. (2024) argue that accounting and organizational practices may reproduce longstanding historical asymmetries, whereas Círico et al. (2025) advocate for the incorporation of more critical and intersectional approaches into accounting research.

Therefore, although women's participation in the accounting profession has increased substantially, disparities in pay and career opportunities continue to persist, indicating that greater numerical representation does not necessarily translate into gender equity. This underscores the importance of investigating how these inequalities manifest across different segments of the accounting labor market and within specific regional contexts, as proposed in the present study.

3 METHODOLOGY

To analyze the influence of gender on wage inequality among accounting professionals in the state of Santa Catarina, Brazil, this study adopts a descriptive research design, employs documentary research procedures for data collection, and uses a quantitative approach for data processing and analysis.

The analysis was based on microdata from the Annual Social Information Report (Relação Anual de Informações Sociais, RAIS) for the 2021 reference year. The dataset included all economic activities, as classified by the National Classification of Economic Activities (Classificação Nacional de Atividades Econômicas, CNAE), that employ accounting professionals, as identified by the Brazilian Classification of Occupations (Código Brasileiro de Ocupações, CBO). The year 2021 was selected because it corresponded to the most recent microdata available at the time the study was conducted.

The state of Santa Catarina was selected as the study setting because of its economic importance and its high level of female participation in the accounting labor market (CFC, 2025). This characteristic makes the state a particularly relevant context for investigating the persistence of wage inequality, even in a profession where women constitute most of the workforce.

The study population consisted of 41,990 individuals employed in the accounting sector in the state of Santa Catarina, of whom 28,166 met the inclusion criteria and comprised the final analytical sample. Professionals reporting zero earnings, zero working hours, or missing information for the race variable were excluded to avoid potential distortions in the regression estimates. The final sample consisted of 19,823 women and 8,343 men, representing 70.39% and 29.61% of the total sample, respectively.

Table 1 presents the distribution of accounting professionals employed in the state of Santa Catarina in 2021 according to the Brazilian Classification of Occupations (CBO) and gender.

Table 1
Profile of Accounting Professionals in the State of Santa Catarina by Brazilian Classification of Occupations (CBO) and Gender

CBO Description	Occupation Code	Gender	Frequency	Total
Accounting Technician	351105	Male	253	623
		Fem.	370	
Chief Accounting Technician	351110	Male	45	142
		Fem.	97	
Accounting Consultant (Technician)	351115	Male	150	318
		Fem.	168	
Auditor (Accountants and Related Professionals)	252205	Male	331	677
		Fem.	346	
Accounting and Tax Records Manager	252210	Male	2.693	6994
		Fem.	4.301	
Payroll Analyst	413105	Male	219	1508
		Fem.	1.289	
Accounting Assistant	413110	Male	3.446	14156
		Fem.	10.710	
Billing Assistant	413115	Male	1.206	3748
		Fem.	2.542	

The data were collected between October 2023 and January 2024 and analyzed from February to May 2024. Initially, descriptive statistics were used to characterize the sample. Subsequently, multiple linear regression with dummy variables was employed to examine the relationship between gender and earnings while controlling for other relevant variables. Table 2 presents the variables included in the regression model.

Table 2
Variables Included in the regression model

Variable	Type	Description	Unit	Source
Earnings	Dependent	Natural logarithm of average monthly earnings	BRL	RAIS
Gender	Independent	Dummy variable (1 = female; 0 = male)	Binary	RAIS
Age	Control	Worker's age	Years	RAIS
Educational Attainment	Control	Level of formal educational attainment	Categories	RAIS
Educational Attainment – Higher Completed	Control	Dummy variable (1 = bachelor's degree or higher completed; 0 = other levels of educational attainment)	Binary	RAIS
Educational Attainment – Postgraduate Degree	Control	Dummy variable (1 = postgraduate degree; 0 = other levels of educational attainment)	Binary	RAIS
Job Tenure	Control	Length of employment	Months	RAIS
Working Hours	Control	Contracted weekly working hours	Hours	RAIS
Race/Ethnicity	Control	Self-reported race/ethnicity. Dummy variable (1 = White; 0 = all other racial/ethnic groups)	Binary	RAIS

The statistical analyses were performed using STATA® version 14. According to Gujarati and Porter (2011), multiple regression analysis examines the relationship between a dependent variable and two or more independent variables. The regression model makes it possible to estimate the effect of one variable on another while holding the remaining variables included in the model constant. The equation describing the relationship between the dependent variable (Y),

the independent variables (x_1, x_2, ...), and the error term (ε) is referred to as the regression model, as presented in Equation 1.

$$Y = \beta 0 + \beta 1\ x1 + \beta 2\ x2 + ... + \beta k\ xk + e \quad (1)$$

The dependent variable is the natural logarithm of average earnings. The explanatory variables include job tenure (measured in months), contracted weekly working hours, age, educational attainment (coded from 1 to 11, ranging from illiterate to doctoral degree, according to the RAIS classification), gender (1 = female; 0 = male), and race (1 = White; 0 = non-White). In addition, two education-specific dummy variables were included, representing completion of a bachelor's degree or higher and completion of a postgraduate degree, coded as 1 when the worker met the respective criterion and 0 otherwise.

The adequacy of the regression model was assessed through a series of diagnostic tests. The normality of residuals, typically evaluated using the Shapiro-Wilk test, was not assessed because the sample size exceeded 100 observations. Under these circumstances, this assumption was considered sufficiently relaxed in accordance with the Central Limit Theorem. Homoscedasticity was evaluated using the Breusch-Pagan test, and multicollinearity was assessed using the Variance Inflation Factor (VIF), adopting values below 10 as the reference threshold, following Gujarati and Porter (2011). No formal test of linearity was conducted, as the functional specification of the model was grounded in the economics literature, which supports the assumed relationship between the dependent and explanatory variables.

Finally, although the database used is comprehensive, it has important limitations. RAIS does not provide information on several variables that may be relevant to wage determination, such as individual job performance, detailed prior work experience, organizational characteristics of employing firms, or firm-specific wage negotiations. Consequently, these unobserved factors may have influenced the estimated results and should be recognized as a limitation of the present study.

4 RESULTS

This section presents the analysis and discussion of the study's findings. It is organized into four parts: an analysis of the sample profile, a descriptive statistical analysis of the data, an analysis of the econometric model through multiple regression, and, finally, a discussion of the results.

4.1 Descriptive Analysis of the Sample

Table 3 presents the profile of employees working in the accounting sector, classified according to the Brazilian Classification of Occupations (CBO) categories described in the Methodology section.

Table 3
Profile of Accounting Professionals in Santa Catarina

Gender	**N.**	**%**
Male	8.343	29.61
Female	19.823	70.39
Total	**28.166**	**100**
Educational Attainment	**N.**	**%**
Up to Elementary Education	261	0.92
High School	7.514	26.68
Incomplete Undergraduate Degree	5.891	20.92
Completed Undergraduate Degree	14.391	51.09
Master's/Doctoral Degree	109	0.39
Total	**28.166**	**100**
Variables	**Mean**	**Std. Dev.**
Job Tenure	55.47	67.63
Average Monthly Earnings	3.234.33	2.506.17
Age	33.12	9.53
Total	**3.322.92**	**2.583.33**

Race/Ethnicity	**N.**	**%**
Indigenous	28	0.10
White	26.210	93.06
Black	352	1.25
Asian	105	0.37
Brown (Mixed Race)	1.471	5.22
Total	**28.166**	**100**
Contracted Weekly Working Hours	**N.**	**%**
20 to 30 Hours	625	2.21
More than 30 up to 40 Hours	1881	6.68
More than 40 Hours	25.091	89.09
Working Hours Not Reported	569	2.02
Total	**28.166**	**100**

The sample is predominantly composed of women, who account for 70.39% of the professionals analyzed, while men represent 29.61%. This finding highlights the strong presence of women in the accounting sector in Santa Catarina and is consistent with recent evidence documenting the growing participation of women in the profession (CFC, 2025). Nevertheless, this predominance makes the investigation of wage inequality even more relevant, as greater representation does not necessarily translate into equitable labor market outcomes.

Regarding race/ethnicity, the sample is predominantly composed of individuals who self-identify as White (93.06%), whereas the remaining racial/ethnic groups are represented to a much lesser extent. This pattern reflects the limited racial diversity of the sample, which may be indicative of broader structural inequalities in access to formal employment and should be considered when interpreting the results, particularly those related to the race variable.

With respect to educational attainment, the sample exhibits a high level of qualification, with most professionals holding either a completed undergraduate degree (51.09%) or an incomplete undergraduate degree (20.92%). This finding underscores the importance of academic training in the accounting profession, suggesting that higher educational attainment is a key requirement for labor market entry and retention and may also play an important role in determining earnings.

Regarding working hours, most professionals reported working more than 40 hours per week, indicating the predominance of full-time formal employment. This finding suggests a relatively standardized work schedule across the sector, thereby enhancing the comparability of earnings among the individuals included in the analysis.

The average job tenure was 55.47 months, corresponding to approximately 4.6 years of continuous employment with the same employer. The relatively high standard deviation indicates considerable heterogeneity, reflecting the coexistence of professionals with long-term employment relationships and others with more recent labor market entry.

Average monthly earnings amounted to BRL 3,234.33, with a relatively high standard deviation, indicating substantial variation in earnings across professionals. This heterogeneity suggests that earnings are influenced by multiple factors, thereby justifying the use of an econometric model to identify the determinants of these differences.

Overall, the descriptive statistics portray a workforce characterized by high educational attainment, a predominance of women, and relatively stable employment relationships, while also revealing considerable variation in earnings. These findings reinforce the appropriateness of the econometric analysis for investigating wage inequality within the accounting sector.

4.2 Econometric Model of Wage Inequality in the Accounting Profession

The results of the estimated regression model are presented in Table 4.

Table 4
Results of the Regression Model (Dependent Variable: Natural Logarithm of Average Monthly Earnings)

Variables	Coefficient	Standard Error	t-Statistic	*p*-value
Female	-0.11773	0.0061875	-19.03	0.000
Age	0.00842	0.003566	23.63	0.000
White	0.03207	0.0098437	3.26	0.001
Educational Attainment Level	0.06418	0.0045314	14.16	0.000
Completed Undergraduate Degree	0.22249	0.092625	24.02	0.000
Postgraduate Degree	0.29598	0.0647209	4.57	0.000
Job Tenure	0.00332	0.000544	61.11	0.000
Contracted Working Hours	0.02291	0.008361	27.40	0.000
Constant	5.86978	0.0500928	117.18	0.000
Adjusted R^2	**0.4027**			
Observations	**28.166**			
Variance Inflation Factor (VIF)	**1.01 e 3.90**			
Breusch-Pagan Test (*p*-value)	**0.000**			

The diagnostic tests indicated the presence of heteroscedasticity in the residuals, as evidenced by the Breusch-Pagan test. To address this issue and ensure valid statistical inference, heteroscedasticity-robust standard errors were employed. Regarding the normality of the residuals, this assumption was relaxed based on the Central Limit Theorem, given the large sample size. In addition, multicollinearity was found to be within acceptable limits (VIF values between 1 and 10), indicating that it did not compromise the stability of the coefficient estimates. Collectively, these procedures ensure the robustness and reliability of the estimated results.

The coefficient associated with the female gender variable was negative and statistically significant at the 1% level, indicating that women earn, on average, approximately 11% less than men, even after controlling for productive characteristics such as educational attainment, experience (age and job tenure), and working hours. This finding demonstrates that the observed wage disparity cannot be explained solely by differences in qualifications or labor market attachment.

This result is particularly noteworthy given that women constitute most of the sample analyzed. From an analytical perspective, it suggests that the growing participation of women in the accounting profession has not been sufficient to eliminate wage disparities, pointing to the persistence of structural mechanisms that reproduce gender inequality. This evidence is consistent with the literature challenging the presumed neutrality of the accounting labor market, emphasizing that organizational and institutional practices may reinforce longstanding historical asymmetries (Haynes, 2017; Gilbert et al., 2024).

With respect to the control variables, educational attainment exhibited a positive and statistically significant coefficient, corroborating the literature showing that higher levels of education are associated with higher earnings. However, the continued statistical significance of the gender variable indicates that the economic returns to educational qualifications are not

distributed equally between men and women.

Age and job tenure also had positive effects on earnings, indicating that accumulated labor market experience contributes to wage progression. Nevertheless, these factors did not eliminate the earnings differential associated with gender, reinforcing the argument that wage inequality reflects not only individual characteristics but, more importantly, structural features of the labor market. Finally, the coefficient for the White race variable was positive, suggesting the existence of racial differences in earnings. However, given the limited racial diversity of the sample, this finding should be interpreted with caution and cannot be readily generalized.

Overall, the results demonstrate that although factors such as educational attainment and labor market experience play important roles in determining earnings, gender remains a statistically significant determinant of wage inequality in the accounting sector of Santa Catarina. These findings underscore the importance of understanding gender wage inequality beyond differences in productive characteristics by incorporating institutional and structural dimensions into the analysis.

4.3 Discussion of the Results

The findings demonstrate that wage inequality between men and women persists in the accounting sector of Santa Catarina, even in a context characterized by high female participation. This result reinforces the view that increasing women's representation in the labor market, by itself, is insufficient to ensure equity in compensation.

The statistical significance of the gender variable, even after controlling for factors such as educational attainment, experience, and working hours, indicates that the observed wage differentials cannot be explained solely by differences in productive characteristics. This finding is consistent with the literature documenting the existence of structural and institutional barriers in the labor market that shape women's career trajectories and contribute to the persistence of gender inequality (Haynes, 2017; Nascimento & Almeida, 2021).

Moreover, the results suggest that the economic returns to educational attainment are distributed unequally between men and women. Although educational attainment exerted a positive and statistically significant effect on earnings, the continued significance of the gender variable indicates that the returns to education are not equitably shared across genders. This finding supports the argument that labor market outcomes are influenced by social and organizational factors that reproduce longstanding structural inequalities.

Another important finding is the persistence of wage disparities disadvantaging women despite their predominance in the study sample. This suggests that gender composition alone is insufficient to produce structural changes in compensation practices. In other words, a greater numerical representation of women does not necessarily translate into increased bargaining power or meaningful changes in organizational practices. This interpretation is consistent with previous studies showing that gender inequalities may persist even in workplaces characterized by greater gender diversity (Gilbert et al., 2024).

In addition, the results related to the race variable suggest the existence of racial disparities that, although not the primary focus of this study, highlight the importance of adopting intersectional approaches when examining labor market inequalities. However, the limited racial diversity of the sample constrains broader conclusions in this regard and points to opportunities for future research.

From a theoretical perspective, the findings contribute to the literature by reinforcing the understanding that wage inequality in the accounting profession cannot be attributed solely to individual characteristics but is also associated with structural and institutional factors embedded within the labor market. From a practical standpoint, the results underscore the need for

organizational and institutional policies that promote greater pay transparency and equity in compensation practices.

Finally, this study advances the discussion of gender inequality in the accounting profession by demonstrating that substantial wage disparities persist even within a regional context characterized by high female participation. These findings underscore the importance of further empirical research examining different occupational groups and regional settings to provide a more comprehensive understanding of the mechanisms underlying wage inequality in the accounting labor market.

5 CONCLUSION

This study aimed to examine the influence of gender on wage inequality among accounting professionals in the state of Santa Catarina, Brazil, using data from the 2021 Annual Social Information Report (Relação Anual de Informações Sociais, RAIS). The findings demonstrate that, although women constitute a substantial proportion of accounting professionals in Santa Catarina, a statistically significant wage gap of approximately 11% persists to their disadvantage, even after controlling for observable characteristics such as educational attainment, age, job tenure, working hours, and race/ethnicity. In addition, factors such as job tenure, working hours, and educational attainment were also found to contribute to wage differentials. These findings suggest the presence of structural factors within the accounting labor market that are not fully captured by the variables available in the RAIS database, pointing to the potential influence of institutional and organizational mechanisms that perpetuate wage inequality.

This study contributes to the literature by analyzing recent state-level microdata, thereby providing empirical evidence specific to the context of Santa Catarina. The findings also reinforce the importance of organizational policies aimed at promoting pay transparency and gender equity within the accounting profession. From a practical perspective, the results may support professional councils, accounting associations, and employing organizations in developing strategies to reduce the wage disparities identified.

The study has several limitations. These include the use of secondary data, the binary gender classification adopted by the RAIS database, and the absence of information on unobservable characteristics such as prior professional experience, career progression, and organizational attributes. In this regard, official sociodemographic databases should be expanded to include broader gender identity categories, including transgender women, travestis, transgender men, transmasculine individuals, and non-binary people, thereby enabling the development of more inclusive and effective public policies for these populations (Círico et al., 2025). These limitations may have influenced the estimated results. Future research could address these issues by incorporating qualitative approaches, including additional explanatory variables, and extending the analysis to other Brazilian states or different time periods, thereby contributing to a more comprehensive understanding of the dynamics underlying wage inequality in the accounting profession.

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CONFLICT OF INTERESTS

The authors declare that there is no conflict of interest.

DATA AVAILABILITY

The complete dataset supporting the findings of this study is available from the authors upon reasonable request.

AUTHOR CONTRIBUTIONS

Roles	1º author	2º author	3º author	4º author	5º author
Conceptualization	♦	♦	♦		
Data Curation	♦	♦			
Formal Analysis	♦	♦	♦	♦	
Funding Acquisition					
Investigation	♦	♦	♦	♦	
Methodology	♦	♦	♦	♦	
Project Administration		♦			
Resources	♦	♦	♦	♦	
Software	♦	♦			
Supervision		♦	♦	♦	
Validation		♦	♦	♦	♦
Visualization		♦	♦	♦	♦
Writing – Original Draft Preparation	♦	♦	♦		
Writing – Review & Editing	♦	♦	♦	♦	♦

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