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EVIDENCE OF CONTINGENCY FACTORS RELATED TO FINANCIAL MANAGEMENT IN STATE SECRETARIATS IN THE NORTHERN REGION OF BRAZIL

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ABSTRACT

This research aims to highlight the contingency factors influencing financial management in governmental entities. To achieve this goal, a descriptive, qualitative methodology was adopted, with data collection via individual electronic surveys sent to employees of different secretariats within a Brazilian state. The theoretical framework identified the following contingency variables: Environment, Structure, Technology, Information Technology, and Strategy. The results indicate that Contingency Theory (integration of contingency factors) impacts financial management, with Strategy being the only contingency variable showing interference in financial management when analyzed separately. Thus, the analyzed secretariats align with regulations, addressing managerial issues related to Environment, Structure, Technology, and Information Technology factors.

Keywords: Contingency Factors. Public Financial Management. Public Sector.

1 INTRODUCTION

The entities that make up the structure of Brazilian public administration are required by the Federal Constitution (CF) of 1988 to be accountable for the use of public resources and to respect constitutional principles such as legality, impersonality, morality, publicity, and efficiency, as outlined in Article 37. In line with accountability, these entities must also adhere to the regulations set forth in the Fiscal Responsibility Law (LRF) for the management and control of public resources and expenditures.

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However, in addition to the impact of regulations on governmental financial management (Gerigk et al., 2010), the literature indicates that: organizational characteristics and infrastructure can predict financial dysfunctional conditions (Winarma et al., 2017); environmental factors such as economic recession can affect the contracting of public services by local governments (López-Hernandez et al., 2018) and their financial condition; managerial interference (internal factors) and economic instability (external factors) can cause fiscal stress (Dinapoli, 2013); and the greater the financial dependence, the more exposed organizations are to fiscal stress (Dantas et al., 2019).

Fiscal stress is determined by the pressure on the State to increase spending without sufficient revenue. Thus, the management of public finances involves interpreting objectives, where control, planning, analysis of ideas, data verification, and streamlined processes are expected to flow and serve public interests (Gerigk & Clemente, 2011). Moreover, effective democratic management involves citizen education and direct participation of those involved in public policies, based on the premise that new public financial management emphasizes outcomes (Alves & Bispo, 2022).

For an organization to have efficient financial management, it must consider potential situations that directly or indirectly interfere with its management activities. Organizations often face issues such as resource scarcity, rising costs, complexity in measuring results, and deficiencies in organizational structure, where tasks may be consolidated onto a single employee or assigned to employees lacking the necessary skills to perform them (Baumgartner, 1998).

In the face of constant economic changes, public managers have sought new management approaches aimed at improving service delivery (Marques & Almeida, 2004). However, according to Squio and Hoffmann (2021), the public sector still faces significant deficits, despite efforts by managers to enhance their qualifications; the government does not provide adequate support to its employees.

In this context, given the theoretical indication that internal and external factors can affect financial management (Dantas et al., 2019; Dinapoli, 2013; López-Hernandez et al., 2018), the Contingency Theory is utilized because it encompasses both internal and external elements of public organizations (Sell et al., 2020) to analyze: **What contingent factors impact the financial management of governmental entities?** Thus, **the research objective is to identify which contingent factors influence the financial management of governmental entities**.

Analyzing the contingent factors that interfere with public financial management can offer insights to the literature on changes and improvement in management practices, building on the research of Gerigk and Clemente (2011) focusing on local financial resources management for public administration activities; Dantas et al. (2019) studying factors influencing financial resources crucial for the provision of goods, services, and social welfare; and Fiirst and Beuren (2021) emphasizing how internal factors can drive organizations towards higher socioeconomic performance and responsiveness to public needs.

In addition to contributing to the literature, this study provides insights for managers, public servants, and society by highlighting internal phenomena that affect the functioning of public services, particularly in the realm of financial management. It also identifies factors that impact their operation and the quality of services provided to society.

2 POSSIBLE CONTINGENT FACTORS RELATED TO PUBLIC FINANCIAL MANAGEMENT

The Contingency Theory can be defined as the adaptation of organizations to the environment in which they operate (Fagundes et al., 2011), as well as one of the main theoretical premises concerning organizational studies (Fiirst & Beuren, 2021). However, there is still no exact strategy to which entities should adhere, since such strategies depend on political issues and the resources allocated for a specific purpose (Meznar & Johnson, 2005). Thus, contingent premises directly influence the processes of organizations (Lima Filho et al., 2021).

Currently, it is considered that there is still no specific model of organizational structure that fits all types of entities. Therefore, each organization needs to find the best way to structure itself to achieve its goals and objectives (Fagundes et al., 2011; Sell et al., 2020; Fiirst & Beuren, 2021). Organizations should appropriately adjust their strategies and structures (internal factors) to focus on improving their performance (Meznar & Johnson, 2005).

Contingency factors encompass elements external and internal to the organization. The external environment tends to impact the reality of the public organization (Fiirst & Beuren, 2021), especially regarding the rearrangement of governmental priorities and goals (Lima Filho et al., 2021), and the relationship between society and government is structured by a variety of rights, obligations, and responsibilities (Alford, 2002).

In line, internal factors within public agencies manifest consistently in various forms and moments, where the agency's contingent variables influence public management in decision-making processes (Cavichioli et al., 2018). Comparing public and private sectors, contingent variables revolve around the following factors: work environment, structure, available technology, strategy, size, and financial management (Silva et al., 2018; Ribeiro & Mancebo, 2013; Rodrigues & Souza Neto, 2014; Rodrigues et al., 2020; Sell et al., 2021; Ferreira & Oliveira, 2017).

In this sense, according to Sell et al. (2020), any variable that has the capacity to interfere with the managerial structure of the entity in question is recognized as a contingency factor. They reaffirm that, depending on the variable, its influence can be either positive or negative on the entity. Despite both the public and private sectors having a similar theoretical basis regarding variables that capture contingency factors, their management, fiscal, and financial situations are entirely different (Almeida et al., 2016). Furthermore, the authors emphasize that the objectives of both sectors are different, with financial and budgetary management being planned, executed, and controlled in distinct ways.

Financial management in the public sector has been developed based on socioeconomic and legal factors over time. Gerigk and Clemente (2011) define these factors based on the Brazilian political-administrative organization, which is composed of the Federal Constitution of 1988, encompassing the Union, states, Federal District, and municipalities, all of which must act together while preserving political, administrative, and financial autonomy. Therefore, public finances aim to provide public resources to promote essential public policies for the benefit of society (Maciel, 2013).

Thus, it is important for governmental entities to identify their resources and define where they will be allocated to achieve maximum organizational efficiency (Raimundini & Souza, 2009) and to avoid fiscal stress (Dantas et al., 2019). In this context, Costa and Raupp (2019) contribute to the understanding that the competencies assigned to each governmental entity, as defined in the Brazilian Constitution of 1988, directly impact the public finances of states and municipalities, as these entities deal daily with the demands of the population.

In this regard, the literature presents several factors that directly influence public financial management. Fernandes and Wilson (2013) highlight leadership change as one of the factors contributing to effective management. When a manager is familiar with the organization they lead, they can diagnose issues and implement corrective measures to prevent risks and improve efficiency in the use of public resources (Zuccolotto et al., 2009).

As a result, changes in organizational structure directly affect the administrative activities of the organization, impacting hierarchical classification, delegation of functions, responsibilities, authorities, and the communication methods among individuals within the organization, all aimed at achieving its objectives (Raimundini & Souza, 2009).

Other factors also contribute directly to inefficient management, such as lack of communication among sectors involved in the managerial processes of public agencies (Castanha et al., 2020). In this regard, Ensslin et al. (2017) emphasize that communication is a crucial tool for managers to achieve their strategic objectives with both internal and external stakeholders, reinforcing this analogy.

Lemos and Barbosa (2021) explain that internal communication can be applied as a strategic tool for sharing information and generating knowledge. They describe two types of communication within organizations: processual and technical, represented by channels, departments, and protocols; and relational, which involves the social interaction and dialogical relationships essential for information exchange and knowledge creation. Therefore, effective communication and engagement within the institution are crucial to ensure that essential activities for society proceed smoothly. A collaborative relationship between the organization and its employees tends to enhance organizational performance and protect its image and reputation in turbulent environments (Men, 2014).

The unqualification of public servants negatively impacts public management (Fonseca et al., 2018). It is also noted that advances in technology, managerial systems, and budget modernization, which are constantly evolving, require continuous adaptation and ongoing qualification of public servants to keep pace with 21st-century advancements. According to Rodrigues et al. (2020), it is essential for the government to value and develop its employees, emphasizing the need for a strategic vision in motivation, training, and emotional preparation.

The lack of adequate structure for carrying out necessary tasks is also identified. In this context, some authors define the structural issue in two dimensions: administrative and physical. Regarding administrative structure, Gerigk and Clemente (2011) explain that in public sector administration, structure encompasses legal frameworks, job plans, salaries, careers, organizational structure, and physical infrastructure.

The structural reality of many organizations is a context surrounded by limitations, including budgetary constraints, inadequate conditions for work development, insufficient material and human resources, high bureaucracy, lack of professional advancement opportunities (job changes), low purchasing power of employees, and societal hostility towards everything originating from the government (Ribeiro & Macebo, 2013). Consequently, Turati (2007) previously noted that issues within organizational structure manifest in various forms of waste, such as delays in document processing and information flow.

The pursuit of excellence in work development and the delivery of accurate results is the focus of the New Public Management (Hood, 2001). However, due to the high volume of processes and much of this work being concentrated under the direction and control of the public servant, the likelihood of making mistakes or overlooking something is significant (Piccoli & Prado, 2017).

Errors in job execution, combined with inefficiencies in internal control to identify and correct these errors, can lead to cascading errors across multiple involved sectors (Piccoli & Prado, 2017). In recent years, internal control has undergone a revolution aimed at preventing and identifying process errors. However, little has been done to correct errors made by public servants in other management units (Silva et al., 2017).

Areas of knowledge demonstrate that management researchers are concerned with employee satisfaction, which is extremely important for achieving success in the public sector or any organization. Studies in psychology often relate employee satisfaction to productivity, showing a positive or negative correlation with individual performance. Bakker et al. (2012) explain that engagement at work reflects a positive, satisfying spirit connected to the tasks performed, benefiting both the organization and the employee. Therefore, engaged employees tend to perform well and are willing to go above and beyond in their work environment.

Studies in behavioral sociology associate the manner of relationships among all individuals within the same area as a reflection of their productivity (Marques et al., 2016). They depict that improvement in the effectiveness of human resource management contributes to delivering high-quality public services, thereby enhancing the level of service to society.

Reis Neto et al. (2017) concluded that the joint participation of motivated and committed employees is of paramount importance, as it contributes to quality management and the effectiveness of organizational processes. To achieve the best possible performance from public servants, it is essential for managers to have a deeper understanding of their employees. This understanding helps managers know how to motivate them effectively so that they can perform their duties to the best of their abilities (Silva et al., 2018).

Therefore, the Brazilian public service today requires civil servants capable of taking action, making decisions, and improving public management. The lack of these abilities can lead to financial mismanagement in state entities (Rodrigues et al., 2020). Neves (2021) mentions that unethical behaviors in the public service are exacerbated by complex reasons that blur clear distinctions between cause and effect. These reasons include high bureaucracy, culturally accepted values, highly hierarchical relationships, impunity, flaws in the legal system, and even corruption.

Thus, based on the points raised in this topic, it reinforces the development of this research, contributing to the discussion of contingent factors that interfere with public financial management.

3 METHOD

To analyze which factors interfere with the public financial management of government entities, this research was defined as descriptive, with a quantitative approach and data collection via survey. Respondent confidentiality was explicitly ensured. The survey was distributed electronically using Google Forms, sent individually to employees of different state secretariats. To narrow down the research scope and facilitate researcher access, the study focused on employees directly involved in financial management within state secretariats in a northern Brazilian state. The research population consisted of 94 employees identified on the secretariats' websites. After electronically sending out the survey, visits were made to the secretariats to request participation from identified employees. Thus, a sample of 76 responses was obtained during the data collection period, from October to December 2023, with one response excluded due to being an outlier.

Respondent confidentiality was ensured by omitting the names of the state and secretariats where the data were collected. The authors of this study understand that disclosing the names of the secretariats could potentially allow readers to identify the specific state and secretariats involved, as state structures vary according to each government's organization.

For the questionnaire development, variables capturing the contingent factors from Fiirst and Beuren's (2021) research were adapted, and financial management variables were crafted by the authors based on the Brazilian Constitution of 1988 (CF/88), the Fiscal Responsibility Law (LRF), and Law 4.320/1964 (Table 1). The internal validity of the research instrument was assessed using McDonald's Omega (Hayes & Coutts, 2020). Data were collected using a Likert scale, where 1 indicates complete disagreement and 5 indicates complete agreement from the respondent.

Table 1
Research variables

Statements about Environment	
A_01	Change in state government administration affects the functionality of financial management
A_02	Internal management change (Secretary) affects the functionality of financial management
A_03	Financial management is influenced by the current economic situation of the country
A_04	Financial management is influenced by end-user services demanded by society
Statements about Structure	
E_01	The structure of intellectual capital (understood here as physical and human structure) influences financial management
E_02	The technical qualifications of the employees affect the activities performed in financial management
E_03	There are efforts for continuous qualification of employees to improve financial management
E_04	There are technical criteria for hiring employees to perform tasks related to financial management
Statements about Technology	
T_01	There are software programs or modules that support financial management activities
T_02	Are there suitable computer equipment for performing financial management activities?

T_03	Is there a specialized team in financial management to resolve issues?
T_04	Is there IT support personnel for software failures used in financial management?
T_05	Is there IT support personnel for hardware failures used in financial management?
Statements about Information Technology	
TI_01	There are software solutions for integrating departments for financial management.
TI_02	The level of communication between departments impacts financial management.
TI_03	Engagement between departments affects financial management.
TI_04	Conflicts between departments affect financial management.
TI_05	Errors from other departments affect financial management.
TI_06	Identified errors are promptly resolved.
Statements about Strategy	
ET_01	The financial management of the department is in line with the strategic objectives defined in the Plurianual Plan (PPA).
ET_02	The strategic guidelines for the department, defined in the Budgetary Guidelines Law (LDO), affect financial management.
ET_03	The budgetary credits allocated to the department in the Annual Budget Law (LOA) affect financial management.
ET_04	The strategic objectives of other state agencies affect the financial management of the department.
Statements about Size/Scale	
P_01	GDP variation affects financial management
P_02	The amount of Net Current Revenue of the state affects financial management
P_03	Budgetary credits allocated to the department affect financial management
P_04	The transfer of financial resources to the department affects its financial management
Statements about Financial Management	
GF_01	I am knowledgeable about governmental financial management
GF_02	The department receives funds from the state and must adhere to budgetary appropriations for resource allocation
GF_03	The department receives funds from the state and must adhere to the monthly disbursement schedule for resource allocation
GF_04	In financial management, the department must adhere to the Fiscal Responsibility Law
GF_05	In financial management, the department must adhere to Law 4.320/64 (which establishes general norms for financial law, budget preparation, and control).
GF_06	In financial management, the department must adhere to the Federal Constitution of 1988

Source: Adapted from Fiirst and Beuren (2021) and authors of the study.

With the collected data, Exploratory Factor Analysis (EFA) was used to extract the constructs' factors, enabling multiple linear regression (Hair et al., 2005) to assess the influence of independent variables on the dependent variable. The assumptions of both EFA and multiple linear regression are detailed in the data analysis. Thus, the equation follows:

$$GF = \alpha + \beta_1 A + \beta_2 E + \beta_3 T + \beta_4 TI + \beta_5 ET + e$$

Where "GF" (Fiscal Management) is the dependent variable; "A" (Environment), "E" (Structure), "T" (Technology), "IT" (Information Technology), and "ST" (Strategy) are the independent contingency variables; and "e" is the error term.

4 PRESENTATION OF DATA ANALYSIS

Internal validity of the research instrument, measured by MacDonald's Omega (Hayes & Coutts, 2020), for Contingency Theory and Financial Management, respectively, ω = 0.867 and 0.855. The results demonstrate that the research instrument captures what is intended in the sample studied, given Hayes & Coutts' (2020) recommendation to accept internal validity of the research instrument with a measure value of ω > 0.7.

After analyzing the internal validity of the research instrument, Exploratory Factor Analysis (EFA) was conducted to reduce the factors of the research instrument. With the data from EFA, multiple linear regression was then performed.

To assess the adequacy of the sampling, the Kaiser-Meyer-Olkin (KMO) test was used. Hair et al. (2005) and Kaiser (1974) suggest that KMO results above 0.5 are acceptable. Therefore, it was found that the EFAs conducted for all variables in the study should be accepted as they yielded results above 0.5 (A = 0.537; E = 0.516; T = 0.794; IT = 0.703; ST = 0.783; P = 0.800; and GF = 0.840). In addition to KMO, the Bartlett's test was performed, which determines that results should be $p < 0.5$ for significance. The Bartlett's test results for all variables showed significance of $p < 0.5$, indicating that there is some form of association between the study variables.

To verify if there are deterministic relationships between contingency factors and financial management, the study tested whether Contingency Theory (aggregated contingency factors) influences financial management. Subsequently, it was examined whether contingency factors influence financial management through simple and multiple linear regression, respectively.

The results of the regression show that Combined Contingency Factors significantly influence financial management ($p < 0.001$; Adjusted R-squared = 0.362). The Durbin-Watson test indicated no autocorrelation of variables (DW = 1.866). This finding aligns with Lima Filho et al. (2021), who assert that contingency assumptions affect processes within organizations, and with Dinapoli (2013), Winarma et al. (2017), López-Hernandez et al. (2018), and Dantas et al. (2019), who demonstrate that internal and external factors can impact governmental financial management.

Given the positive and significant influence of Contingency Theory on financial management, multiple regression was conducted to identify which contingency factors influence financial management. The results are presented in Table 2.

Table 2
Multiple Linear Regression

Financial Management (GF)		*t-statistic*	*p-value*	*E*
External Contingency Varaiable:				
Environment (A)	0,053	0,455	0,650	0,117
Internal Contingency Variables:				
Structure (E)	-0,103	-1,034	0,305	0,100
Technology (T)	0,072	0,697	0,488	0,104
Information Technology (IT)	0,096	0,767	0,446	0,126
Strategy (ST)	0,627	4,876	0,000	0,129
Size/Scale (P)	0,010	0,069	0,945	0,139
Multiple Linear Regression Data				
_cons	1,168E-16	0,000	0,000	0,87
Nº Observ.		75		
R²		0,478		
Durdin-Watson		2,039		

In the relationship between Contingency Factors and Financial Management, significant influence is observed from Strategy ($p < 0.000$). There is no significant influence from Environment ($p < 0.650$), Structure ($p < 0.305$), Technology ($p < 0.488$), Information Technology ($p < 0.446$), and Size/Scale ($p < 0.045$).

Thus, in the studied case, the external contingency variable Environment does not influence Financial Management, contradicting the theoretical indication that Environment tends to influence managerial activities aimed at resource management (Fiirst & Beuren, 2021). With this result, it is found that in the studied sample, changes in state government, secretaries, economic conditions, and societal demands do not influence Financial Management. This finding contrasts with Fernandes and Wilson (2013), who suggest that changes in leadership are one of the factors contributing to good management.

Upon examining the internal contingency variables, it was found that the Structure factor, despite its relevance to employee performance (Ribeiro & Mancebo, 2013), did not show significant influence on financial management. This implies that aspects such as intellectual capital structure, technical qualifications of staff, continuous training of personnel, and hiring criteria for tasks related to financial management do not affect financial management.

Despite the non-significant relationship between Structure and Financial Management, it is worth noting that, as guided by Rodrigues et al. (2020), the Brazilian public service requires employees capable of taking action, making decisions, and improving public management. Therefore, future research could include perspectives within the Structure factor regarding the role of employees in the financial management process and accountability for financial oversight in governmental entities.

The Technology factor, essential for the tasks of the financial management team, including software or programs, computer equipment for financial management, technical support for solving technological issues, and equipment and software malfunctions, did not show significant influence on financial management. This contrasts with the findings of Rodrigues and Souza Neto (2014), who demonstrated the influence of technology on financial management.

The results indicate that Information Technology is not significantly related to financial management. This finding aligns with Fonseca et al. (2018), who suggest that potential disruptions in organizational processes, such as technological advancements, management systems, and ongoing modernization, require adaptation from employees.

In the sampled research, the use of software for internal communication, engagement across sectors, and communication between sectors does not influence Financial Management. This contrasts with the perspective of Lemos and Barbosa (2021), who emphasize that internal communication and information sharing generate knowledge and engagement within organizations, which are crucial to ensure that activities provided to society are not compromised. Therefore, it is suggested to enhance communication and engagement among sectors within the researched organizations.

In the Size/Scale factor, despite budget constraints and the potential for wastage of public resources due to high bureaucratic complexity (Ribeiro & Mancebo, 2013), there is no significant influence observed on Financial Management. Based on these findings, it appears contrary to the literature's expectations, as there was an anticipation of finding a positive and significant influence between Size/Scale and Financial Management.

The only factor with significant influence on financial management is Strategy. This is because public sector financial management is derived from budgetary allocations; thus, without budget execution, effective management becomes impossible, affecting revenue generation and subsequent expenditures. Therefore, changes in the Plurianual Plan (PPA) and budgetary guidelines (priorities), defined by the Budget Guidelines Law (LDO), positively and significantly impact financial management.

Therefore, in the studied secretariats, the contingency factor Strategy can indeed impact their performance, as internal contingency factors need adjustment to enhance organizational performance (Meznar & Johnson, 2005). Thus, it is up to the organization to assess these contingency factors to understand its ideal structure, focusing on improving performance, since there is no one-size-fits-all predefined model of structure for all organizations (Fagundes et al., 2011; Sell et al., 2020; Fiirst & Beurem, 2021),

Finally, it is evident from the sampled research that what influences financial management are the transfers allocated to state secretariats and the alignment of financial management with budgetary norms (PPA, LDO, LOA), bringing a normative perspective to the studied state secretariats. The normative perspective shifts managerial issues away from factors such as Environment, Structure, Technology, and Information Technology, helping to explain their non-significant relationship with financial management.

5 CONCLUDING REMARKS

The research aimed to analyze which contingency factors influence the public financial management of state entities in the northern region of Brazil. A quantitative study was conducted among public servants from a northern Brazilian state directly involved in financial management sectors, with a sample size of 75 respondents. Initially, the study assessed which contingency factors would have a certain influence on financial management, considering size, strategy, technology, information technology, structure, and environment.

The central result obtained in the research was that Contingency Theory (aggregation of contingency factors) influences Financial Management. It was found that the interference of contingency factors occurs through the Strategy variable, which tends to be driven by bureaucratic and normative issues rather than managerial ones. These issues guide the financial management of the secretariats towards a bureaucratic model and steer away from perspectives of the new managerial public administration. However, it is noted that when considering budgetary issues (PPA, LDO, and LOA), the secretariats align themselves with the norms, showing a significant relationship with financial management.

Through this research, the aim is to encourage other authors to contribute to studies related to contingency issues. It also highlights its importance for the academic community, public administrators, and society, as it represents a new, pioneering study in this area that has not been explored by other authors before.

For the academic community, this research highlights a theoretical contribution by portraying governmental financial management from a managerial perspective. Existing studies in the national literature and positioned within the theoretical framework of this research primarily focus on compliance with budgetary norms, leaving open questions about the individual's influence (such as public servants or managers) on financial management, as well as the analysis of internal and external factors that can impact performance in governmental financial management tasks. Therefore, this initial study demonstrates the potential for a broad research agenda, which could begin with an in-depth qualitative analysis within a state secretariat, exploring how contingency factors may affect governmental financial management.

Therefore, it is recommended that further studies be conducted by the academic community, as authors can contribute to other managerial variables that were not addressed in this study, such as Systematic and Political issues. These variables are also crucial for the functioning of the public sector and can impact governmental financial management, thus warranting analysis as contingency factors.

For public managers, this research contributes by highlighting that Strategy, observed within the parameters of compliance with budgetary laws, can positively impact their financial management. Therefore, it reinforces the need for legal compliance in the financial activities of the analyzed organization. Legal compliance with budgetary frameworks, understood as an internal contingency factor (positioned as strategy in this study), can indeed affect organizational performance.

To society, it's important to understand that contingency factors can improve organizational performance. Therefore, it's up to society to pressure public managers to analyze which contingency factors in their organization can affect performance or financial management. This social oversight can enhance the focus on contingencies within public organizations, aiming to improve public service delivery and enhance efficiency in the use of public resources.

The main limitation of the research revolved around access to data. Obtaining information for the study proved challenging and highly restricted, as attempts to contact the secretariats yielded no response. Physical access to most secretariats for on-site research was not permitted, and despite persistent efforts and electronic form submissions, there was a low response rate. This was identified as the primary constraint of the study. However, it was observed that from the first interviewee to the last respondent, a consistent pattern of responses emerged. Therefore, it is expected that even with a larger sample size, the results would be similar to those presented in this research.

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CONFLICT OF INTEREST

The authors assert that there is no conflict of interest related to this submitted work.

AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author	3nd author	4nd author
Conceptualization	♦	♦	♦	♦
Data curation	♦	♦	♦	
Formal analysis	♦	♦	♦	
Funding acquisition				
Investigation	♦	♦	♦	♦
Methodology			♦	♦
Project administration			♦	♦
Resources				
Software			♦	♦
Supervision			♦	♦
Validation			♦	♦
Visualization	♦	♦	♦	♦
Writing – original draft	♦	♦		
Writing – review & editing			♦	♦