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The impact of corporate social responsibility on the reputation of local companies (Case study with companies in Kosovo)

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Abstract: This study aims to examine the relationship between corporate social responsibilities in Kosovo and their reputation in the market and in society, focusing on the impact that CSR has on the company's image. This type of research is descriptive research, for which an online survey, a self-administered survey, was used to collect data for this purpose. The sample consisted of 52 consumers and various individuals in Kosovo. The results show that corporate social responsibility (CSR) is positively related to corporate reputation; as social responsibility increases, corporate reputation increases. A limitation of the study is the limited size of the research participants, with only 52 individuals participating. Only those individuals who had the opportunity to access the questionnaire via the link distributed online participated in the research. Therefore, not every individual in the population had an equal opportunity to be included in the sample. Additionally, the sample size for this research was limited due to the short time period. For future research, it is recommended that the questionnaire be applied to more consumers and differentiated individuals in order to determine in more detail whether corporate social responsibility is affecting corporate image and goodwill.
Keywords: *Company image, Corporate reputation, Corporate social responsibility, Corporation.*

1. Introduction

In recent years, many researchers have attempted to define the mechanisms and how corporate social responsibility (CSR) brings financial benefits to a firm. Corporate social responsibility (CSR) has been studied for decades, and has steadily evolved in terms of how it relates to other organizational goals. In the 1960s, CSR was primarily presented as ethical and social obligations of business and the control of nature. Regarding the term CSR, there are different nomenclatures in the literature, where we can mention "corporate citizenship", "sustainability", "stakeholder man", "business ethics", "care", "creating shared value", etc. Theoretically, the literature has provided several arguments about why firms would want to engage in CSR activities. Weber identifies the benefits of CSR as: improving the firm's image, reputation and brand equity, motivating employees, recruiting qualified employees, reducing costs and risks, and maximizing revenue. In addition, CSR can add value to firms by opening up new growth opportunities, improving competitive advantage (i.e., adapting to the competitive environment), innovating, and enhancing the firm's reputation and legitimacy (i.e., in line with political and social expectations). Reputation, the corporate image, is the overall perception that the public and other stakeholders have of the corporation. This perception is the basis of public opinion and can be shaped by the influence of many factors, including corporate behavior, products or services offered, relationships with customers, the market and the community, as well as behavior towards employees and general social issues. Corporate social responsibility and its reputation are both important because they affect profit maximization and business longevity.

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Below, we will discuss in more detail the concept of CSR (corporate social responsibility) and company reputation.

2. Literature Review

2.1. Corporate Social Responsibilities

Corporate Social Responsibility (CSR) describes how a company manages its industry and takes responsibility for its social impact. Corporate social responsibility includes various characteristics such as economic dependence, legal conformity, ethical requirements and social impacts. CSR has been suggested to benefit from mutually beneficial long-term and trustworthy relationships with its stakeholders. Customers are the main stakeholders of a corporation, therefore exploring corporate social responsibility from the perspective of customers has progressively attracted the attention of investigators and experts, especially in the service industry. Furthermore, times of crisis are described as complex challenges faced by companies. These challenges are mostly related to the strategic focus of companies in times of economic downturn. According to public opinions, financial challenges and the ability to profit are considered as essential aspects of a company in times of crisis. In contrast, other challenges and social responsibilities of business are important but ignored in previous research, however, these challenges are supported by some previous research papers. The conventional wisdom is that using funds for ethical and philanthropic purposes can inevitably reduce profitability. However, an emerging view believes that social responsibilities of business can produce economic benefits, and therefore firms should strive to build such a favorable case [1]. According to this perspective, more and more firms are pursuing initiatives aimed at improving the environment or community well-being and public health and safety through the active participation of customers and employees.

Corporate Social Responsibility (CSR) is a concept related to the commitment of corporations to create a positive impact on society and the environment, going beyond their basic legal and financial responsibilities. At the broadest level, CSR includes the responsibility of corporations towards internal and external stakeholders, such as employees, consumers, local communities, civil society and the environment. For corporations, social responsibility includes a wide range of activities and commitments, which can include: the responsibility to ensure fair working conditions, safety and health for employees. This includes fair wages, regular working hours, continuous training, employee skills, diversity and inclusion of all employees. Corporations should be aware of their impact on the environment and take measures to reduce pollution, the use of natural resources and other interventions that can have a negative impact on the environment. This may include sustainable production practices, reducing greenhouse gas emissions, and developing environmentally sustainable products and services. Businesses may engage in infrastructure investments, education and health assistance, assistance to non-governmental organizations, and other undertakings that contribute to the economic and social growth of the community. Corporations must act with integrity and promote high ethical standards in their relationships with stakeholders. This includes treating consumers fairly, preventing corruption and fraud, and implementing high standards of corporate governance.

2.2. Corporate Reputation

Reputation encompasses various dimensions, such as product quality, innovation, investment, value, people management, and CSR. Reputation will moderate the effectiveness of CSR communication because it often serves as a pre-existing framework on which stakeholders rely to interpret ambiguous information about the company, including its CSR activities. Companies with a good reputation are perceived as businesses that have high credibility.

Corporate reputation (CR) has been a concern for Western management. However,

To date, researchers have not yet reached a common definition. Hall [2] points out that British managers consider CR (Corporate Reputation) as one of the most important intangible assets. They consider CR as a unique intangible asset, difficult to imitate. Cabral [3] asserted that "a firm's performance depends on its reputation and that reputation depends stochastically on the firm's efforts

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to improve its reputation." In this regard, many studies argue that CSR activities have an indirect and positive effect on company performance in different contexts. Despite its importance, the relationship between CSR and CR is little studied, while CR constitutes a key element linking CSR to financial performance. Three theories can serve us in the foundation of such a relationship. First, according to the stakeholder theory, we can provide evidence that CSR activities affect many parts of firms (consumers, employees and investors). First, this commitment has an effect on consumers who make purchasing decisions based on economic and social reasons. Indeed, when consumers consider CSR activities to stem from a company's sincere moral behavior, they tend to trust the company more. Thus, the consumer's perception of

CSR activities seem to be positively related to the company's reputation [4]. Second, the company's employees are influenced by these activities. Indeed, when they believe that their company fulfills its obligations or responsibilities towards society by engaging in various activities related to social responsibilities, they tend to give the company a good reputation that positively affects their social identity and increases their job satisfaction and organizational commitment. Third, CSR activities can influence investors' decisions and preferences by increasing the firm's credibility and consequently the company's reputation [5]. Second, based on signaling theory, we can see that when a company shows socially responsible behavior based on the signals they send to society, the judgment of stakeholders about this company seems to be positively influenced [6]. In this context, some research suggests that if CSR is not strategic, it leads to shareholder distrust and a bad reputation. Therefore, CSR activities should be incorporated within the company in a rational way, because when an organization already has a negative reputation with stakeholders, high-level activities can lead to greater stakeholder skepticism , which can also lead to a more negative business reputation [7].

2.3. Hypothesis Development

The strategic perspective shows that firms engage in social responsibility due to external and internal motivators, such as market and institutional pressures, as well as due to benefits received, such as increased employee engagement and customer satisfaction Nybakk and Panwar [8]. Marin, et al. [9] claim that corporate social responsibility helps firms increase customer satisfaction and loyalty, as well as company image. Improving product quality as a serious responsible practice increases satisfaction levels and market image. Therefore, focusing on the findings of the researchers, the hypotheses built for this research are as follows:

H_0: *Corporate social responsibility does not affect corporate reputation.*

H_1: *Corporate social responsibility affects corporate reputation.*

2.4. Research questions

1. Is there a connection between corporate social responsibility and its reputation?
2. Does corporate social responsibility affect its reputation?

2.5. variables

The study is based on two variables, where we have an independent variable and a dependent variable. The independent variable is corporate social responsibility (CSR) and the dependent variable is corporate reputation. This study will highlight the relationship between them.

2.6. Research Model

Figure 1.
Hypothesis model.

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3. Study Methodology

3.1. Sample And Data Collection Procedures

To test the above hypotheses, a consumer survey was conducted in Kosovo. The questionnaire used is listed at the end of this article. It consists of two parts, where the first part contains demographic questions, while the second part consists of 18 statements that were taken from scientific articles and measured with a Likert scale. People from different cities in Kosovo were asked to complete the questionnaire through a link distributed on social networks. A total of 52 respondents were collected.

3.2. Measurements

3.2.1. Corporate Social Responsibility

Corporate social responsibility was assessed using statements developed by Huang, et al. [10]. Measurements and evaluation of CSR - Corporate Social Responsibility were carried out through 10 questions: "The salary and remuneration offered by companies in Kosovo are reasonable", "Employees in these companies are treated well and fairly", "Companies in Kosovo focus on the health and safety of employees", "Products/services offered by companies in Kosovo are of high quality", "These companies can be reliable partners for customers", "Consumers are treated well and fairly", "Companies in Kosovo can deal with customer complaints and requests for compensation effectively", "Companies in Kosovo express interest and enthusiasm for charity", "Companies in Kosovo collect charitable donations" and "Companies in Kosovo donate a portion of their income to serve society". Participants were asked to respond on a 5-point Likert scale, ranging from 1 for "strongly disagree" to 5 for "strongly agree".

3.2.2. Corporate Reputation

Corporate reputation was assessed using statements developed by Huang, et al. [10]. The measurement and assessment of corporate reputation was carried out through 8 questions (statements): "Local Kosovar companies are major competitors in their market", "As far as I know, these companies are also known globally", "I believe that local companies perform at a high level", "Local companies are massive and competitive ", "I consider local Kosovar companies as likeable and attractive companies", "I emotionally support local companies", "I would feel more regret if local companies did not exist (or were to disappear) than other companies" and "In my opinion, local companies are trustworthy".

Participants were asked to respond using a 5-point Likert scale, ranging from 1 for "strongly disagree" to 5 for "strongly agree." The Cronbach's Alpha reliability coefficient for the extracted data was reported as 0.953.

3.3. Data Analysis

The model claims that corporate social responsibility affects the reputation of the firm, such that with the increase in corporate social responsibility (CSR), the reputation of the corporation increases and with the decrease (decrease), the reputation of the company also decreases. First, descriptive data were analyzed and then reliability, validity, regression, correlation analysis were performed to test the linear relationship between the variables. SPSS 26 was used to perform these analyses.

4. Results

The study aims to investigate the impact of corporate social responsibility on corporate reputation. The data were analyzed using descriptive statistics, regression, correlation, etc. Regression was used to find the impact of CSR on the image of the firm. Correlation was used to test the relationship between the independent variable (CSR) and the dependent variable (firm reputation).

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4.1. Data Analysis
4.1.1. Descriptive Analyses

Table 1.
Distribution of research participants, by gender.

Gender					
		Frequency	**Percentage**	**Valid Percentage**	**Cumulative Percentage**
Valid	Male	10	19.2	19.2	19.2
	WOMAN	42	80.8	80.8	100.0
	Total	52	100.0	100.0	

The table above shows that 10 (19.2%) participants are male, while 42 (80.8%) participants are female.

Table 2.
Distribution of research participants, by age.

Age					
		Frequency	**Percentage**	**Valid Percentage**	**Cumulative Percentage**
Valid	18-25 years old	32	61.5	61.5	61.5
	26-35 years old	19	36.5	36.5	98.1
	36-45 years old	1	1.9	1.9	100.0
	Total	52	100.0	100.0	

The table regarding the age variable shows that 32 people (61.5%) are aged 18-25 years, 19 people (36.5%) are aged 26-35 years, 1 person (1.9%) is aged 36-45 years.

Table 3.
Distribution of research participants, by education level.

Education					
		Frequency	**Percentage**	**Valid Percentage**	**Cumulative Percentage**
Valid	High school	2	3.8	3.8	3.8
	Bachelor's degree	32	61.5	61.5	65.4
	Master	18	34.6	34.6	100.0
	Total	52	100.0	100.0	

The above table regarding the level of education shows that 2 people (3.8%) have a high school degree, 32 people (61.5%) have a bachelor's degree, and 18 people (34.6%) have a master's degree.

Table 4.
Distribution of research participants, according to marital status.

Marital status					
		Frequency	**Percentage**	**Valid Percentage**	**Cumulative Percentage**
Valid	Married	7	13.5	13.5	13.5
	Single	39	75.0	75.0	88.5
	Other	6	11.5	11.5	100.0
	Total	52	100.0	100.0	

Regarding information on marital status, 7 people (13.5%) are married, 39 of them (75%) are single and 6 people (11.5%) have a marital status other than marriage and singleness.

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Table 5.
Distribution of research participants, by profession.

Occupation					
		Frequency	**Percentage**	**Valid Percentage**	**Cumulative Percentage**
Valid	Public sector employee	10	19.2	19.2	19.2
	Private sector employee	12	23.1	23.1	42.3
	ENTREPRENEURIAL	1	1.9	1.9	44.2
	Student	27	51.9	51.9	96.2
	commercial	1	1.9	1.9	98.1
	Other	1	1.9	1.9	100.0
	Total	52	100.0	100.0	

The table above shows the information on the occupation of the 52 individuals who were included in this research. It contains six different occupation categories, where these categories represent 10 individuals who work in the public sector and which constitutes 19.2% of the total individuals in the research, 12 individuals work in the private sector or 23.1% of the total individuals, 27 individuals are students (where this is the largest category) and constitutes 51.9% of the total individuals, 1 individual is a trader or 1.9% of the total individuals and 1 individual has another occupation and this constitutes 1.9% of the total individuals.

Table 6.
Distribution of research participants, by income.

Monthly income					
		Frequency	**Percentage**	**Valid Percentage**	**Cumulative Percentage**
Valid	0-300 euros	8	15.4	15.4	15.4
	301-600 euros	23	44.2	44.2	59.6
	601-900 euros	16	30.8	30.8	90.4
	901-1200 euros	4	7.7	7.7	98.1
	Over 1200 euros	1	1.9	1.9	100.0
	Total	52	100.0	100.0	

The table above shows information on the income of 52 participants, where 8 people have an income of 0-300 euros or 15.4% of the total participants, 23 people (44.2%) have an income of 301-600 euros, 16 people (30.8%) have an income of 601-900 euros, 4 people (7.7%) have an income of 901-1200 euros and 1 person (1.9%) has an income over 1200 euros.

4.1.2. Reliability Analysis

Table 7.
Reliability analysis results.

Reliability Statistics	
Cronbach's Alpha	**N of Items**
0.953	18

The Reliability Statistics table summarizes the results of the reliability analysis for the 18-item questionnaire. Cronbach's Alpha is a scale used to assess the consistency and reliability of an instrument. The Cronbach's Alpha coefficient is 0.953 (95.3%). Cronbach's Alpha values range from 0 to 1, and higher values indicate a higher level of reliability. In the reliability analysis, the Cronbach's Alpha value is 0.953, which is a very good value and indicates an acceptable level of reliability for the 18-item questionnaire. This indicates that the questions of the instrument have a close relationship between them and the answers to all questions interact well with each other.

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4.1.3. Validity Analysis

Table 8.
KMO and Bartlett's Test.

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.853
Bartlett's Test of Sphericity	Approx. Chi-Square	311,079
	Df	36
	Sig.	0.000

KMO indicates the suitability of the data set for performing factor analysis. If the KMO value is greater than 0.50 and ideally greater than 0.70, then we say that the data set is very suitable for performing factor analysis.

In our example, the KMO value 0.853 > 0.70. This indicates that the data set is very suitable for factor analysis. This can also be understood from the Barlett test, whose Sig. value is 0.000. Because this value is less than 0.05 (5%), we can say that the data set is suitable for factor analysis. In other words, there are high correlations between the variables.

Table 9.
Total Variance Explained.

Total Variance Explained									
	Initial Eigenvalues			**Extraction Sums of Squared Loadings**			**Rotation Sums of Squared Loadings**		
Component	**Total**	**% of Variance**	**Cumulative %**	**Total**	**% of Variance**	**Cumulative %**	**Total**	**% of Variance**	**Cumulative %**
1	5.221	58,013	58,013	5.221	58,013	58,013	3,810	42,331	42,331
2	1,406	15,617	73,631	1,406	15,617	73,631	2,817	31,300	**73,631**
3	.742	8.248	81,879						
4	.430	4,772	86,651						
5	.391	4,340	90,991						
6	.261	2,900	93,892						
7	.230	2,557	96,448						
8	.185	2,059	98,507						
9	.134	1,493	100,000						
Extraction Method: Principal Component Analysis.									

Total Variance Explained table summarizes information about the total variance explained. Using 9 statements, two factors with Eigen values greater than 1 were formed. The first factor describes 42.331 % of the total variance. The second factor describes 31.300 % of the total variance. In total, the two factors describe 73.631 % of the total variance, which is a moderately high value.

Table 10.
Final result of factor analysis.

Rotated Component Matrix [a]		
	Component	
	1	2
In my opinion, local companies are reliable.	0.908	
I consider local Kosovar companies to be likeable and attractive companies.	0.819	
I believe that local companies perform at a high level.	0.788	
I would feel more regret if local companies did not exist (or went out of business) than other companies.	0.766	
Local companies are massive and competitive	0.720	
These companies can be reliable partners for customers		0.539
Companies in Kosovo collect charitable donations		0.892
Companies in Kosovo donate a portion of their income to serve society		0.879
Companies in Kosovo express interest and enthusiasm for charity		0.834

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Table 10 summarizes the final result of the factor analysis. Using the Varimax method, two factors were obtained. The first factor has 5 statements. These statements are: "In my opinion, local companies are trustworthy", "I consider local Kosovar companies as likeable and attractive companies", "I believe that local companies perform at a high level", "I would feel more regret if local companies did not exist (or were to disappear) than other companies" and " Local companies are massive and competitive. These statements are related to the reputation that local Kosovar companies have, therefore this factor is called " CORPORATE REPUTATION ".

The second factor consists of 4 statements: "These companies can be reliable partners for customers", "Companies in Kosovo collect charitable donations", "Companies in Kosovo donate a portion of their income to serve society " and "Companies in Kosovo express interest and enthusiasm for charity". These statements are related to corporate social responsibilities, therefore this factor can be named as " CORPORATE SOCIAL RESPONSIBILITY ".

4.1.4. Regression Analysis

H1: Corporate social responsibility affects corporate reputation.

Table 11.
Model Summary.

Model Summary [b]					
Pattern	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**	**Durbin-Watson**
1	0.619 [a]	0.383	0.370	0.55393	1.576

Note: Predictors: (Constant), CSR
b. Dependent Variable: CR.

The Model Summary table presents a summary of the regression model. The R^2 value indicates how much % of the variation in the dependent variable is explained by the independent variable. This value was found to be 0.383 , which indicates that 38.3% of the variation in the dependent variable (corporate reputation) is explained by the independent variable (corporate social responsibility).

Table 12.
ANOVA.

ANOVA [a]						
Pattern		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	9.511	1	9.511	30.996	0.000 [b]
	Residual	15.342	50	0.307		
	Total	24.852	51			

Note: a. Dependent Variable: CR
b. Predictors: (Constant), CSR.

The ANOVA table summarizes the F value and sig, which explain the significance of the regression model. The F value = 30.996 and p = .000 <0.05 indicate that the regression model is significant (statistically significant).

Table 13.
Coefficients.

Coefficients [a]						
		Unstandardized Coefficients		**Standardized Coefficients**		
Pattern		**B**	**Std. Error**	**Beta**	**The**	**Sig.**
1	(Constant)	1.063	0.431		2.467	0.000
	CSR	0.695	0.125	0.619	5.567	0.000

Note: a. Dependent Variable: CR.

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The Coefficients table summarizes the final result of the regression analysis. The constant indicates how much corporate reputation (the dependent variable) would be if corporate social responsibility were zero (the independent variable). In this case, the value of the constant is β= 1.063 , p=0.000<0.05, which indicates that when CSR were zero, corporate reputation would be 1.063 units.

Whereas the CSR coefficient shows that corporate social responsibility has an impact of β=0.695 , p=0.000 < 0.05 on corporate reputation. So, corporate social responsibility has an impact of 69.5% on business reputation and this impact is significant.

$$y = \beta_0 + \beta_1 X + u$$

Corporate reputation = 1.063 + 0.695 corporate social responsibility

According to the analyses conducted, we can say that corporate social responsibility has an impact on their reputation and this impact is significant. Since the hypothesis is significant, then the hypothesis is accepted.
So, based on these results, hypothesis H1 is successfully accepted.

4.1.5. Correlation analysis

Table 1.
Results of correlation analysis.

Correlations [b]			
		CSR	**CR**
CSR	Pearson Correlation	1	0.619 **
	Sig. (2-tailed)		0.000
CR	Pearson Correlation	0.619 **	1
	Sig. (2-tailed)	0.000	

Interpretation of the results of the table above: The correlation coefficient between the variables "CSR" and "CR" is 0.619. When the correlation value is between 0 and 1, a value closer to 1 indicates a stronger relationship, while a value closer to 0 indicates a weaker relationship. And these results show that there is a positive linear relationship between the two variables (strong relationship), in which an increase in the level of corporate social responsibility is associated with an increase in the level of corporate reputation and vice versa. Based on these results, we can say that there is a statistically significant correlation at the 0.01 level between the variables "CSR" and "CR".

5. Conclusions

The aim of this paper was to investigate the impact of corporate social responsibility on corporate reputation. The research results show that CSR has a positive effect on the reputation of firms.

So, based on the results obtained, we conclude that there is a relationship between CSR - corporate social responsibility and CR - reputation of local companies in Kosovo and that this is a significant relationship between them. The findings show that there is a positive relationship between a high level of corporate social responsibility and the image of firms in the market. Focusing on CSR and creating a good reputation for the corporation can bring competitive advantages. This can include increasing consumer preferences, increasing the building of close relationships with business partners and creating a favorable image in the market to influence the increase in business performance. To maintain a strong corporate reputation, it is important that companies continue to be socially responsible and improve their impact on the community and the environment. Businesses should continue to invest in CSR and monitor their impact to ensure that the positive reputation is maintained and to meet the expectations of stakeholders.

As expected, the results showed that corporate social responsibility has a significant impact on corporate image. A positive relationship between them was confirmed, which supported and accepted hypothesis H1. Therefore, the null hypothesis H0 is rejected.

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In the reliability analysis, the value of Cronbach's Alpha is 0.953 which indicates an acceptable level of reliability of the questionnaire. So, the scale has acceptable reliability and
Preliminary assessments of the scale's validity were successful.

In the regression analysis it was found that 38.3% of the variation in the dependent variable (reputation of companies) is explained by the independent variable (social responsibility of companies). In the correlation analysis the results show that the correlation coefficient is 0.619 and it is seen that there is a positive linear relationship between the two variables (strong relationship), in which an increase in the level of social responsibility of businesses is associated with an increase in the level of their image and vice versa.

6. Recommendations

In line with the findings of this study, managers and leaders in organizations should consider the impact that corporate social responsibility has on the reputation of businesses. They should develop and implement a clear CSR strategy that fits the values and goals of the organization. This may include identifying areas of social responsibility appropriate for the company and creating clear social responsibility objectives. Companies are recommended to be transparent, accountable for their activities and communicate the steps taken towards social responsibility, develop a CSR-driven communication strategy, using various channels to demonstrate their social commitment and explain the positive impact they have on the community and the environment. Companies can be involved in community initiatives, sponsor and assist in community development projects, then make a regular social performance report to prepare and publish for stakeholders in order to build a good image in society. Corporations can raise awareness among consumers about their CSR engagement and the positive impact they have on social, environmental, and economic aspects, then promote socially responsible products and services and use labels or certifications to prove the corporation's CSR engagement.

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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