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The Role of Intellectual Capital and Economic Performance in Developing Villages through Utilization of Village Funds

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Abstract:
This study examines intellectual capital, village economic performance, community engagement, and government involvement in village development utilising village finances in Buleleng Regency. The quantitative research method used in this study is descriptive. This study analyses quantitative data using SEM. The outer and inner models comprise partial least squares structural equation modelling (PLS-SEM). The study found that technology, particularly the internet, improves government operations by improving monitoring and evaluating regulatory actions. Media information can streamline market procedures and enable seamless modifications. The economic performance of a village can contribute to its overall growth through important measures. These indicators include rural economic empowerment, community development institutions, and village administration intellectual capital. Technology can improve and streamline village officials' duties in Buleleng Regency. The SILAKUDES Application manages village district services comprehensively. This app aims to help village administrators manage cash and meet community needs faster. This includes simplifying micro and small business permit applications.

Keywords: Intellectual Capital, Economic Performance, Village Funds.

Abstrak:
Tujuan penelitian menganalisis modal intelektual, kinerja ekonomi desa, partisipasi masyarakat, peran pemerintah dalam membangun desa melalui pemanfaatan dana desa di Kabupaten Buleleng. Metode penelitian kuantitatif dengan format deskriptif. Teknik analisis data kuantitatif dengan menggunakan model analisis SEM. Analisis dengan menggunakan Partial least square-Structural Equation Modeling (PLS-SEM) memiliki 2 (dua) bagian, yakni outher model dan inner model. Hasil penelitian menunjukkan bahwa teknologi seperti internet mempermudah pemerintah dalam memantau kinerja dan efektivitas regulasi. Informasi melalui media dapat mempermudah mekanisme pasar dalam melakukan penyesuaian. Kinerja ekonomi desa dapat membangun perekonomian suatu desa dengan beberapa indikator utama yaitu dengan meningkatkan pemberdayaan ekonomi perdesaan, meningkatkan lembaga kemasyarakatan yang berperan dalam pembangunan dan meningkatkan modal intelektual pemerintah desa. Melalui pemanfaatan teknologi dapat membantu dan mempermudah kinerja perangkat desa di Kabupaten Buleleng, salah satunya adalah Aplikasi SILAKUDES yaitu Sistem Pelayanan Administrasi Kecamatan Tuntas di Desa. Aplikasi ini bertujuan untuk mempermudah dan mempercepat kinerja aparatur desa dalam pemanfaatan dana desa dan melayani segala kebutuhan masyarakat desa termasuk mempermudah izin usaha mikro kecil.

Kata Kunci: Modal Intelektual, Kinerja Ekonomi Desa, Dana Desa.

INTRODUCTION

Funds allocated to a village can be used for a wide variety of purposes, including but not limited to the improvement of physical infrastructure and the growth of the local economy. The Village Fund, if put into effect, might help local communities become more self-reliant by creating stable employment opportunities, expanding access to education, and stimulating economic growth (Indartuti, 2022). The Participatory Development Model for rural areas is a collaborative management system that involves planning, execution, and assessment through deliberation, consensus, and mutual cooperation. The cultural heritage of Indonesian territory has long been ingrained in the way of life of its people.

The utilisation of village funds in Buleleng Regency presents challenges due to the institutional structure of the rural economy, which does not facilitate the appropriate allocation of village funds and fails to generate substantial output for rural economic development (Indartuti, 2022). The disbursement of village grants in Buleleng Regency, which is of substantial magnitude, continues to pose challenges in terms of ensuring accountability in the reporting process pertaining to the utilisation of said monies. As a consequence, there are delays in the submission of financial reports to the Financial and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan*—BPKP). The design of the reporting system should prioritise simplicity in order to minimise complexity during the reporting process. One of the difficulties is also attributed to a deficiency in technological literacy among village officials or a scarcity of human resources possessing intellectual capital. According to Suarna's (2019) research findings, a total of 29 villages in Buleleng Regency were confronted with the potential inability to allocate phase III village funding due to the challenges encountered. The lack of adherence to procedures and incomplete submission of the Budget Realisation Report (*Laporan Realisasi Anggaran*—LRA) resulted in this outcome.

In fact, the Village Financial System (*Sistem Keuangan Desa*—SISKEUDES) was created in order to realize transparent, accountable, and participatory Village Financial management. The primary objective of the application-based SISKEUDES is to enhance the village government's ability to effectively oversee and accurately document local financial matters. The SISKEUDES application facilitates the efficient and effective implementation of financial governance in rural communities. The SISKEUDES application was developed in response to data provided by the Village Fund Task Force (*SATGAS DANA DESA*), which indicated a significant number of reported complaints related to potential corruption in the management of village funds. These complaints were primarily attributed to several factors, including inadequate administrative documentation in village planning documents, the occasional mismatch between the development planning process and local conditions, and a lack of transparency in financial management practises. When compiling activity reports, it is recommended that each report be dedicated to a single activity rather than combining multiple activities into a single report. In order to enhance the implementation of the village financial system, it is necessary to consider several key factors, namely the competence of village government officials or their intellectual capital, the active engagement of system users, and the overall usability of the system.

The efficient utilisation of village funds gradually fosters a market supporting the rural economy. The equilibrium between demand and supply in markets can foster specialisation in the agricultural sector, leading to enhanced productivity and favourable rural economic outcomes (Chen et al., 2005). Riahi-Belkaoui (2003) states that intellectual capital exerts a favourable impact on financial performance and may even serve as a predictor of future financial performance. Therefore, it suggests that intellectual capital has the potential to enhance the performance of village officials and foster community

development in rural areas. Intellectual capital has a positive effect on present and future company performance, as stated by Tan et al. (2007); the average growth of intellectual capital is positively related to future company performance; however, the contribution of intellectual capital to company performance varies across industries. Increases and changes in people's standard of living are made possible by increases in intellectual capital (Nani, 2022). This research uses a model of intellectual capital based on the ideas of Burr and Girardi (2002:77). This model defines intellectual capital as skill, dedication to one's employer, and the ability to direct one's own work. Figure 1 shows the model.

The role of the government is that all efforts made by the community lead to achieving a level of welfare. Societal transformation is possible because of the encouragement of regulations from the government, changes in behavior, and are constructed in patterns of interaction (Kuswati et al., 2022). Institutional changes occur due to reactions from new economic factors and are able to exploit all the potential contained in the institutional system, which is capable of producing innovative changes (Luh et al., 2022). The government's lack of role can result in a lack of regulatory incentives, institutional systems, and resources in building social and economic activities to improve people's welfare. Economic performance plays an important role in the smooth operation of a program being implemented, so it is necessary to optimize performance (Yani & Wirawan, 2022). The government's function in empowerment is to direct people to become independent for the sake of creating prosperity. Economic performance can provide profit for the sustainability of businesses and programs being carried out. Important economic performance is carried out to gain a competitive advantage and meet public expectations of the government(Nawangsari & Ika Nugroho, 2019).

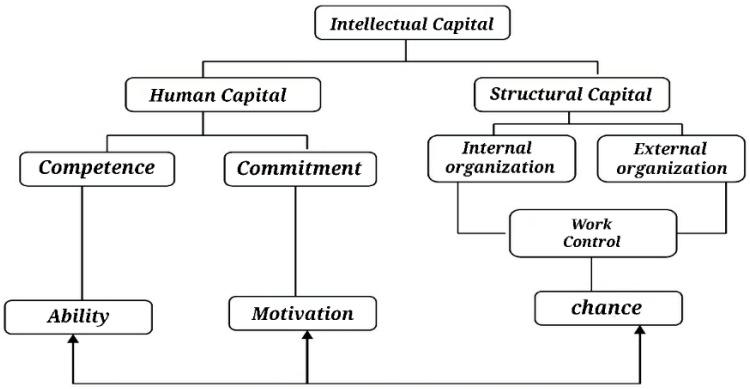

Figure 1. Intellectual Capital Model
Source: Adapted from Saint-Onge (1996:74) and Burr and Girardi (2002:77)

The purpose of this study is to examine the relationship between intellectual capital, economic performance in villages, community involvement, and the government's role in developing villages in the Buleleng Regency through the utilisation of village funds. Budgets in villages support local governance, programme delivery, community growth, and citizen empowerment. However, village resources are mostly used to support local initiatives that foster growth and self-determination. The role of the government greatly influences the utilization of village funds, which encourages the economic growth of rural communities, which in turn can reduce the poverty rate of rural communities. Their economic growth is an indication of the success of economic development (Arifin et al., 2022). According to Arsyad (2016), improving economic performance in rural areas is a priority. This is inextricable from the village apparatus's role as executors of village economic performance, through which the community works to improve village public services, reduce poverty, advance the village

economy, and eliminate development disparities between villages through the joint use of village funds as a site for future growth.

This research is designed to achieve the goal of how programs for utilizing village funds have an influence on village development in Buleleng Regency. Design variables in the form of intellectual capital, the role of government, utilization of village fund programs, community participation, and village economic performance will be analyzed to achieve the research objective, namely whether there is a positive and significant influence on village development and rural family welfare in Buleleng Regency.

RESEARCH METHOD

The research applied quantitative methods based on general philosophy to produce findings that were specific through deepening meaning and testing hypotheses. Accordingly, the process of collecting data was by using research instruments, analyzing quantitative data (Sugiono, 2010), and finally with generalization. The main tool for data collection was a questionnaire with closed questions to gain uniformity of answers so that the data were easier to process. The sample for this study consisted of village administrators from Buleleng Regency. This Regency encompasses a total of 129 settlements within its administrative boundaries. Sampling involves the utilisation of saturated samples, which refers to the practise of including all population members as part of the study sample (Sugiono, 2010). The research is grounded in Todaro's (2006) welfare theory, considered the Grand Theory. According to Todaro (2006) and Arsyad (2011), a positive correlation exists between high levels of economic growth and the subsequent expansion of employment options. This phenomenon is believed to result in a rise in income or enhanced social welfare. The primary objective of village funds is to enhance the autonomy of villages by implementing initiatives and initiatives that are directly linked to the development of the village and the empowerment of its community. According to Article 72, Paragraph 1, of Law Number 6 of 2014 about Villages, it is stipulated that the allocation of village funds, derived from the balancing funds received by the Regency, constitutes one of the sources of village revenue. According to Siagian (2000), community involvement is crucial in achieving successful development, as society serves as the primary driving force in this process. The variables examined in this study encompass community engagement, intellectual capital, the role of government, utilisation of village money, village economic performance, and welfare.

The current study employs quantitative data analysis techniques utilising the Structural Equation Modelling (SEM) analytical framework. Structural Equation Modelling (SEM) is a statistical methodology that integrates two fundamental concepts: the measurement model, which includes the principle of factor analysis, and the structural model, which involves regression analysis. According to Solimun (2002), Structural Equation Modelling (SEM) is a methodology that involves the creation of a measurement model to identify latent variables, followed by the establishment of associations or structural equations among these latent variables. As per the seminal work of Fornel and Bookstein (1982), Structural Equation Modelling (SEM) comprises two distinct types. The first is Partial Least Squares SEM (PLS-SEM), a powerful analytical tool that can be effectively employed for data with varying measurement scales and a limited number of samples. The analysis utilising Partial Least Squares Structural Equation Modelling (PLS-SEM) comprises two fundamental components: the measurement model, also referred to as the outer model, as well as the structural model, also known as the inner model (Ghozali and Latan, 2014). As depicted in Figure 2, a more comprehensive analysis was conducted.

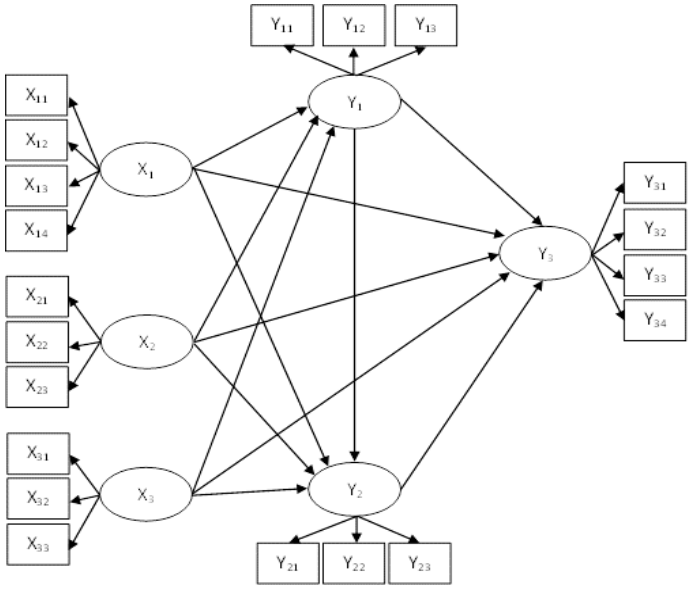

Figure 2. Research Path Diagram

Evaluation of the outer model is an evaluation of the measurement model (outer model), which is reflective in nature and can be carried out by testing convergent validity, discriminant validity, and reliability.

1. When the scores on the reflection indicator and the latent variable are correlated, we say that there is convergent validity. If the loading factor is more than 0.7, a strong positive connection exists between the indicators and the hidden variables. However, a value of 0.5 to 0.6 for the loading factor is still regarded as adequate (Chin, 1998). In addition, indicators with a loading factor > 0.4 are preferred, while indicators with a loading factor > 0.5 are deemed practically important, as stated by Hair et al. (2011).
2. Value cross-loadings and the average variance extracted (AVE) are used to evaluate discriminant validity. To be valid, an indicator must have a higher cross-loading value on the latent variable in question than it does on any other latent variable. Furthermore, the square root of the AVE of each latent variable can be compared to the correlation value between one construct and another, allowing for discriminant validity testing. According to Fornell and Locker (1981), a concept has high discriminant validity if its AVE square root is larger than the correlation value between it and another construct. A value of AVE greater than 0.5 is suggested.
3. *Composite reliability*(pc) shows that a group of indicators that measure a variable has good composite reliability if it has a pc value ≥ 0.7.

Meanwhile, the evaluation of the formative outer model can be seen through the significance of the weight value and multicollinearity. The estimated value for the outer model must be significant, where the significance level is measured through the bootstrapping procedure. Multicollinearity testing is measured through the variance inflation factor (VIF) value. VIF value > 10 indicates the presence of multicollinearity (Ghozali, 2014).

Evaluation of the goodness of fit of the structural model (inner model) can be done by evaluating the endogenous latent variable values, Q-square values (), and values for effect sizes. The inner model in this study can be described by the following equation: $R^2 Q^2 F^2$.

$$\begin{aligned} Y_1 &= f(X_1, X_2, X_3) \\ &= \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e_1 \\ Y_2 &= f(X_1, X_2, X_3, Y_1) \\ &= \beta_4 X_1 + \beta_5 X_2 + \beta_6 X_3 + \beta_7 Y_1 + e_2 \\ Y_3 &= f(X_1, X_2, X_3, Y_1, Y_2) \\ &= \beta_8 X_1 + \beta_9 X_2 + \beta_{10} X_3 + \beta_{11} Y_1 + \beta_{12} Y_2 + e_3 \end{aligned}$$

Goodness-of-fit metrics are used to determine how well a model fits the data. All indicators' convergent validity, discriminant validity, and composite reliability were analysed in this study to fully evaluate the measuring model using reflecting indicators. The evaluation of the measurement model utilising formative indicators is contingent upon its substantive content. The present study evaluates the structural model by examining the percentage of variance explained, specifically by analysing the values attributed to endogenous latent variables. Moreover, the predictive validity of structural models can be assessed by employing the Stone-Geisser q-square test and scrutinising the structural path coefficient estimates among variables.

The present study employed the bootstrap resampling method to test the hypothesis over both direct and indirect effects. The t-statistical test was utilised to determine the significance of the t-statistic value (t count). Acceptance or rejection of the hypothesis was contingent upon whether the t count exceeded the t-table. Furthermore, a comparative analysis between the p-value and the alpha (a) value can be conducted. When a p-value of 0.05 is attained, it is deemed significant and conversely.

RESULTS AND DISCUSSION

The findings of the study indicate that the government offered technical support to village officials in order to facilitate their utilisation of the SISKEUDES application. In order to ensure effective and proper management and utilisation of village funds, ongoing coaching, and mentoring initiatives are being implemented to enhance the intellectual capital of village administrators. It is believed that the effectiveness of system implementation within the accounting information system can be impacted by various factors. These factors include the competency of human resources, the level of participation, the presence of strong management support, organisational support, the development of appropriate programmes, training, and education initiatives, and the utilisation of systems that enhance performance (Komara, 2005). The intellectual capital of village officials and the active participation of the community contribute significantly to the establishment of development priorities and the empowerment of village communities. This is evident through various initiatives such as the construction and maintenance of village roads and bridges, enhancement of district roads, rehabilitation of roads and drainage systems, and the provision of community-based drinking water and sanitation facilities. In addition to the SISKEUDES application, there exists the SILAKUDES (*Sistem Pelayanan Administrasi Kecamatan Tuntas di Desa*) application, which serves as a Comprehensive District Administration Service System in Villages. This application aids village officials in their duties and streamlines the provision of services to the community. Notably, it simplifies the process of obtaining micro-small business permits, thereby fostering the growth and development of entrepreneurial endeavours. The key determinant in the successful implementation of a system lies in the robustness of the intellectual capital possessed by village government officials. If an individual possesses a high level of expertise, the process of installing the system will likely be less challenging than initially anticipated.

The study findings also indicate that the potency of the intellectual capital within a community establishes developmental preferences and endows rural communities with the

ability to undertake various initiatives such as constructing and upkeeping village roads and bridges, enhancing the quality of district roads, rehabilitating roads and drainage systems, and providing drinking water and sanitation facilities based on community needs. The results of this study indicate that the influence of intellectual capital on village economic performance is formed from horizontal networks, including economic interactions that have facilitated coordination, cooperation, and mutual control whose benefits can be shared. The relationship between intellectual capital and village development emphasizes human relations as actors in village development and village community empowerment. The proximity factor to community settlements triggers people to always interact in the social, cultural, and economic fields. The factor that greatly influences the closeness of community relations is the kinship factor. The creative and innovative power of the community takes advantage of opportunities by creating village economic development through the use of village funds.

This research is in line with the research of Chen et al. (2005) and Riahi-Belkaoui (2003), who stated that intellectual capital positively influences financial performance. At the same time, intellectual capital can be an indicator of financial performance in the future. Intellectual Capital, according to Jelcic (2007), is "Intangible assets or intangible business factors of the company, which have a significant impact on its performance and overall business success, although they are not explicitly listed in the balance sheet (if so, then under the term goodwill)." Meanwhile, according to Baron and Armstrong (2007:6), "Intellectual capital consists of the stocks and flow of knowledge available to an organization. These can be regarded as intangible resources which, together with tangible resources (money and physical assets), comprise the market or the total value of a business." In this case, it shows that intellectual capital is knowledge, which is considered an intangible resource that can improve performance. This study affirms that intellectual capital has a positive and significant effect on village economic performance. Indicators' associations to their respective constructs and inter-construct associations are shown in Figures outer model and inner model, respectively, based on PLS data processing outcomes. Figure 3 and Table 1 show that the loading factor (original sample) for all indicators across all constructs is greater than 0.6 0.50, with a probability of less than 0.05. All constructs based on this variable's indications have thus been shown to be valid.

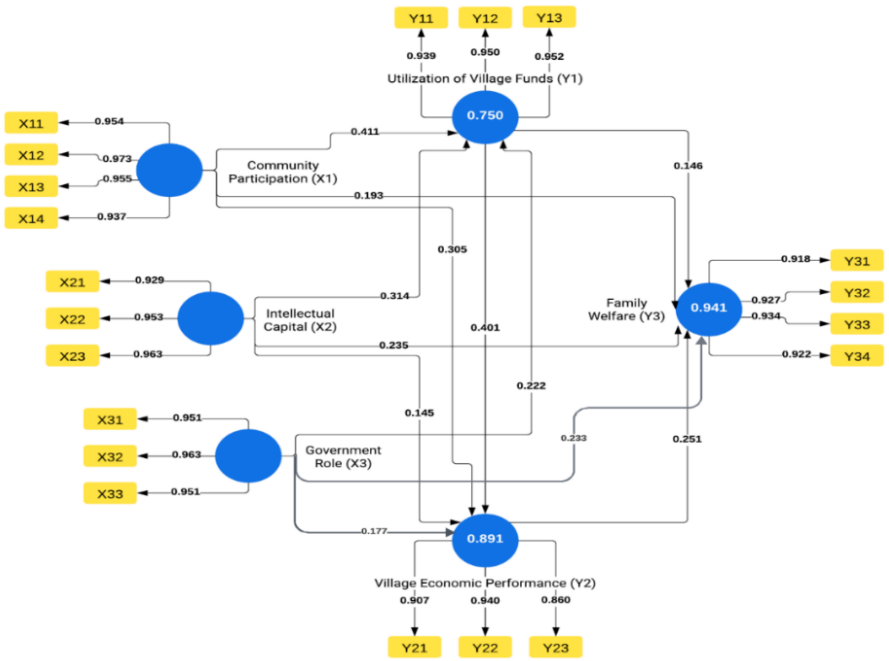

Figure 3. Outer Model Evaluation

Table 1. Construct Factor Loading

Connection Indicator –Construct	Original Sample	Standard Deviations	T Statistics	P Values
X1.1←X1	0.954	0.013	72,181	0.000
X1.2←X1	0.973	0.007	132,927	0.000
X1.3←X1	0.955	0.012	79,015	0.000
X1.4←X1	0.937	0.014	67,019	0.000
X2.1←X2	0.929	0.019	48,221	0.000
X2.2←X2	0.953	0.013	71,149	0.000
X2.3←X2	0.963	0.011	86,934	0.000
X3.1←X3	0.951	0.015	64,491	0.000
X3.2←X3	0.963	0.011	85,651	0.000
X3.3←X3	0.951	0.016	61,205	0.000
Y1.1←Y1	0.939	0.020	46,712	0.000
Y1.2←Y1	0.950	0.014	66,068	0.000
Y1.3←Y1	0.952	0.015	64,254	0.000
Y2.1←Y2	0.907	0.028	32,376	0.000
Y2.2←Y2	0.940	0.018	52,694	0.000
Y2.3←Y2	0.860	0.045	1,893	0.000
Y3.1←Y3	0.918	0.022	41,890	0.000
Y3.2←Y3	0.927	0.023	40,095	0.000
Y3.3←Y3	0.934	0.022	43,380	0.000
Y3.4←Y3	0.922	0.021	42,879	0.000

The evaluation of the inner model consists of two primary parts: (1) determining the degree to which the model fits the data and (2) determining the impact of exogenous variables on endogenous variables. The results of Structural Equation Modelling (SEM) include an evaluation of the impact of exogenous variables on endogenous variables and an assessment of model fit (goodness of fit). Partial Least Squares (PLS) are used in the present study to probe the connection between exogenous variables, namely community participation (X1), intellectual capital (X2), and the role of government (X3), and endogenous variables: utilisation of village funds (Y1), village economic performance (Y2), and family welfare (Y3).

The endogenous variable of village fund utilization has three predictors: (1) utilisation of human resource development programs, (2) utilisation of village development programmes, and (3) utilisation of economic development programs. Furthermore, the endogenous variable of village economic performance also has three predictors: (1) increasing community economic empowerment, (2) increasing social institutions in development, and (3) increasing the human resource capacity of village government officials. The last endogenous variable is family welfare, which has four predictors: (1) income level, (2) education degree, (3) health degree, and (4) conditions of social life.

Table 2. Direct Influence Between Constructsin Buleleng Regency

Construct	Original Sample	Standard Deviations	T-Statistics	P Values
X1→Y1	0.411	0.107	3,845	0.000**
X2→Y1	0.314	0.105	2,990	0.003**
X3→Y1	0.222	0.088	2,534	0.012*
X1→Y2	0.305	0.106	2,876	0.004**
X2→Y2	0.145	0.066	2,201	0.028*
X3→Y2	0.177	0.063	2,790	0.005**
Y1→Y2	0.401	0.098	4,086	0.000**
X1→Y3	0.193	0.068	2,832	0.005**
X2→Y3	0.235	0.050	4,714	0.000**
X3→Y3	0.233	0.043	5,443	0.000**
Y1→Y3	0.146	0.063	2,319	0.021*
Y2→Y3	0.251	0.083	3,026	0.003**

**= significant at p < 0.05; **=significant at p < 0.01*

Table 2 shows that all exogenous variables or constructs have a positive, statistically significant relationship with the endogenous variables tested against (P 0.05, t > 1.96).

The importance of intellectual capital, economic success in villages, government involvement, and community involvement in the distribution of village finances are emphasised. Initiatives to strengthen the ability of livestock groups, training to strengthen the capacity of organic fertilisers, and the acquisition of pig and productive cattle seeds are all highlighted as top priorities in the report. Instruction in various cake and meatball-making skills, as well as sewing instruction, is provided as part of the empowerment process within the Women Farmer Group (KWT) organisation with the goal of creating independent business opportunities.

More ideally, when human resources (HR) owned by the community are developed in Buleleng Regency, it encourages an increase in family welfare in Buleleng Regency, which in turn has a positive effect on the development of community empowerment programmes, leading to higher utilisation of village funds in influencing welfare. In order to foster human resource growth, village growth, and community economic development in Buleleng Regency, it is essential that village finances be used most effectively. This method makes it easier to put a community's assets to work as investment capital, boosting commerce and living standards. The use of village funds has the potential to improve the lives of village residents and encourage more fair revenue distribution in rural areas. Village funds are a vital resource that can be used to improve the quality of life in rural areas by putting an emphasis on development and self-determination.

Regarding rural revitalization, the government relies heavily on input from local residents. Participation in village development and empowerment activities was found to positively affect community survival in Buleleng Regency, according to the study's findings. The current research demonstrates the significant efforts made by locals to advocate for environmental preservation. Improvements in both competence and economic performance, argue Neve and colleagues (2013), can improve people's lives by bringing about social and economic harmony. Government involvement has been shown to improve the efficiency with which village finances are spent and the economic health of communities as a whole.

CONCLUSION

The interdependence of intellectual capital enhancement, village economic performance, community engagement, and governmental involvement is inseparable from the effective utilisation of village revenues in the Buleleng Regency. The findings of the study indicate that the government offered technical support to village officials in order to facilitate their utilisation of the SISKEUDES application. In order to ensure effective management and utilisation of village funds, ongoing coaching, and mentoring initiatives are being implemented to enhance the intellectual capital of village authorities. In addition to the SISKEUDES application, there exists the SILAKUDES application, which serves as a comprehensive system for district administration in villages. This application aids village officials in their duties and streamlines the provision of services to the community. Notably, it simplifies the process of obtaining micro-small business permits, thereby fostering the growth and development of entrepreneurial activities. The key determinant in the successful implementation of a system lies in the robustness of the intellectual capital possessed by village government officials. If an individual possesses a high level of expertise, the process of installing the system will likely be less challenging than initially anticipated.

The research suggests that enhancing intellectual capital, village economic performance, and community engagement can lead to optimal utilisation of village finances,

which, in turn, can contribute to the development of the Buleleng Regency. This implies that the function of government plays a crucial role in facilitating the effective allocation of village resources for promoting village development. According to the findings of this study, the role of government leads to the optimal allocation of village funds, which enhances village development in Buleleng Regency by enhancing intellectual capital, village economic performance, and community participation. Ife and Tesoriero (2016) state that community participation is a strong network and increases community knowledge in managing village finances (village funds) and knowledge in project management or village development and can influence village policies. The availability of trade centers, village markets, and trade sectors such as stalls and mini markets has an impact on reducing unemployment rates by empowering the community through various skills activities (cooking skills, making various cakes etc.), giving the community the ability to meet their needs to open jobs in the trade sector.

Meanwhile, both the community involved and the village apparatus in Buleleng Regency as executors in carrying out their duties, authorities, and responsibilities properly depend on the structure (management and technology) and other resources, such as finance (village funds) and equipment owned in building villages and developing existing resources in Buleleng Regency. Village economic performance can increase the effects that cause family welfare in Buleleng Regency, such as income levels, education degrees, health degrees, and conditions of the social life of the community. The existence of good cooperation between the village government and the village community can realize the ideals of village development through the use of village funds, with self-management of the use of village funds so that the welfare of families in Buleleng Regency increases. Therefore, these characteristics can be overcome with a development strategy by self-managing the use of village funds so that family welfare in Buleleng Regency increases. Also, the development of the right strategy for village economy (self-management) is necessary to overcome various problems such as poverty, unemployment, and economic issues in rural areas (Todaro Michale, 2003).

The findings of this study are limited to a specific temporal context, specifically the period during which the research was conducted. Consequently, the outcomes of this investigation are not generalizable to subsequent years or future circumstances. Recommendations for future researchers include the necessity to conduct additional investigations utilising continuous data or alternative variables in subsequent studies.

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