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EDITED BY

Íris M. Oliveira,
Universidade Católica Portuguesa, Portugal

REVIEWED BY

Muhammad Kristiawan,
University of Bengkulu, Indonesia
Muhammad Mohsan Ishaque,
University of Gujrat, Pakistan

*CORRESPONDENCE

Milan van Wyk
✉ mhvanwyk@uj.ac.za

RECEIVED 25 November 2024

ACCEPTED 24 February 2025

PUBLISHED 05 March 2025

CITATION

Mostert S, van Wyk M and Wessels R (2025)
South African accounting students'
perceptions on soft skills development in an
interdisciplinary case study.
Front. Educ. 10:1534435.
doi: 10.3389/feduc.2025.1534435

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South African accounting students' perceptions on soft skills development in an interdisciplinary case study

Sarina Mostert, Milan van Wyk* and Riaan Wessels

Department of Accountancy, College of Business and Economics, University of Johannesburg, Johannesburg, South Africa

Introduction: Soft skills have become a focus area for developing university students to meet the needs identified by future employers and to be employable in an ever-changing workplace. In response, professional bodies such as the South African Institute for Chartered Accountants (SAICA) have introduced guidance frameworks to identify the key skills required. Universities use these frameworks to identify developmental areas to equip students for future employment.

Methods: A multidisciplinary work-integrated group project was developed by a resident university in South Africa to develop skills that are consistent with the framework developed for the Associated General Accountant designation (AGA(SA)) offered by SAICA. The students solved 'real-life' problems, submitted a group written report and presented a practical solution to a panel consisting of lecturers, alumni and stakeholders in industry. The purpose of this study was to understand how students perceive the development of specific soft skills by contrasting their perceptions of their skills before and after the project with a self-developed questionnaire using a Likert scale, supplemented by open-ended questions. The data was analysed using descriptive statistics, ANOVA and thematic content analysis.

Results: The findings of the study identified that the students perceived that certain soft skills were developed during the project. Most of these skills related to interpersonal soft skills such as teamwork, communication, relationship building and management of team members. Critical thinking and problem-solving skills were also developed through the project.

Discussion: The result from the study contributes towards the literature on how an interdisciplinary work-integrated case study can contribute towards the development of soft skills for postgraduate students. The research particularly highlights the importance of the development of interpersonal soft skills, which is essential in the workplace.

KEYWORDS

soft skills, pervasive skills, case study, generic skills and competence, developing country, accounting students, accounting curriculum

1 Introduction

Soft skills are crucial in today's society, as they serve as essential tools for effective communication, everyday organization and job advancement, as acknowledged by employers and students alike (Romanenko et al., 2023) and are vital for thriving in the field of accountancy (Kirstein et al., 2019; Van der Merwe, 2013). Soft skills are also known as transferable generic skills, pervasive skills, fundamental skills, and employability skills (McEwen, 2010). These skills include adapting to change, communicating and working with individuals from diverse

personal and cultural backgrounds (Dean, 2017) as well as analytical, problem-solving, critical-thinking, visual, oral, and aural skills (Asonitou and Hassall, 2019; Mohamed and Lashine, 2003).

Employers seek to employ students who possess soft skills such as the ability to work well with others and have excellent communication and leadership skills. Therefore, developing soft skills is a crucial objective for accounting educators (Usoff and Feldmann, 1998). Given that students require more than technical skills to thrive (Aiken et al., 1994; Thompson et al., 2021), these skills alone are insufficient to equip students for the rapidly changing corporate landscape (Lawson et al., 2014).

It has been found that future employers, professional bodies and universities are not always fully aligned in terms of the expectation of what skills newly graduating accountants must have when they start working (Kunz and de Jager, 2019; Steenkamp and Goosen, 2023; Kroon and Alves, 2023; Chandler, 2024) and who is primarily responsible for the development of such skills (Barac and Du Plessis, 2019). Institutions tend to prioritize technical knowledge to an excessive degree, sometimes neglecting the necessary attention to the development of soft skills among accounting professionals, which are essential for securing employment and career advancement (Asonitou and Hassall, 2019; Kavanagh and Drennan, 2008).

To meet the challenges of the working environment, university accounting programs must provide graduates with strong technical knowledge and the essential soft skills to gain employment and make an immediate contribution to a business. The challenge for tertiary educators is to transition from a solely subject-based curriculum to one that is skills-orientated (Iqbal et al., 2023) while still meeting the technical competency required to satisfy future employers and professional bodies. Traditional teaching methods alone (i.e., classroom instruction) do not provide the required results in terms of soft skills development for the work environment (Elo et al., 2024), as such other learning methods need to be integrated (Farashahi and Tajeddin, 2018). Experiential learning theory serves to acquire and improve knowledge through action and doing of which the subsequent reflection of a learner will facilitate lifelong learning and critical thinking (Dewey, 2015; Kolb, 2015; Viviers et al., 2018).

Maelah et al. (2012) identified that the increasing need to develop more than just technical knowledge has led to a response from various higher education institutions across the world, including the necessity for Malaysian accounting graduates to enhance their interpersonal skills. Kermis and Kermis (2010) provide an American perspective by observing that soft skills are also an integral part of the American Institute of Certified Public Accountants' (AICPA) Vision initiative, and that accounting educators have a duty to assist in making students productive members of the professional service team. However, shortcomings in soft skills have been observed among accounting students hailing from Australia, the United Kingdom (Gammie et al., 2002), and South Africa (Barac, 2009).

Usoff and Feldman (1998) argued that despite the importance of soft skills to employers, many students continue to underestimate the importance that employers place on soft skills. Even though various adjustments have been made to accounting education, a gap still remains between the competencies, especially soft skills, that employers expect and perceive accounting graduates to possess (Bui and Porter, 2014; Tan and Laswad, 2018). This is what Bui and Porter (2014) refer to as the 'accounting education's expectation-performance gap,' which includes an expectation gap, a constraints gap, and a performance gap. Other studies have examined this disparity in various contexts from a soft skills perspective.

Abayadeera and Watty (2014) examined this disparity among accounting graduates in Sri Lanka, while Webb and Chaffer (2016) analyzed the training of UK accounting graduates for the CIMA professional qualification. According to these studies universities have room to capitalize on additional opportunities for soft skill development (Abayadeera and Watty, 2014; Webb and Chaffer, 2016).

In South Africa professional bodies such as the South African Institute of Chartered Accountants (SAICA) developed competency frameworks to serve as a guideline to ensure alignment in partnership with universities and employers. SAICA introduced a competency framework for the Associate General Accountant (AGA(SA)) designation in 2021. The AGA(SA) competency framework (competency framework) relates to the entry point in the career of a future AGA(SA). This document builds on the previously developed competency framework for the Chartered Accountant (CA(SA)) designation and is based on a recommendation provided by the International Federation of Accountants (IFAC) of which SAICA is a member (Keevy, 2016; Malan and Van Dyk, 2021).

The AGA(SA) competency framework is divided in three broad categories. The first category is for "Professional Values and Attitudes" which incorporates ethics, citizenship and lifelong learning. The next category, "Enabling competencies" includes business acumen, decision-making and digital acumen, and the last category refers to the "Technical Competencies," which is not the focus of this study. The questionnaire will focus on "Professional Values and Attitudes" and "Enabling competencies" as per the framework.

The research question is what students' perceptions are towards the development of soft skills in a multidisciplinary work-integrated group project. This study therefore aims to analyse the perceived development by students of certain of the competencies or soft skills listed by the framework amongst qualifying AGA(SA) students participating in a group work, interdisciplinary case study through a questionnaire (Creswell and Creswell, 2018). The feedback from the students will provide a unique opportunity to improve future projects that align with the development of the framework while integrating different subjects, specifically catering for the AGA(SA) designation.

1.1 Using the case study method

Traditional classroom instruction does not adequately develop soft skills required for the work environment (Farashahi and Tajeddin, 2018). Using case studies in the academic curriculum provides the hands-on experiences consistent with experiential learning theory, i.e., action through doing (Crawford et al., 2011; Hesketh, 2011; Dewey, 2015; Jonathan and Laik, 2024). A case study aims to close the gap between technical and theoretical knowledge and the practical world, by encouraging active learning (Avramenko, 2012; Azeez and Aboobaker, 2024; Kolb, 2015; Tan et al., 2021). Accountancy students reported improved skills from interdisciplinary case studies that incorporated teamwork and real-world experience (Crawford et al., 2011; Chiang et al., 2021; Miller and Willows, 2024; Van der Merwe, 2013).

The participants are students enrolled in a post-graduate degree specializing in internal auditing or South African taxation. To balance developing soft skills without sacrificing the core curriculum (Rebele and Pierre, 2019) the project is given to students towards the end of a semester, ensuring that it does not encroach on the time that should be dedicated to gain technical expertise (McCrary, 2022).

1.1.1 The case study

Lecturers developed the case study around a fictitious company with real-life challenges employing students as entry level specialists. It includes financial statements and background information to the company, requiring students to present practical solutions through a report and presentations. As accounting graduates are often criticized for their inability to make decisions when they start out, decision making was included as a part of the case study (McCrary, 2022). Information is tailored to not give too much away, encouraging students to apply their technical knowledge base and conduct further research. Students must utilize knowledge from their studies and employ skills that are not typically tested in formal assessment.

A questionnaire was used to determine whether the educational objectives identified in the competency framework were met and obtain information on how to improve the case study for the future academic years. The questionnaire was given to students immediately after their presentation and report submission. Participation was voluntary and anonymous, to encourage honest feedback. The questionnaire allowed students to self-assess their skills and competencies. This provided insight into the usefulness of the project and foster self-reflection which is important for life-long learning (Kirstein et al., 2019). Most participants do not have real life experience, their answers are based on their perception of real-world scenarios.

2 Methodology

A descriptive exploratory design (Malan and van Dyk, 2021) was followed to gain insight into how the case study contributed to the development of the soft skills highlighted by the SAICA AGA(SA) competency framework namely “Professional Values and Attitudes” personal and professional ethics, self-development and adaptability, under “Enabling Competencies” critical thinking, problem solving, judgement and decision-making, communication -, leadership -, people -, relationship-building -, teamwork – and self-management skills, managing others, emotional intelligence and the use of technology (digital acumen). Certain skills were not included in the questionnaire as the project did not lean itself towards its development, for example, automation under digital acumen.

2.1 Population

The population of the study was 135 registered students for B. Com Honours in South African Taxation and B.Com Honours in Internal Auditing for the 2023 academic year that participated in the case study. Purposive sampling was used as a basis of sampling for this study (Malan and van Dyk, 2021). This approach was applicable as the authors targeted a specific subgroup of students within the population, focusing on a specific student profile as explained above.

2.2 Method of collection

A self-developed questionnaire, derived from the SAICA AGA(SA) competency framework, was used to collect the data through Google Forms which was deemed appropriate in similar

studies performed (Creswell and Creswell, 2018; Malan and van Dyk, 2021). Reliability of the questionnaire was achieved since the questions were developed from the SAICA AGA(SA) competency framework, which was developed by a committee of experts in the field of accounting education. The questionnaire was pilot tested by academic trainees that participated in the project in the past to ensure that it is fair and understandable to students, similar to the approach of Samkin and Keevy (2019). The questionnaire was also reviewed by other academic staff as part of the quality control procedures of the institution. No material amendments were made to the questionnaire. Ethical clearance was obtained from the higher educational institution where the research was conducted. Data collected, including any personal information, was securely stored on encrypted devices, accessible only to the researchers. To protect participants, identifiable information was either anonymised or not collected unless strictly necessary for the study’s objectives. Participants were informed of these measures before their involvement in the study.

The questionnaire was sent out at the end of the project at the end of the first semester by making the link available on the institutions online learning management system (LMS). The questionnaire contained four sections:

Section 1 contained a request for general information, including which specialization the student is enrolled for, and consent to use data as part of the research. The questionnaire did not draw a distinction between race or gender and focused on the soft skills required by the AGA(SA) framework (SAICA, 2022). This rationale corresponds to prior studies performed (Gammie et al., 2002; Samkin and Keevy, 2019). Section 2 queried the students’ overall view of the project at the start through 5-point Likert scale statements. Similar to section 2, section 3 queried the students’ overall view of the project. However, the focus in section 3 was specifically on soft skills rated towards the end of the project. Section 4 consisted of three open-ended questions on the students’ view of the skills required to be employable in the current environment, their overall experience in terms of the project, whether they faced any challenges when completing the projects and which skills they used to overcome those challenges.

The data in the section 2 and 3 of the questionnaire was measured using a Likert scale. A 5-point Likert scale was considered to be the most appropriate based on the popularity and ease of use for the respondents (Mirahmadizadeh et al., 2018). For the purpose of the questionnaire, the parameters in the questionnaire for the Likert scale were defined as follows: “1” for poorly developed and “5” for exceptionally developed.

The quantitative data collected was analyzed using an independent statistician to measure tendencies and deviations by using SPSS. The data on section 2 and 3 of the questionnaire was analyzed descriptively by mean analysis and standard deviations (Malan and van Dyk, 2021). A comparison between the means in section 2 and 3 was done statistically using Friedman’s Two-Way analysis of variance (ANOVA) on each of the statements in the questionnaire. The following null hypotheses (Table 1) were used based on the questionnaire statements in section 2 and section 3.

Data from the open-ended questions in section 4 were analyzed with content analysis techniques to identify the number of occurrences of specific aspects raised by students. The content analysis was performed using Atlas.ti 24, which is a well-known data management tool in qualitative research. The responses were coded, re-coded and

TABLE 1 Null hypotheses (H0) of the study based on the 15 statements in section 2 and 3 of the questionnaire.

H0-1:	The distributions of “Personal and professional ethics” remains the same before and after the project.
H0-2:	The distributions of “Self-development” remains the same before and after the project.
H0-3:	The distributions of “Adaptability” remains the same before and after the project.
H0-4:	The distributions of “Critical Thinking” remains the same before and after the project.
H0-5:	The distributions of “Problem Solving” remains the same before and after the project.
H0-6:	The distributions of “Judgement and decision-making” remains the same before and after the project.
H0-7:	The distributions of “Communication skills” remains the same before and after the project.
H0-8:	The distributions of “Leadership skills” remains the same before and after the project.
H0-9:	The distributions of “People skills” remains the same before and after the project.
H0-10:	The distributions of “Relationship-building skills” remains the same before and after the project.
H0-11:	The distributions of “Teamwork skills” remains the same before and after the project.
H0-12:	The distributions of “Self-management skills” remains the same before and after the project.
H0-13:	The distributions of “Managing others” remains the same before and after the project.
H0-14:	The distributions of “Emotional Intelligence” remains the same before and after the project.
H0-15:	The distributions of “Use of technology (digital acumen)” remains the same before and after the project.

evaluated by each researcher in the study to ensure that all biases were managed. The themes were developed from the codes analyzed.

The response rate was 41%. This response rate is higher than other web-based questionnaires administered in South Africa (Nkoutchou and Eiselen, 2012). It also exceeds the range of 25 to 38%, which is specified by Marx (2008) as being acceptable within a South African environment.

3 Findings

Table 2 provides the descriptive statistical information on the students’ perspectives on soft skills they have developed before the start of the project (section 2 of the questionnaire). The data suggests that students perceive that they have developed skills reasonably well before the project with most of the statements in the questionnaire having a mean of between 3 and 4. The high ratings does point out a possible bias that students will have on their own development of competencies, which is similar to other studies performed (Lew et al., 2010). An interesting observation is the high mean rating for ‘personal and professional ethics’. This suggests that students do believe that

ethical behavior and attitudes are well developed through their academic careers. This aligns with emphasis that SAICA has on the importance of ethical behavior within the accounting profession. The importance of ethics from the perspective of students are also supported by Malan and van Dyk (2021).

The descriptive results after the project (section 3 of the questionnaire), which is also illustrated in Table 2 indicates that all of the items in the questionnaire showed improvement based on the student’s perception of the skills developed through the project. The statistical mean on each of the items moved to between 4 and 5 on the scale applied. However, considering ANOVA, only a few of the areas on the questionnaire were considered to be statistically significant, meaning that the p -value is equal to or lower than 0.05. The skills considered to be significant were Critical Thinking (H4), Problem Solving (H5), Communication Skills (H7), Relationship-building Skills (H10), Teamwork skills (H11), Self-management skills (H12), Managing others (H13), and Use of Technology (H15).

Critical thinking (H4) was one of the skills that was significantly developed through the project. Similarly, students believed that the project significantly improved their ability to solve problems (H5). The results align with other studies where cases studies were used to improve critical thinking and problem solving (Viviers et al., 2018).

The requirement to complete the project as a group significantly improved teamwork (H11), communication (H7), relationship building (H10) and management of team members (H13). These skills are also the skills where most significant improvement is observed based on the statistical analysis performed. The findings are also aligned with studies of Van der Merwe (2013) and Steyn et al. (2016) where skills relating to teamwork ranked high. The findings also support the findings of Parsons et al. (2020) that groupwork assists with the development of professional competencies.

Even though the project requires significant groupwork, it also requires students to manage themselves and their own performance within the group setting. Therefore, it is also observed that ‘self-management’ (H12) also had significant improvement based on the analysis. Shauki and Benzie (2017) also identified similar development with oral presentations within a class setting. Furthermore, the skill of self-management is crucial in the workplace and one of the most desired skills from employers employing trainee accountants based on a study performed by Suarta et al. (2023). Finally, the project also significantly improved the students’ ability to use technology (H15). A gap has been noted by employers between the expectations and the ability of graduating students to deal with the fast paced changes in technology (Jackson et al., 2023; Tan and Laswad, 2020). Technology was used in writing reports, doing research and preparing the presentations. Students indicated that there was a noticeable improvement in the use of technology (H15).

The thematic analysis indicated that the skills illustrated in Figure 1 are regarded as crucial for students considering their future careers. The analysis indicated that teamwork is the skill that students have highlighted most frequently based on their perspective on what will be the most important skills in their careers followed by “communication” and “managing others.” Interestingly, these three codes are also very closely aligned since they occurred in proximity of each other as per Figure 2, which

TABLE 2 The statistical results indicating the descriptive statistics before and after the project as well as ANOVA.

Questionnaire item	Before the project				After the project				ANOVA
	N	Mean		Std. deviation	N	Mean		Std. deviation	Sig.
		Statistic	Std. error	Statistic		Statistic	Std. error	Statistic	Statistic
H1 Personal and professional ethics	48	4.23	0.124	0.857	48	4.35	0.105	0.729	0.312**
H2 Self development	48	3.81	0.132	0.915	48	4.29	0.107	0.743	0.057**
H3 Adaptability	48	3.69	0.149	1.035	48	4.27	0.122	0.844	0.060**
H4 Critical Thinking	48	3.75	0.138	0.957	48	4.29	0.119	0.824	0.033*
H5 Problem Solving	48	3.77	0.127	0.881	48	4.23	0.108	0.751	0.042*
H6 Judgement and decision-making	48	3.77	0.124	0.857	48	4.21	0.119	0.824	0.092**
H7 Communication skills	48	3.77	0.147	1.016	48	4.48	0.119	0.825	0.002*
H8 Leadership skills	48	3.90	0.131	0.905	48	4.35	0.121	0.838	0.080**
H9 People skills	48	3.90	0.137	0.951	48	4.23	0.137	0.951	0.215**
H10 Relationship-building skills	48	3.83	0.124	0.859	48	4.35	0.109	0.758	0.016*
H11 Teamwork skills	48	3.87	0.138	0.959	48	4.54	0.107	0.743	0.002*
H12 Self-management skills	48	3.77	0.116	0.805	48	4.25	0.121	0.838	0.008*
H13 Managing others	48	3.67	0.117	0.808	48	4.13	0.125	0.866	0.011*
H14 Emotional Intelligence	48	3.81	0.135	0.938	48	4.27	0.106	0.736	0.071**
H15 Use of technology	48	3.79	0.136	0.944	48	4.37	0.110	0.761	0.025*

*Since the p -value is less than 0.05, the null-hypothesis is rejected and therefore regarded as statistically significant. **The null hypothesis is accepted because the p -value is equal or greater than 0.05 and therefore not regarded as statistically significant.

indicates that these skills often complement each other or are used in conjunction with each other. This aligns with other studies that indicates the importance of relational skills (Steyn et al., 2016; Van der Merwe, 2013).

Furthermore, the analysis indicated that students considered teamwork was the most important element of the project that contributed to the soft skills being developed. This also supports the results from the descriptive analytics performed, which indicated that “relational skills” increased the most out of the skills assessed. The research element of the project and the presentations in front of a panel were also valuable to enhancing the soft skills assessed.

The most significant challenges faced by students were to manage their groups effectively, including the individual team members in order to meet the deadline for the project. This includes managing the roles and responsibilities, task allocation and differences in opinions and backgrounds as part of reaching a goal. Many students have not responded with a skill used to overcome the challenge, but from the analysis it was deemed that communication, teamwork and managing others were used most frequently to address the challenges regarding effective group work. This also connects with the significant improvement in the relational skills based on the ANOVA test performed. The strong

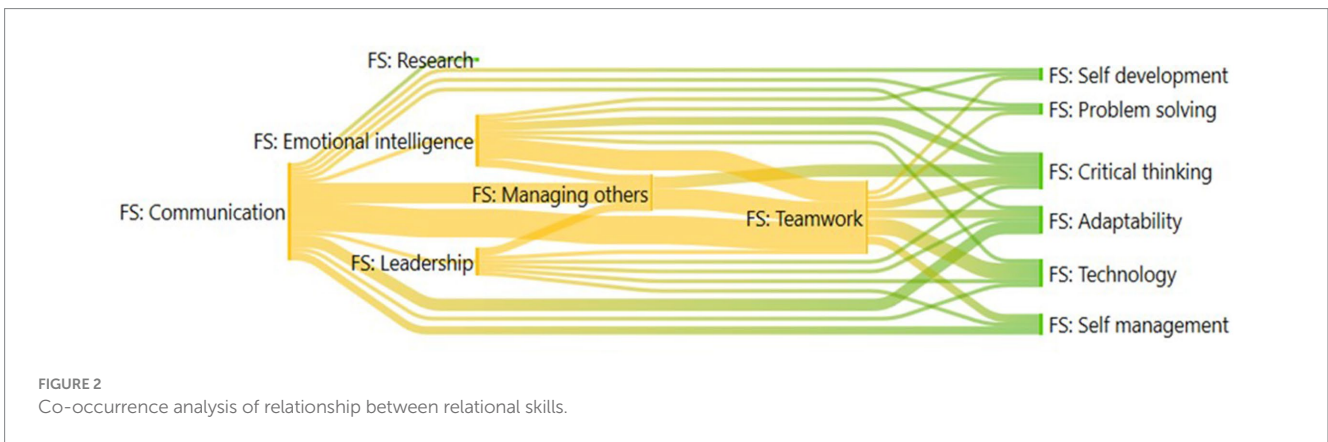
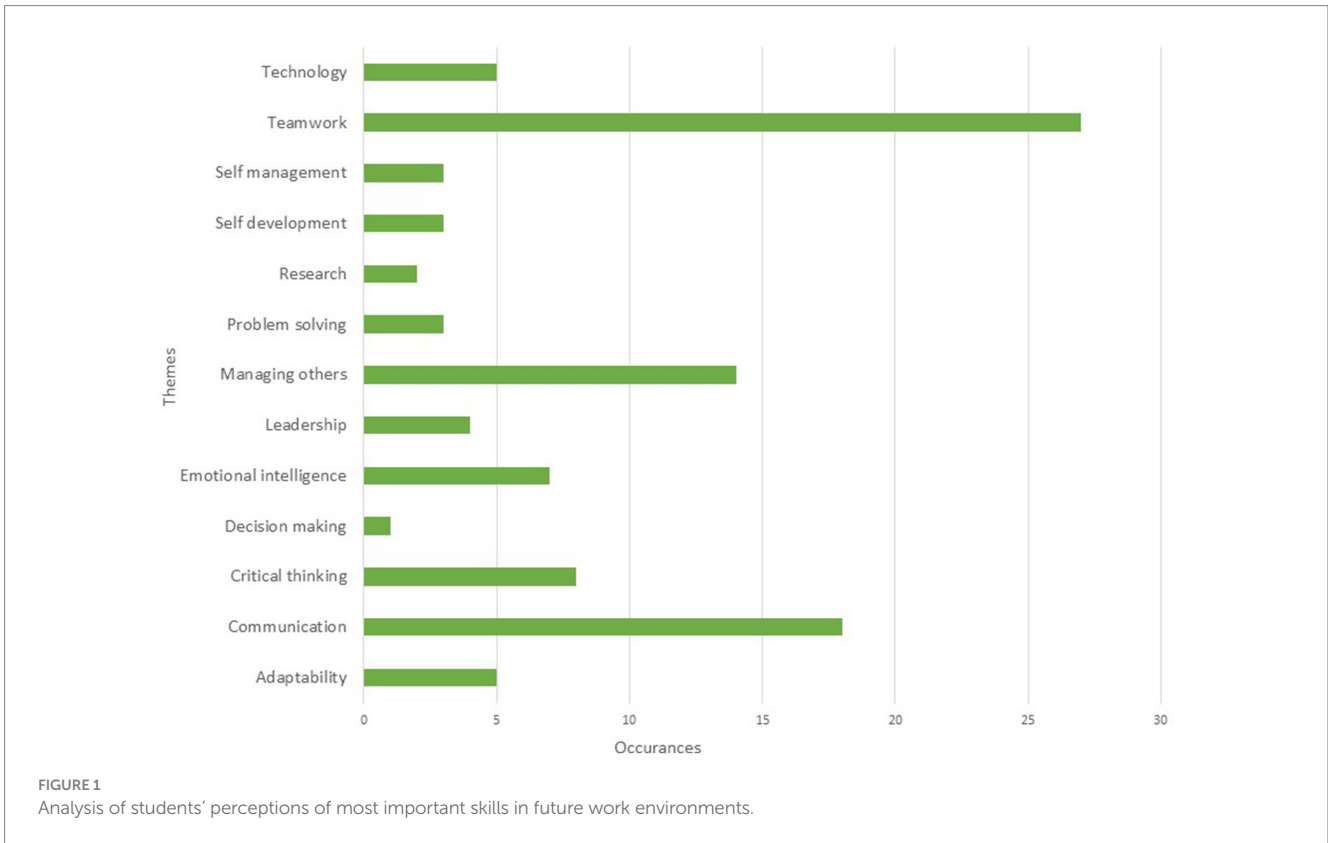
relationships between these skills suggest that they are interdependent and can be developed at the same time.

4 Discussion

The findings of previous studies (Crawford et al., 2011; Van der Merwe, 2013) were confirmed, showing that students perceived the work-integrated project to be effective in improving several key soft skills. The student feedback on the work-integrated project aligns with the principles of experiential learning, which emphasize learning through doing (Jonathan and Laik, 2024).

Critical thinking and problem-solving were enhanced as students were required to solve problems that demanded additional research beyond their current technical knowledge base. Although judgment and decision-making were included in the project design by asking students to make recommendations to a “board,” several groups did not incorporate this element into their presentations. This likely explains why students did not report significant improvements in these skills.

The questionnaire was designed to highlight specific soft skills described in the AGA(SA) framework with the use of a Likert Scale. This was followed by a segment of open-ended questions. This



approach emphasized the importance of developing soft skills, which are often overlooked by students (Usoff and Feldmann, 1998). The open-ended responses indicated that the answers were highly influenced by the skills listed in the questionnaire and the competency framework, limiting further insights and preventing the emergence of sub-themes. The format of questionnaire aligned with the goals of this project but would not be appropriate in all circumstances.

5 Recommendations and limitations

The development of soft skills is a lifelong learning process and cannot be confined to academia alone (Paisey and Paisey, 2010). Nevertheless, there is an expectation from future employers that

universities should take responsibility for fostering these skills (Kirstein et al., 2019). As soft skills continue to develop (Lawson et al., 2014), it is recommended that regular opportunities be created to practice and refine these skills by both universities and future employers. Based on the results of this study, work integrated learning projects provide essential opportunities to develop these soft skills. Particular soft skills that can be developed is critical thinking, problems solving, self-management, time-management and relational skills.

The perceptions of students regarding the development of soft skills were tested, the actual development of these skills was not directly measured. Furthermore, the voluntary nature of the sample introduces potential bias, as participants who chose to participate might have different characteristics than those who did

not. However, this ensures compliance with ethical considerations and builds trust with respondents. The study was limited to a single university, which restricts the generalizability of the findings.

6 Conclusion

The study has made several contributions from a practical and theoretical perspective. Practical implications include the importance of group work to develop interpersonal soft skills that would make a graduate more employable in current working environments. The results point out that case studies that emulate real life companies are an effective tool to use to develop soft skills beyond technical skills within the curriculum. The study makes a theoretical contribution by building on existing knowledge on development of soft skills of accounting students from a developing country perspective.

Even though students were presented with a real-life scenario it is noted that most participants do not have work experience and that their answers were based on their perceptions of what a real-life scenario entails. Independent measurement of the improvement of soft skills was not possible in the use of an anonymous questionnaire, but for this study honest student feedback was required. The use of an identified questionnaire can be considered in future to provide an opportunity for the triangulation of student self-assessments with lecturer evaluations, with the aim to development targeted educational interventions. The study was limited to a single university, which restricts the generalizability of the findings.

Future research can potentially involve employers of the students to obtain an understanding of their perspective of soft skills developed and whether a gap still exists between employer expectations and skills developed throughout tertiary education.

Data availability statement

The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation.

Ethics statement

The studies involving humans were approved by SAREC University of Johannesburg. The studies were conducted in accordance

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with the local legislation and institutional requirements. The participants provided their written informed consent to participate in this study. Written informed consent was obtained from the individual(s) for the publication of any potentially identifiable images or data included in this article.

Author contributions

SM: Conceptualization, Formal analysis, Project administration, Visualization, Writing – original draft, Writing – review & editing. MW: Conceptualization, Formal analysis, Methodology, Software, Writing – original draft, Writing – review & editing. RW: Conceptualization, Data curation, Formal analysis, Investigation, Project administration, Validation, Writing – original draft, Writing – review & editing.

Funding

The author(s) declare that no financial support was received for the research, authorship, and/or publication of this article.

Conflict of interest

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

Generative AI statement

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