Determinants of External Auditors' Behavioral Intention to Adopt CAATs: Evidence from Sri Lanka

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ABSTRACT

The growing use of digital systems in business has changed the way external audits are planned and performed. Auditors increasingly need computer-assisted audit techniques (CAATs) to examine electronic records, analyse large datasets, identify unusual transactions and obtain audit evidence. However, access to audit technology does not automatically lead to its use. This study examines the factors associated with external auditors' behavioral intention to adopt CAATs in Sri Lanka. The model is based on the Unified Theory of Acceptance and Use of Technology (UTAUT) and includes Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Conditions, together with Perceived Risk and Perceived Trust. A quantitative, positivist and cross-sectional survey design was used. Data were collected through an electronic structured questionnaire from external auditors working in Big Four and selected local audit firms. Of 107 responses received, seven were excluded during screening and 100 valid responses were retained. Convenience sampling was used. The data were analysed in SPSS using descriptive statistics, reliability analysis, the Kaiser-Meyer-Olkin measure and Bartlett's test, Pearson correlations and multiple regression. The regression model was statistically significant, $F(6, 93) = 98.285$, $p < .001$, and explained 86.4% of the observed variation in behavioral intention ($R^2 = .864$; adjusted $R^2 = .855$). Effort Expectancy ($\beta = .354$, $p < .001$), Perceived Trust ($\beta = .326$, $p < .001$), Performance Expectancy ($\beta = .279$, $p < .001$) and Facilitating Conditions ($\beta = .177$, $p = .001$) were significant positive predictors. Social Influence ($\beta = .020$, $p = .605$) and Perceived Risk ($\beta = .000$, $p = .998$) were not statistically significant. The findings suggest that perceived ease of use, trust, expected performance benefits and support are associated with auditors' intention to adopt CAATs in this sample. The results should be interpreted cautiously because the study used a convenience sample, self-reported cross-sectional data and a model with unusually high explanatory power. The

Perceived Risk regression result also requires verification against the original SPSS data and coding before it is treated as conclusive.

Keywords: *CAATs; Behavioral Intention; External Auditors; UTAUT; Perceived Trust; Perceived Risk*

1. INTRODUCTION

Digital technology has changed the information environment in which external audits are performed. Organisations increasingly use computerised accounting systems, enterprise resource planning systems, cloud platforms and electronic reporting. Auditors therefore need tools and skills to examine electronic records and obtain sufficient, appropriate audit evidence. Computer-assisted audit techniques (CAATs) help auditors collect, process, test and analyse electronic data. They support transaction testing, sampling, recalculation, identification of unusual items and analytical procedures, and can improve audit coverage and efficiency (Braun & Davis, 2003; Janvrin et al., 2008; Mansour, 2016).

However, the availability of CAATs does not guarantee their use. Adoption may depend on whether auditors believe the tools improve their work, whether they are easy to learn, whether managers and colleagues encourage their use, and whether the firm provides software, training and technical support. Auditors may also consider confidentiality, data integrity, system reliability and the consequences of relying on technology. CAAT adoption therefore involves both individual perceptions and the organisational conditions in which auditors work.

The Unified Theory of Acceptance and Use of Technology (UTAUT) developed by Venkatesh et al. (2003) explains technology acceptance through Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Conditions. This study extends the framework with Perceived Risk and Perceived Trust. These constructs are relevant because audit work involves sensitive financial information and depends on reliable systems. Previous CAAT and technology-adoption studies have also considered user perceptions and organisational readiness (Khalil & Nafti, 2020; Meiryani et al., 2022).

Sri Lanka provides a relevant setting because audit firms include large international networks and local firms that may differ in technology access, training, specialist support and resources. Previous local research has examined CAAT use among internal auditors (Pathmasiri & Piyananda, 2021). Jayasena et al. (2024) more directly examined Sri Lankan external auditors' intention to use CAATs using an extended UTAUT model. Their

work is the closest local study and is recognised here as an important contribution.

The present study does not claim that CAAT adoption by Sri Lankan external auditors has not been studied. It provides an additional examination using 100 auditors from Big Four and local/non-Big Four firms, including supervisors, managers, senior managers and partners. It considers Perceived Risk and Perceived Trust alongside the four UTAUT constructs. The available records do not support a complete side-by-side comparison of measures, sample and period with Jayasena et al. (2024); therefore, no claim of superiority or definitive novelty over that study is made.

The research problem is the need for further context-specific evidence on factors associated with external auditors' intention to adopt CAATs. Internal and external auditors have different roles, and findings from one group cannot automatically be transferred to the other. Findings from other countries may also reflect different technological and organisational conditions. This study therefore examines six factors associated with behavioral intention among external auditors in Sri Lanka.

The study addresses the following research question: What factors are associated with external auditors' behavioral intention to adopt CAATs in Sri Lanka? The dependent variable is behavioral intention. The study does not measure actual adoption behaviour or the frequency with which auditors use CAATs. This distinction is important when interpreting the findings and their practical implications.

2. AIMS/ OBJECTIVES

The main objective is to examine the factors associated with external auditors' behavioral intention to adopt CAATs in Sri Lanka. The specific objectives are to examine the relationships of Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Conditions, Perceived Risk and Perceived Trust with behavioral intention. The analysis considers both the bivariate relationships and the contribution of each predictor when the six factors are included together in a multiple regression model.

3. THEORY

UTAUT was developed by Venkatesh et al. (2003) by integrating earlier technology acceptance theories. It identifies performance benefits, ease of use, social influence and facilitating conditions as relevant to technology acceptance. This study examines the direct relationships of these factors, together with risk and trust, with external auditors' behavioral intention.

Performance Expectancy refers to the extent to which an auditor believes that using CAATs will improve job performance. In external auditing, this may include completing procedures more efficiently, analysing more transactions, identifying unusual items and supporting audit quality. If auditors believe that CAATs provide clear benefits to their work, they may be more willing to adopt them. Prior studies have linked expected usefulness and performance benefits with auditors' technology use and intention (Bierstaker et al., 2014; Khalil & Nafti, 2020; Meiryani et al., 2022). The study therefore proposes: H1: Performance Expectancy is positively associated with external auditors' behavioral intention to adopt CAATs.

Effort Expectancy refers to the perceived ease associated with learning and using a technology. CAATs may require auditors to learn new software, understand data formats and apply analytical procedures. When the tools are easy to learn and operate, auditors may be more willing to use them. Training and practical experience may also reduce the effort involved. Previous research has identified technological knowledge, training and perceived complexity as relevant to auditors' use of CAATs (Janvrin et al., 2008; Ahmi & Kent, 2013; Jayasena et al., 2024). H2: Effort Expectancy is positively associated with external auditors' behavioral intention to adopt CAATs.

Social Influence refers to the extent to which an individual believes that important people or groups think that he or she should use a technology. In an audit firm, these people may include engagement partners, audit managers, supervisors, colleagues and professional bodies. Their encouragement, expectations and examples may influence an auditor's intention. However, auditors may also make decisions based on their own assessment of the usefulness and suitability of a tool. Previous studies have reported mixed results for social influence in technology adoption (Loraas & Wolfe, 2006; Mansour, 2016). H3: Social Influence is positively associated with external auditors' behavioral intention to adopt CAATs.

Facilitating Conditions refer to the availability of organisational and technical infrastructure needed to use a system. For CAATs, this includes software access, suitable computers, training, guidance and technical support. Although the original UTAUT model also links Facilitating Conditions to use behaviour, this study specifies it as a direct predictor of intention because auditors who know that resources and support are available may be more willing to intend to use CAATs. This is a model-specific choice. Prior auditing studies identify organisational readiness and support as relevant (Mansour, 2016; Pathmasiri & Piyananda, 2021). H4: Facilitating Conditions are positively associated with external auditors' behavioral intention to adopt CAATs.

Perceived Risk represents an auditor's concern about uncertainty or possible negative consequences arising from the use of CAATs. In an audit setting, these concerns may relate to data confidentiality, unauthorised access, inaccurate processing, system failure or over-reliance on technology. If auditors believe that using a tool creates risks that are difficult to manage, their intention to adopt it may be lower. Research on technology adoption has considered risk as a factor that may discourage use, although its influence can vary by context and type of technology (Khalil & Nafti, 2020; Meiryani et al., 2022). H5: Perceived Risk is negatively associated with external auditors' behavioral intention to adopt CAATs.

Perceived Trust refers to an auditor's confidence that CAATs are reliable, secure and dependable for supporting audit tasks. Trust may be important because auditors work with confidential client information and need confidence that the tools will process and present data appropriately. When auditors trust the technology and the controls around it, they may be more willing to consider using it. Previous technology-adoption research has identified trust as a relevant consideration in users' decisions (Meiryani et al., 2022). H6: Perceived Trust is positively associated with external auditors' behavioral intention to adopt CAATs.

The original UTAUT model includes moderators such as age, gender, experience and voluntariness of use. They were not tested here because the study focused on six direct paths and the available sample was 100. Demographic and professional characteristics describe the sample but were not modelled as moderators. Their omission limits the model's scope. The six hypotheses specify the expected directions of the direct relationships with behavioral intention.

4. METHODS

The study adopted a positivist research philosophy and a quantitative research approach. A deductive approach was followed because the hypotheses were developed from UTAUT and previous research and then examined using survey data. A cross-sectional survey design was used, meaning that information was collected from respondents at one point in time. The unit of analysis was the individual external auditor.

The target population comprised external auditors employed in registered audit firms in Sri Lanka. Convenience sampling was used to approach auditors in Big Four and selected local firms. The unit of analysis was the individual auditor, including supervisors, managers, senior managers and partners. The questionnaire was distributed electronically through Google Forms. The final

sample represented nine firms: KPMG, EY, PwC, Deloitte, Accfin Associates, RKLS Associates, KB&G, W.R. Rodrigo & Partners and PBC Associates.

A total of 107 responses were received; seven were excluded during screening, leaving 100 valid cases (93.46% of responses received). This is the valid-case retention proportion, not the survey response rate, because the number invited is unavailable. The model included six predictors, giving approximately 16.7 cases per predictor. However, no a priori power analysis is documented, so the sample cannot be described as having been determined through a formal power calculation. Convenience sampling and the unknown invitation denominator limit generalisability and assessment of non-response bias.

The sample included 39 respondents from Big Four firms (39%) and 61 from local/non-Big Four firms (61%). By position, 56 respondents were supervisors (56%), 29 were managers (29%), eight were senior managers (8%) and seven were partners (7%). In terms of audit experience, 37 respondents had less than three years of experience, 40 had three to five years, 16 had six to ten years and seven had more than ten years. The respondents reported using different audit-related tools: ACL (32%), IDEA (29%), Power BI (19%), Microsoft Excel (11%) and firm-tailored software (9%). These tools provide an indication of the types of computer-assisted applications represented in the sample. The questionnaire examined CAATs in a broad sense and did not provide a separate experimental evaluation of each software package.

Data were collected using a structured questionnaire with demographic questions, items for six independent variables and items for behavioral intention. All items used a five-point Likert scale from 1 (Strongly Disagree) to 5 (Strongly Agree). The operational definitions in the research report describe Performance Expectancy through usefulness, productivity, quality improvement and efficiency; Effort Expectancy through ease of learning, understanding and use; Social Influence through peer and management influence; and Facilitating Conditions through resources and support. Perceived Risk concerns possible negative consequences of CAAT use, Perceived Trust concerns confidence in reliability and security, and Behavioral Intention measures intention to adopt or use CAATs.

The research report identifies Venkatesh et al. (2003), Bierstaker et al. (2014), Janvrin et al. (2008), Mansour (2016), Al-Hiyari et al. (2019) and Jayasena et al. (2024) among the sources used to develop the measurement framework. Items were adapted to the CAAT and external-audit context. The report does not provide a complete item-by-item source map, so this paper does not assign an unverified source to each item. A pilot study with 30 external auditors

assessed clarity and reliability; all pilot alpha values exceeded .70 and no items were reported as problematic. Specific written pilot feedback is not available in the report.

The data were analysed in IBM SPSS Statistics using screening, demographic summaries, Cronbach's alpha, KMO and Bartlett's test, descriptive statistics, normality assessment, Pearson correlations and multiple regression. The reported results below are reproduced from the undergraduate report and submitted manuscript. The original SPSS .sav and .spv files were unavailable for this revision, so the calculations could not be independently rerun or checked against raw data.

5. RESULTS

A total of 107 responses were received and seven were excluded during screening, leaving 100 valid cases for analysis. The final sample included 39 Big Four auditors and 61 auditors from local/non-Big Four firms. Supervisors accounted for 56% of respondents, managers 29%, senior managers 8% and partners 7%. ACL was reported by 32% of respondents, IDEA by 29%, Power BI by 19%, Microsoft Excel by 11% and firm-tailored software by 9%.

The main-study reliability analysis reported Cronbach's alpha values above .88 for all seven constructs. Performance Expectancy (five items) recorded $\alpha = .928$; Effort Expectancy (four items), $\alpha = .918$; Social Influence (four items), $\alpha = .897$; Facilitating Conditions (three items), $\alpha = .887$; Perceived Risk (three items), $\alpha = .917$; Perceived Trust (four items), $\alpha = .926$; and Behavioral Intention (three items), $\alpha = .886$. The KMO value was .907. Bartlett's test of sphericity was significant, $\chi^2(325) = 2166.903$, $p < .001$.

Table 1 presents the descriptive statistics for the study variables. The mean values ranged from 2.6800 for Perceived Risk to 3.8025 for Perceived Trust. Behavioral Intention had a mean of 3.6933 and a standard deviation of .67782.

Table 1. Descriptive Statistics of the Study Variables

Variable	N	Mean	SD
Performance Expectancy	100	3.7560	.75241
Effort Expectancy	100	3.6525	.82335
Social Influence	100	3.4450	.72959
Facilitating Conditions	100	3.7567	.73222
Perceived Risk	100	2.6800	.93434
Perceived Trust	100	3.8025	.82135
Behavioral Intention	100	3.6933	.67782

The normality assessment reported statistically significant Kolmogorov-Smirnov tests for all variables ($p < .05$). Skewness values ranged from -.608 to .329 and kurtosis values ranged from -.652 to .049. These values are reported here as descriptive indicators of distribution shape. The significant Kolmogorov-Smirnov results mean that normality should not be described as formally confirmed by that test. The report did not provide residual plots or other residual-based diagnostics.

Table 2 presents the Pearson correlation matrix. Behavioral Intention was positively correlated with Performance Expectancy ($r = .748$, $p < .01$), Effort Expectancy ($r = .795$, $p < .01$), Facilitating Conditions ($r = .678$, $p < .01$) and Perceived Trust ($r = .766$, $p < .01$). Its correlations with Social Influence ($r = .172$) and Perceived Risk ($r = -.167$) were weak and not statistically significant. The table also shows the correlations among the independent variables. The significance markers follow the original report's convention of one-tailed tests.

Table 2. Pearson Correlation Matrix

Variable	PE	EE	SI	FC	PR	PT	BI
PE	1						
EE	.613**	1					
SI	.158	.083	1				
FC	.452**	.524**	.148	1			
PR	.010	-.127	.074	-.204*	1		
PT	.518**	.538**	.157	.570**	-.277**	1	
BI	.748**	.795**	.172	.678**	-.167	.766**	1

The multiple regression model was statistically significant, $F(6, 93) = 98.285$, $p < .001$. The model summary reported $R = .929$, $R^2 = .864$, adjusted $R^2 = .855$ and a standard error of the estimate of .25824. Thus, the six predictors jointly accounted for 86.4% of the observed variance in behavioral intention in this sample.

Table 3. Multiple Regression Results

Predictor	B	β	t	p
Performance Expectancy	.252	.279	5.376	< .001
Effort Expectancy	.291	.354	6.680	< .001
Social Influence	.019	.020	.519	.605
Facilitating Conditions	.164	.177	3.569	.001
Perceived Risk	.000083	.000	.003	.998
Perceived Trust	.269	.326	6.187	< .001

*Note. ** $p < .01$; * $p < .05$ (one-tailed, as reported in the original analysis).*
Source: SPSS output reproduced from the research report, 2026.

Model summary: $R = .929$; $R^2 = .864$; adjusted $R^2 = .855$; standard error = .25824. ANOVA: $F(6, 93) = 98.285$, $p < .001$.

Performance Expectancy had a positive and statistically significant coefficient ($B = .252$, $\beta = .279$, $t = 5.376$, $p < .001$). Effort Expectancy was also positive and significant ($B = .291$, $\beta = .354$, $t = 6.680$, $p < .001$). Social Influence was not significant ($B = .019$, $\beta = .020$, $t = .519$, $p = .605$). Facilitating Conditions had a positive and significant coefficient ($B = .164$, $\beta = .177$, $t = 3.569$, $p = .001$). Perceived Risk was reported as $B = .000083$, $\beta = .000$, $t = .003$, $p = .998$. Perceived Trust had a positive and significant coefficient ($B = .269$, $\beta = .326$, $t = 6.187$, $p < .001$). The reported standardized coefficients indicate that Effort Expectancy had the largest significant contribution, followed by Perceived Trust, Performance Expectancy and Facilitating Conditions.

The multicollinearity statistics reported tolerance values from .522 to .948 and VIF values from 1.054 to 1.916. These values do not indicate serious multicollinearity under commonly used screening thresholds. However, the available report does not include a Durbin-Watson statistic, residual plots, a formal heteroscedasticity test or confidence intervals for the regression coefficients. Those diagnostics are therefore not reported as having been completed.

6. DISCUSSION

The results indicate that four of the six predictors were positively and significantly associated with behavioral intention in the multiple regression model: Effort Expectancy, Perceived Trust, Performance Expectancy and Facilitating Conditions. Social Influence and Perceived Risk were not statistically significant. These findings relate to the intention to adopt CAATs, not verified actual use. Because the study is cross-sectional and based on self-reported responses, the results show associations and should not be interpreted as proof that any one factor causes auditors to adopt CAATs.

Effort Expectancy recorded the largest standardized coefficient ($\beta = .354$, $p < .001$). Auditors who find CAATs easy to learn and use may be more willing to adopt them, particularly when the tools can be incorporated into routine audit procedures without excessive difficulty. This is consistent with Jayasena et al. (2024), who also reported a positive relationship between Effort Expectancy and Sri Lankan external auditors' intention to use CAATs. The present result adds support for the relevance of usability in this sample.

Perceived Trust was the second strongest significant predictor ($\beta = .326$, $p < .001$). Confidence in the reliability and security of CAATs may matter because external auditors handle confidential client information and rely on technology

to support audit evidence. This result is consistent with research that treats trust as relevant to technology-adoption decisions (Meiryani et al., 2022). The present questionnaire did not separately establish which aspect of trust was most influential.

Performance Expectancy was a significant positive predictor ($\beta = .279$, $p < .001$). Auditors who believe CAATs can improve efficiency, productivity, audit coverage or audit procedures tended to report stronger intentions to adopt them. This is consistent with research highlighting the role of expected usefulness and performance benefits in audit technology use (Janvrin et al., 2008; Bierstaker et al., 2014) and studies in Yemen and Indonesia (Khalil & Nafti, 2020; Meiryani et al., 2022).

Facilitating Conditions had a positive significant coefficient ($\beta = .177$, $p = .001$). The result indicates that access to resources, technical support and organisational assistance was associated with stronger intention in this sample. This is consistent with research identifying organisational readiness and technological support as relevant to CAAT use (Mansour, 2016; Pathmasiri & Piyananda, 2021). It should be interpreted within the direct-predictor specification used in this study.

Social Influence had a weak positive correlation with Behavioral Intention ($r = .172$) and was not significant in regression ($\beta = .020$, $p = .605$). Auditors' intentions in this sample may have been more closely related to their own assessments of usability, usefulness, trust and support than to perceived pressure from others. This is only a possible explanation; the survey did not test the mechanism. The result differs from Loraas and Wolfe (2006), who reported an influence of audit-manager encouragement. Differences in sample, setting and measurement may contribute to mixed findings.

Perceived Risk had a weak negative, non-significant correlation with Behavioral Intention ($r = -.167$). Its regression result was $B = .000083$, $\beta = .000$, $t = .003$, $p = .998$. This coefficient is unusually close to zero and requires checking. The SPSS data and output were unavailable, so reverse coding, item construction, scale calculation, data entry and the regression output could not be verified. The value is retained as reported rather than changed or explained without evidence. It should not be taken as proof that risk is generally unimportant. The authors should verify all three risk items and the computed score against the original SPSS files before publication.

The model's R^2 of .864 is high for a cross-sectional survey with 100 observations and six predictors. VIF values (1.054–1.916) and tolerance values (.522–.948) do not indicate serious multicollinearity among the

composite predictors, but they do not rule out measurement overlap or common-method effects. All constructs were measured through the same questionnaire and response format. Correlations among ease, trust, performance and intention may also contribute to the model's explanatory power. Residual plots, Durbin-Watson and formal heteroscedasticity results were unavailable; therefore, the high R^2 is reported as a sample result, not as evidence that the model will explain the same variation in the wider population.

Jayasena et al. (2024) is the closest local comparison because it also examined Sri Lankan external auditors' intention to use CAATs through an extended UTAUT approach. The present study adds another sample including Big Four and local/non-Big Four firms and examines Perceived Risk and Perceived Trust with the four UTAUT constructs. The current results highlight effort, trust, performance benefits and facilitating conditions. Since a harmonised comparison of measures, sample characteristics and coefficients was not available, the study does not claim to confirm or contradict every result of Jayasena et al. A future study could compare the models using a common questionnaire and sampling procedure.

7. IMPLICATIONS AND LIMITATIONS

The empirical contribution is a further examination of six factors associated with external auditors' behavioral intention to adopt CAATs in Sri Lanka. In this sample of 100 auditors from Big Four and local/non-Big Four firms, Effort Expectancy, Perceived Trust, Performance Expectancy and Facilitating Conditions were significant positive predictors; Social Influence and Perceived Risk were not. These findings are specific to the study design and should not be presented as national estimates.

For audit firms, the findings point to practical training that helps auditors use CAATs in actual audit procedures, including examining electronic ledgers, testing transactions, analysing data and documenting work. The significant Effort Expectancy result suggests that reducing the difficulty of learning and using the tools may support intention. Firms can also demonstrate the benefits of CAATs through realistic audit tasks rather than general technology promotion.

Firms should provide suitable software access, hardware, technical assistance and internal guidance. The Facilitating Conditions result highlights the relevance of resources and support. Firms should also maintain controls over client data, user access, system changes and software reliability. The Perceived Trust result makes it useful to communicate how tools are selected,

secured and monitored. These recommendations are linked to associations in the study; they are not proven causal effects.

Professional accounting and auditing bodies can support technology-focused continuing professional development through workshops, short courses and practical guidance on data analysis, confidentiality, documentation and responsible use of audit technology. Such programmes should recognise that firms differ in size and resources and that training alone may not resolve limited access to software or technical infrastructure.

The study has limitations. Convenience sampling was used, and the number invited to participate is unknown. The sample cannot be treated as a probability sample of all external auditors in Sri Lanka. Although 39% of respondents were from Big Four firms and 61% from local/non-Big Four firms, this does not establish population representativeness. The cross-sectional, self-reported design measures intention at one point in time, not subsequent adoption or actual frequency of use. The sample contained 100 cases and no a priori power analysis is documented.

The same questionnaire and response format were used for all constructs, so common-method effects and overlap between perceptions cannot be ruled out. KMO and Bartlett results support factorability, but complete factor loadings, composite reliability and average variance extracted were not available. Kolmogorov-Smirnov tests were significant, and the report did not provide residual plots or full regression-assumption diagnostics. Finally, the Perceived Risk coefficient needs verification and the high R^2 warrants further investigation.

Future research could use larger stratified or probability-based samples, report the number invited and calculate a true response rate, and conduct an a priori power analysis. Longitudinal work could examine whether intention is followed by actual use. Further studies could compare Big Four and local firms, test UTAUT moderators, examine specific CAAT types separately and use multiple data sources to reduce common-method concerns. A harmonised comparison with Jayasena et al. (2024) would also clarify differences across samples and model specifications.

This study examined six factors associated with external auditors' behavioral intention to adopt CAATs in Sri Lanka. Effort Expectancy, Perceived Trust, Performance Expectancy and Facilitating Conditions were significant positive predictors in the reported regression model, while Social Influence and Perceived Risk were not. The findings point to usability, trust, expected audit benefits and organisational support as relevant factors in this sample. They

should be interpreted cautiously given the sampling and design limitations, the high R^2 and the unresolved need to verify the Perceived Risk coefficient.

AI DISCLOSURE

The authors used ChatGPT (GPT-6) to assist with manuscript restructuring, language editing, readability improvements and preparation of responses to reviewer comments. The authors reviewed and revised the output and take responsibility for the accuracy, originality and final content of this manuscript.

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