

Tax Evasion, Corporate Governance, and ESG Disclosure: A Systematic Literature Review of Emerging Patterns and Research Frontiers (2000–2025)

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Abstract

This study presents a systematic literature review (SLR) of 95 peer-reviewed international and national journal articles published between 2020 and 2025, examining the interrelationships among tax morale, agency problems, institutional quality, sustainability pressure, and ESG disclosure in the context of corporate tax evasion and avoidance. Following the PRISMA protocol, this review synthesizes evidence drawn from leading databases including Scopus, ScienceDirect, Emerald Insight, and Taylor & Francis Online, as well as top-ranked Indonesian journals indexed in Sinta 1 and Sinta 2. The findings consistently demonstrate that elevated tax morale, anchored in ethical consciousness and robust social norms, substantially curtails opportunistic tax behavior and strengthens compliance among both individual taxpayers and corporate entities. Nonetheless, agency conflicts remain a structural challenge: information asymmetries between managers and stakeholders frequently precipitate reduced transparency, earnings manipulation, and aggressive tax avoidance strategies—particularly in institutional environments characterized by weak regulatory enforcement. Conversely, high-quality institutional frameworks—marked by sound governance mechanisms, credible regulatory bodies, and effective rule of law significantly mitigate agency costs and enhance the reliability of ESG disclosures. The review also reveals a growing convergence between sustainability mandates and tax governance: as regulators, investors, and civil society intensify pressure for responsible corporate behavior, firms increasingly improve the scope and credibility of their ESG reporting, which in turn constrains tax aggressiveness. This review contributes to the literature by mapping the theoretical evolution of tax research, identifying persistent methodological gaps, and proposing an integrative agenda that aligns tax policy, corporate governance, and sustainable development. Implications for policymakers and practitioners especially in developing economies such as Indonesia are discussed in detail.

Keywords: Agency Problem; Corporate Governance; ESG Disclosure; Institutional Quality; Systematic Literature Review; Tax Evasion; Tax Morale.

INTRODUCTION

Tax evasion and tax avoidance occupy a permanent position at the intersection of public finance, corporate governance, and development economics. Governments worldwide depend on tax revenues not only to fund public services and social infrastructure, but also to reduce inequality and sustain long-term economic growth (Musgrave & Musgrave, 1989; Stiglitz & Rosengard, 2015). Yet aggressive tax planning, regulatory arbitrage, and outright illegal evasion continue to erode government budgets a problem of particular severity in developing and emerging economies, where fiscal capacity is already constrained (Cobham & Janský, 2018; Alm & Martinez-Vazquez, 2016). As globalization deepens and digital business models proliferate, the strategies through which firms minimize their tax obligations have grown progressively more sophisticated, consistently outpacing conventional enforcement mechanisms (Slemrod & Yitzhaki, 2002; Desai & Dharmapala, 2006; Zucman, 2015).



Over the past two decades, the scholarly landscape of tax avoidance research has undergone a significant transformation. The field has expanded well beyond its original preoccupation with legal compliance and deterrence, now drawing on insights from accounting, economics, law, governance, behavioral science, and sustainability studies (Hanlon & Heitzman, 2010; Shackelford & Shevlin, 2001; Graetz, 2008). Leading international outlets indexed in Scopus and Elsevier, alongside prominent national journals classified under Sinta 1 and Sinta 2 in Indonesia, have played a decisive role in advancing this evolution. In the formative phase of this research tradition, scholars principally employed agency theory, political cost theory, institutional theory, and stakeholder frameworks to analyze how management incentives, ownership structures, governance mechanisms, and local institutional environments shape corporate tax decisions (Watts & Zimmerman, 1986; Armstrong et al., 2015; Chen et al., 2010; Desai et al., 2007).

In more recent years, the ascent of environmental, social, and governance (ESG) disclosure, the behavioral dimensions of tax morale, mounting sustainability pressures, and the disruptive force of digital transformation have collectively reconfigured the terrain of tax research (Lanis & Richardson, 2012; Hoi et al., 2013; Richardson et al., 2016; García-Sánchez et al., 2020). An emerging body of evidence confirms that firms characterized by strong governance structures, high transparency, and sustained public accountability are markedly less inclined toward aggressive tax avoidance. Conversely, in regulatory environments with weak institutions and inadequate enforcement, the conditions that facilitate tax evasion are persistently reproduced (Minnick & Noga, 2010; Frank et al., 2009; Hanlon et al., 2019). Alongside formal institutional factors, behavioral forces particularly tax morale and social norm compliance—have been shown to meaningfully shape whether firms and individuals fulfill their fiscal obligations (Frey & Torgler, 2007; Torgler, 2007).

At the global policy level, landmark initiatives such as the OECD's Base Erosion and Profit Shifting (BEPS) project, combined with rapid advances in data analytics, blockchain, and artificial intelligence, have substantially altered the capabilities of both tax administrations and corporate tax planners (OECD, 2015; Cockfield, 2018; Vasarhelyi et al., 2015; Deloitte, 2021). Regulatory expectations for transparency and integrated sustainability reporting have intensified accordingly, and independent oversight is now more pervasive than at any prior point in the history of corporate taxation (Gribnau, 2015; PwC, 2020).

Despite the breadth of recent advances, the field of tax avoidance research remains fragmented across disciplines, methodological paradigms, and geographic contexts. Most existing studies adopt a single-cause or single-country perspective, which limits the capacity to discern how the determinants and consequences of tax avoidance have evolved longitudinally (Alm et al., 2012; Richardson, 2006). A structured, methodologically rigorous synthesis is therefore timely and necessary. Systematic literature reviews (SLRs) have established themselves as the gold standard for mapping thematic trajectories, identifying theoretical frameworks, and surfacing the latent contradictions and gaps that propel a field forward (Tranfield et al., 2003; Moher et al., 2009).

This study accordingly undertakes a comprehensive SLR of the tax evasion and avoidance literature, drawing from leading international and national journals. By systematically organizing what is known, isolating what remains contested, and identifying productive research directions, this review advances the scholarly conversation on taxation, ESG accountability, and corporate governance (Schön, 2015; Avi-Yonah, 2014). The findings carry practical relevance for researchers, regulators, and practitioners engaged with the challenge of building more equitable, transparent, and sustainable tax systems in an increasingly complex global economy.

METHODS

Review Protocol and Design

This study employs a Systematic Literature Review (SLR) methodology, guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework (Moher et al., 2009). The PRISMA protocol is widely adopted in accounting and finance research as a transparent, reproducible, and rigorous approach to synthesizing dispersed empirical evidence across a defined knowledge domain. The primary objectives of this review are threefold: to trace the evolution of theoretical and methodological approaches in tax evasion and avoidance research; to identify the principal behavioral, institutional, and governance determinants of tax non-compliance; and to assess the emerging role of ESG disclosure and sustainability pressure in shaping corporate tax behavior. Table 1 below provides an overview of the main theoretical frameworks employed across the reviewed literature.

Table 1. Theoretical Frameworks in Tax Evasion Research

Theoretical Framework	Core Premise	Application in Tax Research
Agency Theory	Principal-agent conflicts drive self-interested behavior	Explains managerial incentives for aggressive tax avoidance
Institutional Theory	Organizational behavior is shaped by regulatory and normative environments	Links institutional quality to tax compliance levels
Stakeholder Theory	Firms balance obligations to multiple parties	Connects ESG disclosure to tax transparency
Political Cost Theory	Larger, visible firms face higher scrutiny	Predicts conservative tax reporting under public pressure
Legitimacy Theory	Firms adapt disclosures to maintain social acceptability	Motivates CSR and sustainability reporting as compliance signals

Data Sources and Search Strategy

A structured keyword search was conducted across four principal international databases Scopus, ScienceDirect (Elsevier), Emerald Insight, and Taylor & Francis Online supplemented by a targeted search of the leading Indonesian peer-reviewed journals indexed in Sinta 1 and Sinta 2. The databases were selected to ensure comprehensive coverage of peer-reviewed output in accounting, taxation, business, management, and related disciplines. The search string combined Boolean operators (AND, OR) with the following terms: "tax evasion," "tax avoidance," "tax aggressiveness," "corporate tax behavior," "tax compliance," "corporate governance and tax," and "ESG and taxation." The temporal scope of the search ranged from 2000 to 2025, capturing both foundational theoretical studies and the most recent empirical contributions.

Inclusion and Exclusion Criteria

Articles were included in the final sample if they: (i) appeared in peer-reviewed journals indexed in Scopus or Sinta 1/2; (ii) directly addressed tax evasion, avoidance, aggressiveness, or related corporate tax behavior; (iii) belonged to the disciplines of accounting, finance, economics, governance, or public policy; and (iv) were written in English or Bahasa Indonesia, in empirical, theoretical, or review formats. Articles were excluded if they: (i) comprised conference papers, theses, dissertations, books, or working papers; (ii) focused exclusively on personal income tax in the absence of broader behavioral or institutional analysis; or (iii) appeared as duplicates across databases. Table 2 presents the distribution of research methods identified in the reviewed literature.

Table 2. Distribution of Research Methods in the Reviewed Literature

Research Method	Number of Studies	Percentage (%)
Quantitative (Regression/Panel Data)	71	74.74%
Qualitative (Case Study/Interview)	9	9.47%
Mixed Methods	8	8.42%
Systematic/Literature Review	7	7.37%

Study Selection: PRISMA Flow

The initial database search retrieved approximately 420 candidate articles. Following the removal of 110 duplicates, 310 unique records were retained for title and abstract screening. Of these, 165 were excluded for lack of substantive focus on tax evasion or avoidance, yielding 145 articles for full-text evaluation. After applying the inclusion and exclusion criteria, a final corpus of 95 articles was identified, all originating from high-quality international or national journals. Table 3 presents the breakdown of the final sample by journal indexation.

Table 3. Distribution of Articles by Journal Indexation

Journal Indexation	Number of Articles	Percentage (%)
Scopus (Q1)	38	40.00%
Scopus (Q2)	24	25.26%
Scopus (Q3–Q4)	17	17.89%
Sinta 1 (Indonesia)	10	10.53%
Sinta 2 (Indonesia)	6	6.32%

Data Extraction and Thematic Analysis

For each article in the final sample, the following information was systematically extracted: author(s), year of publication, journal title and indexation, research objectives, theoretical foundation, methodological approach, and key findings pertaining to tax evasion or avoidance. All extracted data were then synthesized using thematic analysis (Tranfield et al., 2003), through which individual studies were organized into six overarching thematic categories: (1) governance and agency problems; (2) institutional quality; (3) tax morale; (4) ESG disclosure; (5) sustainability pressure; and (6) regulatory enforcement. Table 4 below provides a structured overview of the thematic distribution of the reviewed literature.

Table 4. Thematic Distribution of Reviewed Articles

Theme	Articles (n)	Key Variables
Corporate Governance & Agency Problems	28	Board independence, CEO duality, ownership structure
Institutional Quality & Regulation	19	Rule of law, corruption index, regulatory enforcement
Tax Morale & Behavioral Compliance	15	Social norms, intrinsic motivation, deterrence
ESG Disclosure & Sustainability Pressure	18	CSR scores, GRI reporting, sustainability ratings
Tax Measurement & Proxies	15	ETR, BTD, ABTD, Cash ETR

Journal Coverage

The 95 reviewed articles were sourced from 75 distinct journals, reflecting the interdisciplinary breadth of contemporary tax research. Table 5 presents a representative selection of the most frequently cited publication outlets.

Table 5. Representative Journals in the Final Sample

Journal Title	Publisher	Indexation	Articles
Journal of Accounting & Economics	Elsevier	Scopus Q1	7
The Accounting Review	AAA	Scopus Q1	6
Journal of Financial Economics	Elsevier	Scopus Q1	5
Journal of Business Ethics	Springer	Scopus Q1	5
Journal of Public Economics	Elsevier	Scopus Q1	4
Accounting & Finance	Wiley	Scopus Q2	4
Journal of International Accounting, Auditing & Taxation	Elsevier	Scopus Q2	4
Jurnal Akuntansi dan Keuangan Indonesia	UI	Sinta 1	3
Other Journals	Various	Scopus/Sinta	57

Tax Avoidance Measurement

A notable finding of the data extraction process concerns the proxies employed by researchers to operationalize tax avoidance. As Table 6 illustrates, quantitative measures dominate the empirical literature, with the Effective Tax Rate (ETR) serving as the most widely adopted proxy (41.05% of studies), followed by Book-Tax Difference (BTD, 26.32%), Cash ETR (18.95%), and Abnormal BTD (ABTD, 13.68%). While these metrics offer comparability across firms and jurisdictions, their exclusive reliance on financial statement data risks masking the strategic motivations, contextual factors, and institutional dynamics that drive tax behavior.

Table 6. Tax Avoidance Proxies in Empirical Studies

Tax Avoidance Proxy	Articles (n)	Percentage (%)	Formula Basis
Effective Tax Rate (ETR)	39	41.05%	Total Tax Expense / Pre-tax Income
Book-Tax Difference (BTD)	25	26.32%	Accounting Income – Taxable Income
Abnormal BTD (ABTD)	13	13.68%	Residual from BTD Regression Model
Cash Effective Tax Rate (CETR)	18	18.95%	Cash Tax Paid / Pre-tax Income

DISCUSSION

Tax Evasion and Corporate Behavior: An Evolving Research Landscape

The synthesis of 95 peer-reviewed articles published over a twenty-five-year period reveals a research landscape that has undergone fundamental reorientation. Earlier scholarship concentrated primarily on deterrence mechanisms and formal compliance rules as explanatory variables for corporate tax behavior. Over time, however, the field has progressively shifted its analytical focus toward structural and institutional determinants including board composition, ownership concentration, governance architecture, and the strength of the national legal system

as the primary drivers of tax non-compliance (Armstrong et al., 2015; Chen et al., 2010; Desai et al., 2007).

Agency theory, institutional theory, and stakeholder frameworks now constitute the dominant theoretical lenses through which scholars examine why and how companies engage in tax avoidance. The overarching conclusion that emerges from this body of evidence is consistent: when corporate governance is deficient, information asymmetries are wide, or national institutions are weak, firms are substantially more likely to engage in aggressive tax behavior. Conversely, firms that prioritize governance quality, ethical accountability, and ESG integration exhibit significantly lower levels of tax aggressiveness (Minnick & Noga, 2010; Frank et al., 2009).

From a methodological standpoint, the heavy reliance on quantitative proxies such as ETR, BTD, ABTD, and Cash ETR reflects the field's preference for precision and cross-sectional comparability. Yet these measures are inherently bounded: they capture outcomes but not processes, and they reveal little about the organizational dynamics, managerial discretion, or contextual pressures that ultimately shape tax decisions. Future research would benefit from a more systematic integration of qualitative and mixed-methods designs to produce richer, more textured accounts of corporate tax behavior.

The policy implications of this evidence base are clear and consequential. Corporate tax evasion inflicts tangible damage on public finances, and this damage falls disproportionately on economies such as Indonesia's that are heavily reliant on tax revenues for development financing. Addressing this challenge demands a coordinated strategy encompassing stronger governance frameworks, enhanced enforcement capacity, and tax policies that embed sustainability and ESG considerations as integral components.

The Interplay Between Tax Evasion, Tax Morale, and Sustainability Disclosure

This review reveals a compelling and increasingly well-documented relationship among tax evasion, tax morale, and sustainability disclosure three constructs that were largely treated in isolation in earlier scholarship but are now understood to be deeply interconnected. Using the PRISMA framework to synthesize evidence across accounting, taxation, and public policy, the review traces a clear intellectual trajectory: from deterrence-oriented models, in which compliance is treated as a simple calculus of penalties and detection probabilities, toward ethics-centered and governance-sensitive frameworks that foreground the role of values, institutions, and social accountability.

The shift reflects a broader recognition that tax behavior is not reducible to cost-benefit analysis alone. The intrinsic motivation to comply—what scholars term tax morale has been shown to exert an independent and substantive influence on both individual and corporate tax decisions, operating through social norms, civic identity, and perceptions of institutional fairness (Frey & Torgler, 2007; Torgler, 2007). Simultaneously, the growing diffusion of ESG reporting frameworks has created new accountability channels through which firms' tax practices are scrutinized by investors, regulators, and civil society. The reviewed literature consistently finds that high-quality ESG disclosure functions as a credible commitment device, constraining managerial latitude for aggressive tax strategies and signaling organizational integrity to external stakeholders.

Table 7 summarizes the key thematic findings and their corresponding policy implications, providing an integrative overview of the evidence produced by this systematic review.

Table 7. Thematic Findings and Policy Implications

Thematic Area	Key Findings	Policy Implication
Tax Morale	High intrinsic tax morale substantially reduces evasion propensity across income groups	Invest in civic education and transparent public spending
Agency Problems	Managerial opportunism drives aggressive tax avoidance in weakly monitored firms	Strengthen board oversight and executive compensation alignment
Institutional Quality	Strong rule of law and anti-corruption mechanisms curb tax evasion systemic risk	Prioritize judicial independence and regulatory credibility
Sustainability Pressure	External sustainability mandates incentivize improved tax transparency	Integrate tax disclosure into mandatory ESG reporting frameworks
ESG Disclosure	High-quality ESG disclosure negatively predicts tax aggressiveness	Require tax-specific disclosures within national ESG standards

Agency Problems and Managerial Tax Opportunism

Agency theory provides the most extensively employed theoretical foundation in the reviewed literature, and for understandable reasons: it captures with analytical precision the structural tensions that predispose organizations to tax non-compliance. At the core of the agency problem lies an asymmetric information dynamic between principals—whether shareholders or the state as tax authority—and the managers who exercise day-to-day control over financial decisions. Managers possess superior information about the firm's cash flows, risk exposures, and tax positions; in environments with inadequate oversight, this informational advantage creates both the opportunity and the incentive for self-interested behavior (Jensen & Meckling, 1976; Armstrong et al., 2015).

Empirical evidence reviewed here confirms that managers frequently pursue aggressive tax strategies in pursuit of short-term performance targets, personal remuneration, or reputational capital even where such strategies carry significant legal, reputational, and long-run financial risks. In low-oversight environments, this behavior is compounded by the capacity to obscure tax positions within complex financial structures, related-party transactions, and opaque accounting treatments. What may superficially appear as sophisticated financial management often reduces, on closer examination, to managerial rent extraction at the expense of shareholders, employees, governments, and communities (Desai & Dharmapala, 2006; Desai et al., 2007).

The practical prescription that follows from this evidence is direct: strengthening board independence, aligning executive incentive structures with long-term value creation, and improving the quality of audit oversight are among the most effective instruments available to reduce managerial tax opportunism.

Institutional Quality as a Structural Determinant of Tax Compliance

The quality of a country's institutional environment emerges from the reviewed literature as one of the most robust and consistent determinants of corporate tax behavior. Across diverse methodological approaches and geographic contexts, studies repeatedly demonstrate that the effective functioning of the rule of law, transparent and credible regulation, low corruption, and independent judicial systems constrain tax evasion by raising both the probability and the severity of detection and sanction (Richardson, 2006; Alm et al., 2012; Cobham & Janský, 2018). In such environments, the behavioral calculus of tax planning shifts: when enforcement is credible and consistent, the expected costs of aggressive tax strategies outweigh their financial benefits for most firms.

Importantly, institutional quality does not operate in isolation. The reviewed literature reveals meaningful interaction effects between institutional strength and firm-level governance: robust institutions amplify the compliance-promoting effects of sound corporate governance, while simultaneously raising the costs of governance failures (Desai et al., 2007). In contrast, in institutional environments characterized by regulatory arbitrariness, judicial capture, or pervasive corruption conditions prevalent across a number of developing economies tax evasion is structurally embedded through political patronage, selective enforcement, and social normalization of non-compliance.

The implications for fiscal policy are significant. Institutional reform conceived not merely as punitive enforcement enhancement, but as a holistic project of building credible, fair, and transparent governance systems is among the highest-yield investments available to governments seeking to expand their tax base. Strong institutions normalize compliance, crowd in ethical corporate behavior, and provide the regulatory infrastructure within which ESG-integrated tax governance can take root and flourish.

ESG Disclosure, Sustainability Pressure, and Tax Governance

ESG disclosure has emerged as a significant and growing area of focus in contemporary tax research, reflecting the broader convergence of sustainability governance and financial accountability. Within the PRISMA-based synthesis conducted here, ESG disclosure consistently functions as a negative predictor of tax aggressiveness: firms that disclose high-quality ESG information are, on average, significantly less likely to engage in aggressive tax avoidance (Lanis & Richardson, 2012; Hoi et al., 2013; García-Sánchez et al., 2020). Both stakeholder theory and legitimacy theory offer complementary explanations for this relationship. ESG disclosure amplifies the reputational stakes of tax behavior by increasing the visibility of firms' tax positions to investors, regulators, and non-governmental organizations; it also signals a firm's broader commitment to social responsibility, creating internal normative pressures against tax opportunism.

At the same time, sustainability pressure from external stakeholders including institutional investors, supply chain partners, and civil society organizations has significantly raised the bar for corporate tax governance. Firms operating in high-salience sustainability environments are increasingly expected to account not only for their environmental and social performance, but also for the fiscal contributions they make to the communities in which they operate. Mandatory country-by-country reporting requirements, voluntary tax transparency codes, and integrated ESG reporting frameworks represent the regulatory infrastructure through which these expectations are being institutionalized.

The originality of this study's contribution lies in its integrative perspective: by simultaneously mapping the theoretical evolution of tax research, the methodological predominance of quantitative proxies, the growing importance of ESG and sustainability variables, and the structural role of institutional quality, this review provides a consolidated empirical foundation for future scholarship. The findings have direct implications for policymakers and practitioners seeking to design tax governance frameworks that are not only effective in reducing evasion, but also aligned with the goals of sustainable and equitable development.

CONCLUSION

This systematic literature review, conducted in accordance with the PRISMA framework and grounded in the analysis of 95 peer-reviewed articles spanning a quarter century of tax scholarship (2000–2025), documents the substantial evolution of research on tax evasion and avoidance. The field has moved decisively away from single-variable deterrence models toward an integrative paradigm in which agency conflicts, institutional quality, corporate

governance, tax morale, and sustainability commitments are understood as interdependent determinants of corporate tax behavior.

Several key empirical regularities emerge from the synthesis. First, agency problems—rooted in managerial opportunism and information asymmetries—remain the most pervasive organizational driver of aggressive tax avoidance, particularly in firms with weak oversight or concentrated management control. Second, institutional quality exerts a robust and consistent moderating influence: strong legal systems, credible regulatory frameworks, and low corruption levels systematically reduce tax evasion at both the firm and country level. Third, ESG disclosure and sustainability pressure are increasingly consequential: firms with high-quality ESG reporting profiles and strong sustainability governance exhibit significantly lower levels of tax aggressiveness, reflecting the growing alignment between corporate responsibility and fiscal accountability. Fourth, tax morale operating through intrinsic motivation, civic identity, and perceived institutional fairness constitutes an independent and underexplored driver of compliance that warrants greater attention in future research.

From a methodological standpoint, the dominant reliance on quantitative proxies (ETR, BTD, ABTD, Cash ETR) has produced a valuable comparative evidence base but has simultaneously constrained the field's capacity to understand the organizational processes, managerial cognitions, and contextual dynamics that underlie observed tax outcomes. Future research should prioritize mixed-methods and qualitative designs capable of capturing the behavioral and institutional complexity of corporate tax decision-making.

For policymakers, and especially those operating in developing economies such as Indonesia where the fiscal stakes of tax non-compliance are particularly acute, the evidence points toward a multi-pronged reform agenda. Effective reduction of corporate tax evasion requires not only stricter enforcement, but also deeper institutional reform, enhanced corporate governance standards, and the systematic integration of tax transparency into national ESG reporting frameworks. This study offers a rigorous analytical foundation for that agenda, and advances the scholarly conversation on the intersection of taxation, corporate governance, and sustainable development.

Limitations

This study carries several limitations that should be acknowledged in interpreting its findings. The reliance on articles indexed in Scopus and Sinta 1/2, while ensuring quality assurance, may have excluded relevant contributions from journals not captured by these indexing systems. Furthermore, the thematic synthesis approach, though systematic, involves interpretive judgments in the categorization of studies that may introduce subjectivity. The prevalence of quantitative proxies in the reviewed literature also limits the depth of causal inference that can be drawn from the synthesized evidence. Finally, the generalizability of findings across institutional contexts particularly between advanced economies and developing nations—warrants caution, as the observed relationships between governance, ESG disclosure, and tax behavior may vary substantially depending on regulatory regime, cultural norms, and market development. Future reviews incorporating meta-analytic techniques and a broader range of database sources would strengthen the evidentiary foundation of this research domain.

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Ethics declarations

Responsible use of AI

The authors declare that any artificial intelligence (AI) tools used in the preparation of this manuscript were used in accordance with ethical research standards, and that the authors retain full responsibility for the final content.

Competing interests

The authors declare that they have no known competing financial interests or personal relationships that could have influenced the work reported in this paper.