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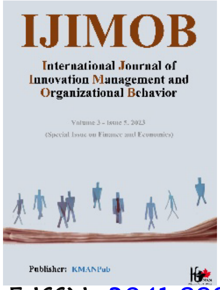

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Identifying Financial and Non-Financial Metrics Affecting Companies' Sustainability Performance: A Thematic Analysis Approach

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ABSTRACT

Objective: The aim of this research is to identify financial and non-financial metrics that affect companies' sustainability performance, which can be utilized to develop current financial reporting in order to provide comprehensive information on companies' performance to assist in better decision-making.
Method: The present study was conducted using the thematic analysis method and MAXQDA 2020 software. The research population consisted of experts (university faculty members, students, and doctoral graduates in finance, economics, accounting, and management), selected through snowball sampling. Data were collected through semi-structured interviews with experts until theoretical saturation was achieved. In this study, theoretical saturation was confirmed after conducting 26 interviews.
Findings: In these interviews, experts suggested various financial and non-financial metrics in economic, social, and environmental dimensions for measuring and reporting companies' sustainability performance. Economic metrics include sales growth, research and development, liquidity growth, financial leverage, company growth opportunities, industry competition, intangible assets, gross domestic product, company age, financial incentives, CEO duality, stock liquidity, board independence, corporate governance, ownership structure, company size, return on equity, economic value added, earnings per share, and return on assets. Social metrics include ethical conduct, job security for employees, and corporate social responsibility, while environmental metrics mentioned by most experts include waste and effluent management and clean (green) production.
Conclusion: It can be concluded that considering globalization and attention to social and environmental issues and responsibilities alongside corporate profitability goals, and the necessity of considering stakeholders' interests in the new corporate governance doctrine, reporting on companies' sustainability performance is not only a need but a necessity for companies in the global competitive arena and as a strategic advantage.
Keywords: *Sustainability, Stakeholder Theory, Signaling Theory, Corporate Social Responsibility*

1 Introduction

The concept of sustainability has gained increasing importance over time as the world has become more concerned about being completely unprepared for environmental issues. With the growing consensus in society about environmental degradation, including climate change and pollution, as well as globalization and the need for efficient management of scarce resources and their depletion, society is being urged to shift from traditional economic growth to more sustainable social and environmental growth (Gardazi et al., 2023). In the classical approach, sustainable development is recognized as development that meets the needs of the present without compromising the ability of future generations to meet their own needs. The concept of sustainable development has evolved over the years and has continually shifted its focus from environmental to social and economic areas, as well as from global to national and local levels, or even to corporate entities (Matuszewska-Pierzynka, 2021). In 2015, the United Nations introduced the Sustainable Development Goals, proposing a list of 17 goals and 169 targets that highlighted the role of private companies in achieving these goals through their innovations and initiatives, generally considered within the framework of corporate sustainability performance. These goals brought corporate sustainability performance into the mission of various companies around the world and provided an avenue for their engagement in social areas (Hasana et al., 2021). In recent years, a countless and growing number of companies worldwide have voluntarily adopted and implemented a wide range of sustainability activities and actions aimed at solving emerging problems and challenges and meeting stakeholder expectations in various areas. In this regard, companies are constantly striving to consider corporate sustainability performance as an important strategy in their business methods and organizational processes and to focus on sustainable growth (creating sustainable value). Corporate sustainability performance represents a company's commitment to achieving sustainable development goals (Ali & Jadoon, 2022). Sustainability is a concept based on creating a balance between the principles of integrity (environment), equity (society), and welfare (economy), later referred to as the concept of the triple bottom line of sustainable development. Pursuing the first two goals is likely to enhance the third goal and align with the objective of maximizing corporate value. However, the role that companies play in sustainability is often criticized due to its being driven by a political and profit-oriented agenda (Jha & Rangarajan, 2020). Sustainability is a set of vital processes that enable various companies to continue to exist. It helps companies maintain their reputation and achieve their long-term goals. It also develops tools for their growth over time. Sustainability represents a new dimension in creating competitive advantage among companies. Although researchers have provided various definitions for sustainability, it fundamentally rests on three elements: economic, environmental, and social. The concept of corporate sustainability performance, expressed as the reflection of the concept of sustainability in companies, is generally described as the integration of sustainability elements (economic, environmental, and social) in companies (Taha et al., 2023). Implementing the principles and practices of corporate sustainability performance by organization members who feel responsible for achieving the company's mission leads to improved performance in economic, environmental, social, and corporate governance dimensions, which in turn increases stakeholder satisfaction, reputation, and brand equity (Matuszewska-Pierzynka, 2021). Corporate sustainability performance is well recognized in industrialized countries and its implementation is a necessary activity for environmental conservation for long-term development, benefiting society, the environment, stakeholders, and the business entity. Corporate sustainability performance is gradually gaining popularity in developing countries, but its application in the work environment is voluntary, and its main benefits are underestimated (Ghardallou, 2022). Therefore, given the above, the aim of this research is to identify financial and non-financial metrics affecting corporate sustainability performance, which can be employed to develop current financial reporting to provide comprehensive information on companies' performance to assist in better decision-making.

2 Methods and Materials

Given the topic of the present research, which is to identify financial and non-financial metrics affecting corporate sustainability performance, the results of which can be used to improve the quality of corporate sustainability performance and investor decisions, this research is applied in terms of its objective. The current study is qualitative in nature regarding data and descriptive-survey in terms of data collection method. The research was conducted in a multi-stage research design, initially developing theoretical foundations and literature review through library research (studying research, articles, and credible books). Then, by selecting three experts in the research field to gain clues for further research, exploratory interviews with a free structure were conducted. Subsequently, relying on the literature review and exploratory interviews, main interviews were carried out until theoretical saturation was achieved. The main method of data analysis in this research is thematic analysis, which is a suitable and flexible approach for analyzing qualitative data. Thematic analysis is a method for identifying, analyzing, and reporting patterns within data, each theme encompassing an important topic about the data related to the research question (Mirmohammadi & Talaneh, 2021). The research population consists of university faculty members, students, and doctoral graduates in finance, economics, accounting, and management. In this research, considering the research objective, snowball or chain sampling method was used for interviews. The general rule in qualitative research is that data collection should continue until categories are saturated. Theoretical saturation means when no new data emerge, and the relationships among categories are clearly established. This research reached theoretical saturation after 26 interviews.

3 Findings and Results

The majority of interviewees (92%) are male. Sixteen of the interviewees are faculty members, with the majority (43%) having less than 5 years of experience, and 75% hold the academic rank of assistant professor. Approximately 54% of respondents have education related to management and accounting. 46% of the interviewees have more than 10 years of experience in the accounting and management profession. 30% of the interviewees have more than 10 years of experience in executive agencies, and 28% of them have more than 10 years of experience in the capital market.

To identify themes, qualitative data from interviews were first coded and categorized, then themes derived from the data were determined and named. A total of 563 codes were extracted from the text of 26 interviews, categorized into four main groups: "Current status, necessity, and importance and factors affecting the measurement and reporting of companies' sustainability performance" (52 codes), "Performance dimensions affecting companies' sustainability performance" (217 codes), "Presentation and review of companies' sustainability performance reporting" (98 codes), and "Consequences of reporting companies' sustainability performance" (196 codes). The categorization of codes in the group "Performance dimensions affecting companies' sustainability performance" (217 codes), which is the main goal of the research, ultimately resulted in 3 main themes (economic, social, and environmental) that identify and introduce financial and non-financial metrics affecting companies' sustainability performance. Initially, 4 main themes and 14 sub-themes were considered in this research. Following this, main and sub-themes of the research will be introduced, and examples of qualitative data used, including interviewees' opinions and researcher interpretations, which are an integral part of any qualitative research, will be presented.

First main theme; Overview: This theme expresses the current status, necessity, and factors affecting the reporting of companies' sustainability performance and is divided into three sub-themes "Current status of measurement and reporting of companies' sustainability performance," "Necessity and importance of measuring and reporting companies' sustainability performance," and "Factors affecting the measurement and reporting of companies' sustainability performance."

A. Current status of measurement and reporting of companies' sustainability performance

In this sub-theme, interviewees were first asked to describe the current situation of measuring and reporting the sustainability performance of companies listed on the Tehran Stock Exchange and to express their ambiguities and criticisms about it. In response to this question, interviewees mentioned that the current state of companies' sustainability performance reporting is limited, scattered, and voluntary. They pointed out some of the current reporting problems in providing information on companies' sustainability performance to users such as the lack of obligation in financial and commercial laws and regulations, the absence of accounting principles and standards, and the lack of mandatory reporting of sustainability performance by companies. Overall, interviewees assessed the current state of measuring and reporting companies' sustainability performance as unsatisfactory. For example, consider the text of the interviews below:

"In Iran, there are no mandatory regulations or guidelines for the disclosure of sustainability reporting indicators, and the level of disclosure is very low. Currently, indicators related to sustainability activities are not properly disclosed due to the incapacity of the traditional financial reporting system."

"Currently, Iran is at a very low level due to the lack of a conceptual framework (principles and standards) regarding

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performance reporting. Without becoming a legal requirement, it will not have implementation effects."

"The current status of measuring and reporting sustainable performance in Iran is very weak. Due to the lack of compulsion and necessary legal requirements and guidelines, our country is at a very low level in this regard. It is hoped that in the future, with future prospects and alignment with IFRS, the reporting situation in Iran will improve and culture-building in this area will take place."

B. Necessity and importance of measuring and reporting companies' sustainability performance

In this theme, experts were asked about the necessity and importance of measuring and reporting companies' sustainability performance. The responses emphasized the necessity of measuring and reporting companies' sustainability performance to meet the informational needs of report users (managers, shareholders, government, and other stakeholders), promote organizational health, develop financial markets, and enable comparison and alignment of companies' sustainability performance with other companies. Below are a few examples of experts' responses to this question.

"With the increasing need for information about business operations, traditional financial statements do not meet all the needs of users. Today's traditional accounting systems struggle to measure and assess the external effects of organizational operations (environmental and social impacts)."

"The necessity is related to the comparability of performance reporting with other reports. Its importance, according to stakeholder theory, is to meet the informational needs of all stakeholders."

"In my opinion, the importance of measuring and reporting sustainability performance lies in the fact that companies have responsibilities towards a wide range of stakeholders, and sustainability performance reporting is a very important factor for the continuity of operations, and its necessity is to meet stakeholders' informational needs for decision-making and market development."

C. Factors affecting the measurement and reporting of companies' sustainability performance

In this theme, experts and interviewees were asked about the factors affecting the measurement and reporting of companies' sustainability performance. Responses emphasized the promotion and improvement of the accounting and financial reporting environment, setting financial incentives, legal and environmental requirements, appropriate culture-building, development of corporate governance, etc. Below are a few examples of experts' responses to this question.

"Establishing new standards in financial reporting by professional bodies and legal requirements can serve as a driving force for measuring and reporting companies' sustainability performance."

"In my opinion, setting financial incentives such as tax discounts, energy cost reductions, lower import and export tariffs, etc., can motivate companies to report."

"With the development of strong corporate governance mechanisms in companies, sustainability reporting is facilitated."

Second Main Theme; Financial and Non-Financial Metrics Affecting Companies' Sustainability Performance: This theme, which is essentially the most important part of the research, discusses internal and external financial and non-financial indicators that can impact the sustainability performance of companies. It is divided into three sub-themes: "Economic Metrics," "Social Metrics," and "Environmental Metrics."

A. Economic Metrics Affecting Companies' Sustainability Performance

In this theme, interviewees referred to economic metrics including sales growth, research and development, liquidity growth, financial leverage, company growth opportunities, industry competition, intangible assets, gross domestic product, company age, financial incentives, CEO duality, stock liquidity, board independence, corporate governance, ownership structure, company size, return on equity, economic value added, earnings per share, and return on assets. Below are excerpts from several interviews on this topic:

"Economic dimensions play a much higher role. The more the economic growth of the company, the more significant its role in the stock market (assets return - per capita profit - per capita sales - return on equity)."

"In terms of economic dimensions, ROA and EVA can be referred to."

"Growth in gross domestic product, asset returns, operational cash flow of assets, annual sales, and annual profit can contribute to the sustainability of the company."

B. Social Metrics Affecting Companies' Sustainability Performance

In this theme, interviewees mentioned social metrics including ethical conduct, job security for employees, and corporate social responsibility, with some interviews highlighted below:

"Companies can create a competitive advantage for themselves with responsible behavior towards society. Humanitarian actions of companies are committed to groups in society other than shareholders, which go beyond laws and contracts."

"Observing consumer rights - ethical and responsible behavior towards employees - grants - humanitarian activities."

"In my opinion, social responsibility information has informational content for investment (social commitment and responsibility _ humanitarian actions)."

C. Environmental Metrics Affecting Companies' Sustainability Performance

In this theme, interviewees referred to environmental metrics including waste and effluent management as well as clean (green) production by companies, with some interviews highlighted below:

"Internal and external environmental dimensions play an effective role in the sustainability of listed companies. Clean (green) production, waste and effluent management, and reduction of harmful gases."

"Given the company's commitment to preserving the environment and using organic products, companies perform clean production, reducing environmental pollution and harmful gases - waste management."

"Development of green spaces - waste management, energy management - noise pollution control, awareness and education on environmental issues, training for employees and customers."

Third Main Theme; Reporting and Auditing of Companies' Sustainability Performance Reports: This theme discusses the reporting and auditing of companies' sustainability performance reports, divided into four sub-themes: "Responsible for Assessing Sustainability Performance," "Location and Timing of Sustainability Performance Reporting," "Mandatory or Voluntary Reporting of Sustainability Performance," and "Auditing and Inspection of Sustainability Performance Reporting."

A. Responsible for Assessing Sustainability Performance

In this theme, experts and interviewees were asked about the responsible party for evaluating and measuring companies' sustainability performance. Responses emphasized the measurement and evaluation of sustainability performance by corporate governance bodies, especially the board of directors and audit committee. Several expert responses to this question are highlighted below:

"Given the oversight that the board of directors and other corporate governance bodies have over the financial and non-financial status and performance of the company, it seems they should be the authority."

"The board of directors and its audit committee oversee external reporting, so they have responsibility in this area too."

"Internal corporate governance bodies like the board of directors and its specialized committees should protect stakeholders' interests and prepare these reports."

B. Location and Timing of Sustainability Performance Reporting

In this theme, interviewees were asked about the periodicity and location of sustainability performance information disclosure by companies. Responses emphasized annual sustainability performance reporting by the company and in the explanatory notes of the financial statements as a complement to other financial and non-financial information of the company. Several expert responses to this question are highlighted below:

"Reports could be presented on a quarterly basis, but their simultaneous presentation with annual financial reports better illustrates the company's comprehensive performance."

"Sustainability performance could be presented in accompanying notes, management's discussion and analysis, or as a separate set, but in my opinion, presentation in accompanying notes enhances their comparability and importance."

"Simultaneous presentation of this information in annual reports could reduce the costs of preparation and inspection for the company and attract stakeholders' attention."

C. Mandatory or Voluntary Reporting of Sustainability Performance

In this theme, interviewees were asked about the voluntariness or obligation of disclosing sustainability performance information by companies. Responses emphasized that if the provision of sustainability performance information by companies is voluntary, since there are currently no financial and non-financial incentives or motivations for this type of reporting, it leads to the current situation of very limited and scattered reporting of this type of information. Therefore, the majority of respondents emphasized the necessity of making the disclosure of sustainability performance information by companies mandatory. Several expert responses to this question are highlighted below:

"In my opinion, it should be mandatory so that all companies will disclose their financial and non-financial information. If it is voluntary, companies will disclose information that is in their interest and will not disclose information that is not in their favor."

"The approach, in my opinion, should be mandatory because voluntary reporting is prone to interpretation and even greenwashing."

"It should be mandatory and a condition for companies' acceptance in the stock market to report sustainability. Mandatory reporting reduces information asymmetry."

D. Auditing and Inspection of Sustainability Performance Reporting

In this theme, experts were asked about the responsible party for inspecting and accrediting the information provided regarding companies' sustainability performance. Responses emphasized the external auditing authority like independent auditors and in the form of management performance audit programs or internal auditing by the internal audit unit in the form of operational audit programs. Several expert responses to this question are highlighted below:

"In my opinion, the inspection and auditing of sustainability performance reporting will be addressed in the area of special auditing or performance auditing. If it falls under special auditing, it will be subjective."

"Inspection and auditing of sustainability performance information will first be in the area of compliance auditing and then financial auditing and operational auditing."

"The responsibility for sustainable development lies with the board of directors, so the internal auditor should prepare the audit report for the board of directors through compliance and operational auditing and management performance evaluation."

Fourth Main Theme; Reporting and Auditing of Companies' Sustainability Performance: This theme discusses the consequences of sustainability performance reporting for stakeholders and is divided into four sub-themes: "Consequences of Sustainability Performance Reporting for Managers," "Consequences of Sustainability Performance Reporting for Companies," "Consequences of Sustainability Performance Reporting for Government and Stock Exchanges," and "Consequences of Sustainability Performance Reporting for Shareholders and Other Stakeholders."

A. Consequences of Sustainability Performance Reporting for Managers In this theme, experts were asked about the consequences of sustainability performance reporting for company managers. Responses emphasized optimal internal decision-making and optimal risk management of the company. Below are a few examples of experts' responses to this question: "By providing sustainability information, managers can better assess the economic, social, and environmental consequences of various internal decisions and make the best decisions." "Managers, having information on their company's sustainability performance, can better identify strengths and weaknesses as well as opportunities and threats, and manage risks." "Sustainability performance reporting aids in value creation and better decision-making by managers on investment projects with the highest returns and lowest risks."

B. Consequences of Sustainability Performance Reporting for Companies In this theme, experts were asked about the consequences of sustainability performance reporting for companies. Responses emphasized increased transparency and accountability, gaining a competitive edge, increasing customer satisfaction, enhancing brand and trademark, reducing earnings management, and increasing stock liquidity. Below are a few examples of experts' responses to this question: "In my opinion, companies with sustainability reporting join global markets, their shares are easily sold, and companies obtain their resources at the lowest cost (reducing financing costs). Improved financial reporting quality and increased transparency and accountability are other benefits for companies." "With sustainability performance reporting by companies, the company's brand is enhanced, and customer loyalty increases." "Respecting society and accepting social responsibilities as a strategy for gaining a competitive advantage is now a focus for company managers."

C. Consequences of Sustainability Performance Reporting for Government and Stock Exchanges In this theme, interviewees were asked about the consequences of sustainability performance reporting for the government and stock exchanges. Responses emphasized increased social trust and economic development for the government, and for stock exchanges, increased market efficiency, internationalization, and attracting foreign investors. Below are a few examples of experts' responses to this question: "Companies are obligated to respect the rights of society and future generations, ultimately leading to increased social trust, which is the most important asset of any country and society." "This type of reporting clarifies the benefits and harms of companies to the environment and society for future generations, making everyone aware of their rights,

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thereby increasing social transparency and welfare." "In my opinion, with companies' sustainability reporting, financial markets become efficient and join global markets, their shares are easily sold, and responsiveness and transparency increase." "The internationalization of the Tehran Stock Exchange, attracting foreign investors, and the growth of Iran's capital market are possible consequences of this type of reporting."

D. Consequences of Sustainability Performance Reporting for Shareholders and Other Stakeholders In this theme, interviewees were asked about the consequences of sustainability performance reporting for the government and stock exchanges. Responses emphasized better decision-making, increased wealth for shareholders, increased share value, enhanced comparability, meeting stakeholders' interests, reducing conflicts of interest, and reducing information asymmetry. Below are a few examples of experts' responses to this question: "Improvement in decision-making based on financial and non-financial information for all users of information, both internal and external." "Optimal investment decision-making and, consequently, increased wealth for shareholders, observing stakeholders' rights, and thus reducing conflicts of interest in agency reporting of sustainability performance for shareholders and stakeholders are conceivable." "Stakeholders can be assured that their interests are preserved within the company."

Given the scope of information related to companies' sustainability performance, interviewees proposed sustainability performance metrics in economic, social, and environmental dimensions as both quantitative and qualitative metrics, summarized in Table 1.

Table 1

Summary of Qualitative Results

Financial Metrics (Quantitative and Qualitative)		Social Metrics (Qualitative)	Environmental Metrics (Qualitative)
Quantitative	Qualitative		
Sales Growth	CEO Duality	Ethical Conduct	Waste and Effluent Management
Research and Development	Board Independence	Job Security for Employees	Clean (Green) Production
Liquidity Growth	Corporate Governance	Corporate Social Responsibility	
Financial Leverage	Ownership Structure		
Industry Competition	Company Size		
Intangible Assets	Company Growth Opportunities		
Gross Domestic Production	Company Age		
Stock Liquidity	Financial Incentives		
Return on Equity			
Economic Value Added			
Earnings Per Share			
Return on Assets			

4 Discussion and Conclusion

The aim of this research was to identify financial and non-financial metrics affecting the sustainability performance of companies, which could be utilized to enhance current financial reporting to provide comprehensive information about companies' performance to aid in better decision-making. In this study, experts proposed various economic, social, and environmental financial and non-financial metrics for measuring and reporting companies' sustainability performance. Economic metrics included sales growth, research and development, liquidity growth, financial leverage, company growth opportunities, industry competition, intangible assets, gross domestic product, company age, financial incentives, CEO duality, stock liquidity, board independence, corporate governance, ownership structure, company size, return on equity, economic value added, earnings per share, and return on assets. Social metrics such as ethical conduct, job security for employees, and corporate social responsibility, as well as environmental metrics like waste and effluent management and clean (green) production, were highlighted by the majority of experts.

Interviewees described the current state of sustainability performance reporting by companies as limited, scattered, and voluntary. They identified the lack of obligation in financial and commercial laws and regulations, the absence of accounting principles and standards, and the lack of mandatory sustainability performance reporting by companies as the primary current barriers to reporting sustainability performance information. Overall, interviewees assessed the current state of measuring and

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reporting companies' sustainability performance as unsatisfactory. From the experts' viewpoint, meeting the informational needs for decision-making by report users (managers, shareholders, government, and other stakeholders), enhancing organizational health, developing financial markets, and enabling comparison and alignment of companies' sustainability performance with other companies are among the significance and necessity of measuring and reporting companies' sustainability performance, which can be developed through improving the accounting and financial reporting environment, setting financial incentives, establishing legal and environmental requirements, appropriate culture-building, and developing corporate governance.

Interviewees emphasized the measurement and evaluation of companies' sustainability performance by corporate governance bodies, especially the board of directors and audit committee, and its annual reporting in the explanatory notes of the financial statements as mandatory for all companies. They also suggested that to ensure the reliability of this information, the services of independent auditors within management performance audit programs or internal audit units in operational audit programs could be utilized. Regarding the consequences of identifying and reporting companies' sustainability performance, interviewees mentioned increased transparency and accountability, gaining a competitive advantage, increasing customer satisfaction, enhancing brand and trademark, reducing earnings management, and stock liquidity for companies; increased social trust and economic development for the government; capital market growth, market efficiency, internationalization, and attracting foreign investors for the stock exchange; and better decision-making, increased shareholder wealth, increased share value, enhanced comparability, meeting stakeholders' interests, reducing conflicts of interest, and reducing information asymmetry for shareholders and other stakeholders.

Qualitative research inherently faces limitations. Since the identification of financial and non-financial metrics affecting the sustainability performance of companies considered the economic and social situation in Iran and addressed the lack of this type of reporting, the interpretation or application of these findings in practice should be approached with caution. The findings of this research still require further examination, which could be the subject of future studies. For example, future research could explore the significance and ranking of financial and non-financial metrics affecting companies' sustainability performance derived from this research and their informational content. Additionally, composite indices for measuring and reporting companies' sustainability performance could be developed using multi-criteria decision-making techniques.

Given the results from the qualitative analysis of interviews with experts in finance and management, it can be concluded that with globalization and attention to social and environmental issues and responsibilities alongside profitability goals of companies, as well as the necessity of considering stakeholder interests in the new corporate governance doctrine, reporting on companies' sustainability performance is not only a necessity but also a strategic advantage for companies in the global competitive arena. Therefore, it is recommended to the Securities and Exchange Organization and other financial reporting regulatory organizations, as well as legislators of financial and commercial laws and regulations and professional policy-making bodies in accounting and auditing, to define environmental missions and goals for companies with the assistance of responsible ministries and environmental agencies, and to develop a theoretical framework and guidelines for measuring, evaluating, reporting, and auditing companies' sustainability performance based on the economic, social, and environmental metrics proposed in this research. Furthermore, it is suggested that sustainability performance reporting be made a precondition for acceptance and continued membership in the stock exchange or for specific actions such as capital increases, obtaining bank financial facilities, etc. Additionally, the government and legal and governance bodies are advised to consider incentives such as tax exemptions, energy price discounts, import and export duty discounts, etc., for companies with high sustainability performance rankings to increase public trust in preserving social and environmental interests of the community. Lastly, accountants and auditors are encouraged to align their knowledge with the developments in the world of business regarding sustainability and corporate sustainability, and to develop theories and models for corporate sustainability performance reporting.

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Declaration of Interest

The authors of this article declared no conflict of interest.

Authors Contributions

All authors have contributed significantly to the research process and the development of the manuscript.

Ethics principles

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were observed.

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