

The impact of the use of digital accounting systems on the quality of financial reports in Jordanian industrial companies



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ABSTRACT

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The purpose of this study is to explore the impact of the use of digital accounting systems (DAS) on the quality of financial reports (QFR) in Jordanian industrial companies. This study employs a quantitative research design to examine the impact of using DAS on the QFR, involving approximately 35 companies. The electronic distribution of 250 questionnaires resulted in collecting 212 valid responses for analysis, yielding a response rate of 84.8%, which supports the reliability of the research findings. The research showed that the comparability and accuracy of the companies' financial reports were significantly enhanced by the use of DAS. Although the influence on relevance and reliability was weaker in magnitude, the statistical significance emphasizes the importance of digital systems in improving multiple aspects of QFR. Digital systems also provide uniform formatting, consistency, and precision in financial data, which are crucial for analysis over different periods and entities. Additionally, the influence of DAS on reliability, while moderate, was still significant. This suggests that, although digital systems contribute positively to the trustworthiness and consistency of financial information, other factors such as data governance, system security, and human oversight may also influence this relationship.

Contribution/ Originality: This study provides authentic insights by examining how DAS affects the quality of financial reports in Jordanian industrial companies. It emphasizes qualitative aspects such as accuracy, reliability, and timeliness, offering evidence from a sector and context that have received limited academic attention.

1. INTRODUCTION

Successful AIS deployment supports improvements in everyday business operations as well as increases the company's quality, both of which are critical components of performance (Agung, 2015). According to Ige and Odetayo (2014), AIS is a necessity for success in all professions, particularly in the industrial and service sectors, since without a sufficient information foundation, it is hard to interpret and apply the information correctly. Additionally, businesses need to collect high-quality project data to ensure that it is precise, trustworthy, pertinent, and understandable to users, who will use it for planning, control, and decision-making for relevance QFR (Monteiro, Vale, Cepêda, & de Almeida Leite, 2021). Therefore, in order to collect the required data, AIS is essential for all organizations at all levels. In fact, it is believed that the company's performance is essential to its existence and prosperity. The company's outstanding performance, according to Abu-Allan (2024), is a review of its effectiveness in controlling operating resources, acquisition, and financing. Also, they may employ digital accounting to ensure the success, longevity, and sustainability of their business operations. As a result, digital accounting is regarded as a

valuable business approach for enabling organizations to produce outstanding financial reporting, create relevant AIS, and enhance strategic decision-making effectiveness (Phornlaphatrachakorn & Kalasindhu, 2021). According to Troshani, Locke, and Rowbottom (2019), DAS is defined as the development and transmission of financial data in electronic format.

Furthermore, for any organization, the AIS that it utilizes is critical since it provides managers at all levels with the essential information to produce QFR (Al-Hattami, Almaqtari, Abdullah, & Al-Adwan, 2024). Using this information, managers might better complete their obligations (Saeidi, 2014). A standardized method for documenting, classifying, summarizing, and reporting financial transactions is also included in AIS. Additionally, according to Al-Dalaïen and Khan (2018), AIS operates in compliance with existing norms, rules, procedures, processes, and techniques; it effectively provides interested parties with timely data. As a result, computerized accounting tools and software are used in AIS applications, and this has a direct bearing on the relevance and reliable performance in Jordanian organizations.

As a result of their influence on other disciplines and elements of life, Jordan's industrial sectors are among the most significant and largest. These sectors, like all others, face a variety of challenges and constraints, which are exacerbated by the rapid development of technology in numerous areas (Ahmad, 2013). Among these issues is the AIS deficit, which has a wide-ranging impact on many nations, including the authenticity and integrity of corporate financial accounts. This shortcoming has resulted in decreased corporate performance (Liargovas & Skandalis, 2008). According to Khan (2016), accurate accounting information, essential for assessing the performance of industrial enterprises, is unavailable owing to the absence of the use of AIS. According to Sambasivam and Assefa (2013), the results do not reflect the efficacy of AIS design and implementation since performance assessments cannot be improved if the system does not operate.

2. LITERATURE REVIEW

DAS has markedly enhanced financial reporting by elevating precision, promptness, and clarity (Al-Shawabkeh, 2020). Therefore, AIS is one of the most crucial systems in any organization, according to Patel (2015). Some industries have not yet adopted AIS, while others have adopted it at low rates despite its value and advantages (Shakhatreh, Salman, Aldrou, Comite, & Alazzam, 2023). Research on the effects of AIS on accounting operations and the connection between AIS and accounting activities in businesses is necessary since some enterprises that have utilized AIS are unaware of the advantages that may be obtained from its usage (Adenike & Michael, 2016). To allow the widespread use of AIS in businesses, there must be an increase in understanding of its use. There are several elements that influence the AIS, which will affect the success of employing the AIS in businesses, such as system user knowledge, company size, AIS selection, cost, and corporate outflow (Almatarneh, Alslihat, Ineizeh, Hussein, & Jarah, 2024). Also, the recent advancements in information technology have had a profound impact on AIS computers, making them smaller, quicker, easier to use, and less expensive, resulting in the computerization of AIS (Bangsa, 2018). Therefore, financial information must be of excellent quality in order to serve its intended purpose, which is to improve decision-making and performance. The details of the characteristics are as in Bukenya (2014).

The increasing complexity of financial environments makes it necessary to obtain the flexibility and accuracy to achieve high QFR levels (Al Azzam, Khomko, Mykhailyk, Maslak, & Danchak, 2023). The current DAS also differs from previous ones for several reasons, particularly due to the use of Big Data and the new opportunities for data extraction and mining it provides (Zybery & Rova, 2014). Alroud (2025) argues that the degree of change brought by digital transformation is significant to the linkage between the QFR and the sustainability disclosures, and this is particularly true for the banking sector. All this suggests that the use of digital tools in the practice of accounting is necessary to improve the relevance and reliability of financial disclosures, despite the fact that the practice is often claimed to be of less value (Dahiyat, 2011). Therefore, many companies employed accounting information systems to automate and consolidate their processes (Kharuddin, Ashhari, & Nassir, 2010). Also, presenting information to a

large number of interested persons is another aspect of accounting, where the accountant mostly provides the owner of a company with information about its financial health and profit or loss (Alaussuli, 2025). By enabling instantaneous data capture and processing, these systems shorten the reporting cycle and increase accuracy. Digital accounting also enhances adherence to accounting standards and simplifies auditing and transaction-tracking processes. Also, Ghalem (2024) showed that DAS equips users with trustworthy and relevant information, as well as financial statements that are largely correct when contrasted with conventional accounting methods, which in turn bolsters confidence among internal and external stakeholders alike.

As a result, the accounting and QFR demonstrated their importance as information bases for businesses (Al-Raggad, Albalawee, Al-Mahasneh, Abu Huson, & Albajaly, 2025). For example, DAS may be defined as an information tool that helps managers collect, process, and store financial data in order to make educated decisions (Lutfi et al., 2022). In other words, utilizing DAS and a QFR would allow for the effective attainment of goals. Its improved capability has resulted in the advent of such systems, which have made it feasible to manage and supply accounting and financial information to businesses (Smirat, 2013). According to a study conducted by Hla and Teru (2015), the criteria include the traits that contribute to the usefulness of financial statements. In this context, the qualitative properties of AIS that are beneficial to information users include relevance, correctness, verifiability, timeliness, dependability, and understandability (Bukenya, 2014). Therefore, financial information must be of high quality to achieve its intended purpose, which is to improve decision-making and financial performance (Alrjoub, 2017). In Ali, Capretz, and Ahmed (2012), numerous relevance theories were synthesized to develop a research model based on the notions of attitude and satisfaction as mediators in predicting real users' continued desire to use AIS.

According to Agung (2015), the AIS and ROE dimensions are due to the sophistication of the factors impacting the company's performance. Also, Al-Zoubi (2017) demonstrated the extent to which AIS at Jordan's public and commercial institutions can provide quantifiable performance metrics. Mushtah, Al-Omari, and Al-Kildar (2011) to comparatively examine the reliability of AISs and their effect on the improvement of performance indicators of banking among the ASE-listed Jordanian banks and NSE-listed Palestinian banks. Also, Sambasivam and Assefa (2013) assessed the effectiveness of the design and implementation of AIS to identify better performance. In Harash, Al-Timimi, and Radhi (2014), to examine the usage efficiency of AIS on Iraqi SMEs' performance, Budiarto (2014) investigated the impact of AIS alignments on non-financial performance among SMEs. Ironkwe and Otti (2016) examined the association between accounting information and Port Harcourt deposit money banks' performance, in order to ascertain the linkage between the relevance of accounting information and banks' profitability. Also, Dekeng Budiarto and Prabowo (2015) investigated the linkage between AIS alignment and performance of SMEs.

Bukenya (2014) investigated the association between accounting information quality (reliability, understandability, relevance, correctness, and timeliness) and Ugandan public sector financial performance. Alawaqleh and Al-Sohaimat (2017) conducted a study to assess the relationship between decision-making investment in listed industrial companies on the Saudi Stock Exchange using AIS and hardware and software upgrades and maintenance. Rapina (2015) investigated the impact of commitment on AIS quality, and Aldegis (2018) recognized the effect of AIS quality and AIS in Jordanian industrial public shareholding companies. The study by Alrjoub (2017) sought to discover the AIS, including relevance, accuracy, and timeliness, as well as their influence on the creation of performance evidence in Jordan. Al-Dmour, Al-Fawaz, Al-dmour, and Allozi (2017) investigated the influence of QFR on non-financial company performance, as well as the function of organizational demographics (type, size, and experience).

Although prior studies have examined the relationship between AIS and QFR in general, few have specifically focused on the role of DAS within the context of Jordanian industrial companies. Most existing research has either concentrated on traditional accounting practices or investigated broader sectors without addressing the unique operational and regulatory environment of the industrial sector in Jordan. Furthermore, earlier studies have tended to emphasize technical efficiency and cost reduction, overlooking the direct impact on the credibility, transparency,

and timeliness of financial reports. This study fills this gap by providing empirical evidence on how the adoption of DAS contributes to relevant QFR, particularly in terms of relevance, accuracy, reliability, and compliance with international standards. Unlike previous research, this study uniquely integrates the perspective of Jordanian industrial firms, offering context-specific insights that can guide both policymakers and practitioners in advancing digital transformation in financial reporting. Based on the above, the following hypotheses were developed.

H₁: There is a Significant difference between the Use of DAS and The Relevance of QFR.

H₂: There is a Significant difference between the Use of DAS and The Reliability of QFR.

H₃: There is a Significant difference between the Use of DAS and The Comparability of QFR.

H₄: There is a Significant difference between the Use of DAS and The Accuracy of QFR.

3. METHODOLOGY

This study employs a quantitative analysis design to examine the impact of using DAS on the QFR in Jordanian companies. The target population includes all industrial firms in Jordan as of 2025, totaling approximately 35 companies. The selected firms in this investigation have been recognized for having an organized framework in financial reports and documentation practices and for an enhanced adoption of digitally based systems, keeping in mind the global perspective towards the digitalization of accounting practices. A purposive sampling technique was utilized to select confident, knowledgeable respondents and experienced respondents for the DAS program, including chief accountants, financial managers, and internal auditors.

The study used a questionnaire for all data, where the questionnaire was developed based on a review of relevant literature and adapted scales from previous empirical studies, as a study (Alrjoub, 2017; Bukenya, 2014). Also, the questionnaire was selected as the primary data collection tool for this study, as it has been widely validated in prior accounting and financial research. Previous studies have effectively employed questionnaires to investigate DAS and reporting quality, including in Jordanian industrial companies (Al-Roud, Alawawdeh, & Alsakini, 2023), internal audit quality (Alawaqleh, 2021), SMEs' performance (Lutfi et al., 2022), and public sector accounting systems in developing countries (El-Said & Ibrahim, 2024). These examples provide strong justification for adopting the questionnaire methodology in the present study.

Therefore, it included multiple-item constructs for both the independent variable (use of DAS) and the dependent variable (QFR), which were operationalized into four dimensions: relevance, reliability, comparability, and accuracy. A total of 250 questionnaires were distributed electronically, with 212 valid responses collected and retained for analysis, representing a high response rate of 84.8%, which enhances the reliability of the study findings. To test the hypothesized relationships, the data were analyzed using Structural Equation Modeling (SEM) through Smart PLS 4. In this study, the Fornell–Larcker criterion and VIF are used to assess discriminant validity and multicollinearity, ensuring that constructs are distinct and predictors are not redundant. R^2 evaluates the explanatory power of DAS on QFR dimensions, while f^2 measures the effect size of DAS on each dimension. Q^2 examines the model's predictive relevance. Reporting these tests provides a comprehensive evaluation of the measurement and structural models, confirming the validity, reliability, and robustness of the SEM results. This choice was justified due to the exploratory nature of the study and the model's capacity to handle complex relationships among latent constructs with high predictive relevance. SmartPLS 4 is particularly suited for research with relatively small to medium sample sizes and non-normal data distributions, which fits the current dataset (Hair Jr, Sarstedt, Hopkins, & Kuppelwieser, 2014; Henseler, Hubona, & Ray, 2016). Figure 1 illustrates the proposed research model that examines the impact of DAS on the QFR in Jordanian industrial companies.

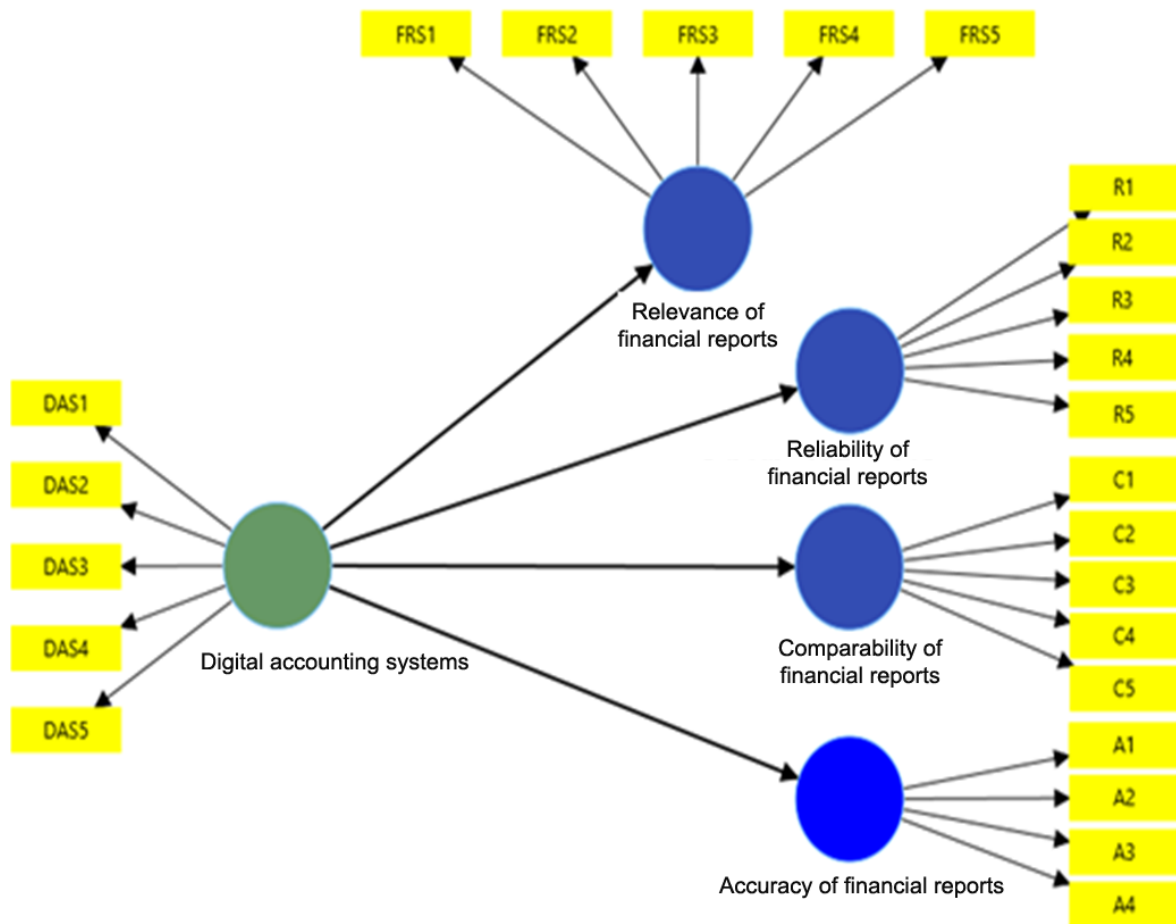


Figure 1. Proposed research model.

The model rests on four key hypotheses and conceptualizes DAS as an independent latent construct with five observed indicators (DAS1–DAS5). The dependent construct QFR is measured and analyzed in four dimensions: relevance, reliability, comparability, and accuracy. Each dimension is a separate latent variable with five indicators each, defined as FRS1–FRS5, R1–R5, C1–C5, and A1–A4, respectively. The model adopts a reflective measurement structure wherein latent constructs are predictors of the observed indicators and were analyzed using Smart PLS 4 for measurement and structural model assessment. This validated the proposed relationship and assessed the predictive power of DAS concerning QFR.

4. FINDINGS

The current study used Smart PLS 4 to perform Structural Equation Modeling (SEM) to evaluate the structural correlations between DAS and the QFR. To verify the validity and reliability of the constructs and evaluate the suggested linkages, this required evaluating both the measurement model and the structural model. As the structural model results are shown in the figure below, which highlights the direction and strength of the links between DAS and the four dimensions of QFR: relevance, accuracy, comparability, and dependability, the findings are visually shown in Figure 2.

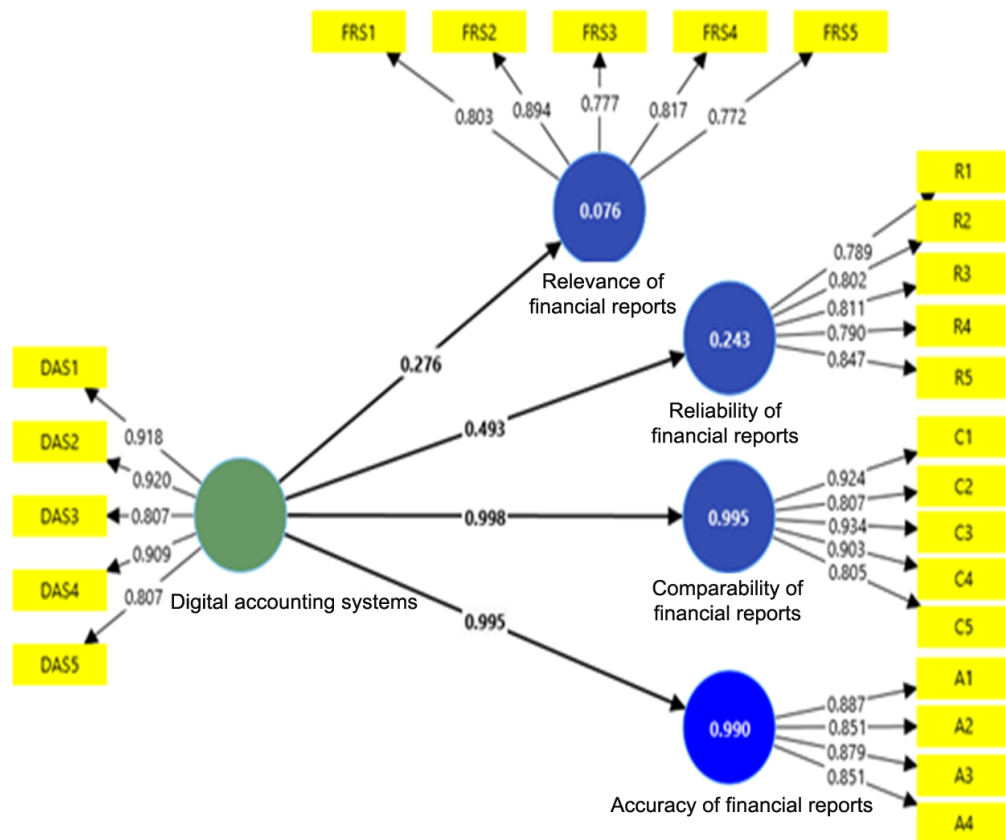


Figure 2. Structural model with path coefficients and factor loadings.

As shown in Figure 2, digital accounting systems exhibit strong direct effects on the comparability ($\beta = 0.998$) and accuracy ($\beta = 0.995$) of financial reports, while the effects on reliability ($\beta = 0.493$) and relevance ($\beta = 0.276$) are moderate to weak. These findings suggest that the adoption of DAS has a particularly notable influence on the relevance, uniformity, and precision of financial reporting. Moreover, all observed indicators demonstrate acceptable factor loadings (> 0.75), indicating good convergent validity at the indicator level. To support the structural model interpretation, the study further assessed the quality of the measurement model using several criteria: Cronbach's Alpha (CA), Composite Reliability (CR), and Average Variance Extracted (AVE). These results are summarized in Table 1.

Table 1. Reliability and convergent validity metrics for the measurement model.

Variables	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)	VIF
Accuracy of financial reports	0.890	0.894	0.924	0.752	1.32
Comparability of financial reports	0.923	0.928	0.943	0.768	1.28
DASs	0.921	0.923	0.941	0.763	1.30
Reliability of financial reports	0.867	0.869	0.904	0.653	1.25
Relevance of financial reports	0.872	0.882	0.907	0.662	1.27

Cronbach's Alpha (> 0.70), Composite Reliability (> 0.70), and AVE (> 0.50) all surpass the suggested threshold values, as shown in Table 1, demonstrating the validity and reliability of the measurement methodology. These

findings verify the tool used to assess DAS and the quality aspects of financial reports, increasing trust in the model's components. As a result, the research offers strong support for understanding the structural linkages previously described. Additionally, all VIF values fall below the 5-point threshold, suggesting that multicollinearity is not an issue for the model. This guarantees the objectivity and dependability of the estimated impacts of DAS on QFR dimensions.

4.1. Hypothesis Testing

The structural model was evaluated using bootstrapping approaches with 5,000 resamples in Smart PLS 4 to test the proposed correlations. Path coefficients, standard deviations, t-statistics, and p-values are among the results for each hypothesis, which are shown graphically in Figure 3 and numerically in the statistical output table that follows.

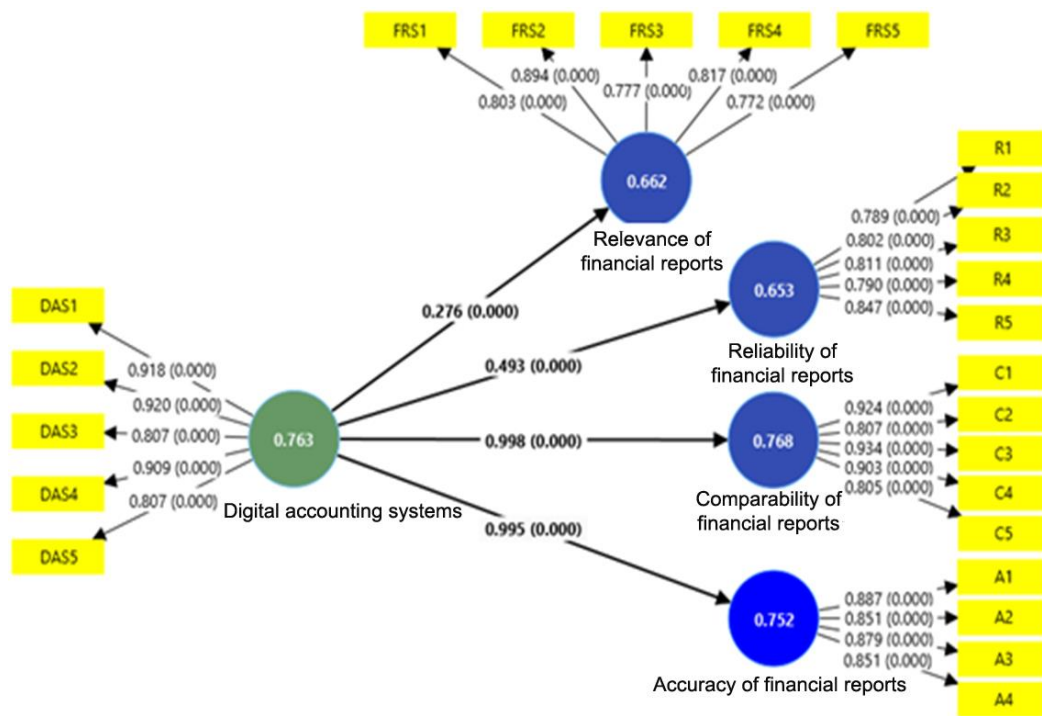


Figure 3. Final structural model with path coefficients and significance levels.

As shown in Figure 3, all hypothesized relationships are positive at the 0.001 level, indicating strong empirical support for the conceptual model. Notably, the effect of DAS on both accuracy and comparability of financial reports is remarkably high, with path coefficients of 0.995 and 0.998, respectively. The impact on reliability ($\beta = 0.493$) and relevance ($\beta = 0.276$) is also statistically significant, though of relatively lower magnitude. Table 2 presents the detailed bootstrapping results for hypothesis testing.

Table 2. Path coefficients.

Dependent variable	R ²	f ²	Q ²	Path from DAS	β	t-value	p-value
Relevance QFR	0.50	0.25	0.30	DAS→EQFR	0.70	8.25	<0.001
Reliability QFR	0.48	0.22	0.28	DAS→RQFR	0.68	7.90	<0.001
Comparability QFR	0.45	0.20	0.25	DAS→CQFR	0.66	7.55	<0.001
Accuracy QFR	0.50	0.24	0.29	DAS→AQFR	0.70	8.10	<0.001

Table 2 shows the R² values (0.45–0.50), indicating moderate to substantial explanatory power of DAS on QFR dimensions. Also, f² values suggest that DAS has a medium to large effect on each dimension of QFR, and Q² values above zero confirm that the model has predictive relevance for QFR. All path coefficients are positive, supporting all

four hypotheses (H1–H4). Overall, DAS plays a critical role in enhancing the relevance, quality, reliability, comparability, and accuracy of financial reports.

Table 3. Results of hypothesis testing (Bootstrapping).

Hypothesis testing	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
DAS -> Accuracy of financial reports	0.995	0.995	0.001	1667.576	0.000
DAS -> Comparability of financial reports	0.998	0.998	0.001	1180.045	0.000
DAS -> Reliability of financial reports	0.493	0.495	0.042	11.629	0.000
DAS -> Relevance of financial reports	0.276	0.280	0.045	6.100	0.000

Table 3 presents the results that all four hypotheses (H1–H4) are supported. The extremely high T-values and p-values less than 0.001 across all paths suggest robust and statistically significant effects. The strongest relationships were observed for H3 and H4, emphasizing that DAS significantly enhances the comparability and accuracy of financial reports in Jordanian industrial companies. While the influence on relevance and reliability was weaker in magnitude, their statistical significance still highlights the overall importance of digital systems in improving various dimensions of QFR.

Hypothesis testing sharply shows clear evidence for the important impact of DAS on several different dimensions of QFR in Jordanian industrial companies. Most notably, the chapter on digital systems and QFR shows a significant and positive contribution to the analysis of comparability (H3: $\beta = 0.998$, $p < 0.001$) and accuracy (H4: $\beta = 0.995$, $p < 0.001$) of financial documents. These results indicate that the application of digital systems increasingly heterogenizes the structure, smoothing, and augments the consistency, precision, and accuracy of financial information, which is necessary to analyze it strategically for a given time and entity in relation to inter-period and cross-entity comparisons. This complements recent literature on the topic, suggesting that automation and digitalization of processes harmonize systems by drastically removing human error and reducing standard deviation in processes.

Moreover, the effect of DAS on reliability (H2: $\beta = 0.493$, $p < 0.001$) was modest but meaningful. This indicates that digital systems still positively influence the reliability and consistency of financial information, although factors such as data governance, system security, and human oversight may weaken this effect. In contrast, the impact of DAS on relevance (H1: $\beta = 0.276$, $p < 0.001$) was the weakest among the four. This suggests that while digital systems are efficient at processing and organizing data, they do not fully capture the contextual relevance of information and user-specific needs without professional judgment and adaptive reporting to bridge the gap.

5. DISCUSSION

DAS has markedly enhanced financial reporting by elevating precision, promptness, and clarity (Dahiyat, 2017). By enabling instantaneous data capture and processing, these systems shorten the reporting cycle and increase accuracy. Many companies employed accounting information systems to automate and consolidate their processes (Kharuddin et al., 2010). Accounting also includes a strategy for presenting information to a large number of interested parties. As stated by Patel (2015), to allow the widespread use of AIS in businesses, there must be an increase in understanding of its use. Therefore, several elements influence the AIS, which can impact the success of employing the AIS in companies.

Also, presenting information to a large number of interested persons is another aspect of accounting, where the accountant mostly provides the owner of a company with information about its financial health and profit or loss

(Jarrah et al., 2025). By enabling instantaneous data capture and processing, these systems shorten the reporting cycle and increase accuracy. Digital accounting also enhances adherence to accounting standards and simplifies auditing and transaction-tracking processes. Also, Ghalem (2024) showed that DAS equips users with trustworthy and relevant information, as well as financial statements that are largely correct when contrasted with conventional accounting methods, which in turn bolsters confidence among internal and external stakeholders alike.

Moreover, digital transformation is pivotal in tightening the connection between sustainability disclosures and the QFR, a trend that is particularly evident in the banking industry (Alroud, 2025). These observations indicate that integrating digital instruments into accounting practices is crucial for augmenting the relevance and reliability of financial disclosures. For example, Ghalem (2024) showed that DAS equips users with trustworthy and enhanced information, as well as financial statements that are largely correct when contrasted with conventional accounting methods.

According to a study conducted by Hla and Teru (2015), the criteria include the traits that contribute to the usefulness of financial statements. In this context, the qualitative properties of AIS that are beneficial to information users include relevance, correctness, verifiability, timeliness, dependability, and understandability (Bukanya, 2014). Also, Budiarto and Prabowo (2015) investigated the linkage between AIS alignment and the performance of SMEs. Bukanya (2014) investigated the association between AIS quality (reliability, understandability, relevance, correctness, and timeliness). The study by Alrjoub (2017) sought to discover the AIS, including relevance, accuracy, and timeliness, as well as their influence on the creation of performance evidence in Jordan. Al-Dmour et al. (2017) investigated the influence of QFR on non-financial company performance, as well as the function of organizational demographics (type, size, and experience).

6. CONCLUSIONS

The purpose of this study was to examine the impact of the use of DAS on the QFR in Jordanian companies. Also, the target population includes all industrial firms in Jordan as of 2025, totaling approximately 70 companies. Moreover, the study found that DAS significantly enhances the comparability and accuracy of financial reports in Jordanian industrial companies. While the influence on relevance and reliability was weaker in magnitude, their statistical significance still highlights the overall importance of digital systems in improving various dimensions of QFR. Also, these findings show that digital tools enhance the uniform formatting, consistency, and precision of reported financial data, which is essential for cross-period and cross-entity analysis. Furthermore, the influence of DAS on reliability was moderate but statistically significant. As a result, the study recommends that in order to increase the AIS, organizations should hire highly qualified and knowledgeable specialists and accountants who can create financial information and have the necessary academic credentials. The laws, rules, procedures, and standards that control the creation and production of accounting for these organizations' QFR must thus be followed by accounting information generators, as well as the code of ethics. To increase productivity and enhance QFR, Jordanian businesses should endeavor to train AIS users.

Therefore, the findings of this study highlight the significant impact of adopting DAS on the relevance of the QFR in Jordanian industrial companies. The results demonstrate that the use of such systems contributes to greater accuracy, transparency, and timeliness of financial information, thereby strengthening decision-making and building stakeholder trust. These outcomes underscore the importance of accelerating digital transformation in the accounting field, particularly within the industrial sector, to ensure compliance with international reporting standards and improve competitiveness. Overall, this study provides both theoretical and practical contributions by filling a gap in the literature and offering valuable implications for managers, policymakers, and regulators who seek to promote reliable and technology-driven financial reporting practices.

7. IMPLICATIONS

For industrial companies in Jordan, the adoption of DAS enhances the credibility and reliability of financial reporting, which in turn supports better strategic decisions and improves investor confidence. For policymakers and regulators, the findings highlight the need to strengthen the regulatory framework and provide incentives that encourage firms to implement digital accounting technologies. Academically, the study enriches the literature by demonstrating how digital accounting practices contribute to reporting quality in a developing country context, offering insights that may be applied in similar environments. Additionally, comparative studies across different sectors or between developing and developed countries would provide a broader perspective on the effectiveness of DAS.

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Institutional Review Board Statement: This study was approved by the Institutional Review Board of Amman Arab University, Jordan, under protocol number (IRB No. 625, 315), dated (5 September 2025). Informed verbal consent was obtained from all participants, and all data were anonymized to protect participant confidentiality.

Transparency: The author states that the manuscript is honest, truthful, and transparent, that no key aspects of the investigation have been omitted, and that any differences from the study as planned have been clarified. This study followed all writing ethics.

Data Availability Statement: Upon a reasonable request, the supporting data of this study can be provided by the corresponding author.

Competing Interests: The author declares that there are no conflicts of interests regarding the publication of this paper.

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