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Determinants of Corporate Philanthropy Disclosure by Leading Malaysian Companies in the Context of the Resource-Based View Framework

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ABSTRACT

Using the Resource-based View Theory (RBVT), this study examined the determinants (cash holdings, managerial ownership, firm reputation, corporate-elite networks, and board independence) of corporate philanthropy disclosure among Malaysian listed companies. A sample of 84 companies listed on Bursa Malaysia in 2024 was utilised to perform the empirical analysis. To measure the extent of corporate philanthropy disclosure, the study used a newly developed Modified Corporate Philanthropy Disclosure Index (MoCoPD_i). The findings showed that corporate-elite networks had a significant association with the extent of corporate philanthropy disclosure in 2024. However, there was no significant relationship between the managerial ownership, profitability, and board independence level of corporate philanthropy. Additionally, the results indicated that firms with well-connected elite members were more likely to adopt a strategic approach to corporate philanthropy disclosure. The findings from this study can assist corporations in Malaysia and other regulatory entities in establishing guidelines for voluntary corporate philanthropy disclosure procedures within the Malaysian corporate sector. Given the high demand for corporate philanthropy information among various stakeholders in corporate reporting, Malaysian companies are increasingly expected to evaluate and amend their business plans by disclosing corporate philanthropy in their annual reports to create a sustainable competitive advantage.

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1. INTRODUCTION

In the aftermath of the massive corporate collapse in the early 2000s, such as the Enron accounting scandal, it became apparent that insiders are growing more intent to mislead outsiders through financial reporting (Chih et al., 2008). Corporate governance and reputation have since gained significant scholarly and regulatory attention, directly related to high-profile company failures. In Malaysia, numerous financial collapses and extensive erosion of the corporate governance framework have occurred due to financial statement fraud by massive multinational businesses, for example, Transmile Group Berhad, 1 Malaysia Development Berhad, and Megan Media Holdings Berhad.

Corporate philanthropy (CP) is a fundamental aspect of corporate social responsibility (CSR), characterised as the voluntary distribution of resources by profit-driven companies to enhance public welfare (Idrees et al., 2021). These resources may include monetary donations, in-kind contributions such as equipment or supplies, and the encouragement of employee participation in charitable activities. Prior studies have suggested that corporate philanthropy can strengthen relationships between companies and their stakeholders, and that disclosing philanthropic activities may enhance firm value by communicating social responsibility and legitimacy (Su & Sauerwald, 2018).

Given these challenges, publicly listed companies must now more than ever demonstrate their sincere commitment to 'business ethics and corporate transparency (Camfferman & Wielhouwer, 2019). According to Ben-Amar and Belgacem (2018), businesses are growing more socially conscious, focusing on non-financial data that can strengthen their bonds with interested parties. As a result, businesses have begun providing stakeholders with relevant information. For example, philanthropic activities are information related to social responsibility (Fedorova et al., 2023).

There are various theoretical perspectives that have influenced prior studies on corporate philanthropy disclosure. To explain the differences in CP disclosure practices, most of the previous studies had focused on relational and external-pressure theories, such as institutional, stakeholder, agency, and resource dependence theories. Probohudono et al. (2020) employed the Institutional Theory to determine the level of CP disclosure among Indonesian state-owned enterprises contributed by coercive and normative pressures embedded in the regulatory and organisational context. Utilising the Stakeholder Theory, Chalmeta and Viinikka (2017) investigated whether companies involved in CP activities were willingly publishing such information on corporate websites to achieve stakeholders' expectations and legitimacy. These studies viewed CP disclosure primarily as a response to external demands rather than as an outcome of firms' internal strategic decisions.

In Malaysia, studies on CP disclosure remain limited, with several studies being outdated and theoretically constrained. In 2016, Hashim and Yusof deployed the Resource Dependence Theory to examine how certain business characteristics and board education influenced the disclosure of CP information among Malaysian listed companies. Other than that, Amran et al. (2007) used the Agency Theory to investigate corporate philanthropy practices by emphasising companies that were acknowledged for making significant contributions to society. Although these studies provided valuable insights, they primarily focused on governance mechanisms or managerial incentives, rather than framing CP disclosure as a strategic organisational capability. Furthermore, several Malaysian studies embedded CP as part of CSR disclosure,

which had led to minimal attention to the unique motivations, resource implications, and strategic signalling related to philanthropic disclosure. Previous studies have given limited attention to the role of internal firm resources and capabilities in shaping CP disclosure decisions and have not fully incorporated recent developments in corporate reporting practices. As a result, understanding of CP disclosure remains largely confined to compliance- or legitimacy-based explanations.

Hence, to address these gaps, this study aimed to examine the determinants of CP disclosure practices among Malaysian listed companies from the perspective of the Resource-Based View Theory (RBVT). By adopting RBVT, the study viewed CP disclosure as a strategic resource that can boost corporate reputation, strengthen stakeholder trust, and sustain competitive advantage. Moreover, the study employed a newly developed Modified Corporate Philanthropy Disclosure Index (MoCoPDi) that reflected current reporting practices. Overall, these elements enabled the study to provide a meaningful theoretical and significant contribution by extending prior Malaysian research, which has merely emphasised on governance characteristics or general CSR information rather than the strategic aspects of corporate philanthropy.

2. LITERATURE REVIEW

To investigate CP disclosure among Malaysian listed businesses, this study used the Resource-Based View Theory (RBVT). The RBVT views disclosure as a strategic result determined by a firm's internal resources and capacities, in contrast to legitimacy, stakeholder, or agency-based viewpoints that see disclosure primarily as a response to external pressures (Barney, 1991). According to this perspective, corporate giving transparency reflects managerial attempts to use firm-specific assets to secure long-term competitive advantage, improve reputation, and foster stakeholder confidence.

The RBVT differentiates organisational capabilities, intangible resources, and tangible resources. Financial slack, along with additional tangible resources, allows firms to fund charitable initiatives and cover disclosure-related expenses. Since they are deeply rooted in organisational routines and social capital, intangible resources such as ownership structures, reputation, and elite networks are challenging for others to replicate. How well firms integrate and use these resources depends on organisational qualities, for example, board independence. RBVT offers an integrative perspective that explains how these components' combined impacts determine disclosure quality, whereas previous disclosure studies often look at these factors independently.

Instead of CP disclosure, the reporting of ESG has been the primary focus of recent information disclosure studies applying RBVT. For instance, Ramba et al. (2021) discovered that formalised systems and resources related to innovation had a positive correlation with ESG disclosure among Malaysian companies, suggesting that stronger internal capabilities facilitate more extensive non-financial reporting. However, empirical results are still mixed, especially in emerging markets where greater disclosure is not always correlated with resource availability. The contrasting results show that firms' ability to strategically mobilise resources is just as important to disclosure outcomes as resource allocation.

Corporate philanthropy disclosure can be viewed as a strategic reporting tool that companies use to communicate to stakeholders their commitment and credibility by applying internal resources. According

to the RBVT, companies with valuable and well-integrated resources are more likely to generate thorough and transparent CP disclosures, which strengthens their competitive advantage (Yuen et al., 2019).

3. HYPOTHESIS DEVELOPMENT

3.1 Cash Holdings

Based on the RBVT, cash holdings are a tangible organisational resource that enables companies to participate more deeply in corporate philanthropy disclosure by increasing their financial capabilities and operational manoeuvrability. Previous research has indicated that firms with more favourable financial conditions are more likely to dedicate resources to social and philanthropic activities (Brammer & Millington, 2008; Wang et al., 2008). Additionally, there are studies showing that disclosures related to corporate social responsibility (CSR) lead to greater utilisation and enhancement of value derived from cash holdings (Arouri & Pijourlet, 2017; Lu et al., 2017). Based on this reasoning, the following hypothesis was made:

H1: Cash holdings are positively associated with the extent of corporate philanthropy disclosures.

3.2 Managerial Ownership Structure

From an RBVT standpoint, managerial ownership may be considered an intangible organisational resource that determines corporate disclosure practices through shaping internal governance, monitoring, and information dissemination processes (Barney, 1991; Dess et al., 2016). Previous empirical research has shown a negative relationship between managerial ownership and voluntary disclosure, suggesting that firms with higher levels of managerial shareholding tend to place less importance on external transparency and public accountability (Ghazali, 2007; Hossain et al., 1994). There could be reduced market incentives for owner-managed companies to publicly disclose corporate philanthropy in these contexts. Hence, this study proposed the following hypothesis:

H2: Managerial ownership is negatively associated with the extent of corporate philanthropy disclosures.

3.3 Firm Reputation

According to the RBVT, firm reputation is recognised as a strategic intangible asset that sustains a competitive advantage by reinforcing stakeholder trust and fostering long-term relational capital (Barney, 1991). As no explicit information is presented in financial results, reputation significantly influenced the attitudes of the stakeholders for this company, on investor confidence, as well as the extent of monitoring conducted externally (Edi & Wati, 2022). Pre-pandemic literature suggests that stakeholder expectations and good CSR activities promoted public reputation, which drove firms to include more information in their public information with the aim of not losing their reputational position and legitimacy is established (Michelon, 2011). Based on these arguments, the following was suggested:

H3: Firm reputation is positively associated with the extent of corporate philanthropy disclosures.

3.4 Corporate-Elite Network

Based on the RBVT, corporate-elite networks are conceptualised as intangible relational assets that offer firms more access to social capital, organisational legitimacy, and strategically useful information.

For example, firms headed by chief executive officers with high civic engagement or networks with social or economic elites are likely to exhibit better social performance and obtain favourable public relations indicators, as managerial values and social orientations tend to be embedded within the organisation (Cha et al., 2019). Previous studies have shown that executives' community involvement was positively associated with corporate social performance and stakeholder engagement (Lerner & Fryxell, 1994). In this light, transparency of corporate philanthropy has the potential as a strategic mechanism by which firms utilise elite networks to signal their commitment to social responsibility and to enhance their competitiveness. Thus, the following hypothesis was made:

H4: Corporate-elite networks are positively associated with the extent of corporate philanthropy disclosures.

3.5 Board Independence

Following the RBVT, board independence is an organisational capability of strengthening corporate governance and oversight mechanisms, which increase the effectiveness of monitoring managerial behaviour and deployment of resources. In addition to different expertise, external perspectives and stronger monitoring functions, independent directors of boards influence managerial decision-making along with oversight authority in decision making and higher transparency (Ong et al., 2019). Previous evidence suggests that independent directors can promote CSR activity and support broadened voluntary disclosure to enhance accountability and promote trust among the public (Muttakin & Subramaniam, 2015). Since the independent board is predominantly dependent upon formal disclosures to appraise organisation performance; therefore, they may place greater emphasis on comprehensive reporting of corporate philanthropy activities. Accordingly, this study introduced the following hypothesis:

H5: Board independence is positively associated with the extent of corporate philanthropy disclosures.

3.6 Control Variables

Two control variables were analysed in this study, namely the business industry and profitability. Previous empirical work has shown that both factors can have a substantial effect on corporate philanthropy disclosure in corporate reporting behaviours (Yusoff et al., 2018).

4. RESEARCH DESIGN

4.1 Sample

The study included the top 100 companies listed on Bursa Malaysia in 2024, based on market capitalisation. 16 companies were excluded from the sample, as one company did not have complete annual reports for 2024 and the other 15 companies were from the financial services sector, which was governed by the Financial Services Act 2013 (Hamid, 2004). As a result, the final sample had 84 companies. Annual reports for all the companies were obtained from the Bursa Malaysia website and analysed using content analysis.

4.2 Content Analysis and Dependent Variable

This study evaluated CP disclosure in annual reports using content analysis, a methodological approach widely utilised in disclosure-related research for its systematic and replicable characteristics (Potter & Levine-Donnerstein, 1999). Corporate philanthropy disclosure was assessed using the Modified Corporate Philanthropy Disclosure Index (MoCoPDi), earlier developed by the first author and her team (Yusuf et al., 2022). The index comprised 50 items across two dimensions, namely: (i) Type of CP and (ii) Governance of CP, adapted from Raja Ahmad (2010), IATI v2.03, NACRA 2018 criteria, award-winning annual reports, and prior literature. An unweighted scoring method was applied, with '1' assigned to disclosed items and '0' otherwise.

4.3 Independent Variables

Table 1 summarizes the measurement of the independent variables used in this study.

Table 1. Measurement of Independent Variables

Variable	Measurement	References
Cash holdings	Based on the ratio of cash and equivalent balances to sales.	Brammer and Millington (2008)
Managerial ownership structure	Percentage of managerial shares to total shares outstanding.	Probohudono et al. (2020)
Firm reputation	'1' if the company is being listed in 'Forbes Asia'; '0' otherwise.	Brahmana et al. (2022), Edi and Wati, (2022)
Corporate-elite network	'1' if the chief executive officer or top executive of the organisation has ever worked as a volunteer to raise money for a charity or other related activity and '0' otherwise.	Yang and Babiak (2023).
Board Independence	Number of independent directors to the total directors on the board.	Janang et al. (2020)

4.4 Control Variables

This study included industry type and profitability as control variables. Industry type was measured using a dichotomous variable, coded as '1' for high-profile industries and '0' for low-profile industries. Following Cai et al. (2012) and Raja Ahmad (2010), high-profile industries include sectors with greater public sensitivity to social, ethical, or environmental issues, while manufacturing and service-based industries are classified as low-profile. Profitability was measured using return on assets, calculated as net income divided by total assets.

5. DATA ANALYSIS

The presence of unobserved firm-specific effects linked to random and fixed effects was assessed using the Breusch-Pagan Lagrange Multiplier test, the least squares dummy variable (LSDV) F-test, and the Likelihood Ratio test. These diagnostic methods are often used to decide whether pooled or panel regression

is more appropriate (Janang et al., 2020). The results showed that pooled regression was the best estimation method since the p-values were above the 0.05 significance level. Therefore, this study adopted pooled regression within a hierarchical modeling framework.

Hierarchical regression is described as ‘a sequential process involving the entry of predictor variables into the analysis in steps’ (Lewis, 2007). The assumption tests, including normality tests, linearity, multicollinearity, and homoscedasticity, were conducted to determine the appropriateness of the data collected, thus confirming the suitability of the regression model.

Two different regression models were developed. The first model, referred to as Regression Model 1, was used to investigate the connection between the control variables (business industry and profitability) and the CP disclosures. Meanwhile, Regression Model 2 analysed the relationship between the independent variables, the control variables, and the CP disclosures. The following is a depiction of the two models, which are referred to as Regression Model 1 and Regression Model 2, for the year 2024, respectively:

Hierarchical Regression Model 1:

$$CPD = \beta_0 + 0.241 \text{ BIndus} + 0.165 \text{ Prof} + e$$

Hierarchical Regression Model 2:

$$CPD = \beta_0 + 0.328 \text{ CashH} - 0.153 \text{ ManOw} - 0.054 \text{ FRep} + 0.178 \text{ CELit} + 0.247 \text{ BInde} + 0.123 \text{ BIndus} + 0.034 \text{ Prof} + e$$

Where:

CPD = Corporate philanthropy disclosure

CashH = Cash holdings

ManOw = Managerial ownership

FRep = Firm reputation

CElit = Corporate-elite network

BInde = Board independence

BIndus = Business industry

Prof = Profitability

β = The coefficient of x, how much y changes for each one-unit change in x

e = Error term

6. FINDINGS

6.1 Descriptive Statistics

Table 2 reports the descriptive statistics for CP disclosure and the continuous variables examined in this study. On average, Malaysian listed companies disclosed 14.58% of the CP items, corresponding to approximately seven out of the 50 disclosure items. The most frequently reported disclosures were related

to policy statements or formal commitments (Item 44; 87%), specific goals (Item 40; 85%), and specific targets (Item 41; 80%). In contrast, disclosures concerning shareholder donations (Item 26; 0%), sports-related foundations (Item 17; 1%), cultural initiatives (Item 18; 1%), and research and development activities (Item 22; 1%) were rarely reported.

Table 2. Descriptive Statistics for Corporate Philanthropy Disclosure and Continuous Variables

Variables	Min	Max	Mean	SD
CP Disclosure (%)	2.00	29.00	14.58	5.90
CashH (RM Million)	-0.04	8.10	0.42	0.92
ManOw (%)	0.00	100.00	7.25	16.22
BInde (%)	0.27	0.71	0.51	0.10
Prof (%)	-2.11	36.46	6.84	6.60

Table 3. Frequency Analysis for Categorical Variables

Variables	Frequency	%	
Firm Reputation	Listed in Forbes Asia	2	2.4
	Not listed in Forbes Asia	82	97.6
Corporate-elite Network	Involved in any CP organisation	38	45.2
	Not involved in any CP organisation	46	54.8
Business Industry	Sensitive industry	14	16.7
	Non-sensitive industry	70	83.3

Table 3 presents the frequency analysis for the three categorical variables in this study: firm reputation, corporate-elite network, and business industry. The findings suggested that, among the 84 companies in the sample, only two were listed in Forbes Asia, 38 were involved in at least one CP organisation, and 14 operated in sensitive sectors.

6.2 Multiple Regression Findings

As a prerequisite for multiple regression analysis, the assumption of normality was examined. Preliminary tests showed that the variables for cash holdings and managerial ownership did not follow a normal distribution. The skewness and kurtosis values, which were higher than the acceptable range of 2, which indicated the necessity of data transformation (Field, 2013). The Pearson correlation matrix for the independent, control, and dependent variables is shown in Table 4. Following Franke (2010), we regarded

multicollinearity as problematic when correlation coefficients surpassed 0.90. As all reported correlations were below this threshold, multicollinearity was not a concern in this study.

Table 4: Correlation Analysis

		CPD	CashH	ManOwn	FRep	CElit	BInde	BIndu	Prof
CPD	Pearson Correlation	1	.183	-.125	.118	.342**	.064	.097	-.169
	Sig. (2-tailed)		.096	.258	.287	.001	.565	.380	.125
	N	84	84	84	84	84	84	84	84
CashH	Pearson Correlation	.183	1	.032	-.147	.288**	-.031	-.146	-.328**
	Sig. (2-tailed)	.096		.775	.183	.008	.778	.184	.002
	N	84	84	84	84	84	84	84	84
ManOw	Pearson Correlation	-.125	.032	1	-.026	.059	-.263*	.027	.043
	Sig. (2-tailed)	.258	.775		.818	.597	.015	.810	.699
	N	84	84	84	84	84	84	84	84
FRep	Pearson Correlation	.118	-.147	-.026	1	.015	.200	-.070	.238*
	Sig. (2-tailed)	.287	.183	.818		.893	.069	.528	.029
	N	84	84	84	84	84	84	84	84
CElit	Pearson Correlation	.342**	.288**	.059	.015	1	.065	-.021	-.102
	Sig. (2-tailed)	.001	.008	.597	.893		.558	.847	.358
	N	84	84	84	84	84	84	84	84
BInde	Pearson Correlation	.064	-.031	-.263*	.200	.065	1	.072	.057
	Sig. (2-tailed)	.565	.778	.015	.069	.558		.515	.605
	N	84	84	84	84	84	84	84	84
BIndu	Pearson Correlation	.097	-.146	.027	-.070	-.021	.072	1	-.040
	Sig. (2-tailed)								
	N	84	84	84	84	84	84	84	84

		CPD	CashH	ManOwn	FRep	CElit	BInde	BIndu	Prof
	Sig. (2-tailed)	.380	.184	.810	.528	.847	.515		.719
	N	84	84	84	84	84	84	84	84
Prof	Pearson Correlation	-.169	-.328**	.043	.238*	-.102	.057	-.040	1
	Sig. (2-tailed)	.125	.002	.699	.029	.358	.605	.719	
	N	84	84	84	84	84	84	84	84

*. Correlation is significant at the 0.05 level.

** . Correlation is significant at the 0.01 level.

As shown in Table 5, Model 1 only explained a small proportion of the variance in CP disclosure and was not statistically significant, with an adjusted R² of 0.013 and a p-value of 0.221, whereas Model 2 demonstrated improved explanatory power and was statistically significant, with an adjusted R² of 0.122 and a p-value of 0.017, suggesting that the inclusion of independent variables (firm-specific resources and governance variables) enhanced the model's explanatory capacity.

Table 5: Predictive Power of Model 1 and Model 2

Model	P-value (Sig)	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.221	0.191a	0.037	0.013	5.865
2	0.017	0.442b	0.196	0.122	5.533

The results of the multiple regression analysis are shown in Table 6. The outcomes for Model 2 demonstrated that the corporate-elite network variable was significantly associated with CP disclosure, exhibiting a p-value of 0.005, which was below the 1% significance level ($p < 0.01$). The other variables did not show significant relationships with CP disclosure, as the p-values were above the 0.10 significance threshold.

Table 6: Results of the Regression Analysis

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.356	0.976		15.728	0.000
	Business Industry	1.425	1.719	0.091	0.829	0.409
	Profitability	-0.148	0.098	-0.165	-1.512	0.134
2	(Constant)	14.788	3.315		4.461	0.000
	Business Industry	2.055	1.660	0.131	1.238	0.219
	Profitability	-0.118	0.100	-0.132	-1.183	0.240
	Cash Holdings	0.490	0.579	0.098	0.846	0.400
	Managerial Ownership	-0.377	0.276	-0.147	-1.368	0.175
	Firm Reputation	6.533	4.190	0.170	1.559	0.123
	Corporate-Elite Network	3.664	1.276	0.311	2.872	0.005***
	Board Independence	-1.571	6.184	-0.028	-0.254	0.800

Notes: ***Statistically significant at p-value < 0.01 level; **significant at p-value < 0.05; *moderately significant at p-value < 0.1 level.

7. DISCUSSION

This study examined the determinants of CP disclosure among publicly listed companies in Malaysia from an RBVT perspective. As shown in Table 6, a statistically significant and positive association between the corporate-elite network and the extent of CP disclosure was evident. This finding indicated that CEOs' affiliations with civic and elite organisations enhanced firms' social capital and external relationships, which in turn, led to greater transparency in philanthropic reporting. Prior research had suggested that shareholders often perceived CP as reputation-enhancing, while CEOs' participation in civic organisations reflects personal values and a broader commitment to social responsibility that becomes embedded in organisational practices (Cha et al., 2019; Fedorova et al., 2023). Consistent with the RBVT, corporate-elite networks functioned as an important relational resource that strengthens firms' disclosure practices. Thus, Hypothesis 4 was supported.

In contrast, the findings showed that cash holdings, board independence, managerial ownership, and firm reputation do not function as strategic resources or capabilities that significantly impact CP disclosure

among Malaysian listed firms. Although financial slack, governance mechanisms, and reputational capital were theoretically linked to social engagement and transparency (Brammer & Millington, 2008; Buallay & Al-Ajmi, 2020), the insignificant findings suggested that these attributes did not translate into disclosure-oriented strategic behaviour in this context. Precautionary cash retention and limited variation in governance and reputation may further constrain their explanatory power (Abdelfattah et al., 2021; Gryko et al., 2024). Accordingly, H1, H2, H3, and H5 were not supported.

8. CONCLUSIONS

This study provides important insights into the determinants of corporate philanthropy disclosure in the annual reports of publicly listed companies in Malaysia. The findings indicated that corporate-elite networks were positively associated with higher levels of CP disclosure. Contributing to both the CP disclosure and RBVT literature, the study showed that, on average, Malaysian listed companies disclosed 14.58% of CP-related information. Overall, the results suggested that selected internal resources, particularly corporate-elite networks as defined by RBVT, influenced how companies communicated their philanthropic activities.

There are a few limitations to be acknowledged in this study. Firstly, the study primarily focused on leading companies listed on Bursa Malaysia. Future research could include leading corporations, smaller publicly listed organisations, and SMEs to provide a more comprehensive insights into the extent of CP disclosure in Malaysia. Secondly, the annual report served as the unit of analysis in this research. Future studies could explore other communication channels, including corporate websites and social media, to capture timely, credible, and comprehensive CP disclosures. Thirdly, the adjusted R² value of 0.12 indicated a modest explanatory power. This suggested that while the selected firm-level resources and capabilities were statistically relevant, a substantial proportion of variation in CP disclosure remained unexplained. This limitation suggests that future studies could improve the analytical framework by including a wider range of factors. These factors may include organisational culture, stakeholder awareness, regulatory scrutiny, and qualitative governance mechanisms. Incorporating these elements may offer deeper explanatory insights into the CP disclosure behaviour.

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10. AUTHORS' CONTRIBUTIONS

Nurul Rafeah: Conceptualisation, methodology, formal analysis, investigation and writing-original draft; **Corina Joseph:** Conceptualisation, methodology, supervision, writing- review, and validation; **Eylia Nadiah:** Conceptualisation, data collection, data analysis and formatting; **Monie Ramba:** Conceptualisation, data collection and write-up editing; **Davina Sharenya:** Conceptualisation, data collection and write-up editing.

11. DECLARATION OF GENERATIVE AI IN THE WRITING PROCESS

During the preparation of this work, the author(s) used **QuillBot** in order to **paraphrasing the sentences to improve fluency**. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication.

12. DATA AVAILABILITY/SUPPLEMENTARY MATERIALS

The datasets used and/or analysed during the current study are available from the corresponding author on reasonable request.

13. ETHICS STATEMENT

The authors declare that this research did not involve human or animal subjects.

14. REFERENCES

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