The impact of the role of internal and external accountants on taxpayer compliance moderated by good corporate governance

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ABSTRACT

This study examines the impact of the roles of internal and external accountants on taxpayer compliance in moderation of good corporate governance. This study uses explanatory research with a quantitative approach. The population for this study was corporate taxpayers registered with the KPP Masuk Bursa Company (PMB) for the 2018–2020 fiscal year. Purposeful sampling was used in this study, and the sample size was 78 companies’ data. Moderated Regression Analysis (MRA) was used to analyze the data. Techniques for collecting data include literature research and documentation. The Statistical Package for Social Science (SPSS) analyzed the data. The findings of this study indicate that the role of internal accountants, as proxied by the timeliness of financial report submission, has a significant positive effect on corporate taxpayer compliance. In addition, the role of external auditors, as represented by audit opinion, has a significant and positive impact on taxpayer compliance. Furthermore, GCG can moderate or strengthen the impact of internal and external accountants on taxpayer compliance. The position of internal accountants and the role of external accountants can both improve corporate taxpayer compliance.

Introduction

Tax compliance is the willingness of taxpayers to submit for tax regulations in a country, which refers to the ability of taxpayers to report income correctly and pay taxes correctly and on time (Kristiaji et al., 2013). Tax compliance is a revenue-related issue for a country (Qohar, 2019). The high level of taxpayer compliance implies that state revenue from the tax sector will be higher as well. If the level of taxpayer compliance is low, the state revenue from the tax sector will be lower as well. Tax non-compliance is an organized crime involving several parties, such as tax consultants, lawyers, banks, and multinational entities (Murphy and Christensen, 2013). Accountants are vital agents in this process because they have legal obligations in corporate tax reporting and privileged information about accounting rules, allowable deductions, and exempt income to fulfill tax obligations and reduce tax burdens (Ramirez, 2022).

An internal accountant works for a company and is in charge of compiling the accounting system, preparing reports for external parties, preparing budgets, and dealing with tax issues. In handling tax issues, internal accountants record, classify, and summarize economic transactions related to taxpayer tax obligations and prepare fiscal financial reports or fiscal corrections by tax laws and regulations (Muliaringsih & Sukartha, 2018). Financial reports prepared by internal accountants must meet the characteristics of SFAC No. 2, namely reliability, comparability, understandability, and relevance so that the information in the financial statements can influence the decisions to be made by stakeholders, one of which is the Directorate General of Taxes. The timeliness of submitting financial reports affects tax compliance. The timeliness of financial reporting is one measure of transparency and quality of financial reporting. It is one of the main elements that must be considered because it can affect the value of the information contained in the financial statements (Devi & Suaryana, 2016).
Public accountants audit financial reports required by interested parties such as business owners, investors, creditors, the government, and society. As an independent, the public accountant ensures that the financial statements are fair and reliable and provide accurate information about a company's state and financial position. The Large Taxpayer Tax Office implements all strategies developed to manage its taxpayers' tax compliance; the strategies implemented by the Large Taxpayer Tax Office have a relatively positive impact on taxpayers (Briliant, 2020).

This study emphasizes the phenomenon of taxpayer compliance, which is still a common issue for almost all nations that adopt a taxation system, including Indonesia (Hutagaol, 2007). According to data published by the OECD (Organization for Economic Cooperation and Development) in the Revenue Statistic in Asia and the Pacific 2022 report, Indonesia's tax ratio in 2022 is lower than the average tax ratio of countries in the Asia-Pacific region. The Institute projects that Indonesia's tax ratio in 2022 will be 10.1% of GDP, which is lower than the average Asia-Pacific tax ratio of 19% of GDP. The tax ratio in Indonesia is significantly lower than the OECD average of 33.5% of GDP. This tax ratio figure is critical for the country because it shows the relationship between tax revenue and GDP (Kemenkeu.go.id, 2019).

The Directorate General of Taxes of the Ministry of Finance revealed the main reasons for Indonesia's tax ratio deterioration in recent years. One of them is the level of compliance, which is reflected in the submission of the Annual Tax Return (SPT), which is still relatively low. The Directorate General of Taxes noted that the compliance ratio of corporate taxpayers is still below the target. These results do not align with the Directorate General of Taxes' expectations. This is undoubtedly detrimental to the state, as the need for more state revenue gradually limits public spending on social programs such as health services and education, where taxes are one of the largest sources of state revenue.

This research used Good Corporate as a moderating variable in this study to delve deeper into the impact of Internal and External Accountants on Taxpayer Compliance. The Good Corporate Governance variable was chosen as a moderating variable because it can strengthen the relationship between audit opinion and timeliness of financial report submission with tax compliance. Good Corporate Governance (GCG) aims to increase corporate tax compliance while also considering the interests of other stakeholders (KNKG, 2006).

In addition, good corporate governance explains the relationship between various participants in the company that determines the direction of the company's performance, so that the existence of good corporate governance has participation in decision making, including in making decisions to fulfill their tax obligations (Sambudianto et al., 2017). Companies considered good corporate governance will carry out their tax obligations by applicable laws and regulations. A study explains that if a company has an excellent corporate governance mechanism that runs well, it will be directly proportional to the level of taxpayer compliance in fulfilling its tax obligations (Annisa, 2012). This is supported by research conducted by Desai et al., 2003; Sartori, 2009; Amin MS et al. (2011), which provides empirical evidence that corporate tax compliance does have a significant relationship with corporate governance mechanisms.

Based on existing problem data and research gaps, this research combines the variables used by previous studies to reflect more complete factors regarding the variables that influence corporate tax compliance. In addition, the novelty is also in measuring relevant corporate governance variables that refer to the Indonesian corporate governance standards issued by the OJK (Financial Services Authority) that have yet to be widely studied. Therefore, adding novelty in the form of research models, measurements, population, period, and location can test the consistency of previous research results. Whether with different research models, measurements, population, period, and location, the results will be consistent with previous research.

This study aims to analyze the impact of the role of internal and external accountants on taxpayer compliance moderated by good corporate governance.

**Literature Review**

**Conceptual Background and Hypothesis Development**

**Theory of Planned Behavior**

Ajzen and Martin Fishbein (1980) developed the Theory of Planned Behavior (theory of planned behavior), which was previously known as the Theory of Reasoned Action (1967). The theory of Planned Behavior (TPB) related to the factors that influence the tax compliance behavior of a taxpayer can be seen on the psychological side. In general, this theory states that the behavior of each individual, in this case, an accountant, is motivated by a desire to perform this action

**Taxpayer Compliance**

Compliance theory was coined by Stanley Milgram (1963). This theory explains a condition where a person obeys the orders or rules that have been set. Taxpayer compliance is when taxpayers fulfill all tax obligations and taxation rights (Hasanudin et al., 2020). This compliance can be understood in the taxpayer's obligation to re-submit tax returns and compliance in estimating tax arrears to be paid. According to compliance theory, matters relating to taxpayer compliance are influenced by one factor, namely internal norms supported by accountants' level of understanding of tax regulations. Other factors that come into play are normative commitment
with personal morality and normative commitment with legitimacy, where taxpayers who have complied with the law exist because the law is considered an obligation. There are tax authority rights that are coercive in terms of tax collection.

**The Role of Internal Accountants (Timeliness of Submitting Financial Statements)**

The timeliness of financial reporting is a condition where the company has compliance in reporting its financial statements promptly according to predetermined rules. Before publishing the financial statements, the company must pay its tax burden first because the financial statements record the amount of tax it must pay. The timelier the accountant submits his financial statements, it can reflect that the company is compliant with its taxation because it has paid taxes so that it can more quickly report SPT (Annual Tax Return). Devi and Suarya (2016) state that the timeliness of financial reporting is one measure of transparency and quality of financial reporting and one of the main elements that must be considered because it can affect the value of the information in the financial statements. If financial reporting experiences an unreasonable delay, the relevance of the information will decrease (Moradi et al., 2013). So the timeliness of submitting financial reports affects tax compliance.

**H₀**: Timeliness of Submitting Financial Statements has a significant positive effect on Taxpayer Compliance.

**Role of External Accountant / (Audit Opinion)**

External accountants or public accountants have a major role in improving the quality and credibility of financial information or financial statements of an entity. In this case, the Public Accountant carries the public trust to provide an opinion on the financial statements of an entity. Thus, the responsibility of the Public Accountant lies in the opinion or statement of opinion on the report or financial information of an entity. The audit ability of an accountant has a positive effect on indications of fraud in financial statements (Sunardi and Amin, 2018). Therefore, the audit opinion provided by the accountant is important to minimize the risk of misstatement of financial statements which has an impact on the payment of tax obligations. Public accountants play a role in increasing the tax compliance of taxpayers seen from the opinions issued by public accountants (Brilliant, 2020). The auditor as an independent party in examining the financial statements of a company will provide an opinion on the client's financial statements that he audits. In carrying out their duties, auditors are guided by auditing standards in Indonesia, PSAK, and IFRS (Riandi, 2018).

The audit opinion is very important in financial reports for stakeholders, one of which is for the Directorate General of Taxes in order to ensure the company's financial condition and as a consideration for tax authorities in the tax audit process. Therefore, the audit opinion provided by the accountant is important to minimize the risk of misstatement of financial statements that have an impact on the payment of tax obligations.

**H₁**: Audit Opinion has a significant positive effect on Taxpayer Compliance

**Good Corporate Governance (GCG)**

Good Corporate Governance (GCG) is a system that regulates and controls the company to create value-added for all stakeholders. One of the implementations of Good Corporate Governance is the delivery of financial reports in a timely manner because the quality of the information in it can increase, and the company's good image towards stakeholders can be maintained (Salipadang et al., 2017). The implementation of GCG principles can be carried out if there is a good GCG mechanism in the company. The GCG mechanism consists of audit quality, managerial ownership, independent commissioners, institutional ownership, and an audit committee (Dufrisella & Utami, 2020; Rivandi & Gea, 2018; Salipadang et al., 2017). One of the GCG mechanisms that can influence the timeliness of financial reports submitted is audit quality. Better audit quality can be seen from a well-known KAP, namely those affiliated with the big four. The existence of good audit quality can support the submission of financial reports by companies according to the deadline. This statement is in accordance with the results given in the research of Dufrisella & Utami (2020), Fitria (2021), and Hasanah et al. (2018). Apart from audit quality, institutional ownership is also known to have an influence on the timeliness of financial reports submitted, according to Dwiyani et al. (2017) and Kusuma & Nuraini (2020).

**H₃**: Good Corporate Governance Moderates the Effect of the Timeliness of Submitting Financial Statements on Taxpayer Compliance

**H₄**: Good Corporate Governance Moderates the Effect of Audit Opinion on Taxpayer Compliance

**Research and Methodology**

This study uses an explanatory research approach to test the theory objectively by testing the relationship between each variable using statistical procedures using a quantitative approach. The population in this study is corporate taxpayers registered at the KPP Perusahaan Masuk Bursa (PMB) for the 2018-2020 period. The sampling technique used was non-random sampling, precisely the purposive sampling method. Purposive sampling is used in this study because the sample criteria are tailored to the research objectives, ensuring the sample is representative. The sampling criteria for this study were as follows: first, Corporate Taxpayers Registered at the KPP Entered Exchange Company (PMB) for the 2018-2020 Period; second, Corporate Taxpayers who consistently publish annual reports from 2018-2020—furthermore, third, Corporate Taxpayers with data information related to research variables. The sample used in this study was 78 company data.
The data used in this study is secondary data by collecting data using documentation. The data analysis used in this study is Moderated Regression Analysis (MRA) using the Statistical Package for Social Science (SPSS) analysis tool. This Moderated Regression Analysis test has two outputs, namely, seeing whether the independent variable influences the dependent variable and whether the additional moderating variables in the study can stimulate the influence of the independent variable on the dependent variable, either strengthening or weakening.

In this study, the Taxpayer Compliance variable (Y) uses indicators from Ma'ruf and Suptaningsih (2020), the Internal Accountant variable Timeliness of Financial Report submission (X1) uses indicators from Mulianingsih & Sukartha (2018), the External Accountant Variable Audit Opinion (X2) uses indicators from Brilliant (2020), and the Good Corporate Governance Variable (Z) uses indicators from Salipadang et al., (2017).

Finding and Discussion

Descriptive Statistics

This study analyzed 78 samples of company data from the KPP Perusahaan Masuk Bursa (PMB) for the 2018-2020 period that met the research criteria. The descriptive analysis results are shown in Table 1 below:

<table>
<thead>
<tr>
<th>Variable</th>
<th>N</th>
<th>Mean</th>
<th>Standard Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timeliness of Financial Report Submission</td>
<td>78</td>
<td>36.54</td>
<td>14,570</td>
</tr>
<tr>
<td>Audit Opinion</td>
<td>78</td>
<td>4.62</td>
<td>.669</td>
</tr>
<tr>
<td>GCG</td>
<td>78</td>
<td>.0000</td>
<td>1,00000</td>
</tr>
<tr>
<td>Taxpayer Compliance</td>
<td>78</td>
<td>85.59</td>
<td>24,380</td>
</tr>
</tbody>
</table>

Source: Secondary data processed (2023)

Based on the data in Table 1 above shows that descriptive analysis is used to see the distribution of data from companies registered at the KPP Entered Exchange Companies from 2018-2020 based on research variables, namely timeliness of financial report submission, audit opinion, good corporate governance) and taxpayer compliance. Furthermore, the factor analysis test can be seen in Table 2 below

<table>
<thead>
<tr>
<th>Indicator</th>
<th>KMO-MSA</th>
<th>Sig</th>
<th>MSA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institutional Ownership</td>
<td>0.560</td>
<td>0.000</td>
<td>0.512</td>
</tr>
<tr>
<td>Independent Board of Commissioners</td>
<td>0.518</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit Committee</td>
<td>0.680</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Secondary data processed (2023)

Based on the factor analysis performed in Table 2 above, the results show that the value of KMO-MSA is 0.560 with a significance of 0.000, indicating that it meets the requirements for factor analysis. Furthermore, the MSA value of institutional ownership is 0.502,
the independent board of commissioners is 0.508, and the audit committee is 0.680, indicating that all three indicators met the requirements, namely an MSA value greater than 0.50. As a result, all indicators can be used in factor analysis.

**Preliminary Analysis**

The normality test is to test whether the observations are normally distributed or not, this test uses Kolmogorov Smirnov. The results of the normality test can be seen in Table 3 below:

### Preliminary Analysis

**Table 3: Normality Test**

| Uns.-residual Limit Description | 0.345 | 0.05 | Normal |

**Source:** Secondary data processed (2023)

Based on Table 3, it can be seen that the asymp.sig value is 0.345 > 0.05 so it can be concluded that the data is normally distributed.

**Table 4: Autocorrelation Test**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.758a</td>
<td>.574</td>
<td>.551</td>
<td>16.338</td>
<td>1.820</td>
</tr>
</tbody>
</table>

*a. Predictors: (Constant), Audit Opinion * Good Corporate Governance, Timeliness of Submitting Financial Statements * Good Corporate Governance, Timeliness of Submitting Financial Statements, Audit Opinion
b. Dependent Variable: Taxpayer Compliance*

**Source:** Secondary data processed (2023)

Based on Table 4 above, the Durbin-Watson value is 1.820, and the data does not have autocorrelation if the DW value is between the scale -2 to +2. The autocorrelation test results show that the DW value of 1.820 is greater than the limit (-2) and less than the limit (2), so it can be concluded that the data does not have autocorrelation.

**Table 5: Multicollinearity Test**

<table>
<thead>
<tr>
<th>Model</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
</tr>
<tr>
<td>Timeliness of Financial Report Submission</td>
</tr>
<tr>
<td>Audit Opinion</td>
</tr>
<tr>
<td>Timeliness of Submitting Financial Statements * Good Corporate Governance</td>
</tr>
<tr>
<td>Audit Opinion * Good Corporate Governance</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1.423</td>
<td>.341</td>
</tr>
</tbody>
</table>

**Source:** Secondary data processed (2023)

The cut-off value that is commonly used to indicate the presence of multicollinearity is a Tolerance value ≥ 0.10 or the same as a VIF value ≤ 10. The results of the multicollinearity test show that the data does not occur because the tolerance value > 0.10 or the VIF value < 10, so there is no correlation between the independent variables.
Based on Figure 2, Testing for heteroscedasticity is done using residual plots, which examine the distribution of residuals for each observation against the predicted value \( Y \). Heteroscedasticity symptoms appear when the residual plot forms a specific pattern. The diagram above shows that the points on the scatterplot graph do not form a specific pattern and are distributed around point 0 (zero). This indicates that the data does not exhibit heteroscedasticity symptoms.

**Hypothesis Analysis**

In this study, the data were analyzed using multiple linear regression with the help of the SPSS statistical program. The following hypothesis test results can be seen in Table 6 below.

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Coefficient</th>
<th>Significance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>0.747</td>
<td>0.000</td>
<td>Accepted</td>
</tr>
<tr>
<td>H2</td>
<td>10.159</td>
<td>0.001</td>
<td>Accepted</td>
</tr>
<tr>
<td>H3</td>
<td>0.135</td>
<td>0.008</td>
<td>Accepted</td>
</tr>
<tr>
<td>H4</td>
<td>1.423</td>
<td>0.001</td>
<td>Accepted</td>
</tr>
</tbody>
</table>

**Table 6: Partial Hypothesis Testing Results (t-test)**

The results of multiple linear regression analysis testing in the t-test showed that there is a positive coefficient value of 0.747 with a significance value of 0.000 (0.000 <0.05). This value can prove that H1 is accepted. In addition, the positive coefficient value of 10.159 with a significance value of 0.001 (0.001 <0.05) indicates that H2 is accepted. A positive coefficient value of 0.135 with a significance value of 0.008 (0.008 <0.05) shows that H3 is accepted. Furthermore, a positive coefficient value of 1.423 with a significance value of 0.001 (0.001 <0.05) indicates that H4 is accepted.

**Simultaneous Hypothesis Testing (F-Test)**

The results of multiple linear regression analysis testing show that there is a significant value of 0.000 (0.000 <0.05). This value can demonstrate that the hypothesis is accepted, implying that “there is an effect of Timeliness of Submission of Financial Statements, audit opinion, interaction of Timeliness of Submission of Financial Statements with Good Corporate Governance, and interaction of audit opinion with Good Corporate Governance concurrently on the Compliance of Corporate Taxpayers registered at the KPP of Companies Entering the Exchange for the 2018-2020 Period.”

The test results on the model for the entire sample obtained an adjusted \( R^2 \) value of 0.551. These results mean that the variables in the research model can explain the variation in changes in taxpayer compliance variables by 55.1%, and the rest (44.9%) is influenced by other variables not included in the study.

The timely submission of financial statements on taxpayer compliance has a positive and significant impact. The higher the transparency of financial statements, the more taxpayer compliance will increase in paying taxes. This is also supported by compliance theory. Other factors that come into play are normative commitment with personal morality (normative commitment through morality) and normative commitment with legitimacy (normative commitment through legitimacy), where taxpayers who have complied with the law exist because the law is considered an obligation. There are tax authority rights that are coercive in terms of tax collection. Compliance theory can encourage someone to better comply with applicable regulations and companies that try to submit financial reports promptly because, in addition to being required to submit financial reports on time, it will also be very...
beneficial for users of financial statements (Sulistyow, 2010). This is consistent with Handayani and Tambun's (2022) research, which found that financial statement transparency significantly impacts taxpayer compliance.

Audit Opinion on Taxpayer Compliance has a positive and significant effect. This is supported by Brilliant's (2020) research, which shows that public accountants play a role in increasing taxpayer compliance, as evidenced by opinions issued by public accountants. The auditor's role is required to ensure the financial statements' accuracy and completeness. An auditor must exercise caution when expressing their views on a financial report. Auditors have a significant task and responsibility in examining a financial report to determine whether it accurately reflects the company's current condition and whether there are any financial statement irregularities. The critical role of public accountants in ensuring that established accounting standards prepare a company's financial statements can potentially increase taxpayer compliance in paying their tax obligations. An auditor with high credibility in issuing an opinion or opinion will force taxpayers to prepare financial reports as accurately as possible, including paying their taxes on time.

Timeliness of Submission of Financial Statements on Taxpayer Compliance with Good Corporate Governance as a Moderating Variable has a positive and significant effect; in other words, Good Corporate Governance strengthens the effect of Timeliness of Submission of Financial Statements on Compliance of Corporate Taxpayers registered at the KPP Entered Exchange Company for the 2018-2020 Period. Stakeholders Theory supports these results; GCG is a form of corporate responsibility to stakeholders, especially the government, namely the Directorate General of Taxes, with fair accountability. If GCG is appropriately implemented, it will, directly and indirectly, benefit corporate tax compliance. Therefore, GCG can be a moderating variable by strengthening the effect of the timeliness of financial report submission on taxpayer compliance.

Audit Opinion on Taxpayer Compliance with Good Corporate Governance as a Moderating Variable has a positive and significant effect. In other words, "Good Corporate Governance strengthens the impact of audit opinions on corporate taxpayers registered at the KPP of Companies Entering the Exchange for the 2017-2021 Period." This is supported by Brilliant's research (2020) that audit opinions play a significant role in increasing taxpayer compliance, which is consistent with research conducted by Ichsan et al. (2013), which examines the role of public accountants in realizing the implementation of corporate governance that the role of accountants in providing WTP opinions has a corporate governance mechanism that runs well and is directly proportional to the level of taxpayer compliance.

Conclusions

Based on the findings of the research and discussion, it can conclude that the roles of internal and external accountants can improve corporate taxpayer compliance. The timeliness of submitting financial reports is an important aspect that must be obeyed because it shows the company's accountability to stakeholders, which in this case is the Directorate General of Taxes. Furthermore, audit opinions play an essential role in increasing corporate taxpayer compliance because the opinion issued by an external accountant is a form of the results of an examination of financial statements and can ensure that a company's financial statements follow predetermined accounting standards, potentially increasing taxpayer compliance in paying taxes that are their obligations. Public auditors who are responsible and have good competence will be able to reduce the possibility of taxpayers making unfair financial reports, including the calculation of taxes to be paid. An auditor with good credibility in issuing an opinion or opinion will force taxpayers to prepare financial reports as accurately as possible, including paying their taxes on time.

This study contributes theoretical implications related to the impact on taxpayer compliance. Taxpayer compliance can be improved by increasing the timeliness with which financial reports are submitted and improving audit opinions. In addition, this study contributes practically that companies that can present financial reports promptly will have a good impact on tax submission compliance; this is because before reporting taxes, companies must have financial reports as a basis for calculating, paying, and reporting taxes. Furthermore, audit opinions are critical in increasing tax submission compliance. The results of this study can provide an overview for stakeholders, in this case, the Directorate General of Taxes, to formulate and implement policies and standardization in the field of taxation in the future so that it will have an impact on increasing tax submission compliance accompanied by an increase in state revenue from the taxation sector.

The limitations of this study are as follows: First, the sample in this study is limited to KPP companies listed on the stock exchange, so the results may not necessarily apply to other companies. Second, the data is limited because this study uses the timeliness of financial report submission as an independent variable measured from the date financial reports are submitted to external accountants for audit. As a result, it is hoped that future research will conduct additional studies with phenomena and conditions in different objects, broadening the scope of research to represent more in-depth data.

Acknowledgment


Funding: This research was funded by Author

Institutional Review Board Statement: Ethical review and approval were waived for this study, due to the research does not deal with vulnerable groups or sensitive issues.

Data Availability Statement: The data presented in this study are available on request from the corresponding author. The data are not publicly available due to privacy.
Conflicts of Interest: The authors declare no conflict of interest

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