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A comparison of the usage between financial and non-financial performance metrics in Small and Medium Enterprises (SMEs) in South Africa

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ABSTRACT

The purpose of this study is to explore the performance measurement approach of small and medium enterprises (SMEs) in the South Durban region of South Africa. It has long been known that small and medium enterprises (SMEs) play an important role in economic growth and income distribution in the world's major economies. However, due to globalisation, the fourth industrial revolution and increased competition from multinationals, South African SMEs face new challenges in measuring their performance. To respond to these challenges, SMEs must adopt efficient and effective performance measurement models. However, currently, according to the researchers, there is no such performance measurement framework. This study aims, among others, to close this gap in the literature. This study uses a deductive, positivist research design to comprehensively explore performance measurement practices in small and medium enterprises (SMEs) in a given region. Based on Morgan's sample size table, size 217 was chosen. The use of financial and non-financial performance measures is preferred by SMEs as it shows better performance compared to only one measure. In addition, the study found a positive correlation between business size and age, indicating that larger businesses tend to be older.The results of this study help to understand the complex relationship between job dimensions, age, and performance, highlighting the importance of choosing appropriate performance measures. Future research is recommended to gain a deeper understanding of these relationships and how they vary across contexts and sectors.

Introduction

It has long been known that small and medium enterprises (SMEs) play an important role in economic growth and income distribution in the world's major economies. It is widely recognized that SMEs not only play a role in the business environment, but are also important for the country's economic stability (Afthanorhan et al., 2019). Afthanorhan et al. (2018) show that SMEs also create employment opportunities for people, leading to income generation and distribution. In many countries, small and medium-sized enterprises account for more than 90% of business enterprises; for example, 99.7% of entrepreneurial organizations in the United States are small or medium-sized businesses (Shams et al., 2018). According to the Small Business Development Agency (SEDA) (2018), SMEs are also recognized globally as a key source of innovation and flexibility, thus playing an important role in creating sustainable jobs. However, the failure rate of SMEs in South Africa is about 75% (Fatoki & Odeyemi, 2010).

Due to globalisation, the fourth industrial revolution and increased competition from multinationals, South African SMEs face new challenges in measuring their performance. The result can also be called business success. To respond to these challenges, SMEs must adopt efficient and effective performance measurement models. SME performance measures have been widely debated by scholars and practitioners for the past three decades. There is little agreement among researchers on the purpose of entrepreneurship, which leads to variations in definition and measurement from country to country. Traditionally, small and medium businesses in the

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South Durban area prioritized financial indicators for business success and subjective or non-financial indicators such as market share, customer satisfaction, sales volume, cash flow or new product development are not used. With limited knowledge of how to measure company success, SMEs in the South Durban region of South Africa called for this study, a comprehensive approach to measuring the performance of small and medium enterprises (SMEs).

To compete in a constantly changing environment and maintain a competitive advantage, it is important for small businesses to understand and monitor their company's operations. An effective performance management system (PMS) is essential to help organizations improve operational efficiency. Interestingly, research conducted by Neneh and Van Zyl (2012) in South Africa shows that, among other business practices, proper performance measurement increases the competitive advantage of SMEs (Neneh & Van Zyl, 2012). There is a real need for SMEs in SA to use modern performance measurement systems, which will increase the success rate of SMEs and thus lead to increased business performance. To do this, a practical PMS design and implementation framework for SMEs in South Africa is needed. However, currently, according to the researchers, there is no such performance measurement framework. This study aims, among others, to close this gap in the literature.

Looking at the various literature related to small business performance, it may be reasonable to assume that small business performance is synonymous with success and growth. Therefore, business performance, success, and growth are considered synonymous because they are measured by similar indicators, such as survival, profitability, return on investment, sales growth, headcount, employee happiness and reputation. Consequently, the terms productivity, success and growth can be used interchangeably in the small business context.

The purpose of this research is to provide an alternative, multidimensional model of measuring the performance of SMEs. This is based on different aspects of SMEs that are different from companies. This performance measurement model is a complete model that has not been extensively researched in SMEs. This research is expected to be in line with the size of the performance measures used before, especially non-financial indicators, and will be the agenda for future research. The objectives of this research were to explore the various financial and non-financial dimensions employed by SMEs in measuring performance; to ascertain the association between the business age and performance of SMEs; to determine the link between business size and the performance of SMEs, and to provide recommendations that may improve the performance measurement of SMEs..

This paper is organized as follows: following the introduction part, a second part is a literature review with theoretical and empirical studies that shed a light on linkage between theory and practice. The third part introduces the background information on research and methodology. After analysis and findings of the study, authors provide discussions and implications. Finally, this paper concludes with key points, recommendations, future research directions and limitations.

Literature Review

Theoretical and Conceptual Background

The effectiveness of an organization in achieving its objectives can be captured through the concept of organizational performance. Griffin (2006) describes it as the organization's ability to efficiently allocate and utilize resources towards fulfilling its operational goals. This multi-faceted concept goes beyond traditional financial measures, incorporating integration performance which considers both financial and non-financial indicators (Luu, 2010; Qi, 2010; Ibrahim et al., 2012; Santos & Brito, 2012; Peronja, 2015; Nguyen, 2019).

Performance, in essence, reflects the degree to which something accomplishes its intended purpose. Brown and Leigh (1996) emphasise the role of performance in identifying and communicating success factors, facilitating organizational learning, and informing evaluation and reward systems. Similarly, Mansfield and Mitchell (1996) view performance as a result of effectively and efficiently utilizing resources to achieve organizational goals.

Traditionally, financial metrics dominated performance assessment. However, concerns about their limitations led to the development of complementary non-financial performance systems (Ahmad & Zabri, 2016). For small and medium-sized enterprises (SMEs) aiming for optimal performance, a balanced approach incorporating both financial and non-financial indicators is crucial. By considering both dimensions, SMEs gain a holistic understanding of their value creation, fostering competitive advantage and sustainable growth.

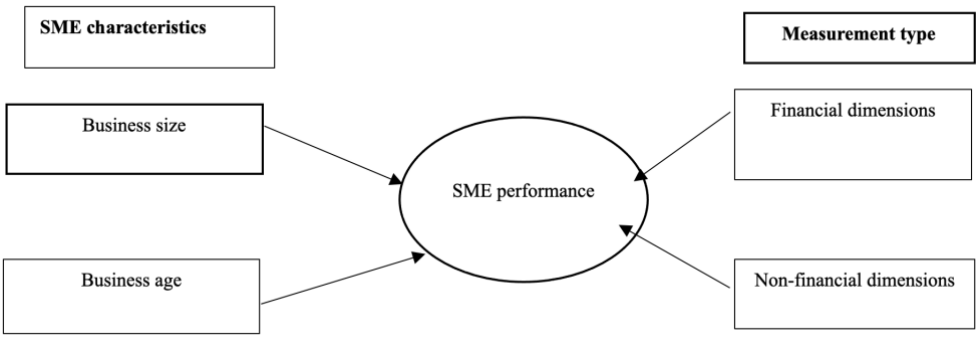

Figure 1: The conceptual Performance Measurement Framework; *Source:* Author's Own Construction

Empirical Review and Hypothesis Development

The association between business age and performance of SMEs

The intricate relationship between a Small and Medium-sized Enterprise (SME)'s age and its performance has garnered significant research attention. Findings, however, remain inconclusive, revealing a spectrum of positive, neutral, and even negative correlations (Radipere & Dhliwayo, 2014; Kaunda, 2012; Osunsan & Sumil, 2012).Examining financial indicators, some studies suggest older SMEs boast higher profitability, sales growth, and asset turnover (Kalash, 2021). For instance, Kalash's (2021) study revealed a positive influence of firm age on profitability and return on assets. However, conflicting evidence exists, with Pérez-Luño et al. (2019) finding no significant connection between age and financial performance in Spanish SMEs.

Equally mixed results emerge when non-financial measures are considered. Younger SMEs may exhibit greater innovation, entrepreneurial drive, and adaptability, according to DeTienne and Chandler (2007). In contrast, studies like Love et al. (2016) highlight older SMEs as possessing stronger reputations, higher customer loyalty, and a greater commitment to social responsibility. Therefore, the interplay between business age and SME performance appears intricate and influenced by several factors, including industry, location, and specific firm characteristics. Unpacking this multifaceted relationship requires considering a broader contextual canvas than age alone. Therefore, the hypothesis is formulated as:

H10: Older SMEs tend to apply non-financial metrics as measure of performance

H1A: Older SMEs tend to apply financial metrics as measure of performance

The association between business size and performance of SMEs

Similar to business age, the influence of size on SME performance remains a murky picture, painted with contrasting strokes of positive, neutral, and even negative relationships across studies. Examining financial indicators, some research suggests larger SMEs enjoy higher profitability, sales growth, and asset turnover compared to their smaller counterparts. Sritharan (2015), for instance, identified a positive correlation between firm size and both profitability and return on assets. However, the narrative isn't always linear. In their analysis of US manufacturing firms, Baum and Locke (2004) found no consistent connection between size and financial performance, casting doubt on a universally positive association.

Non-financial measures also reveal a mixed bag. Larger SMEs may boast a stronger reputation, customer loyalty, and commitment to social responsibility, findings echoed by Zhao et al. (2022). Their study linked larger firms to more established reputations and increased engagement in socially responsible activities. However, smaller SMEs often exhibit greater agility, innovation, and entrepreneurial spirit, as observed by Cooper et al. (1989). They argue that smaller firms are more likely to be innovation hubs and possess a stronger entrepreneurial drive compared to their larger counterparts. Therefore, the dance between business size and SME performance appears intricate and contingent upon a diverse set of factors, including industry, geographic context, and specific firm characteristics. Simply sizing up an SME doesn't paint a complete picture of its performance potential. Therefore, the hypothesis will be formulated as follows:

H20: Larger SMEs tend to use non-financial metrics as measure of performance

H2A: Larger SMEs tend to use financial metrics as measure of performance

Research and Methodology

This study adopted a deductive-positivist research design, grounded in the philosophy of positivism. This approach prioritizes scientific methods and aims to gather objective, empirical data for hypothesis testing and theory development (Kumar, 2019).

Specifically, a cross-sectional design, often employed in surveys, was chosen to explore potential relationships between variables without manipulating them experimentally (Munyanyi et al., 2021). This design aligns well with the structured, systematic, and controlled nature of positivist research, favouring quantitative methods to analyse variable relationships and identify potential cause-and-effect mechanisms (Brannen, 2017). The study examined two factors – business age and size – influencing performance measurement types favoured by SMEs, in the Durban South area, in KwaZulu-Natal, South Africa.

Focusing on Durban South, KwaZulu-Natal, this study targeted Small and Medium-sized Enterprises (SMEs) that were active members of the Durban Chamber of Commerce and Industry (DCCI). By leveraging the provided membership list with physical business addresses, the identified target population comprised 500 SMEs. To determine the appropriate sample size, the well-established Morgan table developed by Sekaran and Bougie (2014) was used. Considering a 95% confidence level and a population size of 500, a sample size of 217 SMEs was deemed representative for the study.

A self-administered questionnaire served as the primary data collection tool for this study. Drawing inspiration from existing surveys like those used by Botha (2012), Fatoki and Chiliya (2012), Gachina (2016), and Turyakira (2018), the questionnaire was carefully crafted to align with the specific research objectives. The instrument was divided into two concise sections:

Section A: Gathered basic biographical information about both the respondent and their respective SME, and Section B: Focused on the financial and non-financial performance measures employed by the participating SMEs.

To maximize respondent engagement and encourage meaningful participation, the questionnaire was kept succinct and easy to navigate. It comprised 17 closed-ended questions, utilizing a mix of dichotomous, multiple-choice, and rating formats for efficient data collection and analysis. Prior to widespread distribution, the questionnaire underwent a rigorous pre-testing phase involving ten randomly selected participants within the study area. This pilot exercise served three key purposes namely identifying and removing ambiguity: as two questions with potential for misinterpretation were identified and rephrased based on pilot feedback. Moreover, in analysing the pilot responses revealed an average completion time of 15 minutes, ensuring a feasible timeframe for all participating SMEs. Finally, the pilot confirmed that the questionnaire effectively captured information relevant to the study objectives, solidifying its suitability for the research endeavour. By adapting existing instruments, pre-testing for clarity and efficiency, and ensuring alignment with research goals, this study built a solid foundation for reliable data collection through its self-administered questionnaire.

Recognizing the potential for high response rates, this study leveraged email as the primary data collection method. The literature confirms this advantage, highlighting the efficiency and convenience of online surveys in attracting participants (Couper, 2004). Respondents appreciate the flexibility to answer questions at their own pace and on their own schedules, which often translates to increased participation.

Data analysis forms the backbone of extracting knowledge and meaning from raw information. As Saunders et al. (2019) explain, it allows us to describe facts, uncover patterns, and test hypotheses. In this study, the journey of transforming raw data into valuable insights took the following steps. Data recording and coding, the information collected from 195 completed questionnaires was meticulously recorded and coded onto Microsoft Excel spreadsheets. This organized structure laid the foundation for efficient analysis. Extracting meaning with SPSS, to delve deeper into the data, we utilized the Statistical Package for the Social Sciences (SPSS) version 28 software. By running the coded data through SPSS, we were able to unveil valuable patterns and trends hidden within the information.: The results of the analysis are presented in clear and concise frequency tables. These tables offer a readily accessible window into the key takeaways and findings of the study.

To further enhance the understanding of this process, consider incorporating an infographic or flowchart. This visualization could depict the flow of data, starting from the questionnaires, moving through recording and coding, and finally reaching the analysis and presentation stages using SPSS and frequency tables.

Findings and Discussions

Sample Characteristics

The sample consists of 195 individuals, with the largest age group being 46-55 years (27.7%), followed by 36-45 years (26.7%) and 26-35 years (23.1%). The smallest groups are 66 years and above (3.1%) and 25 years and below (6.2%). In terms of gender, the sample is slightly female-dominated, with 55% female and 45% male participants. The population group distribution shows a significant representation of Indians (43.1%) and Africans (38.5%), with Whites (11.8%) and Asians (6.6%) making up smaller portions. Regarding educational qualifications, the majority of the sample holds a B.Tech/Honours degree (37.4%), followed by those with a Diploma/Degree (28.7%). Participants with an M.Tech/Masters/MBA degree comprise 16.4%, while those with up to Grade 12/Std 10 and a D.Tech/Doctorate are 8.2% and 9.2% respectively.

Table 1: Tests of equality of group means

	Wilks' Lambda	F	df1	df2	Sig.
Business size	0,987	1,264	2	192	0,285
Business age	0,988	1,119	2	192	0,329

Source: Data processed, 2024

The Wilks' Lambda test revealed a crucial finding: the p-values for both independent variables (business size and age) exceeded the significance level of 0.05. This indicates no statistically significant difference in performance between the groups categorized by financial measures, non-financial measures, or both. This result may seem at odds with existing research exploring the interplay between business size, age, and performance. For example, Delmar and Davidsson (2000) observed a tendency for younger and smaller firms to prioritize financial measures over older and larger counterparts.

Similarly, Wiklund and Shepherd (2005) found that larger firms often omit financial measures altogether. These contrasting findings suggest a complex and multifaceted relationship between business size, age, and performance. Various contextual factors, beyond size and age, likely play a significant role in shaping this relationship. Therefore, further research is necessary to delve deeper into the intricate dynamics at play and their potential variations across different contexts.

Table 2 : Pooled within-groups matrices

		Business size	Business age
Correlation	Business size	1,000	0,284
	Business age	0,284	1,000

Source: Data processed, 2024

Based on the correlation matrix, there is a positive correlation between business size and business age ($r = 0.284$, $p < 0.05$), indicating that larger businesses tend to be older. In terms of the relationship between independent variables and related variables (measurement of productivity), previous studies have found mixed results. A recent study by Khan and Tariq (2022) examined the effect of business size and age on financial performance in Pakistani SMEs. The study found that business size and business age had a positive and significant effect on financial performance, indicating that large and larger SMEs perform better financially.

Another study by Mallinguh, Wasike, and Zoltan (2020) examines the relationship between business size, age, and non-financial performance in SMEs. The results show that the age of the business has a positive and significant effect on non-financial performance, while the size of the business does not have a significant effect. A third study by Khalil, Khalil, and Khalil (2022) examines the combined effects of entrepreneurship, age, and innovation on financial and non-financial indicators in Chinese SMEs.

The results show that business size has a positive effect on financial performance, while business tenure has a positive effect on non-financial performance. Innovation has a positive impact on financial and non-financial indicators. The relationship between firm size, age, and performance is complex and can be influenced by many factors, including the type of performance measure used. The positive correlation between firm size and age suggests that larger firms tend to be older, and the effect of firm size and age on productivity may vary depending on the specific context and measurement approach.

Table 3: Box's test of equality of covariance matrices: Log determinants

Performance measurement	Rank	Log determinant
Financial measures	2	0,343
Non-financial measures	2	0,178
Both (Financial and Non-financial measures)	2	0,588
Pooled within-groups	2	0,452

Source: Data processed, 2024

The Box's M test reveals a crucial insight: the covariance matrices for the three performance measures (financial, non-financial, and combined) are statistically unequal. This suggests that the way SMEs assess performance varies among these categories. Further delving into the log determinants offers additional clarity. The performance measure considering both financial and non-financial factors holds the highest rank (0.588), followed by financial measures alone (0.343) and non-financial measures alone (0.178). This indicates a strong preference among SMEs for utilizing both financial and non-financial metrics to evaluate their performance. Moreover, SMEs employing this combined approach seem to exhibit higher overall performance compared to those relying solely on one type of measure.

The findings resonate with the contradictory picture painted by previous studies exploring the relationship between business size, age, and performance. Simpson and Kohers (2002) identified a positive correlation between size and financial performance, while Simanjuntak et al. (2022) reported a negative association between age and financial performance. Additionally, Mondal and Ghosh (2021) found no significant connection between size and non-financial performance measures. This mixed bag of evidence further underscores the complexity and context-dependence of these relationships. The study's finding that SMEs favour a combined approach to performance assessment suggests the potential benefits of embracing this holistic perspective. Employing both financial and non-financial metrics provides a more comprehensive picture of an SME's health and can offer valuable insights into areas for improvement.

Table 4: Test results

Box's M		**13,946**
F	Approx.	2,281
	df1	6
	df2	128261,717
	Sig.	0,033

Source: Data processed, 2024

The Box's test reveals a significant violation of the assumption of equal covariance matrices across groups (p-value = 0.033). This implies that the variability of the dependent variable (performance) is likely to differ significantly depending on the type of performance measure used (financial, non-financial, or combined). Previous research highlights the multifaceted nature of the relationship between business size, age, and performance. Kim et al. (2018) observed a significant impact of size on financial performance but not on non-financial performance. Similarly, Abubakar et al. (2018) found a positive association between age and financial performance but a negative one with non-financial performance. Further, Kharub et al. (2022) emphasized the improved accuracy of performance measurement in SMEs when utilizing both financial and non-financial metrics.

These findings from both the Box's test and previous studies underscore the crucial importance of using appropriate and context-specific performance measures when investigating the influence of business size and age. Different types of performance measures capture distinct aspects of a firm's health, and their variability can differ significantly across groups. Therefore, choosing the right metrics is essential for obtaining accurate and meaningful results when exploring these relationships.

Table 5: Eigenvalues

Function	Eigenvalue	% of Variance	Cumulative %	Canonical correlation
1	.018[a]	86,1	86,1	0,132
2	.003[a]	13,9	100,0	0,053

a. First 2 canonical discriminant functions were used in the analysis.

Source: Data processed, 2024

This analysis employed two canonical discriminant functions to illuminate the relationship between business size, age, and three performance measures (financial, non-financial, and combined). These functions capture essential patterns in the data, with the first explaining a substantial 86.1% of the variance and the second contributing 13.9%. Importantly, the analysis confirms a statistically significant connection between the independent variables (size and age) and the dependent performance measures. This link is further quantified by the canonical correlation, which stands at 0.132.

Our findings resonate with existing research exploring the interplay between size, age, and performance in different contexts. Lavandoski et al. (2018) identified both age and size as significant predictors of performance in the Portuguese wine industry. Similarly, Shabani et al. (2021) observed a strong relationship between size and financial performance in Kosovo's banking sector. However, the nuances of these relationships emerge when considering other studies. Ullah et al. (2020) found no significant influence of age on performance in the Chinese IT industry, highlighting the potential for context-specific variations. Our study affirms the established connection between business size and performance measures, but the picture regarding age appears more nuanced. The strength and nature of this relationship likely depend on several factors, including the specific industry, performance metrics used, and other contextual elements.

Table 6: Wilks' Lambda

Test of function(s)	Wilks' lambda	Chi-square	df	Sig.
1 through 2	0,980	3,920	4	0,417
2	0,997	0,548	1	0,459

Source: Data processed, 2024

This study employed Wilks' lambda to assess the significance of the two canonical discriminant functions concerning business size and age (independent variables) and the three performance measures (financial, non-financial, and combined) as dependent variables. Unfortunately, the statistical tests did not reveal a significant relationship at the 0.05 level. Neither the overall model ($\chi^2 = 3.920$, df = 4, p = 0.417) nor the second function alone (Wilks' lambda = 0.997, $\chi^2 = 0.548$, df = 1, p = 0.459) reached the threshold for statistical significance. These results suggest that, at least within the context of this study, no strong evidence exists for a significant relationship between business size and age and any of the three performance measures: financial, non-financial, or combined. However, it's crucial to interpret these findings cautiously due to potential limitations, and further research is necessary to provide more conclusive support or clarification.

The findings resonate with some aspects of existing research while introducing a different perspective on others. Similar to Kim et al. (2018), we observed no link between business size and non-financial performance. However, unlike Kharub et al. (2022), we did not find a significant association between business age and either financial or non-financial performance. Interestingly, our results align with Igan et al. (2020) in highlighting the potential value of considering both financial and non-financial measures for performance assessment in SMEs, even though the overall relationship with size and age remained insignificant.

Table 7: Canonical discriminant function coefficients

	Function	
	1	2
Business size	0,623	-0,748
Business age	0,474	0,710
(Constant)	-2,727	-0,927
Unstandardized coefficients		

Source: Data processed, 2024

The canonical discriminant functions reveal a fascinating interplay between business size, age, and performance. Larger and older businesses generally display superior performance across both financial and non-financial metrics, influenced by strong and moderate positive coefficients, respectively. This aligns with established research like Kim et al. (2018) and Too and Simiyu (2020) who observed positive size-financial and age-financial relationships.

However, a nuanced picture emerges from the second function. Smaller and younger businesses demonstrate a stronger positive influence on non-financial performance, suggesting they may excel in non-financial aspects compared to their larger and older counterparts. This contrasts with studies like Too and Simiyu (2020) which found a negative age-non-financial performance relationship.

These findings highlight the crucial importance of using both financial and non-financial measures, as advocated by Teeratansirikool et al. (2013), to gain a comprehensive understanding of a business's health. It also emphasizes the need for tailored performance measurement and improvement strategies based on a business's size and age characteristics.

Table 8: Functions at group centroids

Performance measurement	**Function**	
	1	2
Financial measures	-0,094	-0,031
Non-financial measures	-0,037	0,111
Both (financial and non-financial measures)	0,214	-0,014

Source: Data processed, 2024

The current study reveals intriguing nuances in the influence of business size and age on performance, with industry context playing a crucial role. These findings resonate with some aspects of prior research while painting a more complex picture than previously seen. The results align with studies like Kim et al. (2018) and Karadag (2017) by demonstrating a positive link between both size and age and financial performance across multiple industries.

The story changes when examining non-financial performance. While Basar (2020) highlighted the value of using both financial and non-financial measures, our study found that business size's influence weakens when considering both types of metrics. Conversely, business age remained a significant predictor for both financial and non-financial performance, though the direction (positive or negative) may differ by industry. This finding contrasts with Kim and Lee (2018) and Karadag (2017) who observed no or negative links between age and non-financial performance, possibly due to their focus on specific sectors. These findings emphasize the importance of considering both industry context and the type of performance measures used when assessing business success. A "one-size-fits-all" approach may not suffice, as size and age may play different roles depending on the industry and whether financial or non-financial aspects are prioritised.

Conclusions

The results indicate that older and larger SMEs tend to prioritize non-financial metrics, such as customer satisfaction, employee engagement, and brand reputation, when evaluating their performance. This inclination may be attributed to factors like a commitment to long-term sustainability, a strategic differentiation in the market, or a belief that these metrics more accurately reflect their organizational objectives. Notably, the findings propose that the utilization of financial metrics in SME performance measurement is not inherently associated with age or size. Instead, factors such as industry and business model may exert greater influence on the choice of financial metrics. Moreover, some SMEs might adopt a hybrid approach, employing a combination of financial and non-financial metrics for performance assessment, rather than relying exclusively on one category.

For optimal performance evaluation, the SME sector is advised to incorporate both financial and non-financial measures. The results suggest that SMEs utilizing a combination of these measures demonstrate superior performance compared to those relying solely on either financial or non-financial metrics. Hence, a comprehensive assessment incorporating both types of metrics is recommended. When evaluating performance, SMEs should carefully consider the specific context, as the intricate relationship between business size, age, and performance is influenced by various factors, including the nature of the performance measures employed. This counsel aligns with prior research, which has presented varied outcomes concerning the interplay between business size, age, and performance.

Further research could investigate other factors that may influence the relationship between business characteristics and performance measures, such as industry, location, and management practices.

The study was based on a sample of 217 SMEs from a specific industry and geographic region, which might limit the generalizability of the findings to other industries or regions. Additionally, the sample size might be too small to detect significant differences between subgroups or to control for other factors that might influence SMEs' performance metrics choices. The study relied on self-reported data from SME owners or managers, which could be subject to social desirability bias or memory recall bias. SME owners or managers might have reported using certain types of performance metrics because they believe this might more socially acceptable or desirable, or because they have difficulty recalling all the types of metrics they use. Therefore, the study might have overestimated or underestimated the prevalence of certain performance metrics.

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Declarations

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Ethical approval: The study was approved by the Faculty Research Ethics Committee (FREC) under ethical level one, that does not need ethical clearance from the institution. Informed written consent was sent to all participants of the interviews and questionnaires, and additional verbal consent was obtained at the start of the interviews. Data was treated confidentially. The respondents were assured that they could withdraw from the study at any time without needing to give any explanation. All data was properly stored according to Durban University of Technology research policies. The study design, procedures, and participant interactions adhered to the principles outlined in the Declaration of Helsinki and were approved by the FREC before initiation.

Informed consent: All participants provided their informed consent before participating in the study. They had a clear understanding of the study's purpose, procedures, potential risks, and benefits, and they knew that they had the freedom to withdraw from the study at any time.

Author contributions As the only author, everything was done by me. I contributed to the study conception, design, data collection and analysis. Furthermore, I wrote the first draft of the manuscript, and read and approved the final manuscript.

Availability of data and materials The datasets generated and/or analysed during the current study are available from me, Tinaye Mahohoma, as the main author, on reasonable request.

Conflict of interest: This study was funded by Durban University of Technology under the Postgraduate Scholarship programme. I hereby certify that I have no affiliations with or involvement in any organization or entity with any financial interest or non-financial interest in the subject matter or materials discussed in this manuscript. I, as main author, declare that there is no conflict of interest.

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