CURRENT ADVANCED RESEARCH ON SHARIA FINANCE AND ECONOMIC WORLDWIDE (CASHFLOW)

ANALYSIS OF THE EFFECT OF CURRENT RATIO AND QUICK RATIO ON RETURN ON ASSETSIN FOOD AND BEVERAGE SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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Abstract

Financial analysis is vital for evaluating company performance, aiding stakeholders in making informed decisions. The Current Ratio and Quick Ratio gauge liquidity, while Return on Assets (ROA) assesses profitability. The Food and Beverage industry, encompassing diverse businesses, faces distinct challenges and opportunities due to changing consumer preferences and competition. Analyzing listed Food and Beverage companies on the Indonesian Stock Exchange provides insights into their financial strategies. This study aims to determine the impact of the Current Ratio and Quick Ratio on Return on Assets in companies within the Food and Beverage sub-sector that are listed on the Indonesian Stock Exchange. The study's population comprises Food and Beverage companies that have been listed on the Indonesian Stock Exchange from 2017 to 2021. A total of 12 companies were selected for observation and data analysis. The collected data underwent tests for Normality, Multicollinearity, and Heteroscedasticity. The analysis employed multiple linear techniques. The findings revealed that the Current Ratio has a positive and significant influence on Return on Assets (ROA), while the Quick Ratio has a negative and insignificant impact on Return on Assets (ROA). Additionally, both the Current Ratio and Quick Ratio, when considered simultaneously, exert an influence on Return on Assets (ROA).

Keywords: *Current Ratio, Return on Assets, Quick Ratio*

1. INTRODUCTION

In this era of increasingly sophisticated globalization, basic human needs such as food and beverages are one of the major industries that are being actively developed, namely the food and beverage processing industry. On this occasion, many entrepreneurs entered the food and beverage processing industry to meet the increasingly complex needs of society, thereby contributing to Indonesia's economic growth. In recent years, Indonesia's economic growth has turned positive.

The company's financial performance reflects the growth prospects and development position in the future. Financial information is important for evaluating the potential of economic resources that can be managed by the company in the future, predicting production capacity and available resources. Manufacturing companies on the IDX are divided into various industrial sectors, basic and chemical industries, as well as consumer goods industries. Multi-industrial sectors such as textiles, garments, electronics, cables and footwear play a role in converting raw materials into finished or semi-finished products. This industry, which is a pillar of the manufacturing industry, is considered a national priority industry that offers promising development potential in Indonesia.

The sub-sector listed on the Indonesia Stock Exchange is the food and beverage sub-sector. Which is one of the sectors that has high demand at the moment due to a pandemic where people still need to consume nutritious intake to increase the body's immunity to maintain health. This is marked by the total export value of the food and beverage industry, which during January - September 2021 reached US$32.51 billion, an increase of 52% compared to the same period in 2020. Restrictions on activities during the pandemic affected the traffic of goods and commodities between countries which had an impact in food supplies, especially commodities that are still heavily imported. Therefore, strategies to overcome these challenges, including through the construction of food estates, preparation of cold storage and cold chains (www.kontan.co.id).

Food and beverage industry companies are very dynamic companies, because as time goes by the food and beverage industry is increasingly needed by everyone, this sector is an industry that is tough in competition. This is the reason for choosing companies engaged in the food and beverage industry because this sector promises benefits, besides that everyone needs food and drink as primary needs and the most resistant to economic crises. The main objective of the establishment of the company is to obtain the maximum profit. Therefore, the company must be able to maintain the level of profit it generates. High profits will make the company grow bigger. Increasingly fierce business competition requires companies to be more creative and innovative in making,

The financial ratio used is profitability which is the ultimate goal to be achieved by a company to obtain maximum profit or profit, in addition to other things. Profitability Ratio has several proxies such as ROA, ROE, ROI, EPS, NPM, GPM. In this study, profitability is measured using Return On Assets (ROA) in which this ratio is used to measure management's ability to earn profits. The greater the ROA of a company, the greater the level of profit achieved by the company and the more use of its assets (Febriani et al., 2017). The following is an empirical phenomenon that shows the average Return On Assets (ROA) in manufacturing companies in the food and beverage sub-sector for the period 2018 – 2020 which can be seen in the following table:

Table 1. Average Highest, Medium and Lowest ROA Manufacturing companies in the food and beverage sub-sector for the period 2018 – 2020

No.	Emiten	2018	2019	2020	Rata-rata
1	AISA	-6,80 %	60,72 %	59,90 %	37,94 %
2	GOOD	10,10 %	8,61 %	3,67 %	7,46 %
3	PCAR	-7,14 %	-8,22 %	-15,44 %	-10,27 %

Table 1 shows insignificant fluctuations in the profitability of the food and beverage sub-sector from 2018-2020. ROA is used to assess the efficiency of company asset management. PCAR has the lowest ROA due to unstable fluctuations in sales profit, as well as decreased capital and net income, reflecting ineffective asset management. The increase in ROA was due to stable assets and decreased cost of credit reserves. GOOD experienced a sharp decline in ROA due to low profits due to heavy debt, while AISA recorded the highest ROA, indicating good management in managing assets and working capital. High ROA reflects good financial performance because it is able to generate net profit from assets. This concept is supported by previous research (Arifin, 2002) in (Zaman, 2021), which emphasizes the importance of ROA as an indicator of efficiency and investment attractiveness. There are 14 companies whose ROA values tend to

decrease, this is due to several factors, namely a decrease in revenue if the company's income decreases, the ROA will also decrease because lower income means lower profits, which in turn reduces ROA if the company's operational costs increase, net income will decrease and ROA will decrease. decreased efficiency in the use of assets if the company is not effective in managing and utilizing its assets to generate profits, its ROA will decrease. And there are 11 companies whose ROA values tend to be close to the highest value of return on assets (ROA) which can increase due to several factors, namely increasing company income.

Table 2. Development of Average Current Assets and Current Liabilities of 12 Food and Beverage Sub-Sector Companies Listed on the IDX During the 5 Year Period (2017-2021)

Year	Current Assets (IDR)	Current Debt (IDR)
2017	5.956.776.399.056	3.120.514.384.932
2018	5.861.642.854.170	3.939.598.612.789
2019	6.021.385.160.351	3.330.470.062.145
2020	7.088.263.672.718	3.850.875.737.169
2021	9.482.979.137.473	7.045.025.071.777

The average growth of current assets and current liabilities of all 12 companies tends to increase from year to year, although with different growth rates. This increase can indicate that all 12 companies tend to experience growth in terms of current assets and liabilities, which can be interpreted as a positive sign for their business growth.

Table 3. Development of Average Net Profit after Tax and Total Assets of 12 Food and Beverage Sub-Sector Companies Listed on the IDX During the 5 Year Period (2017-2021)

Year	Net Profit After Tax (IDR)	Total Assets (IDR)
2017	1.083.505.201.420	16.714.202.086.231
2018	1.174.732.514.612	14.033.061.101.970
2019	1.386.506.227.968	14.660.336.986.943
2020	1.696.521.031.428	25.873.475.206.399
2021	1.936.415.175.826	28.360.144.214.452

From this data, it appears that the average net profit after tax and total assets of these companies have increased from year to year in that time span. In connection with table 2 and table 3 it also shows that the value of liquidity always changes every year, but these changes are not always in the direction of changes in the value of profitability (ROA). This is contrary to the opinion expressed by (Kasmir, 2016) who argues that the value of liquidity is inversely proportional to the company's ability to generate profits, because the greater the liquidity means the more idle funds owned by the company, whereas according to (Asiah & Tikaromah, 2019). Increase in firm value is influenced by the ability to gain profit or earning power from company assets. Therefore, company

value is determined by investment decisions. The results of these calculations are also contrary to research from (Valerian & Kurnia, 2018) which states that the value of liquidity has a negative and significant effect on the value of profitability, but research conducted by (Wiyarta, 2017) states that liquidity has no effect on Return On Assets (ROA).

This shows that there is a discrepancy between theory and the results of previous research and the reality in food and beverage sub-sector companies listed on the Indonesian Stock Exchange. Based on the description stated above, the writer is interested in conducting research with the title "Analysis of the influence of Current Ratio and Quick Ratio on Return on Assets in food and beverage sub-sector companies listed on the Indonesian stock exchange.

This research aims to examine the impact of the Current Ratio and Quick Ratio on Return on Assets (ROA) in Food and Beverage Sub-Sector companies listed on the Indonesia Stock Exchange. Specifically, it seeks to determine how each ratio individually affects ROA and also explore their combined influence on ROA. This investigation will provide valuable insights into the relationship between liquidity measures and profitability in this sector, aiding stakeholders in making well-informed decisions.

2. THEORETICAL BASIS

2.1. Financial Statements

Financial statements (Financial Statements) according to (Azzahra et al., 2021) "are an overview of the financial condition of a company at a certain time". According to (Kasmir, 2020) "Financial reports are reports that show the company's financial condition at this time or in a certain period". According to the Indonesian Accounting Association (IAI) (2019: 1) "financial reports are a form of communication presented by the management of an entity that contains information about the financial position, financial performance, and cash flows of the entity that is useful for users of financial statements to take economic decisions. From some of these opinions it can be concluded that financial statements are documents that contain information on the financial condition of an entity in a certain period, including financial position, performance, cash flows, changes in equity, and notes. Used by report users for economic decisions and accounting outcomes, including balance sheets and profit and loss.

2.2. Liquidity

The liquidity ratio, or often also referred to as the working capital ratio, according to (Kasmir, 2020) is “the ratio used to measure how liquid a company is. Meanwhile according to Munawir (2004) in (Muhammad & Rahim, 2019). "Liquidity is showing the ability of a company to meet its financial obligations that must be met immediately, or the company's ability to meet financial obligations when billed." From these several opinions, it can be concluded that liquidity is a tool to measure a company's ability to meet its short-term obligations, where these short-term liabilities are compared to the (current) assets owned by the company.

2.3. Profitability

According to (Azzahra et al., 2021) "Profitability ratios consist of two types of ratios that show profit in relation to sales and ratios that show profit in relation to

investment." According to (Prihadi, 2019) in (Novika & Siswanti, 2022), "profitability is the ability to generate profits". According to (Kasmir, 2020) "The profitability ratio is a ratio for assessing a company's ability to make a profit." Profitability measures a company's ability to generate profits and consists of ratios that show the relationship between profits and sales and investment. This ratio reflects management efficiency and effectiveness. Every company wants high profitability because it affects credibility and access to loans or investments. The main goal of the company is to obtain maximum profit for the welfare of owners, members and product development. Management needs to achieve the targets set to maintain profitability.

3. RESEARCH METHOD

This study applies an associative qualitative method to a population of Food and Beverage Manufacturing companies listed on the Indonesia Stock Exchange during 2017-2021. The population consisted of 26 companies, with a sample of 12 companies which remained listed on the IDX during the period. Data collection uses periodic data (time series) and cross-sectional data. The analysis includes analytical methods, Classical Assumptions Test, and Hypotheses.

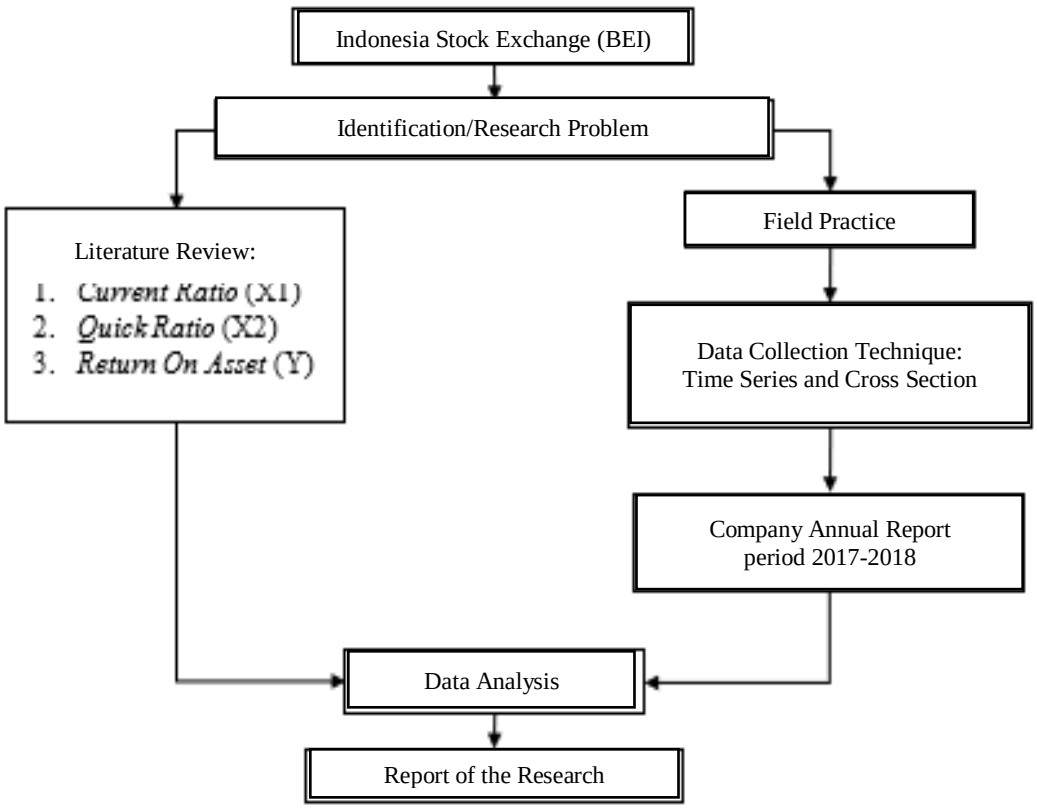

Figure 1. Research Design Scheme

4. RESULTS AND DISCUSSION

4.1. Research Results

4.1.1. Description of Research Variable Data

Table 4. Results of Descriptive Statistics (before Outlier & Transform)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Current Ratio	60	31.126	1582.231	363.05100	346.802181
Quick Ratio	60	1.070	1304.449	282.01183	289.275697
ROA	60	.001	52.670	10.74247	9.784990
Valid N (listwise)	60				

The data above is the result of Descriptive Statistics analysis before transformation with SQRT (Square Root) and outliers. Based on the table above, it can be seen that n as many as 60 is the amount of valid data consisting of current ratio, Quick Ratio and ROA data.

Table 5. Results of Descriptive Statistics (after Outlier & Transform)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Current Ratio_Transform	47	5.58	22.61	15.2919	4.06326
Quick Ratio_Transform	47	1.03	20.25	12.9371	4.27108
ROA_Transform	47	.03	4.15	2.6778	.96508
Valid N (listwise)	47				

The data above is the result of Descriptive Statistics analysis after transformation with outliers and SQRT (Squar Root). Based on the table above, it can be seen that N as many as 47 is the amount of valid data consisting of current ratio, Quick Ratio and ROA data.

4.1.2. Classic Assumption Test

a. Normality Test

Table 6. One-Sample Kolmogorov-Smirnov Test
(Before outlier and transformation)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	9.57071952
Most Extreme Differences	Absolute	.202
	Positive	.202
	Negative	-.116
Test Statistic		.202
Asymp. Sig. (2-tailed)		.000[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Table 6 above uses 60 original data and shows that the significance level of 0.000 is that the data is not normally distributed or the normality assumption has not been met.

Table 7. One-Sample Kolmogorov-Smirnov Test (after Outliers and Transformation)

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			47
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		.92426034
Most Extreme Differences	Absolute		.132
	Positive		.082
	Negative		-.132
Test Statistic			.132
Asymp. Sig. (2-tailed)			.041[c]
Monte Carlo Sig. (2-tailed)	Sig.		.368[d]
	99% Confidence Interval	Lower Bound	.355
		Upper Bound	.380
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Based on 10000 sampled tables with starting seed 2000000.			

From Table 7, asymp.sig (2-tailed) shows a value of 0.041 <0.05. From these results the data is not normally distributed, so this study uses another option, namely the Monte Carlo method. After carrying out the normality test with the Monte Carlo Sig. (2-tailed) value shows 0.221 > 0.05, so it can be concluded that the residuals or research data are normally distributed.

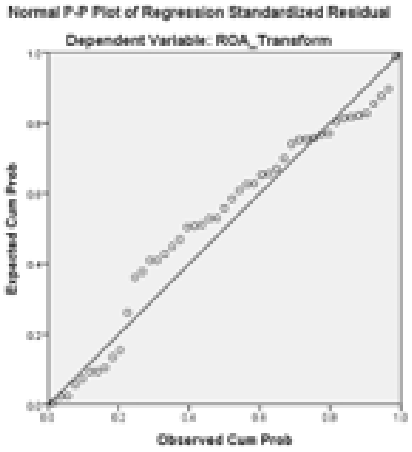

Figure 2. PP Normal Test Results

Based on the normal probability plot graph, it shows that the regression model is feasible to use in this study because the graph shows the dots spread around the diagonal line. This means that the regression model meets the normality assumption in which the data is normally distributed.

b. Heteroscedasticity Test

Table 8. Heteroscedasticity Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.654	.564		2.932	.005
	Current Ratio_Tranform	.058	.088	.246	.665	.510
	Quick Ratio_Transform	.010	.084	.045	.122	.904
a. Dependent Variable: ROA_Transform						

Sumber: *Output* SPSS, (Data diolah 2022)

Based on table above, it can be seen that the significant value of the variable *Current Ratio* of 0.51S0 and a significant Quick Ratio value of 0.904, it is known that this variable is greater than 0.05. This indicates that there are no symptoms of heteroscedasticity.

c. Multicollinearity Test

Table 9. Multicollinearity Test Results

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Current Ratio_Tranform	.153	6.555
	Quick Ratio_Transform	.153	6.555
a. Dependent Variable: ROA_Transform			

Based on the results of the table above, the Current Ratio and Quick Ratio variables have a tolerance value of 0.153 > 0.10 and a VIF value of 6.555 <10. So it can be concluded that the linear regression model does not have multicollinearity.

4.1.3. Multiple Linear Regression Analysis

Table 10. Multiple Linear Regression Result

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.654	.564		2.932	.005
	Current Ratio_Tranform	.058	.088	.246	.665	.510
	Quick Ratio_Transform	.010	.084	.045	.122	.904
a. Dependent Variable: ROA_Transform						

Based on the results of the equation above, the Beta number is obtained which can be explained as follows:

$$Y=\alpha + \beta 1X1 + \beta 2X2 + e$$

Which is:

$$Y = 1.654 + 0.058\ X1 + 0.010\ X2 + e$$

The model can be interpreted as follows:

1. Constant value (= 1.654, meaning that if there are no two independent variables, namely, Current Ratio and Quick Ratio, then the company value is 1.654α)
2. The coefficient X1 (= 0.058), means that when the Current Ratio increases by 1%, the Return on Assets will increase by 0.058 when other variables do not change (constant).b_1
3. The coefficient X2 (= 0.010), means that when the Quick Ratio increases by 1%, the Return on Assets will increase by 0.010 when the other variables do not change (constant).b_2

4.1.4. Hypothesis Testing

a. Simultaneous Testing (F-Test)

Table 10. Simultaneous Test Results (F-Test)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.547	2	1.774	1.986	.149[b]
	Residual	39.296	44	.893		
	Total	42.843	46			
a. Dependent Variable: ROA_Transform						
b. Predictors: (Constant), Quick Ratio_Transform, Current Ratio_Tranform						

Obtained the value of F-statistic (1.986) < F-table (3.20), and a significant value of 0.149 > 0.05 so that the results show that the data used in this study is not appropriate (does not meet the model criteria) that the value of F-statistic < F-table which means the Quick Ratio and Current Ratio simultaneously have a significant negative effect on Return On Assets (ROA) in food and beverage companies. So, it can be interpreted that the third hypothesis is rejected.

b. Partial Test (t-test)

Table 9. Partial Test Results

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.654	.564		2.932	.005
	Current Ratio_Tranform	.058	.088	.246	.665	.510
	Quick Ratio_Transform	.010	.084	.045	.122	.904
a. Dependent Variable: ROA_Transform						

Testing by comparing the value of t-statistic> t-table of 2.015 and a significant value of <0.05, the hypothesis is accepted. Based on the consideration of the table, the following conclusions are obtained:

1. *Current Ratio*(X1) with a t-statistic value (0.665) < t-table (2.015) and a significant value (0.510) > (0.05) so it is proven that the Current Ratio variable has a negative and not significant effect on Return On Assets (ROA) then at an error rate of 5%
2. *Quick Ratio*(X2) with a t-statistic value (0.122) < t-table (2.015) and a significant value (0.904) > (0.05) so it is proven that the Quick Ratio variable has a negative and not significant effect on Return On Assets (ROA) then at an error rate of 5%

c. Determination Coefficient Test (R^2)

Table 10. Test Results for the Coefficient of Determination (R^2)

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.288[a]	.083	.041	.94503
a. Predictors: (Constant), Quick Ratio_Transform, Current Ratio_Tranform				
b. Dependent Variable: ROA_Transform				

Based on the table above, it can be concluded that the R value is 0.288, which means there is a 28.8% relationship between the independent and dependent variables. So, it can be concluded that the correlation between the independent and the dependent has a moderate relationship for the multiple linear regression equation as shown in the R square table showing a value of 0.083 or 8.3% meaning that the dependent variable can be explained by the independent variable while the remaining 91.7% is explained by other variables.

4.2. Discussion

4.2.1. Current Ratio and Quick Ratio on Return on Assets

Based on the results of multiple linear regression analysis carried out using SPSS, it can be seen that the independent variables namely Current Ratio and Quick Ratio have a significant positive effect simultaneously on the Return on Assets variable in Food and Beverage companies listed on the Indonesia Stock Exchange with test results that are do if the X1 regression coefficient is b1 = 0.058, meaning that each additional value of 1% will increase the value of the purchase decision by 0.058 assuming X2 is a fixed value.

Obtained an F-statistic value (1.986 < F-table (3.20), and a significant value of 0.149 > 0.05 so that these results show that the data used in this study is considered inappropriate (does not meet the model criteria) that the F-statistic value < F -table which means Current Ratio and Quick Ratio simultaneously have a significant negative effect on Return On Assets (ROA) in food and beverage companies. It means that the third hypothesis is rejected indicating a serious problem in managing the company's liquidity and assets.

A decrease in both ratios can indicate difficulties in meeting short-term obligations and liquidity risk. Companies must identify the causes of problems and take steps such as increasing the efficiency of asset use, managing liquidity carefully, choosing the right capital structure, and conducting a thorough risk analysis. It is important for companies to find a balance between adequate liquidity and asset efficiency to achieve optimal ROA through improvements in their financial management. This is in line with the research conducted by (Octavianty & Rachmalia, 2018; Rohmawati, 2016). The results showed

that Simultaneously Current Ratio and Quick Ratio had no significant effect on Return On Assets (ROA).

4.2.2. Current Ratio on Return on Assets

Current Ratio (X1) with a t-statistic value (0.665) < t-table (2.015) and a significant value (0.510) > (0.05) so it is proven that the Current Ratio variable has a significant negative effect on Return On Assets (ROA) then at an error rate of 5% then from the first hypothesis is rejected. Current Ratio has a significant negative effect on ROA, meaning that an increase in Current Ratio does not affect ROA. the company must be careful in managing its liquidity. If the company has a high current ratio but decreased ROA, this can indicate problems in the inefficient use of liquidity and assets. Companies must identify this problem and take actions such as reducing unproductive current assets, allocating liquidity to profitable investments, and optimizing the debt structure to improve capital efficiency. The balance between adequate liquidity and efficient use of assets is very important to achieve the company's financial goals.

Current Ratio is a financial ratio that measures a company's ability to meet short-term obligations using current assets. A high Current Ratio indicates that the company has sufficient liquidity to meet short-term obligations, so it can help increase investor and creditor confidence. This is in line with research conducted by (Octavianty & Rachmalia, 2018; Paulina, 2019; Rohmawati, 2016) stating that the Current Ratio has a significant negative effect on ROA.

4.2.3. Quick Ratio on Return on Assets

Quick Ratio (X2) with t-statistic (0.122) < t-table (2.015) and its significant value (0.904) > (0.05) so it is proven that Quick Ratio has *a* negative and significant effect on Return On Assets (ROA)then at an error rate of 5%, then the second hypothesis is rejected. Quick Ratio does not always have a direct effect on Return on Assets (ROA). ROA measures a company's effectiveness in generating profits from its assets. ROA can increase if the company succeeds in increasing revenue or improving the efficiency of asset use. Although the Quick Ratio can help increase investor and creditor confidence in a company, it does not always mean that the Quick Ratio will directly impact ROA. This is in line with research conducted by (Alicia et al., 2017; Octavianty & Rachmalia, 2018) Quick ratio has a negative and significant effect on return on assets (ROA) profitability.

5. CONCLUSION

The present investigation culminates with results gleaned from a comprehensive analysis employing both F-test and partial t-test methodologies. The collective findings underscore a compelling narrative wherein the independent variables, specifically the Current Ratio and Quick Ratio, collectively exert a substantial and statistically significant adverse impact on the Return On Assets (ROA) metric within the ambit of companies operating within the Food and Beverage Sub-Sector and holding positions on the Indonesia Stock Exchange. The F-test analysis reveals that these variables, when considered in unison, manifest a noteworthy negative association with ROA. This substantiates the contention that financial ratios like the Current Ratio and Quick Ratio, which pertain to liquidity and financial health, jointly contribute to the diminished

performance of ROA for firms within the stated sector and exchange. Upon delving further into partial analysis via the t-test methodology, the individual influences of these variables become clearer. The results point to the Current Ratio as a substantial determinant of reduced ROA, thus highlighting its role as a potential hindrance to asset productivity within the context of the Food and Beverage Sub-Sector companies listed on the Indonesia Stock Exchange. Moreover, the Quick Ratio, as delineated by the t-test examination, emerges as another influential factor driving the observed adverse impact on ROA. This underscores the significance of efficient current asset management for sustaining optimal asset utilization and subsequent financial performance.

Moving forward, this study opens up several avenues for future research that could deepen our comprehension of the intricate relationship between liquidity ratios and corporate performance within the Food and Beverage Sub-Sector on the Indonesia Stock Exchange. To enhance our insights, a longitudinal analysis could track how these relationships evolve over time. Sector-specific factors, like competition and regulatory changes, deserve exploration to understand how they interact with liquidity ratios and Return On Assets (ROA). Comparative studies across different sectors could offer broader perspectives. Incorporating qualitative methods might unveil managerial strategies driving the observed impacts. Delving into causality and macroeconomic variables could provide a more comprehensive model. Lastly, international comparisons and an assessment of policy implications would further enrich the discourse and guide practical applications of these findings.

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