



CRediT Taxonomy

CRediT taxonomy provides detailed classification on the different roles performed in the work resulting in a published research work, offers transparency in contributions to published works, and allows for the improvement of attribution, credit, and responsibility systems. For further information visit: https://revistas.pucp.edu.pe/index.php/contabilidadyNegocios/credit

The journal will indicate the contributor roles below in a random order:

Author contribution: (Enter name(s) of author(s) and mark with an X the corresponding role or mark with an X in the "NOT APPLICABLE" box if not applicable)

| Roles | Name Author 1 | Name Author 2 | Name Author 3 | NOT APPLICABLE |
|----------------------------------|------------------|------------------|------------------|-------------------|
| 1. Conceptualization | 11441101 1 | | 114441101 0 | 111121222 |
| 2. Methodology | | | | |
| 3. Software | | | | |
| 4. Validation | | | | |
| 5. Formal analysis | | | | |
| 6. Investigation | | | | |
| 7. Resources | | | | |
| 8. Data curation | | | | |
| 9. Writing – original draft | | | | |
| 10. Writing, review, and editing | | | | |
| 11. Visualization | | | | |
| 12. Supervision | | | | |
| 13. Project administration | | | | |
| 14. Funding acquisition | | | | |

| Authors declare that, throughout the research process, there has not been any sort of |
|--|
| personal, professional, or economic interest that may have influenced the researchers' |
| judgement and/or actions during the elaboration and publication of this article. |

| THE AUTHOR(S) | | |
|---------------|--|--|
| | | |
| | | |
| | | |