Beyond Academic Rank: A Responsibility-Based Compensation Framework for Equitable and Sustainable Pay Governance in Private Higher Education

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ABSTRACT

Compensation governance in private higher education institutions (PHEIs) presents a persistent challenge when academic rank, professional expertise, executive responsibility, individual performance and labour-market pressures are combined within a single salary figure. This conceptual study aims to develop a coherent remuneration architecture that distinguishes the organizational value of a position from the academic and professional value of its incumbent while accounting for demonstrated performance, external market conditions and long-term institutional affordability. Using an integrative conceptual synthesis of organizational justice, analytical job evaluation, performance-related compensation, pay transparency, resource-dependence reasoning and higher-education reward literature, the paper develops the Responsibility-Based Compensation Framework (RBCF). The framework identifies four employee-level remuneration components: job/position value, individual academic and professional value, performance value and justified market adjustment. Sustainable institutional financial capacity is specified as an institutional boundary condition rather than a measure of individual employee worth. The analysis additionally introduces responsibility–pay inversion, a diagnostic concept describing insufficient monetary recognition of materially greater organizational responsibility under an approved job/position value (JV) mapping. Separately supported academic, performance and market components can explain total-pay differences but cannot resolve an unexplained JV shortfall. Practical outputs include a weighted rubric covering seven dimensions, a worked example comparing a professor and a deputy vice-chancellor (DVC), an inversion review rule, a pay-explanation template, and auditable safeguards. Six propositions guide Delphi validation, a job evaluation audit across three to five PHEIs and a justice-perception survey. The framework provides a theoretically grounded approach to clarifying remuneration decisions and potentially improving perceptions of procedural legitimacy, internal equity and transparency, without assuming that academic or executive rank alone should determine total pay. As an untested conceptual proposal, RBCF requires rigorous empirical validation, calibration and cross-institutional assessment before claims about effectiveness can be established in practice across different institutional settings. The decision gates proposed in this paper provide a way to separate the preliminary "flags" from the verified mapping discrepancies; prospective validation, as opposed to the illustrative calculations presented in this paper, will allow us to assess how reliable these gates are in actual usage.

Keywords: compensation governance, private higher education, job evaluation, organizational justice, responsibility–pay inversion

INTRODUCTION

Compensation is not merely an administrative mechanism for determining salary. It is a governance system that signals what an institution values, how it differentiates responsibilities and contributions, and whether employees regard the distribution and explanation of rewards as legitimate. Organizational justice research

shows that employees evaluate both outcomes and the procedures through which those outcomes are produced, while recent pay-transparency research demonstrates that process clarity can shape pay satisfaction and behavioral responses (Adamovic, 2023; Henn et al., 2025; Gutierrez et al., 2025).

The governance problem is especially pronounced in higher education because several forms of value coexist. Academic rank, qualifications, research reputation, professional credentials, administrative appointment, institutional accountability, performance, and external labor-market scarcity can all influence remuneration. Yet these attributes do not represent the same object of valuation. A professor embodies academic and profess-

ional standing; a deputy vice-chancellor (DVC), for example, holds an organizational position with delegated authority, decision rights, accountability, risk exposure, and responsibility for institutional outcomes. One individual may hold both, but the two sources of value remain conceptually distinct.

This distinction matters because pay systems become difficult to defend when person-based prestige is used as a proxy for job responsibility, or when executive responsibility is assumed to invalidate academic merit. Recent higher-education evidence shows that academics and senior HR managers may use different fairness referents: academics often emphasize internal equity and workload, whereas HR managers may place greater emphasis on external benchmarking (Ammari & Howe-Walsh, 2026). This divergence suggests that compensation disputes may arise not only from the amount of pay but also from disagreement about which source of value is being rewarded.

The issue is particularly salient in private higher education institutions (PHEIs), where remuneration decisions operate under market competition, student-demand uncertainty, tuition dependence, regulatory obligations, and long-term financial constraints. Financial sustainability is therefore indispensable, but affordability should not be confused with employee value. An institution's limited financial capacity may constrain what it can pay; it does not change the underlying responsibility of a position or the academic value of an individual.

The central research question is therefore: How should PHEIs classify, evaluate, and integrate position responsibility, individual academic and professional value, demonstrated performance, justified market conditions, and institutional financial capacity within a coherent compensation-governance architecture?

This paper answers that question by developing the Responsibility-Based Compensation Framework (RBCF). Its central principle is separation before integration: the job should first be valued for the organizational responsibility it carries; the individual should then be recognized for academic and professional value; performance should be rewarded for demonstrated outcomes; market adjustments should be supported by credible external evidence; and the resulting aggregate remuneration commitments should remain within sustainable institutional financial capacity.

The paper makes four contributions. First, it integrates organizational justice, job evaluation, performance pay, pay transparency, and financial sustainability into one compensation-governance architecture. Second, it introduces responsibility–pay inversion as a construct distinct from conventional salary compression and salary inversion. Third, it operationalizes job value through seven responsibility-based dimensions suitable for institutional validation. Fourth, it converts the framework into a testable research program through propositions, governance safeguards, and an empirical agenda for PHEIs.

Conceptual Approach

This study adopts an integrative conceptual approach. Conceptual research is appropriate when established literature streams explain different parts of a phenomenon but do not provide a sufficiently integrated account of the overall problem. Rather than treating the literature as a descriptive catalogue, the analysis follows a theory-building logic: identify distinct explanatory streams, specify the object of value addressed by each stream, examine conceptual overlap or omission, and integrate the resulting constructs into a coherent architecture (Snyder, 2019).

The synthesis draws on six bodies of literature: organizational justice and reward fairness; analytical job evaluation; performance-related compensation; pay transparency and social comparison; higher-education

reward systems; and higher-education financial sustainability. Foundational sources are retained where they define enduring constructs, while recent peer-reviewed studies are emphasized to reflect contemporary evidence on pay fairness, transparency, academic reward, and university finance (Adamovic, 2023; Henn et al., 2025; Gutierrez et al., 2025; Ammari & Howe-Walsh, 2026).

The objective is not to propose a universal salary formula or institution-independent pay scale. RBCF is a middle-range compensation-governance framework whose constructs and relationships can be operationalized, validated, and calibrated across different PHEI settings. Its value lies in making the logic of remuneration decisions explicit and empirically testable.

Research Gap

The compensation literature is theoretically rich but architecturally fragmented. Organizational justice explains why employees evaluate distributive, procedural, interpersonal, and informational fairness, but it does not identify how distinct sources of employee and job value should be separated before pay is combined. Pay-transparency research shows that employees react to what transparency reveals about fairness and relative pay, reinforcing the importance of intelligible compensation structures (Henn et al., 2025; Gutierrez et al., 2025).

Analytical job evaluation provides a disciplined method for comparing the organizational worth of positions through compensable factors, but it does not by itself incorporate academic rank, professional reputation, individual performance, market scarcity, or institutional affordability. Performance-pay research explains how achieved outcomes may justify variable rewards, yet performance cannot substitute for the underlying responsibility attached to a role. Higher-education reward research identifies competing internal and external fairness referents but stops short of offering an integrated position–person remuneration architecture (Ammari & Howe-Walsh, 2026).

Conventional salary compression and salary inversion research addresses narrowing or reversed pay relationships associated with seniority, rank, salary progression, and market-entry effects (Jennings & McLaughlin, 1997). However, these concepts do not diagnose whether organizational responsibility itself has been explicitly valued. A Professor may legitimately earn more than a DVC because of rare disciplinary expertise, outstanding research performance, or market scarcity. The governance problem emerges when the institution cannot identify how much of remuneration is attributable to the responsibility of the position and cannot transparently explain the remaining difference.

The specific gap is therefore not an absence of compensation research. It is the absence of an integrated framework that first classifies remuneration into distinct value sources and then recombines them under explicit governance and financial constraints. RBCF addresses this gap by distinguishing job/position value (JV), academic and professional value (APV), performance value (PV), justified market adjustment (JMA), and sustainable institutional financial capacity (SFC) as a boundary condition.

Table 1. Synthesis of Compensation Literature and the Research Gap Addressed by the Responsibility-Based Compensation Framework (RBCF)

Literature stream	Primary question addressed	Contribution	Remaining limitation addressed by RBCF
Organizational justice	Is remuneration perceived as fair?	Explains distributive and procedural fairness	Does not specify a complete remuneration architecture for academic leadership positions
Job evaluation	What is the relative organizational value of a job?	Provides systematic comparison of positions	Does not fully integrate academic-person value, performance, market adjustments, and institutional affordability

Performance pay	How should achieved results affect remuneration?	Connects results with variable rewards	Performance cannot substitute for underlying position responsibility
Higher education reward	How do academic and managerial stakeholders evaluate reward?	Identifies multiple fairness reference points	Does not provide an integrated position–person remuneration structure
Salary compression/inversion	Are salary relationships distorted by seniority, rank, market entry, or salary progression?	Identifies horizontal or rank-related salary anomalies	Does not specifically diagnose under-recognition of organizational responsibility
Higher education financial sustainability	Can the institution sustain its resource commitments?	Establishes the importance of revenue capacity and financial resilience	Does not determine how individual remuneration components should be classified
RBCF	How should job responsibility, individual academic value, performance, market conditions, and affordability be separated and integrated?	Provides an integrated responsibility-based remuneration architecture	Requires future empirical testing and calibration

Theoretical Foundations of RBCF

Organizational justice provides the first theoretical foundation for RBCF. Contemporary organizational justice research distinguishes among several forms through which employees assess fairness, including the fairness of outcomes, procedures, interpersonal treatment, and information surrounding organizational decisions (Adamovic, 2023). Recent evidence concerning pay transparency reinforces this reasoning. Henn et al. (2025) demonstrate that both outcome and process transparency are associated with pay satisfaction through distributive and procedural justice mechanisms. The implication for RBCF is important. A compensation system cannot be considered adequately governed merely because management believes that a final salary is reasonable. The institution should also be capable of explaining why each major remuneration component exists, what criterion it represents, and how the criterion is applied consistently across comparable positions.

The second theoretical foundation is analytical job evaluation. Job evaluation establishes internal job relativities by assessing characteristics of the work rather than relying only on the personal status or prestige of the job holder. Well-designed systems assess jobs through defined compensable factors, although the construction of those factors requires care to prevent conceptual overlap, hidden bias, or double counting (Chordiya & Hubbell, 2023).This principle provides the foundation for RBCF's distinction between job value and individual academic value. The first belongs primarily to the position. The second belongs primarily to the person.

Performance-related compensation provides the third foundation. Responsibility and performance are related but conceptually different. Responsibility describes what a position requires and the consequences attached to that responsibility. Performance describes how effectively the incumbent delivers expected results. Meta-analytic evidence indicates that perceived equity and employee evaluation of reward processes influence the relationship between pay-for-performance and employee outcomes (Chen et al., 2023).

Resource-dependence reasoning provides the institutional financial foundation (Pfeffer & Salancik, 1978). Universities require continuing access to financial resources and cannot sustainably maintain recurring obligations that exceed dependable resource capacity. Revenue diversification, funding dependency, institutional characteristics, and financial health therefore remain important concerns for higher education governance (Jaafar et al., 2023; Mohd Said et al., 2023; Mukhibad et al., 2025; Trinh et al., 2025).

Taken together, these theoretical perspectives generate a sequential compensation logic: First, identify what organizational value belongs to the position. Second, identify what additional academic and professional value belongs to the individual. Third, identify what demonstrated performance deserves additional recognition. Fourth, identify whether objective market conditions justify an adjustment. Finally, assess whether the resulting aggregate remuneration commitments are financially sustainable.

This sequence represents the central theoretical architecture of RBCF.

Core RBCF Distinctions

The central conceptual distinction in RBCF is between the value associated with the individual and the value associated with the position. A Professor may possess greater academic value, while a DVC position may carry greater organizational responsibility. These conclusions do not contradict each other because they evaluate different objects. Academic rank represents accumulated scholarly and professional standing. It may reflect qualifications, publications, research contribution, disciplinary expertise, supervision experience, professional recognition, and other indicators of academic achievement. Organizational position, by contrast, reflects the authority, accountability, decision rights, institutional exposure, risks, and strategic obligations attached to a particular role. Analytical job evaluation supports this distinction because relative job value should be assessed through the substantive requirements of the job rather than solely through the prestige of the incumbent (Chordiya & Hubbell, 2023).

RBCF also distinguishes responsibility from workload. A person may undertake a substantial quantity of work without possessing extensive decision authority or institutional accountability. Conversely, a senior executive may not undertake the highest number of routine tasks but may remain accountable for decisions that carry substantial financial, regulatory, academic, reputational, or strategic consequences. Performance is likewise distinct from responsibility. A position can carry significant organizational responsibility even when the incumbent performs poorly. Conversely, an employee in a lower-responsibility position may demonstrate exceptional performance. Performance-related remuneration should therefore recognize achieved results rather than replace evaluation of the position itself (Chen et al., 2023).

Market value should also be separated from job value. External scarcity, recruitment difficulty, retention pressure, or competing employment opportunities may justify additional remuneration, but these conditions do not change the underlying organizational responsibilities attached to the position. Higher education reward research demonstrates that internal equity and external benchmarking may constitute different reference points when remuneration is evaluated (Ammari & Howe-Walsh, 2026). These distinctions are essential because compensation systems become vulnerable to conceptual overlap when one factor is counted more than once or is used as a substitute for another (Chordiya & Hubbell, 2023).

Responsibility–Pay Inversion

This paper introduces responsibility–pay inversion as a distinct compensation-governance construct. It is defined as insufficient remuneration recognition of materially greater organizational responsibility under an approved job-value scoring and pay-mapping system, where the shortfall has no documented, consistently applied job-related explanation. A reversal of total pay is neither necessary nor sufficient to establish this condition. Differences in APV, PV or JMA may explain total remuneration differences but should not be used to conceal an inconsistency in the JV component.

The construct differs from conventional salary compression and salary inversion in four ways. First, the unit of analysis is organizational responsibility rather than seniority or rank. Second, the analysis focuses on the responsibility-related component of remuneration rather than total salary alone. Third, it does not assume that the holder of the higher-responsibility position must always receive the higher total remuneration. Fourth, it permits defensible differences arising from academic distinction, professional expertise, performance, and market scarcity when those differences are identifiable and evidence based.

Accordingly, a Professor earning more than a DVC does not automatically represent responsibility–pay inversion. The relationship may be legitimate where the Professor contributes rare expertise, exceptional

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scholarship, revenue-generating capability, professional credentials, or demonstrable external market value. The relevant diagnostic question is not simply 'Who earns more?' but 'Has the responsibility of each position been explicitly valued, and can the remaining remuneration difference be traced to other legitimate sources of value?'

This distinction is important in light of recent transparency evidence. When pay structures become visible, employees may respond differently depending on whether observed differences appear equitable or inequitable (Gutierrez et al., 2025). RBCF therefore treats responsibility–pay inversion as a governance and classification failure: opaque pay relationships become more difficult to defend when the institution cannot show which component rewards responsibility, which rewards the individual, and which reflects performance or market conditions. Responsibility–pay inversion is thus not a claim that organizational hierarchy should mechanically determine total pay. It is a requirement that greater responsibility be identifiable within the compensation architecture and that any departure from an intuitive hierarchy be explainable through distinct and defensible sources of value.

Financial Sustainability as an Institutional Constraint

RBCF treats financial sustainability as an institutional boundary condition rather than as an employee-level source of remuneration value. Financial capacity does not determine how academically valuable a person is or how much responsibility a position intrinsically carries. It determines whether the institution can maintain the aggregate remuneration commitments generated by its compensation architecture over time. The employee-level model is: $TR_i = JV_i + APV_i + PV_i + JMA_i$, where TR is total remuneration; JV is job/position value; APV is individual academic and professional value; PV is performance-related value; and JMA is justified market adjustment.

The institutional constraint is: $\Sigma TR_{i,t} \leq SFC_t$, where SFC represents sustainable financial capacity for employee remuneration in period t after provision for employer on-costs and other institutional obligations. In practice, SFC should be assessed using forward-looking revenue and enrolment assumptions, rather than current cash availability alone. Research on university finance shows that revenue structure, diversification, dependency, and financial resilience influence institutional sustainability (Jaafar et al., 2023; Mohd Said et al., 2023; Mukhibad et al., 2025; Trinh et al., 2025).

This distinction prevents a common conceptual error: affordability should constrain the implementation of compensation, but it should not distort the measurement of job responsibility or academic value. If affordability is embedded directly into employee-value scoring, identical jobs may appear to have different intrinsic organizational worth solely because institutions have different financial positions. RBCF therefore separates valuation from affordability and links them only at the governance stage.

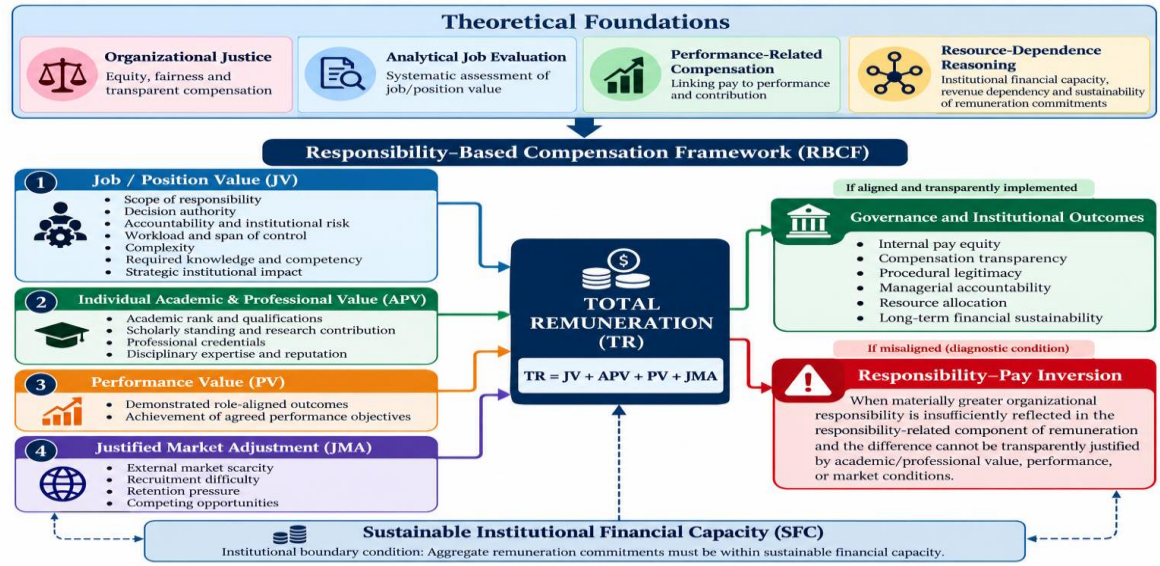

Figure 1. Responsibility-Based Compensation Framework (RBCF). The pathways are proposed relationships

requiring validation. The operational inversion rule below applies to an unexplained JV mapping shortfall; APV, PV and JMA explain total-pay differences and do not substitute for JV.

Operationalizing Job Value

The practical usefulness of RBCF depends on whether job value can be evaluated systematically, consistently, and transparently. Analytical job evaluation provides an appropriate foundation because it assesses relative job worth through defined compensable factors rather than relying principally on prestige, bargaining power, historical salary, or personal status (Chordiya & Hubbell, 2023). Table 2 converts the seven proposed dimensions into an illustrative assessment instrument, with definitions, evidence requirements, weights and dimension-specific rating anchors.

Table 2. Seven Job-Value Dimensions and Sample Weighted-Scoring Rubric

Dimension	Definition and assessment evidence	Weight	Sample anchors for ratings 1, 3 and 5	Boundary to prevent overlap
Responsibility scope	Breadth of formally assigned mandates, evidenced by an approved role charter and job description.	20%	1: One narrow activity. 3: Several functions in a unit. 5: Several institution-wide mandates.	Exclude staff numbers and financial exposure.
Decision authority	Independence and significance of decisions permitted by the delegation-of-authority matrix.	15%	1: Acts on instructions. 3: Makes delegated unit decisions. 5: Makes institution-wide policy or resource decisions.	Assess decision rights, not their consequences.
Accountability and institutional risk	Formal answerability for financial, academic, regulatory or reputational consequences; use responsibility and risk registers.	20%	1: Limited local consequences. 3: Accountable for material unit risks. 5: Accountable for institution-wide or critical risks.	Exclude discretion scored as decision authority.
Workload and span of control	Scale of activities, staff, programmes or resources formally coordinated; use organization charts and workload allocations.	10%	1: Own tasks; limited coordination. 3: Coordinates a team or programme portfolio. 5: Coordinates multiple units or a large institutional portfolio.	Exclude hours worked, personal effort and risk severity.
Complexity	Uncertainty, interdependence and judgment inherent in required work; use documented decision cases.	10%	1: Routine, established solutions. 3: Resolves varied interdependent problems. 5: Resolves novel, ambiguous problems across several systems.	Exclude credentials and the scale of strategic reach.
Required knowledge and competency	Minimum specialist, leadership and compliance capabilities required by the position specification.	10%	1: Basic role-specific knowledge. 3: Advanced professional or managerial competence.	Exclude incumbent rank and credentials beyond job requirements.

			5: Expert specialist or executive competence.	
Strategic institutional impact	Reach of the role's formal mandate over long-term institutional priorities; use the strategic plan.	15%	1: Local operational contribution. 3: Shapes unit or cross-unit priorities. 5: Shapes institution-wide direction or long-term positioning.	Exclude achieved outcomes (PV) and risk severity.

Illustrative Scorecard Application:

Evaluators rate individuals using a five-point scale (1-5) using role-specific documentation. Rating scales of 2 and 4 represent midpoints between the two end points described in Table 2. Each individual's rating is then multiplied by their assigned weight, and each individual's weighted rating is added together to create an overall responsibility score (Sj). This responsibility score represents the relative importance of an individual's job, as opposed to representing monetary benefits. To convert the responsibility score into a job value (JV), there must be a pre-approved score-to-pay conversion. The proposed rating scale and weights are still being validated empirically. If there is not enough evidence to support a high rating, evaluators should seek additional information before automatically giving a low rating.

The weighted responsibility-score equation is:

$S_j = \Sigma(w_k \times x_{jk})$, with $\Sigma w_k = 1$.

Here, S_j is the relative responsibility score for position j and ranges from 1 to 5; x_{jk} is the rating assigned to position j on factor k; and w_k is the factor weight expressed as a proportion. Institutional weights require validation.

RBCF does not prescribe universal weights. PHEIs differ in mission, scale, governance structure, regulatory exposure, program portfolio, financial model, and strategic priorities. Accordingly, weighting should be institutionally validated rather than copied mechanically from another university (Chordiya & Hubbell, 2023).

Table 2 uses illustrative weights of 20%, 15%, 20%, 10%, 10%, 10% and 15%, totaling 100%. Thus, a rating of 3 on a factor weighted at 20% contributes $0.20 \times 3 = 0.60$ to S_j. The score is dimensionless; it becomes monetary JV only through a separately approved mapping. The weighted sum provisionally treats anchored rating levels as approximately equally spaced, an assumption that should be tested through alternative scoring and weighting analyses.

Before implementation, institutions should publish factor definitions and scoring anchors, test inter-rater agreement, audit for protected-group bias, and review sensitivity to plausible alternative weights (Chordiya & Hubbell, 2023; International Labour Organization, 2026; Chartered Institute of Personnel and Development [CIPD], 2025).

To improve procedural reliability, factor definitions should be written explicitly, each score should have behavioral or responsibility-based anchors, evaluators should receive consistent guidance, and significant leadership positions should preferably be assessed by more than one evaluator. These safeguards reflect organizational justice principles concerning consistency, transparency, and credibility of decision procedures (Adamovic, 2023; Henn et al., 2025).

Scoring Protocol And Safeguards Against Factor Overlap

Each position is assessed independently of its incumbent using Table 2. A scoring sheet records the position identifier, effective date, role-description version, seven ratings, evidence references, weighted contributions and evaluator signatures. Two trained assessors score independently before discussion; a difference of two or more rating levels on any dimension triggers documented adjudication. Ratings describe required

responsibility, not personal merit, salary history or realized outcomes. Assessors record both their original and reconciled ratings so disagreement is visible.

The approved mapping $JV_j = f(S_j)$ converts the relative score into a monetary job-value component for a specified pay period and employment fraction. The mapping should be non-decreasing, with band boundaries, within-band placement rules and exceptions published before individual decisions. To limit double counting, evidence has a primary scoring home: decision rights → authority; institutional exposure → risk; coordination scale → workload/span; job-required capabilities → competency; additional personal standing → APV; achieved outcomes → PV; external scarcity → JMA. Required credentials should not earn a second award merely under a different label. Dual appointments require a consolidated role evaluation or explicit time allocation rather than two full JV payments.

The operational review rule compares evaluated responsibility with the JV amount due under the approved mapping. For a higher-scored role h and a comparator l, an institution first specifies a material score-gap threshold and a monetary tolerance. A possible inversion is flagged when the score gap is material, the mapping requires a higher JV for h, and the actual JV for h falls below its mapped amount beyond the tolerance without an approved job-related explanation. A reversal in actual JV amounts provides additional evidence. The flag initiates review of scoring, classification and mapping; it is not itself proof of inequity. Higher APV, PV or JMA for the comparator can explain total pay but cannot remove an unexplained JV shortfall.

A complete assessment record therefore links seven evidence-based ratings to S_j, the applicable pay band or mapping, monetary JV, separately supported APV/PV/JMA, total remuneration, the financial capacity decision and the employee explanation. Historical contractual protections should be recorded as transition arrangements rather than retrospectively relabeled as greater job responsibility.

Interpretation and Anti-Double-Counting Decision Rules

Double counting is prevented through the use of an evidence-based classification of remuneration components in RBCF. Double counting occurs when the same component is used twice within the same system. Double counting is avoided through the use of the RBCF classification model. This model has four categories for classification of remuneration components.

These include: 1. formal job responsibilities, decision authority and institutional risks are classified in JV. 2. qualifications and professional distinctions that exceed job requirements are classified in APV. 3. verified performance outcomes are classified in PV. 4. externally supported recruitment/retention pressures are classified in JMA. Each piece of evidence should be classified into only one primary component. However, there may be instances where a piece of evidence represents more than one component. When this happens, it can be classified as such.

Evaluators must record their ratings and the documentation used to support these ratings. Disagreements in the ratings that are equal to or greater than two rating levels must be resolved through a formal dispute resolution process. Both the initial ratings, as well as the justification for resolving the dispute, must be documented. If sensitivity analysis demonstrates that different weights or pay band limits would significantly impact the ranking of jobs, then the job evaluation may need to be reevaluated.

Well documented evidence to component matrix will provide consistent classifications, whereas, the assessment process should follow job evaluations, score to pay mapping, APV, PV, JMA, institutional financial capability (SFC), employee explanations with appeal provision. The procedures above are proposed governance safeguards that require empirical evidence to validate, not industry standard.

Practical Remuneration Architecture

RBCF translates its conceptual distinctions into a remuneration structure that separates the value of the position from the value associated with the individual.

For implementation, the standardized formula is:

Total Remuneration = Job/Position Value + Individual Academic and Professional Value + Performance Value + Justified Market Adjustment

subject to:

Aggregate Total Remuneration ≤ Sustainable Institutional Financial Capacity

The job/position-value component recognizes the organizational value attached to the position itself. Analytical job evaluation supports the principle that responsibility attached to a job should be assessed separately from the status or characteristics of the incumbent (Chordiya & Hubbell, 2023).

The individual academic and professional value component recognize qualifications, academic rank, disciplinary expertise, professional credentials, scholarly standing, and other legitimate person-specific attributes. Academic rank therefore remains important within RBCF; it is simply not used as a proxy for organizational responsibility.

The performance component recognizes demonstrated outcomes. Performance should remain distinct from job responsibility because responsibility reflects what the position requires, whereas performance reflects how effectively expected outcomes are achieved (Chen et al., 2023).

The justified market adjustment recognizes objective external labor-market circumstances, including specialized skill scarcity, recruitment difficulty, demonstrable retention pressure, or competing external opportunities. Higher education reward research indicates that external benchmarking is a legitimate remuneration consideration, although it represents a different basis of value from internal equity (Ammari & Howe-Walsh, 2026).

The practical consequence is that two academics may legitimately receive different remuneration profiles.

For example:

- A Professor without major executive responsibility may receive a comparatively high academic and professional value component.
- A Senior Lecturer serving as DVC may receive a comparatively high job/position responsibility component.
- Either person may additionally receive performance-related remuneration.
- Either person may receive a justified market adjustment where credible evidence exists.

RBCF does not predetermine which individual must ultimately receive the higher total remuneration. Instead, every material remuneration difference should be traceable to a clearly identified source of value. This is the central governance principle of the framework.

Worked Hypothetical Case: Professor and Deputy Vice-Chancellor

The following example is hypothetical and does not report remuneration from any PHEI. Both employees are full time and are assessed using the same seven dimensions and pay period. The Professor holds no major executive appointment; the DVC is a Senior Lecturer with institution-wide delegated authority.

The Professor role's competency rating of 5 reflects required specialist expertise, not the incumbent's academic rank. APV separately recognizes additional scholarly and professional standing. Table 3 shows each rating and its weighted contribution; all monetary inputs are assumed for illustration.

Table 3. Hypothetical Professor and DVC Ratings and Weighted Contributions

Factor and weight	Professor rating	Professor weighted contribution	DVC rating	DVC weighted contribution
Responsibility scope (20%)	3	0.6	5	1
Decision authority (15%)	2	0.3	5	0.75
Accountability and risk (20%)	2	0.4	5	1
Workload and span of control (10%)	2	0.2	5	0.5
Complexity (10%)	4	0.4	5	0.5
Required competency (10%)	5	0.5	4	0.4
Strategic impact (15%)	3	0.45	5	0.75
Total responsibility score S_j	—	2.85	—	4.9

For this example only, JV (RM/month) = RM3,000 + RM1,500 × (S_j − 1). The Professor's JV is RM3,000 + RM1,500 × 1.85 = RM5,775; the DVC's JV is RM3,000 + RM1,500 × 3.90 = RM8,850. The intercept and multiplier are hypothetical policy parameters, not recommended salary rates. A real institution would validate its own bands and mapping. Holding weights equal instead would produce scores of 3.00 and approximately 4.86, preserving the responsibility ordering but changing the mapped amounts; this demonstrates why sensitivity analysis matters.

Table 4. Hypothetical Monthly Remuneration Components and Supporting Assumptions

Component	Professor (RM)	DVC (RM)	Hypothetical basis and governance requirement
Job/position value (JV)	5,775	8,850	Apply the same score-to-pay mapping shown above.
Academic/professional value (APV)	9,000	3,500	Assume verified additional scholarly standing and professional distinction; exclude attributes already rewarded in JV or PV.
Performance value (PV)	1,000	1,500	Monthly equivalents of assumed annual awards of RM12,000 and RM18,000 for reviewed, role-aligned outcomes. These are conditional awards.
Justified market adjustment (JMA)	2,000	500	Assume comparable market evidence supports the separate premiums for the illustrated year; each requires approval and review within 12 months.
Total remuneration (TR)	17,775	14,350	Sum the four components for the same period. Guaranteed pay and conditional PV must also be reported separately.

The totals are RM5,775 + RM9,000 + RM1,000 + RM2,000 = RM17,775 for the Professor, and RM8,850 + RM3,500 + RM1,500 + RM500 = RM14,350 for the DVC. The DVC receives RM3,075 more in JV, while the Professor receives RM3,425 more overall. Under the stated evidence assumptions, this total-pay difference is defensible and does not trigger responsibility–pay inversion. Excluding conditional PV, the guaranteed monthly amounts are RM16,775 and RM12,850; PV should not automatically become permanent base salary.

Now retain the DVC score of 4.90 but assign actual JV of only RM5,200, leaving the Professor at RM5,775. The DVC's mapped JV remains RM8,850, producing an unexplained shortfall of RM3,650 per month and a reversal of RM575 against the lower-scored Professor. With illustrative review thresholds of a 0.50 score gap and RM100 monthly tolerance, the 2.05-point gap and RM3,650 shortfall trigger review. The DVC's counterfactual TR becomes RM5,200 + RM3,500 + RM1,500 + RM500 = RM10,700. APV or JMA differences may explain why the Professor's total is higher, but they do not explain the DVC's departure from the JV mapping. These thresholds illustrate a decision rule and require local validation.

The reviewing committee should verify the role evidence, band assignment and component ledger before deciding the remedy. If the shortfall results from an allocation error, restoring mapped JV would increase the DVC's TR to RM14,350 and annual remuneration commitments by RM43,800 before employer on-costs. A temporary affordability constraint changes the implementation decision, not the responsibility score; any phased correction must be explicit, monitored and subject to review.

Governance Safeguards

A responsibility-based remuneration system requires governance safeguards because technically sophisticated salary structures may still be perceived as unfair when procedures are opaque, inconsistent, or vulnerable to bias. Organizational justice research emphasizes that employees evaluate both distributive outcomes and the fairness of procedures and explanations surrounding organizational decisions (Adamovic, 2023; Eib et al., 2025). Pay-transparency research likewise demonstrates the importance of information and process transparency for pay satisfaction and perceived justice (Henn et al., 2025).

RBCF therefore proposes nine safeguards: clear written job descriptions, independent or multi-party job evaluation, conflict-of-interest controls, evidence-based market adjustments, role-aligned performance measures, a formal review or appeal mechanism, periodic job re-evaluation, financial stress testing, and transparency in the rationale for remuneration decisions.

These mechanisms are not peripheral administrative controls. They are necessary to preserve the credibility of the distinction among position value, individual value, performance value, and market adjustment.

Auditable rules for market adjustment and financial capacity

A JMA request should identify the labor-market constraint, provide at least two independent and reasonably comparable benchmarks where available, and disclose how comparators were selected and adjusted for role scope, geography, employment fraction and contract terms. If a second benchmark is unavailable, the limitation and any corroborating recruitment evidence require independent approval. A component reconciliation should show why the premium is not already covered by JV, APV or PV. CIPD (2025) distinguishes internal job evaluation from external market pricing and calls for periodic review; RBCF translates that distinction into the proposed approval controls below.

Requests, approvals and payments should be separated. HR verifies market evidence; finance checks cost; a remuneration committee approves the amount and duration, with beneficiaries and connected decision makers recused. The approval records a ceiling, evidence date, reason, effective period and renewal trigger. Review within 12 months should be the default, with continuation requiring current evidence and contractual compliance. Unsupported offers, selective high-paying comparators and vague scarcity claims should not independently justify a premium. Aggregate exception patterns should be audited for unequal treatment (International Labour Organization, 2026).

SFC is a feasibility screen on aggregate remuneration commitments. Finance should reconcile the proposed payroll to a board-approved, multi-year resource plan that distinguishes dependable unrestricted revenue from uncertain forecasts and restricted funds. For a given period, the test is employee remuneration plus employer on-costs against the approved remuneration cost envelope; equivalently, ΣTR must fit within SFC after those on-costs are reserved. This prevents benefits and contributions from disappearing outside the affordability calculation. Baseline and adverse enrollment, fee-collection and funding scenarios should use disclosed assumptions, minimum liquidity buffers and quarterly forecast-to-actual checks.

Gaming can occur if managers overstate revenue to approve unaffordable awards or understate capacity to defer corrections selectively. An audit or risk committee independent of the beneficiaries should challenge the assumptions, reconcile actual collections and related-party transfers, and inspect all deferrals and exceptions. Financial limitations should produce a dated implementation plan with disclosed JV gaps, milestones and an appeal route. Uncommitted discretionary premiums should be reconsidered before delaying responsibility-pay corrections, while protecting contractual and statutory entitlements. Repeated extensions require board review rather than indefinite deferral.

At the illustrated PV award levels, the two packages total RM32,125 per month and RM385,500 per year. For a separate hypothetical capacity test, assume employer on-costs of RM40,000 and a residual remuneration cost envelope of RM420,000 after other payroll commitments and institutional obligations. The full annual cost is RM425,500, exceeding the envelope by RM5,500; equivalently, employee remuneration of RM385,500 exceeds residual SFC of RM380,000 after on-costs. The package therefore requires a funding or implementation decision even though both job scores remain unchanged. The on-cost amount and resource envelope are assumptions, not observed PHEI data.

Financial stress testing is particularly important in PHEIs because revenue concentration, diversification and funding dependency affect institutional resilience (Jaafar et al., 2023; Mukhibad et al., 2025; Trinh et al., 2025). Table 5 specifies proposed controls against manipulation of JMA and SFC. These controls operationalize the nine safeguards rather than introduce additional pay components.

Table 5. Proposed Controls against Gaming of JMA and SFC

Gaming risk	**Required control**	**Accountable reviewer**	**Retained evidence**
Selective market benchmarks or invented offers	Record comparator inclusion rules; use two independent sources where feasible; verify recruitment or retention claims in confidence; approve any evidence exception.	Independent HR and remuneration committee	Dated sources, adjustments and verification log
Double counting or relabeling ordinary pay as JMA	Reconcile JV, APV, PV and JMA against the same pay basis; explain the residual market gap; apply a pre-approved ceiling and document any override.	HR and finance, with committee approval	Component ledger and signed exception
Favoritism and permanent premium drift	Recuse beneficiaries and connected approvers; set a review date within 12 months; renew only against current evidence and contractual terms; audit exception patterns.	Remuneration committee and internal audit	Conflict register, approval and renewal history
Inflated SFC forecasts or use of restricted resources	Separate collected and forecast revenue; respect funding restrictions; include employer on-costs; stress-test collection and enrollment assumptions; reconcile quarterly actuals.	Finance with independent audit or risk review	Resource plan, restriction schedule and variance report
Artificial scarcity or selective, indefinite deferral	Use the same institutional capacity assumptions across comparable cases; disclose unresolved JV gaps, reasons and correction dates; require board review for extensions.	Board or audit committee and independent appeals panel	Deferral register, milestones and appeal outcomes
Hidden overrides or retrospective record changes	Maintain versioned role scores, mapping rules, source evidence and approvals; log every override; sample decisions for an independent annual audit.	Internal audit reporting to the board	Version history, override log and audit actions

Process transparency should make the reasoning, evidence and review route intelligible to employees. Providing an employee with their own component amounts and a clear explanation can serve this purpose while protecting other employees' personal information. Any applicable disclosure obligations remain separate from this proposed communication protocol.

Template for an employee pay-explanation statement

"For [position identifier and effective period], your role was assessed using [role-description version] and the seven published factors in Table 2. The ratings [list] and weights [list] produce a responsibility score of [S]. Under approved mapping [version] and job band [B], your JV is [amount per month at stated employment fraction]. APV of [amount] recognizes [verified criteria beyond job requirements]. Conditional PV of [amount

or range] is linked to [role-aligned outcomes and assessment period] and is payable only under [award conditions]. JMA of [amount] reflects [comparator basis and verified market need], was approved by [committee/date], and is next reviewed on [date]. Guaranteed remuneration is [JV + APV + guaranteed JMA]; total remuneration at the stated PV award level is [amount]. Any difference between mapped JV and actual JV is [amount, reason and dated correction plan]. The financial capacity decision [reference] affects implementation, not your responsibility score. You may access the scoring rationale and request independent review through [contact, procedure and response deadline]."

The statement separates guaranteed outcomes, conditional awards, decision criteria and opportunities to challenge an error. Henn et al. (2025) associate process and outcome transparency with pay satisfaction through justice perceptions, with a stronger relative association for process transparency; their cross-sectional evidence does not establish the effect of this template. Gutierrez et al. (2025) show that academics' responses to salary transparency depend on what it reveals about equity. The RBCF implication is to test whether component explanations improve understanding and perceived fairness, rather than assume that disclosure alone produces those outcomes.

Implementation should include a brief discussion and a comprehension check: can the employee distinguish the job score from monetary JV, guaranteed pay from PV, and a market premium from academic recognition? HR should record clarification requests and corrections. The template makes P4 observable through explanation completeness, employee comprehension and perceived procedural and informational justice.

Propositions

The framework yields six propositions for empirical testing.

P1: The organizational value of a university position increases with responsibility scope, decision authority, accountability and institutional risk, workload and span of control, complexity, required competency, and strategic institutional impact.

P2: Academic rank contributes positively to individual academic and professional value but does not necessarily determine the relative organizational value of the position occupied by the academic.

P3: An unexplained shortfall between the JV required by an approved mapping and the JV actually paid for a materially higher-responsibility position is positively associated with perceived internal pay inequity, even when separate APV, PV or JMA differences explain the total-pay ordering.

P4: Transparent separation of job value, academic and professional value, performance value, and justified market adjustment is positively associated with perceived procedural and informational legitimacy of compensation decisions.

P5: Performance-related remuneration is more likely to be perceived as legitimate when performance indicators correspond to outcomes substantially within the role holder's formal responsibility and decision authority.

P6: The long-term viability of a PHEI remuneration system is positively associated with alignment between aggregate recurring compensation commitments and sustainable institutional financial capacity.

Together, the propositions move RBCF beyond a descriptive pay framework. P1 and P2 establish the construct separation at the heart of the model; P3 operationalizes responsibility–pay inversion; P4 specifies the justice mechanism; P5 protects the distinction between responsibility and performance; and P6 links employee-level compensation design to institution-level sustainability.

DISCUSSION

RBCF recommends evaluating how fair compensation practices are in private higher education based upon the reasons for each component of an individual's compensation, rather than solely on the basis of their overall

compensation amount. Evaluating an individual's compensation package as a collection of separate components (job value, academic and professional value, performance, market adjustment) will allow organizations to make the reasons for differences in compensation clearer and more defensible. This process also provides support for the application of organizational justice theory to the study of compensation practices in private higher education because it focuses on evaluating both distributive outcomes and the procedures used to determine them (Henn et al., 2025).

There are two distinct objects of valuation: the position and the person. This distinction matters when academic rank and executive responsibility do not align. The worked case demonstrates how a Professor can receive higher APV and total remuneration while the DVC receives higher JV. Responsibility–pay inversion arises only when the responsibility-related allocation departs from its defensible mapping without adequate explanation; academic rank and total salary alone cannot diagnose it. This responds to the different internal and external fairness reference points identified by Ammari and Howe-Walsh (2026).

Pay transparency supports RBCF when employees can evaluate the reasons for remuneration differences. The pay-explanation statement gives an observable communication practice through which this proposed mechanism can be tested. Existing transparency findings support the relevance of justice perceptions, but do not establish that the RBCF template will increase fairness or satisfaction in PHEIs (Henn et al., 2025).

Equitable compensation also requires a sustainable funding plan. SFC constrains implementation while JV records the value assigned to responsibility. The proposed controls make optimistic revenue assumptions, selective affordability claims and repeated deferrals visible for review. This connects compensation decisions with the reliable funding concerns identified in higher education finance research (Trinh et al., 2025). RBCF remains an untested governance proposal whose effects on fairness, trust and sustainability require empirical assessment.

Theoretical Contributions and Novelty

RBCF contributes to compensation theory in three ways. First, it resolves a level-of-analysis problem by separating person value from position value. Academic rank and professional distinction are attributes of the individual, whereas authority, accountability, institutional risk, and decision rights are attributes of the role. This distinction reduces conceptual double counting and clarifies why apparently counterintuitive salary relationships may nevertheless be defensible.

Second, RBCF integrates internal equity and external competitiveness without treating either as universally dominant. Job value establishes internal relativity; academic/professional value recognizes human capital and scholarly standing; market adjustment addresses demonstrable external scarcity; and transparency provides the procedural explanation linking these elements. This responds directly to the documented divergence between academics' internal-equity concerns and managers' external benchmarking (Ammari & Howe-Walsh, 2026).

Third, responsibility–pay inversion adds a new diagnostic construct to the compensation literature. Unlike conventional salary inversion, it does not ask whether a junior employee earns more than a senior one. It asks whether materially greater organizational responsibility is visibly and adequately recognized, after controlling conceptually for other legitimate sources of remuneration value.

Managerial and Governance Implications

For PHEI leaders and HR practitioners, RBCF implies that salary reviews should begin with job architecture rather than incumbent status. Institutions should maintain current job descriptions, evaluate leadership positions using common compensable factors, document the rationale for market premiums, and distinguish permanent base-pay changes from temporary or role-specific allowances.

The framework also supports pay transparency at the level of logic rather than necessarily at the level of individual salary disclosure. Employees should be able to understand the categories used to determine pay, the criteria associated with each category, and the process for review or appeal. Such process transparency is

especially relevant because pay satisfaction is influenced by perceptions of distributive and procedural justice (Henn et al., 2025).

Finally, compensation proposals should be subjected to financial stress testing. Responsibility-based equity is not sustainable if recurring commitments exceed dependable institutional capacity. Scenario analysis using enrolment, tuition, staffing, and revenue assumptions can therefore be incorporated into remuneration governance before new salary bands or allowances are approved.

Future Empirical Research Agenda

Validation should proceed through Delphi assessment of the dimensions, a comparative job evaluation audit across three to five PHEIs, and an employee justice-perception survey, followed by longitudinal governance checks. Each stage addresses a different claim: whether the factors capture relevant responsibility, whether assessors apply them reproducibly, whether unexplained JV gaps relate to perceived inequity, and whether the proposed controls work over time.

The seven dimensions constitute a proposed weighted job evaluation composite rather than seven interchangeable indicators of one reflective psychological trait. Initial validation should therefore prioritize content coverage, non-overlap, evidence quality, inter-rater agreement and sensitivity of job ordering. Reliability and factor-structure tests for the employee justice survey address a separate measurement task. The following sample sizes and decision thresholds are study-design proposals that require power and feasibility assessment.

Staged Validation Methods and Decision Criteria

Stage 1 uses a modified Delphi with approximately 12–20 experts drawn from PHEI academic leadership, HR, finance, job evaluation and employment equity. Round 1 should permit additional dimensions, merging of overlapping factors and revisions to anchors. Two subsequent anonymous rating-and-feedback rounds assess relevance, clarity and non-overlap, followed by provisional weight allocation. Pre-register a candidate consensus rule, such as at least 75% rating an item 4 or 5 for relevance, a median of at least 4 and an interquartile range no greater than 1. Report attrition and unresolved dissent, and compare proposed weights with equal weights. These rules are proposals; expert consensus does not demonstrate predictive validity. The iterative design follows Delphi methodological guidance (Hasson et al., 2000).

Stage 2 audits three to five Malaysian PHEIs selected for variation in size, ownership, discipline mix and revenue dependence. Sample approximately 10–15 academic, managerial and executive roles per institution, including Professor, Dean, Registrar and DVC where available. Obtain de-identified role descriptions, delegation records and component-level remuneration on a common full-time and annual basis. Two trained assessors, masked to incumbent identity and current pay, score each role independently. Report an absolute-agreement intraclass correlation coefficient for total scores, specifying the model, single-rater or mean-rater form, and 95% confidence interval; examine ordinal agreement for individual factors (Koo & Li, 2016). Re-score disputed roles and vary each weight by ±20% before renormalizing, alongside equal-weight analysis. Report job-order stability, JV mapping shortfalls, unresolved inversion flags and unsupported JMA claims. A documented component ledger is required; retrospective allocation of total salary into invented components would invalidate the audit.

Stage 3 surveys academic and administrative employees in the audited institutions, stratifying invitations by occupational group and role level. A provisional target of 300–400 usable responses should be confirmed through power analysis for the specified model and feasible subgroup comparisons. Use established distributive, procedural, interpersonal and informational justice measures adapted to pay decisions (Colquitt, 2001), alongside component-explanation clarity, perceived alignment of PV indicators with delegated authority, pay satisfaction, trust and intention to stay. Conduct approximately 10–15 cognitive interviews and a pilot of about 50 employees before the main survey. Confirm the justice measurement structure before testing P3–P5; estimate associations and indirect paths with confidence intervals, institution fixed effects and controls for role, tenure and employment fraction. Three to five institutions offer limited support for institution-level

multilevel inference, so broader cluster sampling would be needed for that objective. With consent, link survey responses to audited JV gaps using protected identifiers; do not infer causal effects from cross-sectional associations.

The survey must differentiate between self-reported pay and policy-based compensation, as respondents may not be familiar with the JV, APV, PV, and JMA components of their salaries. If verified HR records cannot be connected via informed consent, perceived pay differences should be analyzed separately from confirmed mapping discrepancies. Furthermore, the vignette should include a manipulation check to ensure participants understand the compensation breakdown. Otherwise, a lack of transparency effects might indicate poor comprehension rather than an ineffective explanation.

A nested randomized vignette can test the explanation mechanism more directly. Present identical Professor–DVC totals, roles and underlying component amounts, varying only whether respondents receive the complete pay-explanation statement or totals without the component rationale. Measure comprehension and perceived justice. Random assignment permits an estimate of the immediate effect of that explanation under hypothetical conditions; it cannot establish actual retention or institutional financial effects. A later phased rollout can compare baseline and follow-up surveys, with explicit acknowledgment of selection and implementation differences.

Stage 4 repeats audits and surveys at 12 and 24 months, with quarterly tracking of SFC forecast error, liquidity breaches, JV correction delays, appeals, unsupported or expired JMA payments and unresolved audit actions. Pre-register rules for revising anchors and weights, and investigate whether changes alter comparable-role ordering or create unequal treatment. For P6, track recurring remuneration costs against the approved resource envelope under baseline and adverse scenarios; a longer panel with more institutions is needed to test sustainability relationships. The outputs should include a validated scoring manual, reproducible audit protocol, tested employee statement and documented control failures. None of the illustrative coefficients, pay rates or thresholds in this article are validated findings.

CONCLUSION

This paper reframes compensation in private higher education as a governance problem of classification, alignment, explanation, and sustainability. Academic rank, organizational position, performance, and market scarcity are all legitimate sources of remuneration value, but they represent different objects and should not be collapsed into a single undifferentiated salary hierarchy.

The dimensions, weights, scoring assumptions, salary mapping, hypothetical case and governance thresholds remain unvalidated. The proposed Delphi, institutional audit and justice survey address different parts of this limitation, but cannot establish broad effectiveness in advance. Measurement equivalence, unequal treatment, strategic gaming, affordability deferrals and sensitivity to financial shocks remain empirical questions. The article offers an operational decision protocol and testable propositions, not proof that RBCF improves justice, retention or financial sustainability.

RBCF advances a separation-before-integration principle. It distinguishes job/position value, individual academic and professional value, performance value, and justified market adjustment, while treating sustainable institutional financial capacity as an institutional boundary condition. This architecture permits a lower-ranked academic who assumes substantial executive responsibility to receive a higher responsibility component while allowing a senior Professor to receive a higher academic/professional component. Neither outcome determines total remuneration in advance; legitimacy depends on whether each material difference can be traced to a defensible source of value.

The concept of responsibility–pay inversion extends existing compensation thinking by shifting attention from rank or seniority alone to the remuneration recognition of organizational responsibility. The framework therefore provides a basis for more transparent job evaluation, clearer pay communication, defensible market adjustments, role-aligned performance rewards, and institution-wide financial stress testing. The weighted

rubric, worked comparison, pay-explanation statement and JMA/SFC controls make this governance logic reviewable in practice and define concrete targets for validation.

For research, RBCF offers measurable constructs and propositions that can be tested across private universities, countries, governance systems, and labour-market conditions. For practice, it offers a compensation architecture that can help PHEIs reconcile internal equity, academic merit, market competitiveness, managerial accountability, and long-term financial sustainability without assuming that any

single source of value should dominate all others.

DECLARATIONS

Ethics approval: Not applicable. This conceptual article draws on published literature and does not report research involving human or animal participants.

Data availability: Not applicable. No original empirical dataset was collected or analysed for this conceptual study.

Conflict of interest: Author confirmation required before submission: all co-authors should verify and disclose any actual or potential conflicts of interest.

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