

Financial Management in Holacratic and Decentralised Structures: A Conceptual Framework

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Abstract: - Holacracy and similar decentralised organisational models are becoming more and more visible in the business environment, demonstrating that post-bureaucratic models are gradually displacing traditional approaches to financial management. The dissolution of hierarchies and authority transfers from centralised institutions to participatory forms of management is a model shift in governance approaches within organisations. The model shift aims at transparency, flexibility and trust in decision-making processes. Therefore, this paper reviews developments in financial management with respect to decentralised, post-bureaucratic forms of organisation. Drawing on a bibliometric analysis and systematic literature review of 25 relevant articles indexed in the Web of Science database, the paper identifies the core themes of the existing literature based on the topic. Findings reveal that decentralised organisations are likely to replace traditional budgetary control systems with more transparent and adaptive management processes, emphasising shared decision-making and accountability within the organisation. Compensation approaches increasingly rely on collaborative evaluation, while hierarchical practices are replaced by participatory mechanisms that balance autonomy with distributed responsibility. The research also reveals a significant research gap. Empirical studies examining the practical functioning of financial mechanisms remain limited. In addition, it provides insights into how post-bureaucratic type managers operate financial systems that are based on transparency, flexibility and trust, providing a conceptual basis for understanding financial management in decentralised and other non-hierarchical business organisations. It finally recognises areas of future empirical work to explore these findings in detail.

Key-Words: - bibliometric analysis, decentralisation, financial management, flat structures, holacracy, teal organisation.

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1 Introduction

In today's robust business environment, many firms experience a shift towards a decentralised organisational structure, whether we talk about holacracy [1], teal organisations [2], flat hierarchies, sociocracy [3], and other decentralised managerial concepts. These models reflect a significant evolution in managerial philosophy, moving away from traditional hierarchies towards structures that foster autonomy, collaboration, and purpose-driven work [1], [2], [4]. The concept of firms integrating various innovative managerial approaches, including holacracy and teal organisations, represents the highest degree of humanist values [5]. Unlike traditional hierarchies, these decentralised forms seek to empower teams and individuals at all levels, distributing decision-making power and encouraging flexibility, innovation, transparency, intrinsic incentives and a purpose-driven work environment

[6]. This research paper aims to identify and analyse key financial management practices that emerge under decentralised structures such as holacracy or other related concepts. The current study develops a description of the nature of interdependence between self-management practices and three financial practices: role-based budgeting, role-based compensation models, and decentralised financial accountability. Thus, the study seeks to contribute to the theoretical debates on the topic of holacratic governance, as well as to practice-related knowledge on financial practices in holacracy. Furthermore, the paper seeks to assist academics, and practitioners in understanding the complex financial management environment in non-hierarchical, self-managing organisational settings.

2 Literature review

Flat organisations minimise hierarchical layers to promote faster communication, greater employee autonomy, and a collaborative work environment [7]. Holacracy, a revolutionary management system, abolishes the traditional hierarchy by distributing authority and decision-making throughout an organisation [1]. It organises work into self-governing circles with specific purposes, roles, and accountabilities [8]. The core aim of a holacratic system is to create an inclusive, collaborative work environment, emphasising flexibility and adaptability to rapidly changing business conditions [9]. Teal organisations are a conceptual model introduced in *Reinventing Organisations* [2]. They represent an evolved organisational structure characterised by self-management, wholeness and evolutionary purpose. Teal systems are considered more adaptive in uncertain, complex environments [10]. Together, these models are part of a larger trend toward decentralised organisations that favour autonomy, flexibility, and shared responsibility over hierarchies and command and control structures. Empirically, organisations with high levels of flexibility, external orientation, and participatory management are more likely to innovate. This trend aligns with the principles of decentralised and self-managed organisational structures [11]. Research also indicates that decentralised structures enhance managerial performance and financial efficiency. Their impact, however, often depends on the specific characteristics of the organisation [12].

However, the paradigmatic shift towards decentralisation raises fundamental questions about financial management. While decentralised management boosts innovation and adaptability in an organisation, such an approach also introduces ambiguity in accountability and financial control, which remains an underexplored area in contemporary research. Core financial practices, such as budgeting, compensation, investment prioritization, or financial decision-making, need carefully redesigned approaches in order to align with self-management systems. This gap is critical due to traditional financial control's heavy reliance on hierarchical approval, which may be incompatible with the principles of self-management. Recent case studies in organisations implementing holacracy (such as Zappos in Kumar, 2018) highlight the challenges and changes required in budgeting and compensation practices. Despite the growing attention to decentralised management, a lack of research and practical guidance remains on how financial processes work in these new settings. Established literature is primarily focuses on traditional hierarchical financial management, which

creates a knowledge gap when it comes to the implementation and implications of decentralised financial logic.

3 Research Methodology

This research paper aims to systematically analyse and identify core financial management practices that emerge under decentralised organisational structures, such as holacracy and other related management models. Moreover, the research aims to uncover and conceptualise such patterns which link self-managing organisational forms with financial processes, with specific attention to role-based budgeting, compensation systems, and distributed financial accountability. By investigating these dimensions, the research seeks to advance the theoretical foundations of holacratic models alongside generating insight into such models' financial implications. Moreover, by providing empirically grounded and conceptually robust guidance for both scholars and practitioners, the research aims to bridge the gap between theoretical understanding and practical implications.

In this research paper, a mixed-methods design is applied, which integrates bibliometric analysis with a systematic literature review in order to comprehensively examine the evolution of academic publications and academic discourse surrounding some emerging challenges within financial management and financial decision-making in decentralised organisational contexts. The use of bibliometric analysis allows us to study the scientific field, to reveal its evolution, current trends, and conceptual connections. Thus, it provides a comprehensive understanding of the field under investigation [13].

The bibliometric analysis is based on data retrieved from the Web of Science database. This database was selected for its high-quality indexing of peer-reviewed academic publications. The search was conducted in November 2025. The dataset items are limited to journal articles and review papers published in English between 1998 and 2024. The following search query was applied via the Web of Science database: TS= (("decentrali* organi*" OR "flat organi*" OR "self-manag* team*" OR holacracy OR "agile organi*") AND ("financial management" OR "financial strateg*" OR "budgeting" OR "capital allocation" OR "investment decision*" OR "compensation" OR "financ* governance" OR "financial control")). This procedure yields a total of 26 publications. Following a screening process to ensure relevance and consistency with the research objective, one publication is excluded, resulting in a final dataset of 25 highly relevant sources that

constitute the core of the bibliometric analysis. The study selection process is transparently illustrated in a PRISMA flow diagram, which outlines the identification, screening, eligibility, and inclusion stages (see Figure 1).

Subsequently, a quantitative assessment of the database offers an objective insight into the structural and thematic aspects of the research field. This insight includes a comprehensive analysis using a number of tools, such as Word Cloud, Most Frequent Words, and Thematic Mapping. Due to the emerging nature of the topic, a bibliometric analysis is especially valuable for systematically mapping the intellectual landscape of the research field and for identifying key trends, gaps, and opportunities for future investigation.

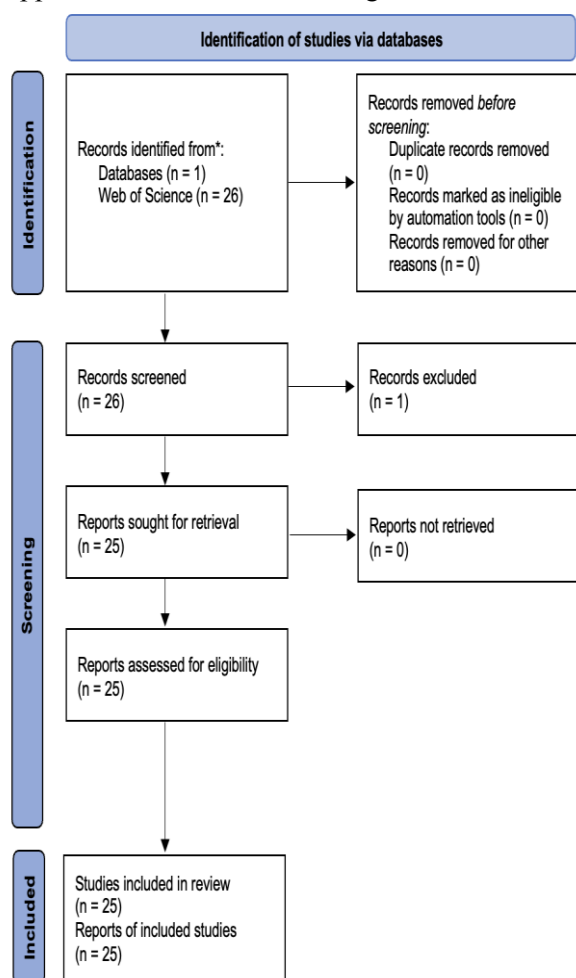


Fig. 1: PRISMA Diagram
source: own processing

The systematic literature review builds upon the findings of the bibliometric analysis, where the research is extended by including peer-reviewed journal articles, book chapters, and other relevant and credible sources that align with the research objective. Selection of the additional sources is conducted through a process of screening; it includes a

systematic evaluation of titles and abstracts to determine their relevance. This approach enables the research to move beyond a descriptive bibliometric analysis towards an in-depth, interpretative examination of key emerging concepts within the field.

The integration of these two methodological approaches ensures a rigorous synthesis of the current state of knowledge. Thus, it provides a solid foundation for future research directions as well as practical implications for addressing financial management challenges in decentralised organisational settings.

4 Results

In this research paper, two complementary approaches were carried out to gain a comprehensive understanding of financial management and decision-making in decentralised settings. These approaches were selected to ensure both a quantitative mapping of the field and a qualitative deepening of its key concepts. Initially, a bibliometric analysis was carried out based on the limited set of publications, mapping the existing research landscape. Despite the limited dataset, a bibliometric analysis enables the identification of structural patterns and influential publications within the field. Subsequently, building on these findings, a systematic literature review was carried out to deepen the understanding of the core themes and to provide a more detailed exploration of the research subject. Based on this methodological approach, we combined quantitative and qualitative knowledge, which strengthened the validity of the findings.

4.1 Bibliometric analysis results

Through a bibliometric analysis via the Biblioshiny interface, 25 publications were evaluated from 25 different sources, covering the period of 1998 to 2024. Due to the niche nature of the research field, it becomes evident that there are relatively few publications, with a stable output over time, and a concentrated set of well-cited works that shape the discourse around financial management in decentralised settings. The limited number of documents, combined with zero annual growth rate, suggests that the research area is highly specialised, with a small but established body of literature, where each contribution tends to have a significant and lasting impact. A description of the dataset is provided in Table 1 and Figure 2.

Table 1. Description of data sources

Description	Results
Timespan	1998:2024
Sources (Journals, Books, etc.)	25
Documents	25
Annual Growth Rate %	0
Document Average Age	14
Average citations per doc	34
References	965
Keywords Plus (ID)	77

source: own processing

The H-Index, [14], is a useful metric for measuring the impact and productivity of publications. The dataset of this research has an H-Index of 13 (see Figure 2), which suggests that out of the 25 publications, at least 13 have been cited 13 or more times each. This metric reflects both the impact and the productivity of the research output. The analysed resources have gained significant attention in terms of citations. This suggests a consistent level of influence across a high proportion of the work produced within the field. In addition, the dataset has a total of 850 citations across all of its documents, which yields an average of 34 citations per publication. This high number of citations suggests that the impact of the publications is rather evenly distributed across the dataset, which reflects a broad and sustained scholarly interest in the topic.

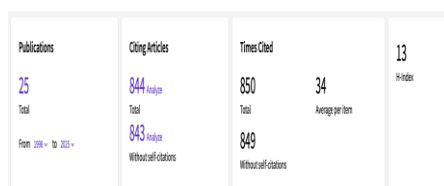


Fig. 2: Characteristics of the Dataset

source: own processing in WoS

Keyword analysis is employed to identify the most prevalent themes and terms as well as the frequency of their occurrence within the dataset. The results of the Word Cloud analysis are displayed in Figure 3, providing an initial visual overview of dominant keywords. To deepen this exploration and highlight the central topics within the research field, a Most Relevant Words analysis is presented in Figure 4. Together, these tools offer a structured foundation for interpreting the conceptual landscape and thematic focus of the analysed dataset.



Fig. 3: Word Cloud

source: own processing in Biblioshiny

The Word Cloud in Figure 3 shows that terms such as impact, firm performance, and systems are highly dominant, underlining the importance of these concepts in connection with decentralised management practices. Findings from the Word Cloud suggest that a significant proportion of the research on financial management in decentralised organisations is focused on understanding how these structures influence overall performance outcomes, how different systems of governance and control are applied, and the resulting impact on organisational effectiveness and financial sustainability. The frequency of these keywords also indicates the growing academic interest in linking financial management in decentralised settings with measurable organisational metrics.

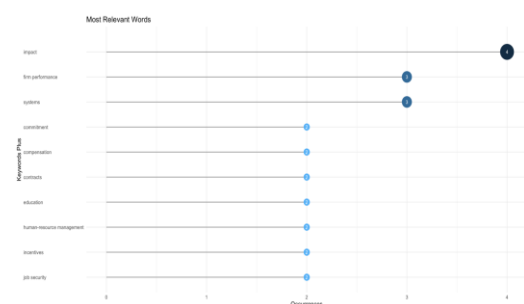


Fig. 4: Most Relevant Words Analysis

source: own processing in Biblioshiny

The most relevant words visualised in Figure 4 highlight additional core considerations for financial management without rigid or hierarchical control. The term impact appears the most frequently, indicating a strong research focus on the consequences and effectiveness of decentralised models in terms of financial outcomes and value creation. Terms such as firm performance and systems reflect an emphasis placed on how decentralised management structures impact the efficiency of an organisation, and on the importance of designing such flexible systems that support distributed decision-making.

In decentralised organisations, hierarchical top-down control is replaced by more collaborative management practices and flexible processes, where cultural elements, reflected by frequent terms such as commitment, education, and job security, play an important role. Similarly, the terms compensation and incentives suggest the emphasis put on fair and transparent reward systems, which in turn support motivation among employees.

The presence of terms like contracts, education, and human resource management also reveals that the effectiveness of financial processes in decentralised organisations relies on pre-defined agreements, continuous learning and adjustments, and a robust HR support system. Moreover, these terms suggest that decentralised management requires a more holistic approach to integrate financial tools and strategic processes, which goes beyond solely structural changes. Decentralised management can be understood as a highly complex, multi-dimensional approach that must be supported by systems that are durable, while being culturally and ethically aligned with long-term organisational goals.

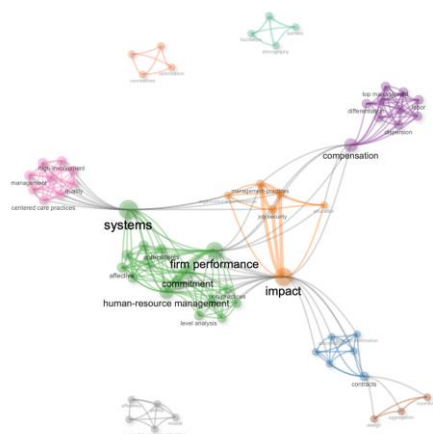


Fig. 5: Thematic Network

source: own processing in Biblioshiny

The conceptual network in Figure 5 visualises the main thematic clusters and their interconnections. The thematic network is constructed based on keyword co-occurrence using network analysis techniques. Nodes represent keywords, while edges indicate their co-occurrence frequency. Clustering is performed using standard community detection algorithms, allowing identification of thematic groups.

Several core themes emerge, grouped by colour-coded clusters. The green cluster is centred on firm performance, human-resource management, systems, and commitment. This cluster indicates the close link between people-centred practices and financial outcomes. The orange cluster revolves around impact and management practices, emphasising the role of

decision-making practices and cultural changes in shaping financial strategies in decentralised settings. The purple cluster focuses on compensation and some other related themes such as top management, differentiation, dispersion, and labour. This cluster points out the focus on alternative reward structures and incentive schemes in teams with little or no hierarchy. The pink cluster features terms such as high involvement, management, and quality. It suggests a connection between participatory management approaches and effective financial management practices. The red cluster includes themes such as performance, leadership, and empowerment, which strengthen the emphasis on fostering cohesion within teams and leadership to drive success and efficiency. Numerous smaller isolated clusters are present on the graph, such as the orange, mint green, and grey. These clusters highlight specialised topics such as optimisation, barriers, ethnography, sequential resource-allocation, representing more niche areas in the research.

The distribution of identified thematic clusters is illustrated in the Thematic Map in Figure 6. There are four distinct quadrants, categorised as motor themes, basic themes, emerging or declining themes, and niche themes. This thematic mapping offers a comprehensive and structured visualisation of the conceptual framework of the dataset.

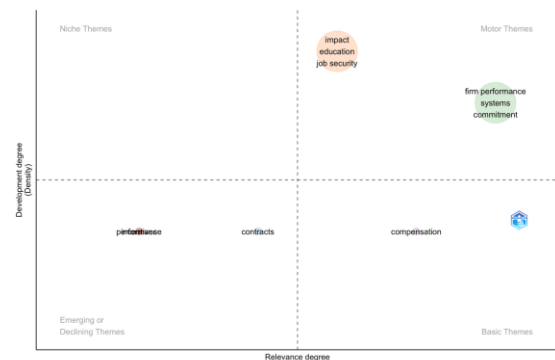


Fig. 6: Thematic Map

source: own processing in Biblioshiny

The thematic map in Figure 6 categorises themes of the research based on two dimensions: centrality (the degree of interaction of a specific theme with other themes) and density (internal development of the specific theme). This allows grouping themes into motor, basic, emerging, and niche categories. Motor themes are both well-developed and highly connected, representing the core topics driving the field. Emerging themes are less developed but indicate potential areas for future research, highlighting gaps

that can inspire new empirical and theoretical studies in decentralised financial management.

The Motor Themes emerging from the bibliometric analysis reflect the core dynamics of the research field. The green cluster highlights the centrality of designing adaptable financial systems that drive long-term firm performance while fostering commitment among self-managing teams. Another key cluster that drives the academic research is the orange cluster, which underscores the human-centred approach of such organisations with terms such as impact, education, and job security.

In terms of Basic Themes, compensation remains an important baseline factor. Financial rewards are often complemented by non-monetary incentives such as educational opportunities, increased autonomy, and alignment with the company's mission. Traditional compensation strategies need to be adapted to the values of decentralised governance.

Whereas, Emerging Themes include contracts, incentives, and performance, themes for which the research depth is still evolving, and require more attention as decentralised companies seek to balance flexibility with stability.

Taken together, the highlighted thematic clusters highlight that effective financial strategies and management within holacratic, agile, or decentralised structures require a fundamental rethinking of traditional hierarchical tools.

4.2 Thematic literature review

The shift towards decentralised organisational forms, such as holacracy or teal organisations, introduces distinctive challenges across all areas of management. This literature review builds on the bibliometric analysis of the existing research and systematically examines a broad set of academic sources to explore how decentralised organisations rethink core financial processes, such as budgeting, compensation, investment prioritisation, and related decision-making practices. Our analysis highlights three thematic areas that shape financial management in decentralised structures:

- Budgeting and Investment Prioritisation;
- Compensation and Incentives Systems;
- Financial Decision-Making, Control and Governance.

Within these areas, we identify several key concerns. These include the design of compensation schemes, as well as questions around earnings dispersion and its impact on employee satisfaction.

In examining financial management within teal organisations, [2] outlines practices that fundamentally differ from traditional hierarchical approaches. In teal organisations, the attention shifts

to decentralised approaches and transparent processes, both of which align authority and responsibility to a greater extent with employees. These approaches impact key areas such as budgeting, compensation, decision-making, investment, and resource allocation. Furthermore, such structures may foster enhanced learning efficiency, as they rely on experimental knowledge and the continuous sharing of insights among employees, thereby strengthening organisational adaptability and collective competence [15].

The financial management practices that emerge in teal organisations highlight a broader conceptual shift towards self-management and a rather evolutionary purpose. Financial processes are reimagined as collaborative, transparent, and highly adaptive, empowering all organisational members rather than restricting their autonomy. This realignment reflects Laloux's central theme that traditional hierarchical practices inhibit innovation as well as engagement, while, for example, a distributed financial responsibility cultivates resilience and collective ownership.

4.2.1 Budgeting and Investment Prioritisation

In traditional hierarchical settings, budgeting is often a top-down process, where fixed financial targets and resource allocation are carried out for a specific fiscal period [16]. [2] emphasises that teal organisations tend to discard rigid budgeting altogether. The focus shifts from predicting and controlling to sensing and responding to budgets. Resource allocation is rather a dynamic, ongoing process than a rigid cycle once a year. Teams allocate financial resources based on the evolving needs and opportunities, using a continuous peer-review system and other control processes in order to ensure transparency and relevance to the current priorities of the organisation. This type of flexible budgeting, together with a commitment to ongoing assessment of outcomes, fosters a collaborative environment where organisational plans evolve as new information emerges. Budgeting in other decentralised structures is also characterised by adaptive approaches that move towards more flexible, need-based allocation processes. Agile budgeting provides companies the opportunity to adjust budgets in response to changing needs in the fastest way and allocate funds for the most critical parts of projects [17].

When it comes to investment decisions, decentralised organisations encourage participatory decision-making, which allows teams to self-organise and advocate for resource allocation directly based on their best competence. Prioritising investments is driven by the continuous effort to align with the

organisational purpose and emerging values [2], rather than establishing fixed capital budgets. This relates to both capital-intensive decisions and small-scale expenditures. Such a budgeting and investment system reinforces transparency and agile responsiveness to evolving conditions in contrast to traditional capital allocations.

4.2.2 Compensation and Incentives Systems

In a decentralised organisation, compensation strategy is a critical aspect that needs careful planning. A traditional top-down pay structure is incompatible with the principles of self-management. For this reason, Teal organisations embrace peer-reviewed or self-set compensation processes which are intended to address equity as well as individual contributions. The reliance on fixed scales and bonuses tied to pre-defined financial metrics is replaced by encouragement of personal accountability and the boost of intrinsic motivation. Employee motivation is one of the most effective means of ensuring the optimal use of company resources [18]. This approach avoids the distortive effect of traditional incentive systems that can lead to short-term compensation-chasing behaviour [2]. Profit-sharing schemes and equal profit distribution create a fair and equal approach across employees, which reinforces a collective commitment rather than an isolated performance focus while reducing earnings dispersion. On the other hand, these types of compensation systems come with specific challenges when they are not carefully managed, as they can introduce new forms of disparity within organisations [19], [20].

Academic research supports the findings on these dynamics across different organisational contexts. [21] Explore how incentive structures must align with observable organisational outcomes in order to enhance productivity under decentralised conditions. Similarly, [20] examines how decentralisation shapes compensation strategies, especially in inventory management. In decentralised management structures, relying solely on profit-sharing incentives can lead to misaligned interests, particularly when individuals have access to private information. Research indicates that combining profit-sharing with tangible, task-related metrics such as inventory performance can better align employee decisions with organisational objectives, making incentive systems more effective in decentralised settings [20].

Ultimately, it is evident that inventory-based and performance-based compensation schemes, when carefully designed for the context of the given organisation, can improve resource utilisation while motivating employees.

4.2.3 Financial Decision-Making, Control and Governance

In large and complex organisations, managers are required to apply rational approaches to decision-making in order for the organisation to function efficiently [22], [23]. A key aspect of decentralised organisations is the distribution of financial decision-making authority across all levels of organisations. [2] describes this through the advice process, in which any individual may take a financial decision, provided they seek advice from those who are meaningfully affected and/or from those who have relevant expertise. This type of participatory practice removes the so-called managerial gatekeeping, encouraging diverse input, while resulting in more timely and focused decision-making. Such a mechanism is not only cultural but also strategic, as it allows organisations to adapt quickly to changing environments. [19] supports this approach through a mathematical model of decentralised multi-level systems. Their compensation fuzzy hierarchical programming model demonstrated how distributing decision authority across different levels enhances the organisation's capacity to solve complex problems effectively, especially under uncertainty. These interdisciplinary interpretations emphasise that financial decision-making in decentralised organisations can both be participatory and systematically structured.

Financial control and governance are both inevitable in navigating financial management in decentralised organisations. These managerial functions rely on trust, transparency, and shared accountability rather than strictly imposed policies. [24] Emphasise how employees in start-up environments often operate beyond their traditional roles, being involved in operations as well as strategic and financial decision-making processes. While not directly tied to formal governance, this illustrates how decentralised systems expect individuals to step outside their prescribed roles and respond to evolving demands in a changing environment. Governance quality in decentralised systems is closely linked to performance evaluation frameworks.

[25] argue that managerial assessment methods must align with the organisation's structure. Therefore, in decentralised settings, evaluation systems need to reflect autonomy, shared responsibility, and collective outcomes in order to sustain motivation and coherence. By carefully redesigning the governance that intertwines cultural values with structural aspects into the daily operations and control mechanisms, decentralised organisations can sustain a high level of financial discipline without going back to traditional bureaucratic practices.

5 Conclusion

This research paper aimed to identify and analyse core financial managerial practices that are implemented within decentralised structures in organisations, such as holacracy, teal organisations, or other self-managing models. It explored how decentralised management reshapes financial processes in organisational contexts, such as role-based budgeting, compensation strategies, and distributed financial accountability. To achieve this, the paper applied a combination of bibliometric analysis and thematic literature review. The combination of these approaches allowed for both a quantitative mapping of the existing limited research base and a qualitative interpretation of emerging and practical themes of the field. The bibliometric analysis revealed that despite the limited research base, the academic output is stable and influential. The relatively small database, which spans from 1998 to 2024, demonstrates high citation impact among the publications. The thematic mapping and keyword analyses both illustrate that core themes such as firm performance, human-centred management, participatory systems and compensation strategies dominate the conceptual landscape, which suggests a sustained academic interest in decentralised structures and how these structures influence financial outcomes and organisational effectiveness.

The systematic literature review contributed to a deeper understanding of decentralised organisations' approach to redesigning traditional financial processes. Budgeting is transformed from hierarchical, rigid planning to a dynamic, team-based allocation system that focus on current gradational priorities. Compensation models emphasise fairness, peer review, and intrinsic motivation instead of fixed salary scales. The risk of earning disparities is also addressed in flatter hierarchies. Financial decision-making, control and governance gradually evolve into a transparent, collaborative system characterised by collective accountability and adaptive learning processes, rather than managerial gatekeeping.

Together, these findings reveal that in order to have effective financial management in decentralised organisations, a fundamental shift from hierarchical approaches is required. Such organisations need to implement a holistic approach that integrates financial control with cultural values, organisational purposes and employee empowerment. In this way, financial models in such structures both enhance the agility and responsiveness of organisational processes and cultivate trust, commitment, and collective ownership within the organisation. These findings also highlight the need for further empirical investigation, as outlined in the future research directions.

6 Research Limitations

This paper attempts to provide a theoretical review of the existing literature on financial management practices in a decentralised organization. It has to be mentioned that this paper is a theoretical one and is based entirely on secondary data. Since there is limited research, one possible avenue for future research in this area is to include cases and comparative research about practical problems and performance outcomes of the financial management of decentralised organisations to complement the practical contribution that the present paper makes. Future research also needs to develop a solid, contextual literature base regarding financial governance and management in non-hierarchical organisational settings.

6.1 Future Research Direction

Future studies should shift from conceptual and bibliometric studies to more data-driven approaches. Empirical studies, case studies, and mixed-methods approaches could be helpful in mapping the role of financial management practices in decentralised organisational settings. Comparative studies of hierarchical and decentralised organisational structures would be particularly relevant in order to understand the differences in the financial efficiency of these two organisation types. Financial management (financial accountability, budgeting approaches, equity-based compensation systems, among others) in decentralised organisational structures should also be a point of future research. However, these studies are limited in their analysis of financial practices within holacratic organisations, particularly during periods of financial challenges or crisis. It is important to consider the financial practices of holacratic organisations during financial crisis due to the need for organisations to remain financially viable in decentralised and self-managed environments. Furthermore, future studies would also benefit from incorporating the views of management accounting, organisational theory, and management studies in developing a more comprehensive framework of financial management within decentralised organisations.

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Rebeka Rigó Gajdosik – Investigation: conducted literature review and research, analysed relevant data; Writing – Original Draft Preparation: drafted the initial manuscript.

Zuzana Skorková – Writing – Review & Editing: revised and refined the manuscript for clarity and rigor; Project Administration: coordinated the project and ensured deadlines were met; Supervision: provided guidance and expert feedback throughout the research and writing process.

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Conflict of Interest

The authors have no conflicts of interest to declare that are relevant to the content of this article.

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