

# Inability to Utilize Information Technology in Improving The Quality of Government Financial Statements

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## Abstract

This research investigates the factors that influence the quality of government financial statements with organizational commitment as a moderator in Jayapura City, Papua. This research is a quantitative research type. Using 88 samples from 30 regional apparatus organizations within the Jayapura city. We found that Government Accounting Standards, Internal control system, have significant influence on quality of government financial statements. While the use of information technology does not have a significant effect on quality of government financial statements. This study has an important contribution in finding determinants of the quality of financial statements in Jayapura city government and become an evaluation of future improvements.

**Keywords:** Quality of Financial Statements; Government Financial Statements

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## Introduction

Laporan Keuangan Pemerintah Daerah (LKPD), is a form of Local Government Accountability Report against public demands for the management of local finances for one fiscal year. The financial statements presented must contain quality information in order to be useful to the wearer. Quality information is information that is relevant, reliable, comparable (Faturey et al., 2021). The Audit Board of the Republic of Indonesia, Badan Pemeriksa Keuangan republik Indonesia (BPK RI) stated that there was an improvement in the quality of LKPD presentation in Papua province, this is because in 2017 it was recorded that 9 regional governments received unqualified opinions, Wajar tanpa pengecualian (WTP), 11 regional governments were fair with exceptions, Wajar dengan pengecualian (WDP) and 10 regional governments did not provide opinions or disclaimers (Kandini, 2019). Jayapura, which is the capital of Papua province, has received 7 WTP opinions until 2019. Jayapura city government LKPD in 2019 has been prepared based on accrual-based government accounting standards. The success of achieving the 7th WTP opinion was recognized as the fruit of komitmen a joint

commitment built by the mayor of Jayapura. However, there are still improvements in the presentation and this still requires ongoing efforts systematically and consistently. (PR Setda KotaJayapura, 2020). The results of previous studies stated many factors that affect the quality of local financial statements. However, among the factors found from the results of the study there are gaps that can still be studied further. Such factors as the implementation of Government Accounting Standards (SAP), Internal control systems, utilization of technology, and organizational commitment.

Based on Government Regulation No. 71 of 2010 concerning Government Accounting Standards, SAP is a guideline in preparing and presenting financial statements. This standard is an absolute requirement that must be used as a guideline so that the quality of financial statements in Indonesia can be improved. Previous research shows that the application of SAP affects the quality of government financial statements, as research conducted by conducted by (Faturey et al., 2021), (Yusrianti dkk., 2021), (Hasanah & Siregar, 2021), (Atiningsih, 2020), (Sutisman dkk., 2020), (Rohmah dkk., 2020), (Istiqomah Shinta Philadelphia et al., 2020), (Ayu & Kusumawati, 2020), (Ikriyati & Aprila, 2019), (Ardianto & Eforis, 2019). Whereas (Apriansyah dkk., 2020), (Dewi & Hoesada, 2020), (Aswar, 2020) stated that the application of SAP did not affect the quality of financial statements. In addition to SAP, another factor that can affect the quality of local government financial statements is the internal control system. According to (Rahmawati et al., 2018a), internal control is a way to direct, supervise, and measure the resources of an organization, and also has an important role in the prevention and detection of embezzlement (fraud) and protect organizational resources. One of the general objectives of Management in designing an effective internal control system is that financial reporting information is reliable. Research conducted by (Faturey et al., 2021), (Ternalemta, Kalangi, & Tinangon, 2021), (Atiningsih, 2020), (Rohmah dkk., 2020), (Ayu & Kusumawati, 2020), (Lestari & Dewi, 2020), (Ferri dkk., 2020), (Ikriyati & Aprila, 2019), (Ikriyati & Aprila, 2019), (Rahmawati dkk., 2018), stated that the internal control system affects the quality of financial statements. However, this is not in line with research from (Hasanah & Siregar, 2021), (Philadelphia dkk., 2020), (Ardianto & Eforis, 2019).

In addition to the above factors, the use of information technology can also affect the quality of local government financial statements. Information is a product of information technology systems that play a role in providing useful information for decision makers in the organization including in terms of reporting (Rahmawati dkk., 2018a). Quality financial statements can be achieved through optimizing the use of information technology to build a network of Management Information Systems and work processes that allow the government to work in an integrated manner by simplifying access between work units. Research from (Ternalemta et al., 2021), (R. Dewi & Hoesada, 2020)), (Atiningsih, 2020) and (Rahmawati dkk., 2018b) stated that the use of technology affects the quality of financial statements. However, contrary to research from (Apriansyah et al., 2020).

The last factor is organizational commitment. Organizational commitment is more than just passive loyalty to the organization, in other words, organizational commitment implies an individual's relationship with the company or organization actively. Because individuals who show high commitment have a desire to provide more energy and responsibility in supporting the welfare and success of the organization where they work. Previous research that stated organizational commitment to moderate pseudo (Quasi Moderator), and organizational

commitment to moderate pure, organizational commitment to moderate pure organizational commitment is able to moderate several variables that affect the quality of financial statements as research (Yusrianti dkk., 2021), (Ferri dkk., 2020) and (Sanjaya et al., 2017). This study expands the object of research as suggested by previous researchers, with this study is expected to contribute to research in the field of accounting, especially the presentation of the quality of financial statements. Agency theory shows the importance of the relationship between the agent and the principal. Agency theory can be applied in public sector organizations and modern democracies (Adrian dkk., 2019). Basically, public organizations are built on the concept of agency theory where the government acts as an agent in reporting accountability reports to users of financial statements that are useful for decision making (N. F. Dewi et al., 2019). Quality financial statements are those that can provide benefits to the community and can be used as a basis for decision making, therefore a good accounting system is needed (Widaryani & Kiswanto, 2020).

Accounting standards are guidelines or principles governing the treatment of accounting in the preparation of financial statements for the purpose of reporting to users of financial statements (Yusrianti dkk., 2021). In PP No. 71 of 2010, SAP is the accounting principles applied in preparing and presenting government financial statements. Good local financial statements must be in accordance with government accounting standards. In line with previous research conducted by (Sutisman dkk., 2020), (Rohmah dkk., 2020) and (Rahmawati dkk., 2018b) stated that the implementation of Government Accounting Standards has a positive and significant influence on the quality of financial statements. In line with research conducted by (Hasanah & Siregar, 2021), (Philadelphia et al., 2020), and (Sanjaya dkk., 2017) which states that the application of Government Accounting Standards affects the quality of financial statements. This is reinforced by research conducted (Lestari & Dewi, 2020), (Ardianto & Eforis, 2019) which states that the application of Government Accounting Standards has a significant effect on the quality of financial statements. The first hypothesis in this study is:

### **H1: The Application of Government Accounting Standards Affect the Quality of Financial Statements**

Internal control system is a process designed to provide adequate confidence regarding the achievement of the objectives of a local government as reflected in the exemplary financial statements, efficiency, and effectiveness of the implementation of programs and activities as well as compliance with legislation (Rohmah dkk., 2020). Regional financial statements need to be controlled to provide adequate confidence so that the quality of the financial statements is good. In line with previous research conducted by (Rohmah dkk., 2020), (Rahmawati dkk., 2018b) and (Yaqin & Jatmiko, 2018) stated that the Internal Control System has a positive and significant influence on the quality of financial statements. In line with the research conducted (Ternalemata, Kalangi, & Tinangon, 2021), (R. Dewi & Hoesada, 2020) and (Sanjaya dkk., 2017) which states that the Internal control system affects the quality of financial statements. This is reinforced by research conducted (Lestari & Dewi, 2020) which states that the Internal Control System has a significant effect on the quality of financial statements.

### **H2: Internal Control System Affects the Quality of Financial Statements**

The sophistication of information technology will be effective if organizational commitments can be able to understand, use, and apply a technology into information that is useful for decision making so that company goals can be met and individual performance can be assessed as good (Hartono & Ramdany, 2020). In preparing financial statements, if the human resources used have high organizational competence and commitment, then he will feel happy at work, so that in carrying out his duties and responsibilities will use all his knowledge, experience and understanding of accounting science, so that the resulting financial statements are more reliable.

**H3:** The use of Information Technology Does Not Affect the Quality of Financial Statements.

Organizational commitment in preparing financial statements needs to be considered, because commitment is needed to assess the seriousness of the organization for the work provided. In making financial statements need to be applied accounting standards, so that the quality of the financial statements can be said to be good. In line with previous research conducted (Ferri dkk., 2020) which states organizational commitment as a moderation variable successfully moderates the relationship between the application of Government Accounting Standards to the quality of financial statements.

**H4:** organizational commitment can moderate the effect of the application of Government Accounting Standards on the quality of financial statements.

In addition to the internal controls carried out, there is a need for organizational commitment in preparing financial statements. So that there is confidence in the financial statements that are done of good quality and can be accounted for. The internal control system includes organizational structures, methods and measures that are coordinated to maintain the wealth of the organization, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. Internal control is divided into two, namely accounting internal control and internal administrative control. Accounting internal control includes organizational structure, methods and measures coordinated primarily to maintain the wealth of the organization and check the accuracy and reliability of accounting data. While administrative internal control includes organizational structures, methods and measures that are coordinated primarily to encourage efficiency and compliance with management policies (Sugiyono, 2017). In line with previous research conducted by (Yusrianti dkk., 2021) which states that the organization's commitment by strengthening the influence of internal control on the quality of financial statements.

**H5:** organizational commitment can moderate the influence of the Internal control system on the quality of financial statements.

The use of information technology can complete a job quickly. This makes it easier for organizations to complete financial statements on time. Organizational commitment plays a role in providing confidence that financial statements made using information technology can be

completed quickly and guaranteed good quality financial statements. Organizational commitment can be defined as emotional attachment, identification and involvement of individuals with the organization and the desire to remain a member of the organization. The response system provided by the organization sometimes gets less attention from employees to further foster a loyal attitude towards employees, this is due to the fear of employees will get sanctions if they complain (Afrina dkk., 2021).

**H6:** organizational commitment can moderate the effect of the use of Information Technology on the quality of financial statement.

## Research Design and Method

In this study, the population is used as many as 30 regional organizations (OPD) in Jayapura city government with the criteria taken is ka.sub division of Finance and planning. To measure the statement in the questionnaire researchers used ordinal data measurement is likert scale. Measurement of each item of each variable using a likert scale with a score of 1-5. Score 1 = strongly disagree, score 2 = disagree, score 3= neutral, score 4= agree, score 5 = strongly agree. Likert scale with five scales chosen to be able to accommodate respondents who are hesitant or neutral and also facilitate the processing of information.

**Table 1. Measurement of Variable**

Variable	Indicator
Quality of Financial statetement, (Yusrianti dkk., 2021)	1. Relevant, 2. Reliable, 3. Comparable, 4. Understanding.
Government Accounting Standards, (Yusrianti dkk., 2021)	1. Recognition 2. Measurement 3. Disclosure
Internal Control System, (Yusrianti dkk., 2021)	1. Control environment 2. Risk assessment 3. Control activities 4. Information and Communication 5. Monitoring
Utilization of Information technology, (Rohmah dkk., 2020)	1. The use of technology can lead user productivity 2. The use of technology can lead user performance 3. The use of technology can improve the efficiency of processes carried out by users
Organizational commitment, (Yusrianti dkk., 2021)	1. Affective commitment 2. Continuous commitment 3. Normative commitment

## Results and Discussion

### *Statistical Result & Discussion*

Based the data collection of research samples, questionnaires filled as many as 95 questionnaires from 120 questionnaires spread, of the 95 questionnaires distributed, data can be

processed as many as 88 samples because 7 of the samples do not meet the criteria. The respondents who filled out questionnaires in this study were identified by gender and education level. This identification aims to determine the general characteristics of the research respondents. The results showed that the largest respondents were men as much as 54.545 % or 48 people. While women as much as 45.454 % or 40 people. Furthermore, the results of research based on Education showed that the largest respondents came from employees who were educated Strata One (S1) as much as 65.909 % or 58 people.

**Table 2. Responden characteristics**

Respondent characteristics	Level	Frequency	Frequency (%)
Gender	Male	48	54.545
	Female	40	45.455
Education	S1	58	65.909
	S2	30	34.091

Source: Processed data, 2022.

Validity test is done by looking at the value of significance. If the significance value is more than 0.050 and Pearson Corelation value  $> 0.300$  then the research instrument is valid. Furthermore, R table is searched on the significance of 0.050 with 2-sided Test and the amount of data  $n = 88$  where degree of freedom  $df = n-2$ , then obtained r table of 0.209. Validation test results show that all indicators have R table values greater than R count. This means that the statements in the study are valid.

**Table 3. Validity Test Results**

Indicator	R count	R Table	Information
Y1	0.717	0.209	Valid
Y2	0.558	0.209	Valid
Y3	0.670	0.209	Valid
Y4	0.689	0.209	Valid
X1.1	0.802	0.209	Valid
X1.2	0.491	0.209	Valid
X1.3	0.766	0.209	Valid
X2.1	0.478	0.209	Valid
X2.2	0.548	0.209	Valid
X2.3	0.598	0.209	Valid
X2.4	0.669	0.209	Valid
X2.5	0.571	0.209	Valid
X3.1	0.673	0.209	Valid
X3.2	0.542	0.209	Valid
X3.3	0.511	0.209	Valid
X3.4	0.628	0.209	Valid
M1	0.778	0.209	Valid
M2	0.524	0.209	Valid
M3	0.765	0.209	Valid

Source: Processed data, 2022.

Reliability was measured using the Alpha-cronbach method. Based on the of reliability testing results known value Cronbach's Alpha average above 0.600 so it can be concluded that the measuring instrument in this study can be said to be reliable.

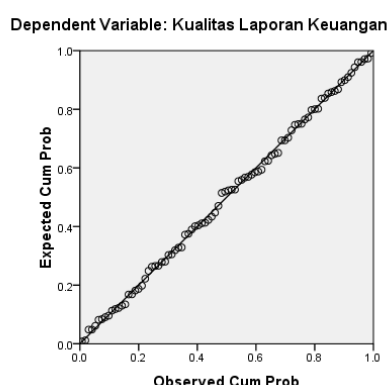
**Table 4. Reliability test Results.**

Variable	Cronbach's Alpha	Reliability	Information
Quality of Financial statemenent	0.770	0.600	Reliable
Government Accounting Standards	0.771	0.600	Reliable
Internal Control System	0.717	0.600	Reliable
Utilization of Information technology	0.713	0.600	Reliable
Organizational commitment	0.759	0.600	Reliable

Source: Processed data, 2022.

This study applies the classic assumption test. In the Kolmogorov-Smirnov test, if the significance value of the test results is greater than 0.05, the research data is normally distributed and if vice versa, namely the significance value is less than 0.05, the research data is not normally distributed (Ghozali, 2016).

Normal P-P Plot of Regression Standardized Residual



**Figure 1. Normality test results**

Source: Processed data, 2022.

The small dots above explain that the regression data looks to follow the direction of the diagonal line, thus the regression model in this study can be said to be normally distributed. This study applies This multicollinearity test is to find out whether there is a perfect inter-correlation between the several independent variables used in the model.

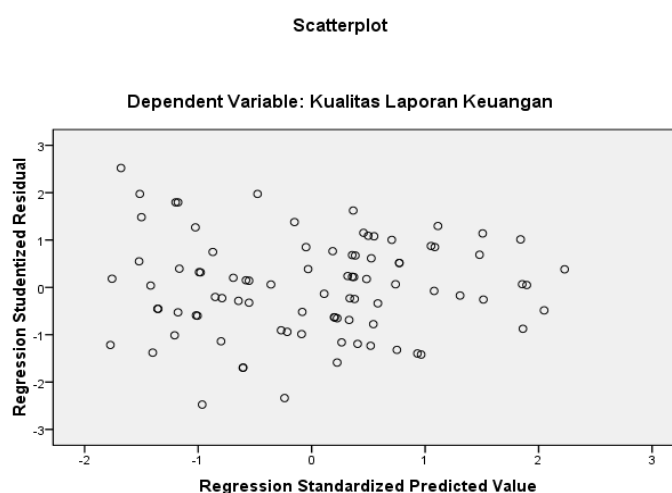
**Table 5. Multicollinearity test results**

Collinearity Statistics	
Tolerance	VIF
.988	1.012
.992	1.008
.981	1.020

Source: Processed data, 2022.

Multicollinearity shows that the independent variables have a very strong direct relationship (correlation) (Anom, 2020). Multicollinearity occurs if the Variance Inflation Factor (VIF) value is greater than 10 or the Tolerance value is smaller than 0.10 Ghozali, (2016).





**Figure 2. Heteroscedasticity test results**

**Table 6. The results of multiple regression and moderation regression**

	Variabel	Coef.	t.stat	p.value
	Intercept	6.170	2.065	.042
1	Government Accounting Standards	.354	2.864	.005
	Internal Control Systems	.162	2.070	.041
	Utilization Of Information Technology	.168	1.305	.196
	(Constant)	- 58.176	-3.973	.000
	Government Accounting Standards	2.124	2.928	.004
	Internal Control System	1.705	3.604	.001
2	Utilization Of Information Technology	.743	1,116	.268
	Organizational commitment	5,750	4,346	.000
	SAP * organizational commitment	.174	2.668	.009
	SPI * organizational commitment	.125	3,130	.002
	PTI * organizational commitment	-.055	-.891	.375
	Adj. R squared	.117		
	N	88		

**Source:** Processed data, 2022.

From the output above it can be seen that the dots do not form a clear pattern, and the dots spread above and below the number 0 on the Y axis. So it can be concluded that there is no heteroscedasticity problem in the regression model. Furthermore, multiple regression analysis and moderation used by researchers, to show the effect of independent variables on the influence of dependent. Researchers intend to predict the value of the dependent variable or dependent variable with an equation.

The results of the SAP significance test of 0.050 mean that Government Accounting Standards (SAP) have significant positive influence on the quality of financial statements. Thus H1 is accepted. While the SPI of 0.041, which indicates that the Internal control system has significant positive influence on the quality of financial statements. Thus H2 is accepted. Furthermore, the utilization of technology amounted to 0.196, which indicates that the use of Information Technology does not have a significant influence on the quality of financial statements. Thus H3 rejected. The results of moderation regression showed that the significance of organizational commitment is 0.009 which indicates that organizational commitment is able



to moderate the relationship of Government Accounting Standards to the quality of financial statements. Thus H4 is accepted. Other test results showed that the internal control system moderates the commitment of organization with a significance of 0.002 indicates that the organization is able to moderate the relationship of internal control system to the quality of financial statements. Thus H5 is accepted. The results of the regression table shows that the significance value of 0.375 indicates that the commitment of the organization is not able to moderate the relationship of the use of information technology to the quality of financial statements. Thus H6 is rejected.

## **Discussion**

### ***Effect of government accounting standards on the quality of financial statements***

Based on the test results, Government Accounting Standards has a significant positive effect on the quality of financial statements on OPD (regional device organization) in Jayapura city government. This means that the higher the level of SAP implementation, the better the quality of government financial statements. The quality of government financial statements is also very closely related to Government Accounting Standards (SAP). So it can be concluded that the variable influence of the application of Government Accounting Standards has contributed to shaping the quality of financial statements by applying Government Accounting Standards in the scope of Jayapura city government. The implementation of SAP well can provide complete and reliable information to various parties in realizing accountability and transparency of State Financial Management. The results of this test are in line with those carried out (Faturey et al., 2021), (Ternalemta, Kalangi, & Tinangon, 2021), (Yusrianti dkk., 2021), (Hasanah & Siregar, 2021), (Atiningsih, 2020), (Sutisman et al., 2020), (Rohmah et al., 2020), (Istiqomah Shinta Philadelphia et al., 2020), (Ayu & Kusumawati, 2020), (Ikriyati & Aprilia, 2019), (Ardianto & Eforis, 2019) which states that the quality of government financial statements is also very closely related to Government Accounting Standards (SAP). A quality financial reporting must be made by the principles and rules contained in the applicable accounting standards, so that a local government financial report must refer to the financial SAP that has been set.

### ***Effect of internal control system on the quality of financial statements***

Based on the test results, Internal control system has a significant positive effect on the quality of Financial Statements in the OPD (regional apparatus Organization) of Jayapura city government. The meaning is that the higher the level of internal control system, the better the quality of government financial statements. According to government regulation (PP) No. 21 of 2012 concerning government internal control system, the government internal control system is an integral process in the actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, financial statements, safeguarding state assets, and compliance with laws and regulations. So it can be concluded that the Government of Kota Jayapura in implementing the control system is quite good, especially in terms of the division of duties and responsibilities for each section. The internal control system encourages the government apparatus to achieve the goals and objectives of the Jayapura government effectively and efficiently. With the control of these financial activities, the financial statements

produced will provide relevant and useful information for the government. This Internal control system provides confidence for users that the financial statements are free from material misstatements for the achievement of the objectives of a local government which is reflected in the exemplary financial statements, efficiency, and effectiveness of program implementation. Local governments implementing internal control systems will be able to improve the reliability, objectivity of information, and prevent inconsistencies. The results of this test are in line with the research (Ayu & Kusumawati, 2020) the purpose of internal control is to ensure the management of the company or organization or entity so that the set corporate goals can be achieved, the financial statements produced by the company are reliable and the company's activities are in line with applicable laws and regulations. In line with the research, (Faturey et al., 2021), (Ternalemta, Kalangi, & Tinangon, 2021), (Atiningsih, 2020), (Rohmah dkk., 2020), (Lestari & Dewi, 2020), (Ferri et al., 2020), (Ikriyati & Aprila, 2019), (Ikriyati & Aprila, 2019), (Rahmawati dkk., 2018) stated that the influence of the Internal control system affects the quality of financial statements.

### ***Effect of information technology utilization on the quality of financial statements***

Based on the results of this test, the effect of the use of information technology does not affect the quality of Financial Statements in the OPD (regional device organization) Jayapura city government. Government Regulation No. 56 of 2005 on Financial Information Systems states that central and local governments are obliged to develop and utilize technological advances to improve the ability to manage finances and distribute financial information to public services. It can be concluded that the use of Information Technology in OPD (regional device organization) Jayapura city government does not distribute information in order to support the making of a decision and supervision in an organization that includes data management, information management, management systems, and work processes electronically, and the use of advances in Information Technology in order to facilitate access to public services and also cheap. Information technology in addition to functioning as computer technology (hardware and software) for information processing and storage, also has a function as communication technology for the delivery and dissemination of information. From the respondents ' answers that have been obtained by researchers, internal control variables have no effect on the quality of financial statements. The test results are in line with research that states that the use of Information Technology has no positive effect, namely research by (Apriansyah et al., 2020). Utilization of information technology does not include data processing, information processing, management systems and work processes electronically and utilization of advances in information technology because public services can't be accessed easily and cheaply by people in all regions of the country.

### ***Effect of the application of government accounting standards on the quality of financial statements with organizational commitment as a moderation variable***

Based on the results of this test, indirectly the application of SAP (X1) through organizational commitment (M) has a significant influence on the quality of regional financial statements (Y). If the application of government accounting standards makes accounting principles applied in preparing and presenting government financial statements, the regional financial statements will be good and in accordance with government accounting standards.

And the results of employee performance in the application of Government Accounting Standards will be even better than before. The results of this study in line with research (Yusrianti et al., 2021) which states that organizational commitment can moderate the effect of applying Government Accounting Standards on the quality of financial statements.

***Effect of internal control system on the quality of the report with the organization as a variable moderation***

Based on the results of this test, it can be said that the Internal control system indirectly the internal Control System (X2) through organizational commitment (M) has an influence on the quality of regional financial statements (Y). By applying good government accounting standards, it can minimize the occurrence of information asymmetry so that the resulting financial statements become qualified. In addition to the internal controls carried out, there is a need for organizational commitment in preparing financial statements. So that there is confidence in the financial statements that are done of good quality and can be accounted for. Organizations with a good internal control system and supported by high organizational commitment from the leadership and all employees, the internal control system that has been established is a valuable rule. Everyone involved in the preparation of financial statements will fully implement the existing accounting system. Leaders also care about the authorization authority of transactions carried out. This will certainly lead to an increase in the quality of financial statements produced by the regional apparatus organization (OPD) of Jayapura city. The results of this study in line with research (Yusrianti et al., 2021) which states that organizational commitment can moderate the effect of applying Government Accounting Standards on the quality of financial statements.

***Effect of information technology utilization on the quality of financial statements with organizational commitment as a moderation variable***

Based on the results of this test, that the use of information technology does not affect the quality of financial statements on OPD (regional device organization) Jayapura city government. By not utilizing information technology properly so that it can't help in improving the quality of financial statements so that the process of preparing financial statements becomes slower, inaccurate, thus making mistakes in making financial statements. This means that the better the ability of organizational commitment, it will not necessarily increase the utilization of information technology so that the quality of financial statements will not necessarily increase. The results of this study are in line with (Andri Ikhwanal, 2021) that organizational commitment is not able to moderate the use of Information Technology on the quality of financial statements. The sophistication of information technology will be effective if the commitment of the organization has the ability to understand, use, and apply a technology into a useful information for decision making so that corporate goals can be met and individual performance can be assessed as good.

**Conclusions**

The results of hypothesis testing stated that of the three determinant factors, only the technology utilization factor yang did not have a significant influence on the quality of financial

statements while other factors had a significant positive influence. This means that the use of information technology has not become an important influence on the level of presentation of the quality of financial statements. Organizational commitment is also only able to moderate two factors, namely the implementation of SAP and Internal control systems. While the use of technology can not be moderated. The suggestion of this study should be the government to maintain and improve organizational commitment in the implementation of SAP and Internal control system better in order to produce the quality of local government financial statements. And can improve the competence of human resources in the finance department so that the financial statements produced more quality. Local governments must also always motivate employees in the finance department so that competent human resources have a high organizational commitment because it can improve the financial performance of local governments in the preparation of quality financial statements. Further research should be able to test other variables that can affect the quality of financial statements, as well as expand the object of research other than the city of Jayapura, in order to enrich the literature in accounting.

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