

Urgency and Internal Control Practices in Islamic Boarding Schools in Indonesia: Principal and Accountant Perspectives

Dwi Riski Nurarifah¹, Dewi Febriani²

¹Program Studi Akuntansi Syariah Fakultas Ekonomi dan Bisnis Islam, Institut Agama Islam Tazkia, Jl. Ir. H. Djuanda No. 78 Sentul City, Bogor, Indonesia

¹Program Studi Akuntansi Syariah Fakultas Ekonomi dan Bisnis Islam, Institut Agama Islam Tazkia, Jl. Ir. H. Djuanda No. 78 Sentul City, Bogor, Indonesia

E-mail: dewifebriani@tazkia.ac.id

Abstract: Internal control in Islamic boarding schools (*pesantren*) plays a crucial role in ensuring their sustainability. This research aims to analyze principals' perceptions regarding the importance of internal control for *pesantren* in Indonesia. The study employs a quantitative method with descriptive statistical analysis and differential testing using SPSS 26 software. The sole variable utilized is internal control, encompassing all its indicators as instruments. The findings of this research indicate that principals perceive internal control as highly significant for the management of their *pesantren*, serving as a foundation and guideline to ensure adherence to the institution's vision, mission, and initial objectives. Furthermore, the study identifies relatively sound practices of internal control within *pesantren*, although there is room for improvement according to accountants' perceptions. Additionally, the differential test results reveal that there is no significant difference between the groups of *pesantren* tested, both in terms of urgency as perceived by principals and in terms of practices as evaluated by accountants.

Keywords: Internal Control, Islamic Boarding School, Principal, Accountant

1. Introduction

Islamic boarding schools with distinctive and unique characteristics educate the nation's children for generations, and survive and gain high trust from the community so that they can grow and develop until now (Zuhriy, 2011). According to data submitted by the Ministry of Religion of the Republic of Indonesia, as of April 2022, the number of Islamic boarding schools in Indonesia has reached 26,975 units educating 2.65 million students (Indonesian Data, 2022). This arises from the increasing trust of the

community which then leads to strengthening the management of Islamic boarding schools.

As is known, Islamic boarding school resources which are the determining factors for the development of Islamic boarding schools themselves consist of three things, namely human resources, finance and facilities (Yanuar, 2019). The majority of these resources usually come from donations from both external donors and guardians of students as well as endowments given to Islamic boarding schools such as classroom buildings,

residential buildings for students, land, vehicles, and so on. The large number of nominal resources managed by Islamic boarding schools will ultimately cause problems if there is no control over their management. As in research by Kamaruddin & Ramli (2017), it was stated that in several previous studies (Greenlee et al., 2007; Hees & Ahlendorf, 2010) it was found that there was still a lot of misuse and misappropriation of funds in religious organizations which gave negative perceptions, especially from the public's perspective. towards non-profit organizations, including Islamic boarding schools.

In Indonesia itself, fraud or fraud is still found in Islamic boarding schools, as quoted from the VIVA news site (2021), it was stated that the former head of the board of the Al-Munawwaroh Islamic Boarding School, Merangin Regency, Jambi Province, was detained by the police because he was proven to have embezzled the students' savings which reached a nominal amount. 306 million rupiah. This was discovered by the Islamic boarding school after an internal audit process, it was discovered that the Islamic boarding school had suffered losses of up to billions of rupiah, one of the causes of which was the embezzlement of the students' savings by the perpetrator. In fact, most recently, on a different news site, namely IDN Times (2022), it was stated that the Pesawaran District Prosecutor's Office, Lampung Province, named four administrators of the Darul Huffaz Islamic Boarding School as suspects in the corruption

case of School/Islamic Boarding School Operational Assistance funds amounting to 2.1 billion rupiah. The suspect is suspected of using BOS funds for personal interests and making fictitious accountability reports to cover up the acts of corruption committed.

Based on examples of phenomena that occur as above, it can be concluded that in order to achieve good performance, all organizations, including non-profit organizations such as Islamic boarding schools, must implement effective internal controls and collaborate with the Islamic values inherent in Islamic boarding schools, including by supervising and provide special control over administrative and accounting systems. In this way, Islamic boarding schools can minimize the risk of loss (Sugiarto, 2017). Apart from that, Islamic boarding schools as a non-profit organization whose funding sources also come from waqf or donations are very important in maintaining the trust of donors through improving financial information. Because the sustainability of Islamic boarding schools depends on the donations given and the donor's decision to donate depends on the level of transparency of the Islamic boarding school itself (Othman & Ali, 2012).

To answer the problems described previously, it is very necessary for principals to view internal control as an important part of Islamic boarding school management. The principal's perspective can provide a view of the initial goals of the Islamic boarding

school, the values adhered to, and the practices that have been carried out to maintain the integration and sustainability of the Islamic boarding school. However, taking an accountant's perspective is necessary because accounting and internal control are interrelated and help ensure that Islamic boarding school financial reports are reliable and in accordance with applicable standards. Supported by research by Ruci & Lestary (2022), which revealed that internal control in religious entities, especially Islamic boarding schools, still rarely receives special attention in practice and scientific research.

Based on the description above, the issues to be examined in this research are:

1. How is the urgency of internal control in pesantren in Indonesia according to principals?
2. How is the practice of internal control in pesantren in Indonesia according to accountants?
3. Are there significant differences in the urgency and practice of internal control in donation-funded pesantren compared to self-funded pesantren?
4. Are there significant differences in the urgency and practice of internal control in pesantren under organizational supervision compared to those without organizational oversight?

2. Literature Review

Internal control, first defined by the American Institute of Certified Public Accountants (AICPA) in 1949, is conceptualized

as a set of plans, coordination suggestions, and procedures implemented by an entity to ensure the security of assets, evaluate the reliability and confidentiality of data, improve operational efficiency, and determine management policies. Then, the meaning of internal control was also expanded and developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in 1992, which stated that internal control is a procedure used by the board of directors, authority holders and other employees in the organization to achieve organizational goals related to operations, compliance and reporting. (Kamaruddin & Ramli, 2015).

The three categories of objectives intended by COSO allow organizations to focus on different aspects of internal control. Where operational objectives relate to the effectiveness and efficiency of the entity's operations, including operational and financial performance targets, and safeguarding assets against loss. Then compliance objectives relate to compliance with the laws and regulations to which the entity is subject. Meanwhile, reporting objectives relate to internal and external financial and non-financial reporting and may include reliability, timeliness, transparency, or other provisions as determined by regulators, recognized standard setters, or entity policies (COSO, 2013). The internal control model based on COSO has five components, namely: 1) environmental control, 2) risk

assessment, 3) control activities, 4) information and communication, and 5) monitoring activities.

The sharia perspective regarding internal control in Islam can be quoted from QS. An-Nisa verse 58, namely:

إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا وَإِذَا حَكَمْتُمْ بَيْنَ النَّاسِ أَنْ تَحْكُمُوا بِالْعَدْلِ ۗ إِنَّ اللَّهَ نِعِمَّا يَعِظُكُمْ بِهِ ۗ إِنَّ اللَّهَ كَانَ سَمِيعًا بَصِيرًا

“Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice. Excellent is that which Allah instructs you. Indeed, Allah is ever Hearing and Seeing.”

From this verse, it is explained that Allah subhanahu wa ta'ala commands humans to be trustworthy in everything entrusted to them, including the importance of trust in managing assets, resources and organizational responsibilities.

In this context, internal control plays an important role as a foundation and mechanism that helps organizations to implement the concept of trust in real terms. Through effective internal controls, organizations can set up systems that ensure their assets and resources are managed with good faith, integrity and honesty. Internal control also helps in maintaining objective fairness in decision making so as to minimize discrimination, conflicts of interest and abuse of power. Thus, internal control functions as a concrete manifestation of the organization's accountability to relevant stakeholders, because through effective internal control, the organization can ensure that trust,

justice and accountability are well maintained.

3. Research Method

This research is a type of quantitative research with descriptive and comparative analysis. The type of data used in this research is primary data. Where to obtain primary data, researchers must collect data directly using suitable methods, such as observation, distributing questionnaires and interviews. The population of this research is Islamic boarding schools or boarding schools in Indonesia which are registered with the Ministry of Religion and the Ministry of Education and Culture.

The sampling technique in this research adopted a convenience sampling technique because there was no definite information regarding the number of existing Islamic boarding schools. The data collection technique in this research uses a research instrument in the form of a questionnaire. As for the research variables, namely internal control as a single variable with five dimensions, namely control environment, risk assessment, control activities, information and communication, and monitoring activities.

The data analysis technique used in this research is descriptive analysis and t-test, which is carried out by comparing the difference between two average values with the standard error of the difference in the average of two samples using SPSS 26 software (Statistical Package for the Social Sciences). Previously, the questionnaire had been tested for validity and reliability, the results of

which can be seen in Appendix 2, provided that the questionnaire is said to be valid if $r_{count} > r_{table}$ with a Cronbach's Alpha value of 0.745.

4. Finding and Discussion

4.1. Descriptive Analysis

In a survey addressed to principals, leaders or administrators of foundations, the results showed that of the five questions representing internal control indicators in the control environment dimension, many respondents considered these indicators to be very important. One indicator that is considered very important is the determination of clear responsibilities and authority for each work unit and employee with a percentage of 72.9%. Then, having a strict code of ethics and sanctions, as well as establishing a clear organizational structure, was also seen as very important by around 70.0% of respondents. Other indicators such as determining criteria and evaluating employee performance amounted to 64.3%, determining HR policies amounted to 61.4%, and the existence of a boarding school supervisory/management board which was not directly related had a percentage of 42.9%. However, there were several respondents who thought these indicators were not important, even very unimportant. For example, the existence of an Islamic Boarding School Supervisory/Administrative Board which has no direct connection is considered very unimportant by 2.9% of respondents. Likewise,

having a strict code of ethics and sanctions, establishing an organizational structure and clear responsibilities and authority were each considered very unimportant by 1.4% of respondents.

In the context of risk assessment dimensions, internal control indicators are assessed as very important elements by the majority of respondents. Indicators of documented policies and procedures and having a team specifically responsible for managing fraud risks showed the highest level with a percentage of 64.3%. Furthermore, identifying possible risks and their level of impact was also considered very important by 58.6% of respondents, while risk monitoring, analysis and risk identification on a regular basis received a percentage of 52.9% of respondents.

Based on the results of data processing on the dimensions of control activities, internal control indicators were considered very important by the majority of respondents, similar to the findings in the previous dimensions. Having clear and structured procedures for separating duties and responsibilities is a very important indicator with a percentage of 62.9% according to respondents' perceptions. Meanwhile, asset monitoring and written policies regarding granting authorization and approval only to employees who have authority are the second indicators that are considered the most important with a percentage of 60.0% of respondents. Apart from that, other indicators such as the self-inspection

program for all Islamic boarding school operational areas received a percentage of 58.6%, and finally indicators related to the verification and reconciliation process received a percentage of 55.7%.

The majority of respondents also considered indicators in the information-communication and supervision dimensions to be very important, this is supported by the results of data analysis presented in Table 10. Where the indicators relate to written procedures for evaluating internal control components that are separate from Islamic boarding school operational activities as well as procedures for evaluating modification needs and retesting obtained a percentage of 55.7% of respondents. Apart from that, other indicators such as the communication of information both internally and externally in Islamic boarding schools received a percentage of 54.3%.

4.2. Internal Control Practices in Islamic Boarding Schools in Indonesia According to Accountants

The results regarding the level of effectiveness of internal control practices that have been implemented in Islamic boarding schools are based on the perceptions of the Islamic boarding school's accountant, finance department, or day-to-day treasurer. Overall, it can be concluded that the internal control indicators in the control environment dimension have run well although there is still room for improvement in the future. These results can be seen from the majority of respondents who stated that the

internal controls implemented in their Islamic boarding schools were running effectively or clearly. The practice of setting criteria and evaluating employee performance has been carried out effectively in the majority of Islamic boarding schools with a percentage of 48.3%. Followed by the implementation of a strict code of ethics and sanctions at 45.0%, as well as determining the organizational structure at 43.3%. Apart from that, the existence of a Supervisory/Administrative Board which has no direct connection has also been running well according to around 40.0% of respondents. Finally, determining responsibility and authority was 36.7% and clarity of HR policies reached a percentage of 35.0%.

Meanwhile, based on the results of data analysis, the practice of internal control indicators in the risk assessment dimension in Islamic boarding schools shows that the majority of Islamic boarding schools have not practiced these indicators very effectively and very clearly. However, the majority of Islamic boarding schools have demonstrated an adequate level of practice in implementing internal control indicators in the risk assessment dimension. As many as 45.0% of the Islamic boarding school accountants or treasurers who were respondents admitted that their Islamic boarding school had practiced identifying all possible risks and levels of impact that might affect the goals of the Islamic boarding school. In addition, percentages of 43.3% and 35.0% were obtained for indicators of policies, procedures and teams specifically

responsible for managing fraud risks, and indicators of risk monitoring, analysis and regular risk identification updates. Meanwhile, most of the others have practiced internal control indicators in this dimension at a fairly good level.

Based on responses from accountants, finance departments, or daily treasurers who were respondents, it was found that the practice of internal control indicators in Islamic boarding schools in the control activity dimension was not fully optimal, even though they were at a good level. The most indicators that have been practiced effectively and clearly are verification and reconciliation processes that comply with procedures, with a percentage of 45.0%. This is followed by asset monitoring which is the second most practiced indicator with a percentage of 40.0% of respondents. Meanwhile, other indicators such as the implementation of the independent inspection program carried out by independent experts received a percentage of 35.0%. The procedures for ensuring the separation of duties and responsibilities as well as the authorization and approval policy that is only given to authorized employees each received 33.3% of respondents. The majority of other Islamic boarding schools have also practiced internal control indicators in this dimension quite well and only a small number of Islamic boarding schools have implemented them very well, effectively and clearly.

In the information-communication and monitoring dimensions, the internal control indicators practiced by Islamic

boarding schools are said to be at a fairly good level. This can be seen from the data analysis in Table 12, where there are only a small number of respondents who admit that the practice of internal control indicators in their Islamic boarding schools is very clear and effective. Most of them are at the medium or quite good level, namely with a percentage of 45.0% for the indicator of communicating internal-external information that is relevant for Islamic boarding schools. Other indicators, such as establishing written procedures for evaluating internal control components that are separate from Islamic boarding school operational activities, are implemented quite well by 40.0%. Meanwhile, indicators regarding procedures for evaluating the need for modification and retesting only received a percentage of 35.0% of respondents. However, there are also quite a lot of respondents who have implemented internal control practices in this dimension very well and effectively in this dimension.

4.3. Normality Test based on Principal Perception

The statistical test used to test normality of the data in this study is the Kolmogorov Smirnov test. The significance value of Islamic boarding schools with independent funding sources and donated funding sources is less than 0.05. This indicates that the data distribution does not follow a normal pattern.

4.4. Mann Whitney Test based on Principal Perception

The significance value is greater than 0.05 so that based on the

decision making criteria, H0 is still maintained. Thus, it can be concluded that the principal's perception regarding the urgency of internal control in Islamic boarding schools with independent funding sources and Islamic boarding schools with donated funding sources does not have a significant difference.

4.5. Normality Test based on Accountants' Perceptions

Normality test results using Kolmogorov Smirnov for Islamic boarding schools with independent funding sources and donated funding sources. The significance values obtained are 0.045 and 0.200 respectively. One of the significance values in the data is smaller than 0.05 so it can be concluded that the data distribution does not follow a normal pattern.

4.6. Mann-Whitney Test based on Accountants' Perceptions

The Mann-Whitney U test results show that the significance value obtained between internal control practices according to accountants at Islamic boarding schools with independent funding sources and Islamic boarding schools with donated funding sources is 0.675. This value is greater than 0.05 so it can be concluded that there is no significant difference between internal control practices in Islamic boarding schools with independent funding sources and Islamic boarding schools with donated funding sources.

4.7. Normality Test based on Differences in Islamic Boarding Schools Based on Principal Perception of Organizational Shade

The results of the normality test for Islamic boarding school data under the auspices of the organization and not under the auspices of the organization have a significance value of 0.136 and 0.000 respectively. One of these numbers is smaller than 0.05 so it can be concluded that the data is not normally distributed.

4.8. Mann-Whitney Test based on Differences in Islamic Boarding Schools Based on Organizational Shade on Principal Perceptions

The significance value is greater than 0.05. This shows that H0 is accepted, so it can be concluded that there is no significant difference in the principal's perception regarding the urgency of internal control between Islamic boarding schools that are under the auspices of an organization and Islamic boarding schools that are not under the auspices of an organization.

4.9. Normality Test based on Differences in Islamic Boarding Schools Based on Organizational Shade on Principal Perceptions

The results show that both types of Islamic boarding schools have a significance value of 0.200. This result is greater than 0.05 so it can be concluded that the data is normally distributed.

4.10. Independent Sample t-test based on Differences in Islamic Boarding Schools Based on Organizational Shade on Principal Perceptions

The significance value is 0.323. This value is greater than 0.05 so it can be concluded that there is no significant difference between internal control practices in Islamic boarding schools

that are under the auspices of the organization and Islamic boarding schools that are not under the auspices of the organization.

4.11. Discussion

Through research data, statistical test results have been obtained in the form of findings that have been described and can answer the problem formulation. Internal control in Islamic boarding schools is the main focus discussed in this research, which is examined based on the perceptions of principals and accountants. The results of data analysis based on the principal's perception show that the principal views internal control as very important for their Islamic boarding school. Findings from data analysis, including open questions in the questionnaire, principals agreed to consider internal control as an important element and its existence is necessary for Islamic boarding schools as a basis and guide in managing Islamic boarding schools, which is indeed the purpose and function of internal control as stated in the control environment dimension. Apart from that, internal control is also considered capable and effective in helping Islamic boarding schools to stick to the previously established vision and mission and plays an important role in controlling and maintaining the stability of Islamic boarding schools. With the further hope, the graph of the benefits of da'wah and the benefits of Islamic boarding schools for society can increase through the implementation of effective internal control in Islamic boarding schools.

The risk assessment dimension also plays an important role in Islamic boarding school management, because with risk assessment, Islamic boarding schools can prevent fraud, find irregularities that may exist in Islamic boarding schools, as well as other forms of risk mitigation. This is supported by research by Othman & Ali (2012) which states that scandals in non-profit organizations can be prevented by implementing effective internal control system practices to supervise organizational management activities. Likewise, other dimensions of internal control certainly play an important role in Islamic boarding school management. Apart from that, based on the data collected, Islamic boarding school principals are also aware of the importance of internal control for their Islamic boarding school as a form of maintaining the Islamic boarding school's moral commitment and responsibility towards society, other institutions or organizations, as well as related stakeholders. By implementing effective internal control, Islamic boarding schools can maintain integrity in carrying out missionary duties and social services in the field of education, building trust and respect from the various parties involved because internal control supports the creation of Islamic boarding school transparency. This is in line with research conducted by Rosman et al. (2016), that internal control has great relevance in increasing donors' trust in non-profit organizations. In this context, it has a positive impact on Islamic boarding

schools, namely having the possibility of receiving greater financial support.

Meanwhile, the results of data analysis based on accountants' perceptions, internal control practices in Islamic boarding schools in Indonesia are said to be quite good. Routine evaluations, both operational evaluations and employee performance evaluations, as well as the preparation of monthly reports have been widely implemented. Some Islamic boarding schools have a supervisory body whose job is to supervise, direct and evaluate all operational activities of the Islamic boarding school. Apart from that, other internal control practices such as establishing written policies and procedures, organizational structure, separation of duties, recording and reporting systems, and internal audit functions have also been implemented by many Islamic boarding schools. However, the implementation of internal control practices in many Islamic boarding schools have still not reached the maximum and effective level as expected. This can happen due to several factors that need to be considered further in the future. For example, the limited resources owned by Islamic boarding schools, starting from limited budgets, human resources such as skilled/trained workers, limited knowledge and limited infrastructure. These limitations often limit Islamic boarding schools from adopting more complex and efficient internal controls. In line with research by Putra (2013) which

indicates that challenges in internal control often come from a lack of managerial abilities and skills, limited human resources, technology, and suboptimal accounting information systems used in organizational operations.

Lack of awareness and knowledge regarding internal control by employees also becomes an obstacle in implementing internal control which has a negative impact on coordination and cooperation. Apart from that, Islamic boarding schools also experience challenges in receiving information regarding new rules or regulations that are implemented and can affect Islamic boarding school operations. Understanding the new rules requires significant time and effort, especially if Islamic boarding schools do not have adequate access to relevant sources of information.

In the context of internal control in this research, in general there is a gap in perceptions by principals and accountants between urgency and internal control practices. Where the principal views internal control for his Islamic boarding school as very important, but in general the implementation of internal control practices in Islamic boarding schools is still not running optimally and effectively. This shows the challenges that must be faced in implementing comprehensive and balanced internal control in Islamic boarding schools. Good communication and understanding between all parties involved in managing Islamic boarding schools is the key to overcoming this gap.

Apart from that, a different test analysis has also been carried out between Islamic boarding school groups based on funding sources and organizational affiliation. The results of the analysis of the different tests show that all types of Islamic boarding schools, starting from Islamic boarding schools that originate from independent funds and donated funds, as well as Islamic boarding schools that are under the auspices of organizations and those that are not under the auspices of organizations, all do not have significant differences in the principal's perception regarding the urgency of control. internal and accountants' perceptions regarding implemented practices. The lack of differences may be influenced by several factors. For example, firstly, what might influence this is the absence of demands on Islamic boarding schools that source funds from donations to be accountable for the use of assets or resources from donors or the relevant government. This causes views regarding internal control and its practices to be less than optimal and the same as Islamic boarding schools that source independent funds. Likewise, what might happen to Islamic boarding schools that are under the auspices of an organization and Islamic boarding schools that are not under the auspices of an organization, there are no demands or no assistance from the auspices of the organization so that the perception of urgency and current practices are the same as those of Islamic boarding schools that are not under the auspices of the organization. .

Second, the principals, regardless of the source of funds and the existence of the overseeing organization, generally have a similar awareness of the importance of internal control as a fundamental basis for managing their Islamic boarding school. Apart from that, another factor that might influence is the possibility that there are similar challenges and obstacles faced by Islamic boarding schools in implementing internal control, for example human resources, technology, etc.

From the results of hypothesis testing on types of Islamic boarding schools based on funding sources and the existence of organizations that oversee Islamic boarding schools, which show that there are no significant differences between them, it is hoped that all Islamic boarding schools will be assisted by related parties to be able to handle existing challenges and obstacles. So that in the future all Islamic boarding schools in Indonesia can implement better internal control practices than currently and in accordance with applicable rules or regulations.

5. Concluding

Through analysis of the perception data of the two groups and their interpretation, it can be concluded that the principals view internal control as very important as a basis for managing Islamic boarding schools which helps to keep Islamic boarding schools adhering to their vision, mission and initial goals. Apart from that, it was also agreed that the dimensions of internal control play a very

important role in improving operational efficiency, integrity and transparency, as well as maintaining the assets, resources and stability of Islamic boarding schools. Principals also view the internal control implemented in their Islamic boarding school as important as a form of maintaining trust and moral responsibility to the community and donors.

Islamic boarding school accountants admit that the internal control practices running in their Islamic boarding schools are quite good although there is still room for improvement in the future. According to accountants, there are many factors that cause internal control to run less than optimally, for example due to limited resources, both human resources and facilities-related resources. Apart from that, limited information regarding the latest regulations which will affect Islamic boarding school operations is also an obstacle for Islamic boarding schools to be able to implement internal controls effectively.

Based on the research results, there are several researchers' views which could be used as suggestions. For Islamic boarding schools to be able to further maximize internal control practices, this can be started by increasing employee awareness regarding the importance of internal control, which can be done through training, workshops, or regular introduction to the concept of internal control. In addition, Islamic boarding schools must begin implementing internal control guidelines by developing clear and structured guidelines and policies,

which include operational procedures, organizational structure along with the responsibilities and authority of each employee, separation of duties, and financial reporting in accordance with applicable standards.

The government should provide specific education and training programs regarding internal control specifically for Islamic boarding schools. In addition, the government needs to provide guidance and technical support to Islamic boarding schools in implementing internal control through providing guidelines, consultations, or easily accessible information resources. Furthermore, the government must also strengthen supervision and audit mechanisms for Islamic boarding schools to ensure the implementation of appropriate internal controls.

Future researchers can involve more Islamic boarding schools from various regions in Indonesia to get a more comprehensive picture of the urgency and internal control practices in Islamic boarding schools.

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