

How and Why we Account for Violence – A Reflective Approach

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Abstract

Accounting's role in providing data suggests its impact in making things governable and knowable and this paper reflects on its role in making violence invisible. As critical researchers the consequences of accounting practices on vulnerable populations is of significant import and reporting on women and violence is assessed in this research using global reports, testimonies and data. We find a discourse in global reports minimizing and silencing violence against women while counter accounts reveal a contrasting reality. As such, the dynamics of knowledge creation challenges us to explore the neoliberal construction of data. We suggest alternative formulations adding to an emerging literature of counter-accounts and we reject an inevitability of silence. Rather critical accounts provide pathways for thinking differently and aspiring for change and social justice.

Keywords: Gender, Violence, Neoliberalism, Accountability.

Section 1: Introduction

This paper asks what connects violence, women and accounting?¹ How does one “account” for such violence and unpack accounting's role while acknowledging that taking account is contextual and there are always shifts in ways of knowing? Exploring accounting's role regarding women and symbolic violence, physical violence, quantification and qualification have inevitable overlaps and disarray and thus this article is intended as a think piece and exploration². The intent is to illustrate accounting's discourse-creating position in this subject based on an activist curiosity³ and to enhance thinking in this arena, not as merely filling in a box. Encouraged by Gendron, “Box-breaking research should not be viewed as imbued with irrationality and foolishness; instead, this intellectual journey needs to be considered a political act against the threat of relentless gap spotting and intellectual stagnation” (Gendron, 2018, p. 9).

What makes accounting violent and powerful is that the discipline promotes already privileged and dominant interests, making them more powerful in contemporary struggles, silencing less

¹ We recognize the fluidity underlying a “definition” of women/female, men/male. The use of LGBTQQP2SAA (lesbian, gay, bisexual, transgender, questioning, queer, intersex, pansexual, two-spirit (2S), androgynous, and asexual) demonstrates this idea, and the list is not exhaustive. The term “women” is used here for illustrative purpose as one who may be identified in society, or by oneself, as such.

² Exploring violence and women does not prioritize it; violence on any member in society is violence upon all.

³ Activist in the desire to engage in different ways of knowing and thus produce and support practices and activities to impede violence against marginalized persons.

privileged voices and further marginalizing those not in power. Accounting contributes to “symbolic violence” yet its domination is hidden, “not recognised as such when ... enclosed and institutionalised within symbolic systems” (Bourdieu, 1977). Certainly accounting is powerful and violent in its capacity for making things thinkable, visible or invisible, configuring “persons, domains and actions as objective and comparable” (Mennicken and Miller, 2014, p. 25). Examples of accounting silences and perspectives impacting social life is well recognized in critical accounting literature for rationalizing war (Chwastiak, 2013), in labor deliberations (Cooper and Coulson, 2014), and in setting immigration policy (Agyemang, 2016) to name a few.

In addressing accounting, women and violence, a unique feature of this article is examining global reports, similar to corporate “annual reports”. *The Global Gender Gap* (GGGR, 2006-2018) is a series of reports disclosing measures of women in economic, education, political and health matters, including those areas identified and related to as “violence”. While critical perspectives assert conventional reporting methods are problematic, the viewpoint adopted here is not to ignore but to engage with quantitative reports. Doing so reveals their multidimensional characteristics acknowledging and asserting that we can “stake a claim to goals, to values, not currently articulated within the regimes of accounting to which we are subject” (Joseph, 2014, p. 142). Challenging traditional and static accounting numbers this paper recognizes that while quantifications are impersonal justifications there is potential for furthering human emancipation in them. By reflecting on the numbers and exclusions in accounting for women and violence in the *Global Gender Gap Reports* we expose silences and consider different accounts.

The two main aims of this essay are (1) engaging with a specific area of a moral dilemma: women and violence, illustrating with critical accounting literature and (2) examining on a global scale how measuring is selective and distorting regarding women and violence using *Global Gender Gap Reports* compiled by the in the World Economic Forum, linking taking account and accounting’s role. In articulating the sections to follow we note the demarcations are for discussion purposes and concepts overlap. In addition, as there is precedent in critical accounting literature to research issues of violence⁴ we briefly consider, in Section 2 only some elements of this literature. Section 3 focuses on quantification problematics and the reporting of women and violence in *Global Gender Gap Reports* by engaging in a discursive analysis of the ways in which women are represented in the reports. These reports are influential because of the extent of resources that the World Economic Forum is able to mobilize in both developing and disseminating the reports. Examining how the economic “élites” think of and seek to intervene regarding women “issues/problems” constitutes a significant endeavor in the quest to understand better marginalization processes. We therefore contribute to establishing a platform for intervention, for instance in developing and promoting counter discourses. Section 4 concludes with implications and appeals for future research.

Section 2: Moral Dilemmas: Symbolic Violence and “Generalized” Violence in Accounting Literature

“If you don’t measure the right thing you don’t do the right thing” (Joseph Stiglitz, 2010).

⁴ Finding a way to differentiate forms of violence is challenging given that symbolic, cultural, mental, physical and all forms of violence overlap. A distinction is being made here between symbolic violence and what is being called “generalized” violence of a more physical nature. Recognizing these overlaps, our intention is to provide some delineation of how it has appeared in the literature and in the GGGR.

"The pen is mightier than the sword" (Edward Bulwer-Lytton, 1839, in "Richelieu", the play).

Research on accounting's symbolic violence exposes the discipline's role in power asymmetries. Its policies appear as objective in a subtle manoeuvre "through language and the construction and use of knowledge" (Farjaudon and Morales, 2013, p. 157). Reproduction of relations of domination seem legitimate (Malsch et al 2011) while the silencing of alternative voices appearing natural (Cooper and Coulson, 2014). Accounting's symbolic violence is hidden and "not recognised as such when ... enclosed and institutionalised within symbolic systems" (Bourdieu, 1977)⁵. Although appearing fair and natural the task is a contested terrain since the "giving of accounts is a complex social, hermeneutical, and moral task" (Perkiss, 2014, p. v).

Denouncing how accounting neutralizes physical violence and symbolic violence is diverse in the literature⁶. Chwastiak (2013) illustrates war financing and social upheavals in Iraq implicating accounting as information is "rendered invisible" (Chwastiak, 2013, p. 38). Participating in eugenics (Graham et al 2018) and normalizing violence regarding Indigenous populations (Neu, 2000 and Neu & Graham, 2006) reveal symbolic and physical violence as well. Studying incarceration, researchers describe the dynamics of power, profits and violence (Andrew, 2007, 2011; Lehman et al 2018; Mennicken, 2013; Scott, 2015; Taylor and Cooper, 2008). As such, "Accounting becomes an eminently suitable technology to manage and enact violence on racialized populations because of its capacity to de-humanize them or render them invisible as people" (Annissette & Prasad, 2017, p. 9).

Women and Violence in Accounting Literature

The manifestations of violence and women is less extensive in accounting literature. Tremblay et al (2016) consider unconsciousness and discriminatory consequences related to gender in promoting applicants for corporate boards as symbolic violence. While seeming to support women's role in the boardroom "from a deeper perspective these discourses may also be viewed as channels for symbolic power to operate discreetly, promoting certain forms of misrecognition that continue to marginalize certain individuals or groups of people" (p. 168). Tremblay et al reveal how domination occurs daily, consciously and unconsciously alongside structures sustaining these forms.

Isolation and exploitation are revealed in Killian's (2015) work of young women in what were known as the Magdalen Laundries. Accounting is implicated by enabling women's labor to be exploited invisibly "where the women were 'accounted for' in ways that rendered 'accounting to' them unthinkable" (p. 17). Killian observes how ideological mechanisms prevented women from seeing their own oppression where "the occluded nature of the Magdalen system facilitated ... a separate, Catholic identity, untainted by ideas of prostitution, single motherhood or sexual violence" (p. 18). Haynes also notes "Sexual violence can be understood as a social and cultural

⁵ Bourdieu's work is extensive (e.g., Bourdieu 1977; 2001; 2008) and we are presenting here a very limited discussion. His concepts include doxa, field, capital, habitus, misrecognition and other significant contributions that have been extensively researched in the literature; see Cooper and Coulson, 2014; Malsch et al 2011.

⁶ Finding a way to differentiate forms of violence is challenging given that symbolic, cultural, mental, physical and all forms of violence overlap. A distinction is being made here between symbolic violence and what is being called "generalized" violence of a more physical nature. Recognizing these overlaps, our intention is to provide some delineation of how it has appeared in the literature.

phenomenon... [and as] accounting is both a tool and political construct ... One might rightly ask therefore: what is the role of accounting in perpetuating sexual violence?” (Haynes, 2017, p. 121).

Silva et al (2016) reveal accounting and the confluence of race, gender and segregation in Brazil forming destructive violence and repression while communities are excluded from “education, political and economic structures associated with competence, independence, power and social autonomy” (p. 49). Describing an Afrodescendent accounting professor holding elected office, merging with views of minorities and women as inferior and sexually threatening is “illustrative of the enormous potential to be paralytic, that is a ‘violence’ to their identity and is effective in establishing barriers to access” (2016, p. 51).

Violence in prison materializes in shackling during childbirth and forced sterilizations of women, forms of violence controlling women’s bodies (Lehman, 2012; 2016). Described in accounting literature as a totalizing apparatus Puxty notes the loss of empowerment makes the person, “that is the body, more amenable to being managed and controlled” (Puxty, 1993, p. 120).⁷ We now turn, in the next section to examining reporting problematics, capturing differing views of representing, measuring and exploring violence and women.

Section 3: Quantifying and Taking Account: A reflection on impacts and meaning

Quantifying social phenomenon is problematic because they are “always invested with meaning, potentially disguising as much” as is revealed (Hansen and Muhlen-Schulte 2012, p. 1). The current preoccupation with big data analytics and its discriminatory application is illustrated by O’Neil, in *Weapons of Math Destruction: How Big Data Increases Inequality and Threatens Democracy* (2016). Because of strong correlations (not cause and effect) between poverty and reported crime, big data “even with the best of intentions... [adds] precision and ‘science’ to the process ... The result is that we criminalize poverty” (O’Neil, 2016, p. 91). Measuring restricts what is viewed, erasing unidentified possibilities and silencing the already marginalized (Spivak, 1996, 2010).

Chwastiak and Young (2003) question the integrity of annual reports that “rely upon the silencing of injustices in order to make profit appear to be an unproblematic measure of success” (p. 548). They suggest that “Only by breaking silence and counter-posing corporate values with alternatives can we hope to free humankind from the limitations of profit maximization” (p. 535). Such research adds to critical accounting’s work on counter-accounts, intending to shed light on those aspects rendered invisible by traditional accounting (Gallhofer, et al, 2006; Lehman et al., 2016; Paisey & Paisey, 2006; Sikka, 2006). They are alternative societal responses, expressing the “standpoints of the oppressed and underrepresented voices” (Apostol, 2015, p. 213).

Why and how we choose to privilege ideas and data is problematic in a society dominated by an ideology of the bottom line. Global policies could not be enacted without support of economic theories, accounting numbers, and a claim that pure markets go hand in hand with democracy. Generally acknowledged is that neoliberalism has benefited a minority of the world's people,

⁷ This reviews only some of the substantive critical research undertaken regarding the accounting-violence nexus such as labor relations and violence, colonialism, the slave trade, economic violence in neoliberal policies, environmental violence, immigration and violence, etc.

further bifurcating rich and poor and burdening women further (Cooper; 2015; Jaggar 2002; Lehman et al 2016, 2018) and how this representation appears in quantifying the issue of violence and women is presented next.

A global taking account of women: *Gender Global Gap Reports*

The World Economic Forum (WEF) compiles data, impacts policies and is particularly known for its Davos meetings of CEOs, politicians, economists and celebrities. As such it is significant on the world stage and has been the subject of criticism for elitism and negative impact on the world's most vulnerable populations⁸. The WEF has published the *Global Gender Gap Report (GGGR)* since 2006 with its most recent publication 2018. Computing indices they are aimed at measuring the "relative gap between women and men" (GGGR 2018 p. v) with four key areas (four thematic dimensions): Economic Participation and Opportunity, Educational Attainment, Health and Survival, and Political Empowerment. As an overview the initial 2006 report covered 115 countries (152 pages), the 2010 report covered 134 countries (334) pages, and the 2018 report was expanded to 149 countries (355 pages)⁹. As we are told in the Preface of the 2010 *Global Gender Gap Report*, "Measuring the size of the problem is a prerequisite for identifying the best solutions" (GGGR, 2010, p. v). And thus questions arise: how is measurement constructed? What are the assumptions? What is measured specifically in relation to violence against women? We address this next.

How do *Global Gender Gap Reports (GGGR)* Measure Violence?

It is stated the aim is for "consistent and comprehensive measures. The forum does not seek to determine priorities for countries, acknowledging different economic, political and cultural contexts" (GGGR, 2017 p. 36). Implying advocacy is not an aim, an accounting-language orientation of comparability is proposed and the following statement provides this view in the introduction to the GGGR of 2010.

"Never before has there been such momentum around the issue of gender parity on the global stage. Numerous **multinational companies have aligned core elements of their businesses and products** to support and provide opportunities for women ... There is a strong movement around greater **investment** in girls' education in the developing world. **Businesses around the world are starting to take into account the increasing power of women consumers...** there is an increased consciousness that [this] talent must be given the opportunity to lead... **The World Economic Forum has been among the institutions at the forefront of driving this change in mindset and practice, primarily by emphasizing the message that gender gaps have an impact on competitiveness and by engaging the business community... Every moment that we wait entails colossal losses to the global society and economy**" (GGGR, 2010 p. vi; bold added).

⁸ The Transnational Institute (TNI) remarks, "Davos, perhaps more than any other gathering, epitomises the way political power and global governance have in recent decades been entrenched into a small corporate elite. This elite have succeeded not only in capturing our economy, but also our politics, and increasingly our culture and society too" (TNI 2014). As part of this critique is the evidence that under neoliberalism the gap between rich and poor has increased, such that 47.9 percent of the world's wealth is held by the richest one percent (Vara 2015).

⁹ It is noted that this paper covers only some of the significant issues raised by the 12 years of GGGR publications, hoping further research will follow. Details of the reports are available on the GGGR websites.

The above is bolded to differentiate the statement “does not seek to determine priorities” to suggest the GGGR advocacy of multinational company profit orientation. The language includes investment in girls, women as consumers and impacts on competitiveness. Claiming an objective measure in using ratios while claiming the WEF drives change for betterment is an example of symbolic violence under which impacts on women are naturalized into the language of business objectives which claim dominant and normalized conviction. Through a particular business language, a mindset is molded and developed toward privileging competitiveness, consumerism and profits. A movement is lauded not for social justice aims per se but for “deliverables” to the business community and economy. Measures are needed to prevent loss articulated with gentle advocacy, as if natural¹⁰.

In the most recent 2018 report an update to the preface harbingers big data and technology:

“To take full advantage of **new technologies**, we need to place emphasis on **what makes us human**: the capacity to learn **new skills** as well as our creativity, empathy and ingenuity... fast **technological change** and ensure broad-based progress for all... More than ever, societies cannot afford to lose out on the **skills, ideas and perspectives of half of humanity to realize the promise of a more prosperous** and human-centric future that **well-governed innovation and technology** can bring... emerging gender gaps in Artificial Intelligence-related skills. In an era when human skills are increasingly important and complementary to technology, the world cannot afford to deprive itself of women’s talent in sectors in which talent is already scarce” (GGGR 2018, p. v; bold added).

What emerges in the 2018 preface is a naturalization of technology skills for raising society toward prosperity and a better world. It is an interesting assertion and juxtaposition that “what makes us human” is first “the capacity to learn new skills” and secondly, “our creativity, empathy and ingenuity”. This directs society toward more technology, big data, skill sets with the hope that these will be the areas in which women direct their energies where “talent is already scarce”. Embedded in objective terms of metrics and technological processes is a privileging of technique in line with neoliberal ideals. The façade of separating economic and social issues is continually amplified with market techniques assessing social life, one feature of neoliberalism resonating in this preface. Neoliberalism is an overarching doctrine and “a ‘strong discourse’...[having] on its side all of the forces of a world of relations of forces” (Chiapello, 2017, p. 52).¹¹ It is notable that the measures regarding violence are neither highlighted or noted compared to the emphasis on “gender gaps in Artificial Intelligence (AI), a critical in-demand skillset of the future” (GGGR, 2018, p. viii).

GGGR category “Health and Survival” as a measure of violence

Assessing the GGGR for its treatment of violence toward women presents a number of challenges. First, as noted above the mindset of neoliberal ideals are inherent in the perspective and resulting

¹⁰ Details of the measures: “There are three basic concepts underlying the Global Gender Gap Index ... First, the Index focuses on measuring gaps rather than levels. Second, it captures gaps in outcome variables rather than gaps in input variables. Third, it ranks countries according to gender equality rather than women’s empowerment” (GGGR, 2018, p. 3). A gap rather than level index is used “in order to make the Global Gender Gap Index independent from countries’ levels of development” (GGGR, 2018, p. 4).

¹¹ The importance of neoliberalism and accounting has been well researched (e.g. Ageymang and Lehman, 2013; Chiapello, 2017; Cooper, 2015; Lehman et al., 2016; 2018; Merino et al 2010).

categories. Second violence was most often associated with and included in a particular category of “Health and Survival”. There were 11 sub-categories¹² in this GGGR thematic, including mortality from birth, disease, accidents and intentional injuries. These categories are rich for an analysis of differences between women and men regarding work place treatment, medical hazards and differentials in suicides. The category of sex ratio at birth, states the report “aims specifically to capture the phenomenon of ‘missing women’, prevalent in many countries with a strong son preference” (GGGR 2018, p, 4). We note this category is also a category for exploring in the future and it is sometimes called a “genocide of females”, although the GGGR description is a language sanitized offering a cultural origin. We chose to describe (and challenge) one category representing violence toward women well understood in contemporary research and debates: Prevalence of gender violence in lifetime, described as the “Percentage of women who have experienced physical and/or sexual violence from an intimate partner at some time in their lives”¹³.

In order to not overwhelm the reader, a random sample of the 149 countries from 2016 and 2018 is provided as a summary of the measure: Albania 31%; Bangladesh 53%; Brazil: 31%; Canada 6%; China 15%; New Zealand 33% Poland 13%; Pakistan 13%; Turkey 42%; Ukraine 13; US 36%¹⁴. With this data, a pervasive violence is evidenced in the category “prevalence of gender violence in lifetime”. Most frequently 1/3 to 1/2 of women attest to this form of violence.

Along with questions regarding how the data is compiled and researched we note an incongruous statement summarizing the results in the GGGR. Despite the above, the GGGR (2018) concludes an achievement. It states: “the Health and Survival subindex is where the global gender gap is the smallest: 4% on average. While no country has yet achieved full parity, 74 countries have already closed 98% of their gap, and all 149 countries have closed at least 90% of their gap. Looking at the components of this subindex, parity has been essentially achieved in all countries in terms of life expectancy... Gender parity on sex ratio at birth is also very advanced” (GGGR, 2018, p. 12). In the summary results and analysis there is no mention – a silencing - of the high prevalence of gender violence. It is a conspicuous creation of an invisibility, given approximately 33% of all women “experienced physical and/or sexual violence from an intimate partner at some time in their lives” and does not include violence from non-intimate partners which would surely increase the percentage substantively. How might we provide a different account and accountability?

Alternative Numbers

Spivak (2010) remarks one might not disavow reports such as the GGGR as unimportant, because they may lead to the passing of important laws protecting women from violence, yet she likens these as gestures with “missionary impulses” and imperfect interventions. They may be considered

¹² Health and Survival: (1) Health Mortality of children under age 5, all causes, age-standardized deaths per 100,000 (female, male); (2) Mortality due to non-communicable diseases, age-standardized deaths per 100,000 (female, male); (3) Mortality due to infectious and parasitic diseases, age-standardized deaths per 100,000 (female, male); (4) Mortality due to accidental injuries, age-standardized deaths per 100,000 (female, male); (5) Mortality due to intentional injuries and self-harm, age-standardized deaths per 100,000 (female, male); (6) Maternal mortality in childbirth (per 100,000 live births); (7) Existence of legislation on domestic violence; (8) Prevalence of gender violence in lifetime; (9) Law permits abortion to preserve a woman’s physical health; (10) Births attended by skilled health personnel (%) and (11) Antenatal care coverage, at least four visits (%). (GGGR 2018, 51-52).

¹³ The measure is computed in GGGR using an OECD data base, described as “prevalence of gender violence in lifetime. Percentage of women who have experienced physical and/or sexual violence from an intimate partner at some time in their lives. Source: OECD, Gender, Institutions and Development Database 2015 (GID-DB) (accessed September 2017)”.

¹⁴ The author will provide additional information upon request, or is available online for each year. For example: <https://www.weforum.org/reports/the-global-gender-gap-report-2018>.

a form of symbolic violence: “tremendously well-organized and broad repressive ideological apparatuses” (Spivak, 1996, p. 2). While challenging measures, we also consider that quantification holds potential for furthering emancipation by infusing them with reflections of social values and making visible that which is otherwise silenced. We recognize the concern among feminists that quantification reduces or erases particularity and context “in the processes of categorization [that] often depends on categories that reconstitute ... social hierarchies; and produces an illusion of objectivity” (Joseph 2014, p. xviii). Yet, agreeing with Joseph we can also stake out how we might want to form knowledge production with our values (Joseph 2014). Thus data from outside the *Global Gender Gap Reports* is considered below¹⁵ suggesting that violent practices are ubiquitous.

The International Labour Organization (ILO) reports: “At any given time in 2016, an estimated 40.3 million people are in modern slavery, including 24.9 million in forced labour and 15.4 million in forced marriage, 4.8 million persons in forced sexual exploitation ... Women and girls are disproportionately affected by forced labour, accounting for 99% of victims in the commercial sex industry, and 58% in other sectors” (International Labour Organization, 2017). The World Health Organization estimates that globally one woman in five will be the subject of rape or attempted rape: 700 million women have been raped during their lifetime (Kristoff and WuDunn, 2009). More broadly, the number of women who die due to gender-related violence, deprivation and discrimination “is larger than the casualty toll in all the wars of the 20th century combined” (Winkler in Lederer, 2005). “Violence against women is one of the four key reasons why women die on this planet, the other ones being war, hunger and disease ... Globally, women aged between 15 and 44 are more likely to be injured or die as a result of male violence than through cancer, traffic accidents, malaria and war combined” (Winkler, in Lederer, 2005).

Challenging the inevitability of violence, refuting natural causations and advocating for accountability all provide opportunities for transformation. As Gayatri Spivak affirms, these can only be partial transformations until the economic and social systems and structures perpetuating the violence are revealed and no longer under the radar (Spivak, 2010). What can be seen from the alternative numbers provided is the power to see differently, reflecting and expanding upon ways of knowing. Feminism is based upon notions of change and continually questioning our beliefs and their impacts. Dambrin and Lambert (2012) point out that any scholar, activist, or person runs the risk of limited reflexivity. Yet, exposure to visionary ideas creates new theories, activism, and emancipatory potential to ensure there is no single story.

Section 4: Concluding Remarks

This paper asks what connects violence, women and accounting? How does one “account” for such violence and unpack accounting’s role? Exploring accounting’s role regarding women and symbolic violence, physical violence, quantification and qualification have inevitable overlaps and this reflection recognizes these complexities while beginning an exploration. What makes accounting powerful is the discipline’s promotion of privileged positions and in this paper we take account of a complex moral issue. One could argue that without a suppression of violence against women (in other words, without safety) other forms of violence are secondary. We make visible

¹⁵ What follows is a very brief summary of some key statistics available from the ILO and we note the research and data on women in violence outside of the field of accounting is extensive (e.g. Davis, 2011; Herman, 2015; Jaggar, 2002, Joseph, 2014; Nussbaum, 2000).

how processes of globalization in the *Global Gender Gap Reports* privilege women as consumers, as investments in technological, as cultivators of economic prosperity, while ignoring and silencing the pervasive violence toward them.

We have precedent in critical accounting to consider the art of the possible and to dialogue into nuances and explorations of impacts and perceptions. Accounting is a part of the social construction of society making things thinkable and given accounting's role in social creation this paper recognizes the significance of creating our world and revealing a story that is hidden. Critical accounting research acknowledges accounting's capacity to erase, restrain and reduce social phenomenon to abstractions of rules, procedures and reports and here we uncover injustices and accounting's participation. Accounting neither delivers the truth or is neutral in public arenas. Instability surrounds the nature of accounting such that Khalifa and Kirkham (2009) advocate scrutinizing what "is understood and accepted as an accounting task and why such understandings emerge" (p. 439) as we have sought to do here. This article asks us to examine, given accounting is meaning-making, how we might reinvent it for a discourse fulfilling a crucial area of social justice.

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