

## Educating for Sustainability: Perspectives and Critical Notes on Accounting Scholars' Role in Higher Education

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### Abstract

Education for sustainable development represents a relevant issue that allows Universities to lead and respond to social needs towards a more sustainable life and a complete change in the global paradigm of education and involvement of society. A crucial point for developing a culturally sensitive vision is to deepen the scholars' genuine commitment to sustainability. A pillar of sustainability education should rest on authenticity, intended as coherence between the scholars' research and teaching arguments relative to sustainability and the concrete behaviors held in their professional and personal spheres of life. Starting from this premise, the papers aims to inquire if there is a decoupling between the concepts scholars contribute to promote within the sustainability discourse and the real practice of sustainability in their personal and professional experience. "Is there a missing link between what scholars teach and study, thereby contributing to sustainability research and their daily choices and style of life?" After having presented the research design and the methodological approach adopted to empirically investigate the phenomenon the attention has been focused on the social and environmental accounting research literature, where some contributions claim for the presence of "blue meanies" that invade the world of scholarship, reflection, collegiality and hinder the development of challenges toward sustainability. The preliminary results of the explorative study suggest that a lot of tension related to education for sustainability improve the transfer of sustainable values and attitudes within the scientific community and the students, while several factors hinder sustainable behaviors in the daily professional and personal life of scholars, thus undermining relationships which are a pillar of sustainability.

**Keywords:** blue meanies; Education for Sustainability (EfS); Social and Environmental Accounting Research (SEAR).

**JEL classification:** M41; I23; I25.

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### 1. INTRODUCTION

The debate on the incorporation of sustainability issues into curricula of university students has found a relevant space in literature (Schultz, 2013; Shephard and Furnari, 2013; Evans, 2015). At the center of this debate are university teachers and scholars who,

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depending on academic freedom in different countries, can decide what and how to teach, albeit with varying degrees of guidance from professional bodies, public and student opinion and governments (Akerlind and Kayrooz, 2003). To shift from the education *about* sustainability (with a focus on knowledge) to the education *for* sustainability (with a focus on enhancing students' knowledge, skills, values and dispositions necessary to achieve it) and affective learning, of values and attitudes, is highly problematic for higher education, yet is at the heart of 'education for sustainability' (Cotton, 2006; Shephard, 2008). Accordingly, within the process of change that is being implemented at the academic level, including the changes driven by the use of new technologies (i.e. e-learning) and innovative approaches to scientific thinking, we think it appropriate to develop some reflections to answer the following research questions: "Are there some contradictions between the theory and practice of sustainability in which scholars are involved? Is there a decoupling between their teaching and research activities and the 'personal sustainability' they experience in their daily life?"

In the following sections we firstly introduce the theoretical framework relative to education for sustainability and sustainable development in higher education, in terms of the tensions and conflicts surrounding scholars' personal values, attitudes and actions in relation to sustainability (Section 2). Secondly, we focus attention on the social and environmental accounting literature where some contributions claim for the presence of "blue meanies" (Gray and Laughlin, 2012) that invade the world of scholarship, reflection, collegiality and hinder the development of challenges toward sustainability (Section 3). Thirdly, after having briefly presented the research design and the methodological approach adopted to empirically investigate the phenomenon, we discuss the preliminary result of an explorative study (Section 4), followed by final remarks and future research steps (Section 5).

## 2. EDUCATION FOR SUSTAINABLE DEVELOPMENT AND EDUCATION FOR SUSTAINABILITY

Education for Sustainable Development (ESD) is a relatively new educational paradigm that allows Universities to lead and respond to social needs towards a more sustainable life. It has been defined as "a global preparedness and complex phenomena in relation to the effects of human activity on the environment, society and economy in spatial (global, regional and local) and temporal dimensions (learn from the past, act in the present and anticipate the future)" (Fernandez-Sanchez *et al.*, 2014, p. 3). One aspect worth mentioning is that the Sustainable Development Education Network defines ESD as "the process of acquiring the knowledge, skills and attitudes needed to build local and global societies that are just, equitable, and living within environmental limits of our planet, both now and in the future" (Environmental Association for Universities and Colleges, 2013). A considerable range of literature in recent years has been developed in relation to ESD. This growing interest derives from the assumption that education has a special role to play in changing the nature of human existence to something more sustainable than it appears to be at present. This role has been repeatedly emphasized at an international level (Council of the European Union, 2010).

Literature agrees on the fact that higher education institutions (such as Universities) are crucial in the global efforts for reaching a sustainable development (Mochizuki and Fadeeva, 2008) and it is commonly accepted that education is a key element in the change and transformation of behaviours and practices toward sustainable living (Yasin and Rahman, 2011).

Some authors assume that ESD represents a complete change in the global paradigm of education and involvement of society (Wade, 2008) and that it would be a paradigm shift in curricula development to meet future social needs (Pavlova, 2009). Moreover, there is a consensus on the importance of the curricula, research, outreach programs, interdisciplinarity, operations, and collaboration between universities that are established as key areas (Evans, 2015; Lozano *et al.*, 2013).

However, while ESD has been intensively analysed from the points of view of various stakeholders, only few studies have inquired the point of view of students and teachers' beliefs. In this regard Lagrell (2009) has identified that students are mostly quite familiar with the concepts of sustainable development, much more than teachers. Moreover, Elshof (2005) and Pavlova (2013) highlight the need for training and sensitization of teachers. Shephard (2008) argued that affective learning, of values and attitudes, is highly problematic for higher education. An equivalent claim, based on teachers' beliefs, was made by Cotton (2006) for school teaching, focusing the debate on university teachers. Exploring lecturers' beliefs about, and understandings of, sustainable development and their views on incorporating it into the curriculum, Cotton *et al.* (2009) revealed a diversity of understandings of 'education for sustainable development' and a range of views on the appropriateness of including sustainable development in the curriculum. In addition, a specific research stream has been developing on Education for Sustainability (EfS) (Corcoran and Wals, 2004; Cotton *et al.*, 2007; Sherren, 2008; Shephard, 2010; Teisl *et al.*, 2010; Sylvestre *et al.*, 2013, 2014; Christie *et al.*, 2015) which mirrors a considerable number of articles published in scientific top-tier journals, such as *Studies in Higher Education*, *Environmental Education Research*, *International Journal of Sustainability in Higher Education*, *Journal of Sustainability Education*, *Journal of Education for Sustainable Development*, *Journal of Teacher Education for Sustainability*, *Sustainability*, *Environmental Education Research*, *the Journal of Environmental Education*. However, the vast literature reveals a highly subjective nature of thinking about the roles of higher education and its teachers with respect to education for sustainability.

Shephard and Furnari (2013) attempted to make sense of the complex phenomenon through the viewpoints provided by university teachers. Based on the statements of 43 scholars belonging to one university in New Zealand, they categorized four significantly and qualitatively different viewpoints, one of which advocates for sustainability and for education for sustainability and the other three viewpoints do not. While in the first group the analysis identifies their passion for sustainability and personal commitment to education for sustainability, each other group ("university teachers committed to the liberal ideals of higher education in disciplinary contexts"; "sustainably minded university teachers inclined towards interdisciplinarity but not 'education for sustainability'" and "anthropocentric university teachers mindful of their academic freedom and responsibility to be critic and conscience of society") has distinct characteristics that prevent those who own them from using their position within the university to encourage students to act sustainably. These groups do not use their position in the university, or their knowledge and concerns about sustainability, to either encourage students to act sustainably, or to encourage other teachers to do so. "Our teaching should bring the big issues to the local or personal level, and that teaching about sustainability helps students see connections between the discipline and larger societal/global issues. We do not, in general, think that teaching about sustainability, if we chose to do so, would damage our careers. We are not particularly concerned to teach

about personal sustainability, how to avoid burn out and how to strike a balance between professional and personal wellbeing” (Shephard and Furnari, 2013, p. 1582).

Sterling (2004) drafted a model based on four stages of social and educational responses to sustainability. The model includes different *nuances* of sustainability transition that can be very weak, weak, strong and very strong. Accordingly, the educational response can be different, shifting from denial, rejection or minimum, to bolt-on; build-in and rebuild; and redesign. State of sustainability and state of education include different levels: no change (or “token”); cosmetic reform (education *about* sustainability); serious greening (education *for* sustainability) or wholly integrative (sustainable education). A common vision for sustainability in higher education requires institutional change efforts toward sustainability (Sylvestre *et al.*, 2014). However, despite the diffused conviction that universities bear a profound moral obligation to promote ideals of sustainability by incorporating them throughout their institutional dimensions, cultural barriers and resistances to organisational change still exist. Universities have proved somewhat resistant to fully engaging with the concept of sustainability in an institutionally holistic fashion; change efforts are often confounded by substantial institutional inertia (Sylvestre *et al.*, 2013, 2014).

A further crucial point for developing a culturally sensitive vision is to deepen the scholars’ genuine commitment to sustainability. A pillar of sustainability education should rest on authenticity, intended as coherence between the scholars’ research and teaching arguments relative to sustainability (and, among these, the environment, social responsibility and ethical issues) and the concrete behaviours held in their professional and personal spheres of life. On the one hand, authenticity is necessary to avoid a façade (Castello and Lozano, 2011) in sustainability education. On the other hand, authenticity at a subjective level is a pre-requisite for effectively promote a change in education (Sterling, 2004; Schultz, 2013) starting from scholars’ behaviours and attitudes in their personal and professional life. We are not aware of the existence of previous contributions that directly address this topic, except for a “critical-based” contribution of Weis (2013). Being a scholar he suggests that “a compelling case is made that our personal lifestyles are not in congruence with our avowed concerns for an environmentally sustainable earth and a just sharing of its bounties” (Weis, 2013, p. 29). Weis treats environmental sustainability and social justice as co-imperatives, thereby offering a future scenario that demands lifestyle adjustments and shared sacrifices” The basic contradiction and questions addressed by the author was triggered from the observation of a strident incoherence between “the world of words and speeches” developed by scholars attending scientific congresses addressing sustainable business practices and global warming and their personal sensitivity and behaviours that were in practice not so sustainable (i.e. many conferences attendees drove away in single-occupancy vehicles to free-standing houses, some located over 50 kilometers from the campus, comprising over 300 square meters of living space, or took a shower every day). Both the work of Weis (2013) addressed to scholars belonging to different disciplines involved in disseminating knowledge on environmental sustainability- and the critical work of Gray and Laughlin (2012) - focused on the possible contribution of social accounting scholars adhering to the CSEAR network (Center for Social and Environmental Accounting Research) - lead us to reflect on the possible inconsistencies that affect the education for sustainability. These decoupling should be faced by scholars, who are in first person involved in transferring sustainable attitudes and values and develop changes toward sustainability. To be authentic, this change should affect both scholars’ personal, professional and academic life, in order to promote education for sustainability in a consistent manner.

### 3. ACCOUNTING FOR SUSTAINABILITY: CHALLENGES AND CRITICALITIES

Accounting is not only a system of technique and tools, since it represents a social construction influenced by the culture and history of the place where it is constructed (Laughlin, 1987). It has been defined as the mirror of society (Hopwood, 1987) that influences, creates and forms people and areas (Miller, 1992). Therefore, to properly understand the role of accounting it is necessary to analyse and understand the social context within which the accounting process is formed. This implies recognizing that accounting does not have a feature of neutrality and a static nature, while it is dynamic and constantly changes adapting itself to the system in which it develops and interacting with different systems. According to this nature, relationships become a central aspect because accounting is “acting upon”, being a form of power that is manifested and exercised over subjects (such as, managers, directors, scholars, or citizens) to influence their conduct through different moments of subjectivism: individualization, responsabilisation and calculation (Miller, 1992, 1998).

Some authors suggest the method of interdisciplinary research action (Rondinara, 2008, p. 65) to draw on the approaches and insights associated with a range of disciplines” (Roslender and Dillard, 2003, p. 325). Interdisciplinarity involves “the integration of different skills in a ‘framework of action’ in which interwoven empirical elements and theoretical consensus give rise to practical solutions and theory building which cannot be broken into disciplinary parts” (Adams and Larrinaga-Gonzalez, 2007, p. 335). Based on this construct the methodological approaches of accounting in practice and accounting in action have been emphasized.

Accordingly, the reflection on the role of the scholar leads us to pose profound questions upon the modifications which are coming about in the world, on the role of the accounting profession as well as on the role of the scholar in this world.

Beginning in 1996, Gray, Owen and Adams (1996, 2010) pointed out the urgent need to pass from accounting to accountability to drive economic and social systems towards a sustainability direction. Tracing the future perspective of social accounting they underlined that “One aspect of significance, of course, is the extent to which accountability and sustainability require substantial, as opposed to marginal, change in the relationships” (Gray and Laughlin, 2012, p. 241).

Within the social and environmental accounting research (SEAR) can play a relevant role in promoting change in the organizational realm (Gray *et al.*, 1996, 2010; Gray *et al.*, 1995). Authors who have contributed to developing SEAR have broadly analysed and discussed the concept of sustainability and pointed out meanings and contradictions in sustainable development (Gray, 2010). To this end, engagement research has been put forward as a strong approach to explore diverse issues, including change within organisations (Cooper *et al.*, 2005; Parker, 2005) and understand phenomena from the ‘inside’, thus favouring a more grounded and contextualized comprehension of the rationale through which actors behave and individual/organisational action is constructed (Adams and Larrinaga-Gonzalez, 2007). Gray and Laughlin (2012) encouraged the debate of a more direct and confrontational nature both within and at the margins of social, environmental and sustainability accounting and provided both an analysis of the achievement of the work to date and some critical issues that still needs to be done, thus suggesting a critical engagement with the literature and ideas of social accounting. In particular, they focussed on the factors that can hinder the development of social and environmental accounting and sustainability too. These factors are metaphorically called “blue meanies” (Gray and

Laughlin, 2012, p. 245). “Blue meanies are fictional creatures who hate all music and beauty and who invade the world and destroy its peace. They are a metaphor for those factors which invade the world of scholarship, reflection, collegiality and enquiry and destroy its very essence. This might include such things as: performance measurement; publishing at all costs; career-mindedness; conservatism; mimeticism; self-advancement; selfishness; instrumentalism; journal rankings, focus upon citations; ad humane attacks; grant grabbing and .... Accounting ???” (Gray and Laughlin, 2012, p. 245)]. The authors state that “there seems to be a reluctance among accountants to confront the really radical challenges” (Gray and Laughlin, 2012, p. 243). The same reluctance that hinders radical challenges in the business and practitioners’ world can affect scholars who encounter (and have to face) many “blue meanies”. These are the baleful forces of institution and control that engender individualism over collegiality; rigor over importance; normal science over innovation; publication over scholarship; student appraisal over education; and career over the issues at stake” (Gray and Laughlin, 2012, p. 245).

For a scholar “meanies” such as individualism, the tension toward scientific publications and the stress to publish in top ranking journals, and the student appraisal could generate un-sustainability, in the sense that these “priorities” can undermine authentic sustainability education and a true change in the scientific and academic context, and negatively affect promoting change in the business context. In other words, the Gray’s dream of a better world, to which accounting can contribute acting as a driver for emancipatory change, comes true only if sustainability is both theorized and experienced in practice (Gray, 2010). Accordingly, scholars are called to promote a true change toward sustainability (Glasser, 2004) as mirrored within this invitation: “Imagination and courage are needed to expose both the absurdity of the present academy and the vacuous and destructive milieu in which we research and teach. Whatever this new social accounting might be it will probably need to be generated by a new generation of academicians who have not been trained in instrumental careerism but have been supported in eccentric explorations by established (if still sceptical) members of the community. That is quite a challenge but clearly invokes that the unthinkable must eventually become thought” (Gray and Laughlin, 2012, p. 243).

## 4. COMBINING THEORY AND PRACTICE

### 4.1 Research design and methodology

Starting from the theoretical framework traced in the previous sections, and solicited by the afore mentioned invitation we decided to perform a qualitative-based study and adopt an engagement research approach (Contrafatto, 2011). Accordingly, we presented our research idea in three international contexts: CSEAR conference-Padua (2014), CSEAR Research day-Trento (2015) and Milan (2017). The CSEAR, based in St. Andrews (Scotland), started since 1988 to develop the knowledge and the debate on sustainability education and promote many initiatives worldwide (research, teaching and external engagement with practice and policy through developing knowledge, expertise, resources and a supportive network for mentoring and career development). These scientific and academic contexts had been the occasions to “launch the stone” and use suggestions drawn from discussions as a feed-back to focus theory and empirical research. We then decided to adopt a qualitative approach to perform a first explorative study. On the basis of informal

conversations and participant observation during CSEAR congresses and workshops, we derived some key questions and formulated a short semi-structured questionnaire including both open and closed questions (7 in total). The questionnaire was sent by e-mail to 20 scholars who are members of CSEAR Italy, using the mailing list of the network. The questionnaire was aimed to inquire if there are (and which are) the contradictions between the concept and the practice of sustainability accounting scholars teaching, study/research and daily life. We decided to select this scholars' category for three main reasons:

- 1) our belonging to the same network, that allows us a deep and direct knowledge of institutional and contextual factors (i.e. the specific research fields, the topics covered by lectures, the relationship among different networks and organization dealing with sustainability within the accounting perspective);

- 2) the relevance of the contributions of SEAR scholars to the debate on sustainability within the university, scientific and business contexts, being the CSEAR a membership-based international network that aims to mobilize accounting scholarship to enable a more sustainable society and supports effective sustainability accounting education; and

- 3) the possibility to adopt the engagement research approach to understand phenomena from the 'inside', thus favouring a more grounded and contextualized comprehension of the rationale through which actors behave and individual/organizational action is constructed (Adams and Larrinaga-Gonzalez, 2007).

We obtained only 3 completed questionnaires. In order to grasp more information, we further addressed direct interviews and informal conversations during the CSEAR workshops held in different Italian Universities during 2017.

#### **4.2 Preliminary results of explorative research: a still open discussion**

The first section of the questionnaire was aimed to understand if there is a decoupling between the concept of sustainability that scholars study and teach, thereby contributing to the development of SEAR, and their concrete behaviours in their scholarly and personal frameworks. Scholars were invited to eventually identify those "blue meanies" that may influence affect their personal and professional relationships.

Respondents affirm that they perceive a "missing link" between the concept and the practice of sustainability. About the reasons of this decoupling different aspects relative to sustainability attitudes and values affecting both scholar's private life and academic and scientific frameworks emerge (Gray and Laughlin, 2012; Weis, 2013). For instance, some answers mirror a distance between sustainability dimensions in theory and the scholars' personal behaviours tied to environmental and social sustainability, such as the following quote testifies: "Unfortunately, sometime I feel this disconnection with regard to my consumption and investment choices, for example when I have to choose the use of car, or in my daily choices of food and beverage ... living in a sustainable manner is sometimes hard to follow". Other answers point out a missing link between the efforts spent in the academic and scientific context and the remaining energies and resources devoted to the private dimension (i.e. the family and other relationships), due to the lack of time which is necessary to daily cultivate authentic and deepen relationships both at work and at home. Erudition and scholarship often require a hard work for researching and teaching. The work-life balance can generate stress and burnout. The main causes that trigger un-sustainability seem to be related to the lack of time and the rhythms in researching and teaching that call for a growing involvement, thus generating difficulties and a low level of sustainability in

balancing scientific and personal life. In other words, it emerges a divide: one thing is “erudition” (study) about and for sustainability and another thing is the real life. Therefore “walk the talk” in the private life seems not to be easy in terms of well-being and quality of life, due to frequent absences for congresses, travels, engagement in lectures and research projects imposed by disciplinary and academic realities which hinder the possibility to nurture deep and continuous friendships, scholarly and family relationships (Glasser, 2004; Gray and Laughlin, 2012). The consistency is even more difficult to achieve for scholars who live a state of ethnic, cultural, gender and physical diversity.

If we address attention to the concrete process to decide and manage priorities, although the interviewed underline their efforts and dedication to promote sustainability in the business and scientific context, results point out that often choices (i.e. to frequently travel abroad or to overwork for respecting a dead line instead of taking care of the family or the friendships) are not so sustainable in relation to the private life which would require time, attention, personal care and capability to listen and wait for, especially in some crucial periods, linked to particular events, as we can read: “Yes, sometimes it happens and makes me feel so bad but in this occasion I stop for some moments and try to analyse the situations and feel that will be finish in a few days.”

The impression is that respondents hesitate to truly affirm that scholarship, research and teaching for sustainability, sometimes require them a “too high price” or a not always justified effort with respect to the legitimate “human” need to preserve and spend time to family and friendship relations, other personal interests or simply free time.

## 5. CONCLUSIONS, LIMITATIONS AND FURTHER RESEARCH STEPS

A first reflection deriving from the results of this preliminary study is that in the scientific context often theory and application of sustainability issues are considered while neglecting the personal life of the researcher/scholar. This mirrors a decoupling at the basis of the education for sustainability efforts because we assume that the improvement in sustainability education becomes real when there is consistency between what is said and written or, in other words, between what a person is and what he/she does (Gray and Laughlin, 2012; Zanghi, 2012). Consequently, the emphasis on relationships marked in the social and environmental accounting research – and in more general terms, in the sustainability education framework – cannot be only described and theorized (Glasser, 2004; Pittman, 2004). If there is no consistency between what one says and what one experiences, there cannot be a truly institutional and emancipatory change. This critical aspect should be deepened within the growing debate about the role of higher education for sustainability, since education for sustainability starts from developing not only knowledge and skills, but also values and concrete behaviours which are necessary to achieve sustainability, according to personal values and perspective (Miller, 1992; Shephard and Furnari, 2013).

The empirical findings suggest that a lot of tension related to education for sustainability, such as the efforts devoted to research and teaching, improve the transfer of sustainable values and attitudes within the scientific community and the students, while several obstacles hinder sustainable behaviours in the daily life of scholars, thus undermining the ongoing health and integrity of their lives which are sustained through social relationships (Shephard and Furnari, 2013). Such relationships dynamically join us together in organisations and communities and the ever-changing web of the personal, professional and community life. Therefore, an

ongoing focus of our individual as well as collective attention must be directed on reflection on, learning about, and active enhancement of these relationships (Pittman, 2004).

A second insights is relative to the fact that this contradiction can be considered an important element in evaluating SEAR scholars' contribution to education for sustainability, since it mirrors the so called "blue meanies" (Gray and Laughlin, 2012) that should be "discovered" in terms of the tensions surrounding personal values, attitudes and actions in relation to sustainability. As a result, rather than discussing sustainability only in a "corporate" sense (with regard to the business context) we need to dwell on the individual level of social sustainability, in terms of sustainability applied to a scholar's life and work, because a person who carries a great message fails or finds it hard to actually apply this message to his/her private life, which is firstly made up of relationships. The results of scientific research (diffused through conferences, published books and articles) which discuss the implementation of sustainability in organisations throughout the world, and the concrete behaviour of scholars should be linked. However, this goal seems difficult to achieve. This occurs because in practice, so many sacrifices are often required to perform a high level of scientific production, despite the capability to nurture relations with the scientific community, the students, the local community and the family.

A further issue affects the way in which study and research are carried out through concrete experiences, personal and group membership/relationships (Zanghi, 2012).

Drawing from these preliminary considerations, the work suggests insights for a further research agenda to deepen the decoupling between the concept and the practice of sustainability within the scientific and university context and contribute to nurture social and environmental accounting research. In this regard the issue can be considered related to the critical accounting perspective (Tinker and Gray, 2003). Moreover, it can be linked to the sustainability of social accounting in a gendered or diversity-based perspective, because the aforementioned consistency seems to be more difficult to achieve for those scholars who live a state of ethnic, cultural, gender or physical diversity (i.e. women scholars).

However, in its current stage the work provides only partial answers to the research question, even if it contributes to trigger further questions in a field which is still under investigated. We in fact acknowledge that the preliminary results of the study suffer from several limitations that could be amended through further research efforts. Firstly, the questionnaire should be reframed and rendered more consistent by adding detailed questions relative to specific dimensions of sustainability (i.e. "personal sustainability", "sustainability relative to relationships with students and the scientific community). Secondly, some yes/no questions should be replaced using open questions, to give the opportunity to provide qualitative judgements. In addition, respondents suggested us to use different tools to deepen the investigation, such as deep interviews or focus group. Finally, we should involve a large number of scholars and practitioners, by creating a CSEAR's blog to collect more information through a platform for open and anonymous discussion.

Despite the afore mentioned limitations, the topic received a lot of interest during the presentation and discussion in several conferences, allowing us to think that the work could progress to offer a new perspective within the current debate on sustainability research and education and trigger authentic challenges within the scientific, university and business community.

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