

Audit And Exit: A Decade Of Research On Internal Auditor Turnover Through A Bibliometric Lens

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ABSTRACT

This study examines the evolution of scholarly research on internal audit tenure and auditor turnover using bibliometric analysis. Publications indexed in the Web of Science database from 2005 to 2024 were analysed to identify trends in publication year, top authors and institutions, and dominant research areas. The analysis highlights increasing academic interest in topics related to auditor independence, audit quality, and governance. The study provides insights into the intellectual structure of the field and uncovers emerging themes and research gaps. However, a key limitation lies in the restricted use of keywords during the literature search, which may have limited the breadth and inclusivity of the reviewed literature. To address this, future research is encouraged to adopt advanced bibliometric tools such as VOSviewer to perform keyword co-occurrence and network analysis. This approach would enable a more comprehensive mapping of literature and enhance the robustness of future bibliometric studies in auditing and human capital research.

Keywords: auditor, bibliometric analysis, internal audit turnover

INTRODUCTION

Auditor turnover has emerged as a topic of increasing scrutiny within the realms of accounting and corporate governance, garnering substantial global academic and regulatory attention. In various countries, auditor changes, whether voluntary or involuntary, were linked to issues such as audit quality, the credibility of financial reporting, and investor confidence (Durrah & Chaudhary, 2020). The researchers examined the factors contributing to auditor turnover, including audit firm tenure, client dissatisfaction, auditor independence, regulatory pressure, and corporate governance structures (Lim & Parker, 2020; Firth, Mellor, Moore & Loquet, 2004). While developed markets such as the United States and the United Kingdom possessed mature regulatory frameworks that influenced auditor-client relationships, emerging markets often presented unique institutional and legal contexts that shaped turnover dynamics.

Similarly, within the context of the Malaysian audit industry, audit turnover, characterised by the frequent rotation of auditors, emerged as a notable issue. This was deemed critical as it influenced the

quality, independence, and reliability of audits, essential for maintaining transparency in financial reporting. The audit turnover in Malaysia has presented several concerns pertaining to both regulatory frameworks and the broader business environment (Lokman & Mohd Bakri, 2020). The issue stemmed from frequent alterations in audit firms, which could have influenced the depth of knowledge and comprehension of auditors regarding the client's operations, resulting in diminished audit quality. Given the high turnover rates, auditors likely experienced a deficiency in continuity and familiarity with the client's financial systems and risk environment, which may have impeded their capacity to detect fraud or significant financial irregularities (Wan Ismail, Hashim, Tjahjadi, & Kamarudin, 2022; Dewi & Tjahjono, 2024).

The impact of audit turnover on corporate governance has been significant. The efficiency and credibility of the auditing process have been vital for shareholders, investors, regulators, and other stakeholders. As noted by Narwaria, Dwivedi, Vashisht, Mishra, Saxena, Gupta, and Raghuwanshi (2024), when audit turnover was high, there existed a risk that auditors' objective and impartial role might have been undermined, eroding stakeholders' trust in financial reports and, by extension, the overall corporate governance structure. Consequently, it became imperative to address the issue of audit turnover in Malaysia by balancing the necessity for auditor independence, audit quality, and the preservation of a competitive and ethical audit market. Comprehending the underlying factors that drove turnover and formulating appropriate policies and regulations were deemed essential in ensuring that the Malaysian audit industry maintained its integrity, public trust, and effectiveness in serving its stakeholders.

Although a growing body of research concerning employee turnover exists, only a limited number of studies have undertaken bibliometric analyses focused on auditor turnover, especially in connection with particular industries. Consequently, the study aimed to map related publications concerning internal audit turnover through bibliometric analysis. This study examined various scientific parameters, which included the year of publication, the most prolific authors, institutions, countries, and research areas pertinent to publications concerning internal audits or auditor turnover. The findings of this study provided valuable references for research scholars, particularly in understanding the trends in research publications on internal audit turnover. The structure of the paper was delineated as follows: Section 2 delineated the literature review through the overview of audit turnover together with the supporting theory used, Section 3 present the methodology employed in the study, which was subsequently followed by a discussion of the results and findings in Section 4. Section 5 provided the conclusion of this bibliometric review.

LITERATURE REVIEW

Audit Turnover Overview

Audit turnover, defined as the voluntary or involuntary change of an external auditor by a client firm, has been widely studied due to its implications on audit quality, corporate governance, and stakeholder trust (Chi & Huang, 2005). Traditionally, audit turnover is examined through the lens of Agency Theory, which views auditors as mechanisms to reduce agency conflicts between managers (agents) and shareholders (principals) (Jensen & Meckling, 1976). However, emerging perspectives suggest that Human Capital Theory (HCT) offers a complementary framework, particularly when auditor changes are driven by considerations beyond governance, such as expertise alignment and resource capability (Francis, 2004).

Human Capital Theory: A Strategic Lens on Auditor Switching

Human Capital Theory, developed by Becker (1964), argues that individuals and firms invest in knowledge, education, and experience to enhance productivity and value creation. When applied to auditing, this theory suggests that clients choose audit firms based on the perceived value of the auditor's human capital—such as technical expertise, industry specialization, international exposure, and advisory capabilities (Francis, 2004). Audit turnover, therefore, can be seen as a strategic response to evolving business needs. For instance, a firm expanding internationally or adopting advanced digital systems may require auditors with expertise in IFRS reporting, cybersecurity, or sustainability assurance. If the incumbent auditor lacks this specialized knowledge, the client may seek a new firm whose human capital better aligns with its risk profile and strategic objectives.

Becker, DeFond, Jiambalvo and Subramanyam (1998) found that firms often switch to more specialized auditors during periods of growth or transformation. This shift is not necessarily due to agency conflicts but rather a desire to upgrade audit service quality and match organizational complexity. In the Malaysian context, Ramlee and Ahmad (2020) argue that firms with dynamic operating environments are more likely to engage auditors with deeper sectoral knowledge and risk oversight capabilities supporting the relevance of HCT in explaining such behaviour.

METHODOLOGY

Bibliometric analysis has been defined as the application of mathematical and statistical techniques to books and other communication media for the purpose of studying publication patterns and scholarly output (Sanfins, de Oliveira, Silva & Gomes, 2021). The term "statistical bibliography," which was introduced by Hulme in 1923, served as the foundation for the subsequent evolution of the concept into "bibliometrics," a term that was first coined by Pritchard in 1969 (Salinas-Ríos, 2022). This method enabled researchers to systematically explore scientific literature, map intellectual structures, identify emerging trends, and evaluate the influence of authors, sources, and institutions (Glänzel, 2003; Diodato & Gellatly, 2013).

This study employed a structured bibliometric analysis of auditor-turnover research. In accordance with established protocols for bibliometric reviews as delineated by Tranfield, Denyer and Smart (2003) and Donthu, Kumar, Mukherjee, Pandey and Lim (2021), this study undertook a multi-stage process encompassing planning, data collection, analysis, and the presentation of results. The Web of Science (WoS) database had been selected as the sole data source owing to its comprehensive coverage of peer-reviewed journals and standardised metadata, which had been widely regarded in bibliometric research. Donthu et al. (2021) emphasised that WoS offered consistent indexing and had been frequently utilised in bibliometric studies. Shkulipa (2021) observed that WoS had provided extensive coverage of accounting-related topics. Correspondingly, Singh, Karmakar, Leta and Mayr (2021) demonstrated that WoS had outperformed other databases regarding the inclusion of high-quality journals.

A keyword-based search was carried out by querying the Web of Science database utilising the terms "auditor" and "turnover" within the Topic field, encompassing the title, abstract, and author keywords. The specific terms were selected to address the auditor turnover literature directly, thereby ensuring the retrieval of studies pertinent to audit personnel movements and alterations in audit firm-client relationships. Borges, da Silva and Ladeira (2022) emphasised that defining precise and relevant keywords had been critical to the bibliometric search process, as it had shaped the scope and relevance of the dataset. The initial search results were filtered to eliminate duplicates and were screened to exclude items not pertinent to the focus on auditor turnover. The selection of studies adhered to a PRISMA-style screening process, ensuring that each paper was pertinent to auditor turnover and its associated themes (Moher, Liberati, Tetzlaff & Altman 2015).

The Web of Science database was utilised as the data source for the sampling method, owing to its extensive coverage of high-quality journals. Singh et al. (2021) noted that the Web of Science demonstrated unparalleled coverage of top-tier journals in auditing and accounting, thereby establishing it as an ideal resource for identifying influential research in these domains. Likewise, Shkulipa (2021) emphasised that the Web of Science provided comprehensive coverage of accounting topics, ensuring access to rigorous, peer-reviewed research. The findings supported the decision to utilise the Web of Science for this bibliometric study, as it provided a robust and extensive collection of literature in auditing and accounting.

Nevertheless, preliminary searches conducted in other online databases revealed a limited number of research papers that specifically addressed the themes of auditor and turnover. This limitation underscored the advantage of utilising the Web of Science, whose extensive coverage yielded a more substantial and reliable dataset for analysing auditor turnover research. The key bibliometric indicators that were examined in this study included the distribution of publications by year, which served to identify trends in research output over time; the top 10 authors along with their institutional affiliations, which highlighted influential contributors in the field; and the countries that had made the most significant contributions to auditor turnover research. Furthermore, the study examined the leading 10 institutions engaged in this research domain and analysed the distribution of documents according to research areas as categorised by Web of Science.

Data Collection

The study initiated its search for research papers concerning auditor turnover within the publication period spanning from 2005 to 2024, employing the precise keywords “auditor” and “turnover” in the chosen online database. The initial search had yielded a total of 214 documents. In order to ensure the relevance of the results, the study refined the dataset by applying filters based on categories from the Web of Science, specifically Business Finance, Management, Business, Economics, and Ethics. The process effectively narrowed the focus to studies directly contributing to the academic discourse within these fields. Subsequent to these refinements, the final dataset was diminished to 197 documents, thus ensuring that the bibliometric analysis was both targeted and aligned with the scope of the research. The data was extracted on 24 February 2025 to ensure the inclusion of the most recent and relevant studies.

The PRISMA framework has been adopted to guide and document each data collection and screening step. This approach provided clarity and transparency in the selection of articles by outlining how records were identified, screened, excluded, and finalised for analysis (Donthu et al., 2021; Irawan & Sopiah, 2022). The PRISMA Statement facilitated a comprehensive and structured search pertaining to internal audit tenure and audit turnover across global contexts. The method encompassed four principal steps: identification, screening, eligibility, and inclusion. A collection of databases within the Web of Science platform was utilised during the identification phase to perform literature searches. A specific keyword strategy, which included the application of Boolean logic utilising the “auditor” AND “turnover” keywords, was employed to identify pertinent papers. Figure 1 illustrates the various keywords that were utilised across the selected databases. A total of 344 articles pertaining to auditor turnover were initially retrieved.

In the course of the screening phase, 10 duplicates and 215 articles that failed to meet the study’s inclusion criteria were eliminated (refer to Figure 1). The remaining 108 articles were subsequently subjected to a meticulous review in accordance with established inclusion and exclusion criteria, which encompassed document type, language, and publication timeline. Subsequent to the review process, a total of 197 papers were finalised for inclusion in bibliometric analysis.

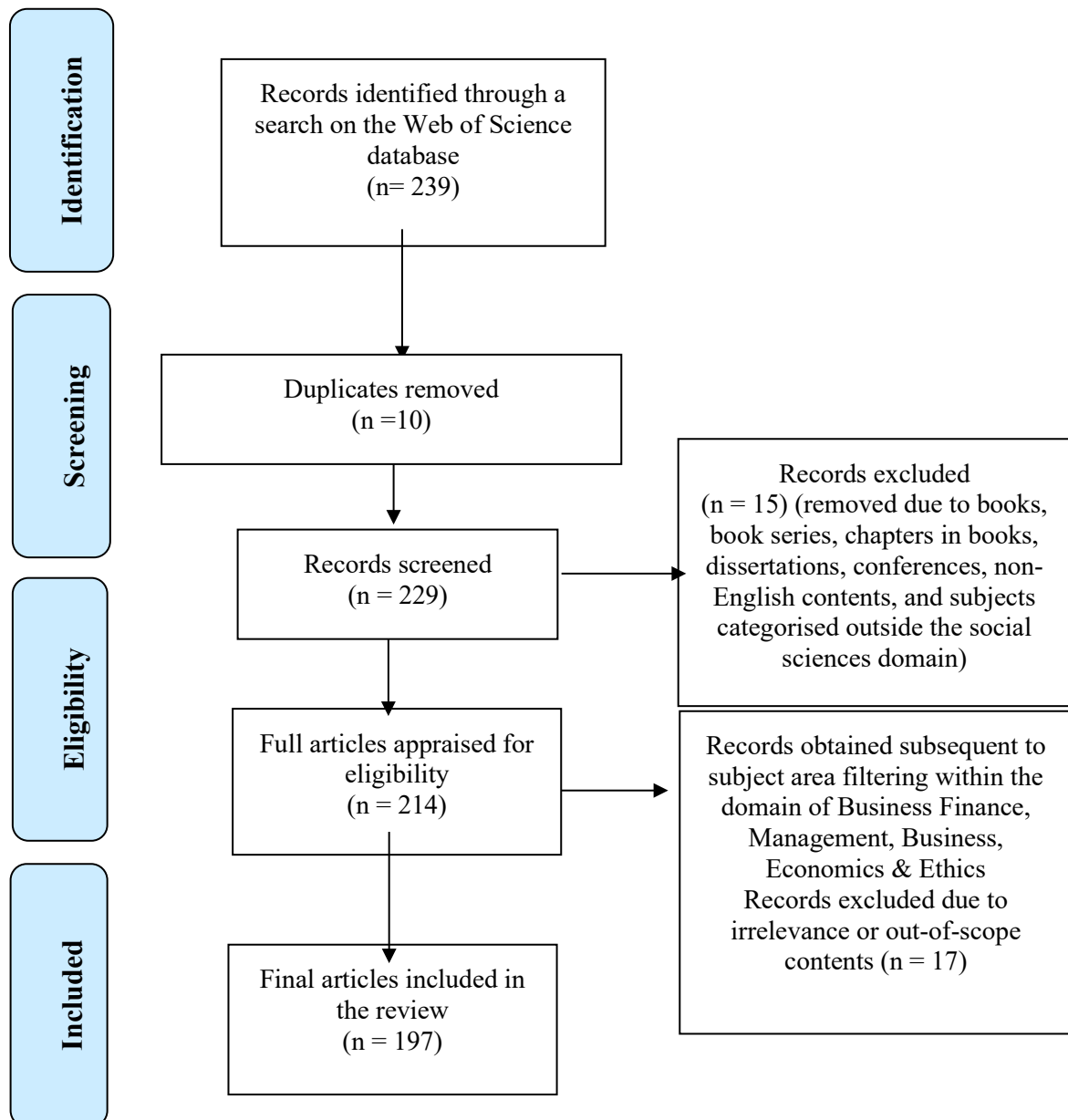


Figure 1: PRISMA Flowchart

RESULTS AND DISCUSSION

The study was conducted with the objective of identifying the factors that contributed to auditor turnover. A bibliometric analysis was performed to examine trends, themes, and key contributors within the existing body of literature on the topic. The annual distribution of publications concerning auditor turnover demonstrated a consistent increase in academic interest over the preceding two decades. Between 2005 and 2015, the volume of publication activity was characterised by a relatively modest output, averaging five to eight articles published annually. An observable upward trend emerged commencing in 2020, characterised by a significant increase in 2021, which had marked the peak year with 27 publications. Heightened activities were recorded in 2023 and 2024, reflecting the increasing relevance and concern surrounding auditor turnover.

The findings contributed to the resolution of the research question by illustrating the volume of research conducted on auditor turnover and the periods during which scholarly interest had intensified. The observed rise in publications indicated that auditor turnover had emerged as an increasingly significant study area, thereby warranting sustained academic and regulatory attention.

Distribution of Publications by Year

Table 1 presents the annual publication counts on auditor turnover from 2005 to 2025. The annual distribution of research on auditor turnover reveals a marked increase in scholarly attention over the past two decades, with a sharp rise beginning in 2020. The highest output was observed in 2021, which accounted for 13.71% of the total publications in the dataset. This surge aligns with heightened global regulatory attention to audit quality following high-profile audit failures such as Wirecard (Germany) and Luckin Coffee (China), which prompted new scrutiny of auditor independence and tenure (Quick & Warming-Rasmussen, 2022).

Moreover, the onset of the COVID-19 pandemic brought significant changes to corporate risk environments, spurring a wave of research into internal control systems and the roles of auditors in detecting financial irregularities during crisis periods (Alwardat, 2022). These factors likely influenced the increase in publications observed in 2021 and beyond.

From a theoretical standpoint, the trend reflects a broader recognition of internal auditors as repositories of firm-specific knowledge. As Human Capital Theory suggests, employee turnover, particularly among skilled professionals, can erode organizational capabilities and continuity (Becker, 1964; Cheng, Goh, & Kim, 2018). Studies have shown that frequent auditor changes can disrupt audit processes, increase client learning curves, and reduce the detection of earnings manipulation (Harris & Whisenant, 2012; Geiger & Raghunandan, 2002).

Therefore, the rise in publications reflects increasing academic interest in understanding how audit turnover affects quality, performance, and governance outcomes, particularly in uncertain or rapidly changing environments.

Table 1: Distribution of Publications by Year

Publication Year	Number of Documents	Percentage (%)
2025	3	1.52
2024	22	11.17
2023	16	8.12
2022	17	8.63
2021	27	13.71
2020	8	4.06
2019	11	5.58
2018	9	4.57
2017	16	8.12
2016	5	2.54
2015	12	6.09
2014	9	4.57
2013	9	4.57
2012	4	2.03
2011	7	3.55
2010	3	1.52
2009	4	2.03
2008	5	2.54
2007	4	2.03
2006	4	2.03
2005	2	1.02
Total	197	100

Top 10 Authors and Their Affiliations in Auditor-Turnover Research

Table 2 explains the top 10 authors who have contributed to research on auditor turnover, accompanied by their institutional affiliations and publication counts. The result shows that the most prolific contributors to auditor turnover research are predominantly based in the United States. Leading scholars include David N. Herda (University System of Ohio), Timothy Andrew Seidel (University of Kansas), and Kenneth L. Bills (University of Texas System). Their institutions are part of a research ecosystem that benefits from access to publicly available audit data, strong institutional funding, and a culture of collaborative scholarship (DeFond & Zhang, 2014).

This dominance is not coincidental. U.S. universities have long been at the forefront of empirical audit research due to their connection with regulatory changes such as the Sarbanes-Oxley Act of 2002, which imposed strict reforms on audit committees and rotation practices. Scholars like Francis (2011) argue that audit regulation in the U.S. has created a uniquely rich environment for exploring auditor behaviour, including turnover. Research productivity is also driven by structural and professional incentives. According to Bonner (2014), accounting faculty in top-tier institutions are often evaluated based on their publication output in a narrow set of prestigious journals. This dynamic reinforces high-volume, high-quality contributions from U.S. scholars working in audit-related areas.

The presence of Kenneth Smith from Deakin University, Australia, among the top contributors reflects Australia's role as an early adopter of mandatory auditor rotation rules. Scholars in Australia have explored how these rules affect audit quality and independence, with mixed results (Carey & Simnett, 2006). This supports the view that local regulatory environments shape scholarly agendas and that turnover research responds directly to national and institutional priorities. Observed through the lens of Human Capital Theory, research output is a form of intellectual capital production, where institutions with more resources and networks tend to attract and retain productive researchers (Bamber & Landsman, 2018). The geographic clustering of top authors in countries with robust academic infrastructure underlines this theoretical perspective.

Table 2: Top 10 Authors and Their Affiliations in Auditor-Turnover Research

Author	Affiliation	Publication Count
Herda, David N.	University System of Ohio, United States	5
Seidel, Timothy Andrew	University of Kansas, United States	4
Bills, Kenneth L.	University of Texas System, United States	3
Emerson, David	State University System of Florida, United States	3
Schroeder, Joseph H.	University of North Carolina, United States	3
Smith, Kenneth	Deakin University, Australia	3
Cannon, Nathan	Brigham Young University, United States	3
Kremin, Joleen	George Mason University, United States	2
Lavelle, James J.	Indiana University Bloomington, United States	2
Sami, Heibatollah	Indiana University System, United States	2

Countries that Contributed Most Significantly to Auditor-Turnover Research

Table 3 delineates the top 10 countries that contributed to research on auditor turnover. The United States led with 102 publications, followed by China with 26, Australia with 19, and Canada and Taiwan, each contributing 12. Other countries, including Malaysia, Spain, Indonesia, France, and Italy, collectively represented smaller yet notable shares of the global output. The dominance of the USA in auditor turnover research can be attributed to its mature capital markets, robust regulatory environment, rich data availability, and strong academic tradition in auditing scholarship, as supported by previous bibliometric analyses (Zhang & Zhang, 2022).

This observation was supported by several studies highlighting the United States as the leading contributor to audit-related research (Ciger,2020; Cumbana & Venture, 2024; Firdausi et al.,2025). The domination of the United States was attributed to its strong institutional and regulatory frameworks, which included the Sarbanes-Oxley Act and the oversight provided by the Public Company Accounting Oversight Board (PCAOB) and the Securities and Exchange Commission (SEC). Although the United States occupied the top position, the growing contributions from China, Australia, and other countries reflected an expanding global interest in auditing and turnover. This trend underscored the diverse economic and regulatory contexts influencing worldwide research directions.

Table 3: Countries that Contributed Most Significantly to Auditor and Turnover Research

Country/Region	Publication Count	Percentage (%)
USA	102	50.75%
People's Republic of China	26	12.94%
Australia	19	9.45%
Canada	12	5.97%
Taiwan	12	5.97%
Malaysia	7	3.48%
Spain	7	3.48%
Indonesia	6	2.98%
France	5	2.49%
Italy	5	2.49%

Top 10 Institutions' Contributions to Auditor and Turnover Research

Table 4 presents the top 10 universities globally that have made the most significant contributions to research concerning auditor turnover. The University System of Ohio led with 11 publications (17.19%), followed closely by the University of Kansas and the University of Texas System, each contributing 10 publications (15.63%). Among the other significant contributors were the State University System of Florida and the University of North Carolina, each having produced seven publications (10.94%), alongside Deakin University (Australia), which accounted for six publications (9.38%).

A notable trend was the dominance of U.S.-based institutions (Cumbana & Venture, 2024; Firdausi et al.,2025), which collectively accounted for 90.63% of the total output among the top contributors. This underscored the central role of American universities in shaping the discourse on auditor turnover, which was likely influenced by regulatory developments such as the Sarbanes-Oxley Act and the activities of oversight bodies like the Public Company Accounting Oversight Board (PCAOB) and the U.S. Securities and Exchange Commission (SEC)—two key regulatory bodies in the U.S. that oversaw financial reporting and audit quality. The inclusion of Deakin University as a prominent contributor signified the expanding global engagement with auditor turnover research.

Table 4: Top 10 institutions' contributions to auditor and turnover research

University	Country	Publication Count	Percentage (%)
University System of Ohio	USA	11	17.19%
University of Kansas	USA	10	15.63%
University of Texas System	USA	10	15.63%
State University System of Florida	USA	7	10.94%
University of North Carolina	USA	7	10.94%
Deakin University	Australia	6	9.38%
Brigham Young University	USA	5	7.81%
George Mason University	USA	5	7.81%
Indiana University Bloomington	USA	5	7.81%
Indiana University System	USA	5	7.81%

Distribution of Documents by Research Area (Web of Science Categories)

Table 5 presents the distribution of documents across the research areas of Web of Science. Business Finance dominated with 111 articles, followed by Management (40), Business (24), Economics (16), and Ethics (6). The findings indicated that auditor turnover had been predominantly explored within the broader finance, management, and economic studies domains. The inclusion of ethics as a research category further underscored the relevance of professional conduct and auditor independence as critical subthemes within this area of research.

This findings has supported by several prior studies which also shows the same results and used the distribution of documents by research area or Web of Science Categories as part of their bibliometric analyses related to auditing, internal audit tenure, and auditor turnover, including Dai and Vasarhelyi (2016), Suryanto, Thalassinou, and Thalassinou (2021), López-Arceiz, Bellostas, and Rivera-Torres (2018), Sarea and Alzyadat (2021), and Zhang and Zhang (2022).

Table 5: Distribution of Documents by Research Area (Web of Science Categories)

Rank	Research Area	No of Documents
1	Business Finance	111
2	Management	40
3	Business	24
4	Economics	16
5	Ethics	6

CONCLUSION

This study employed various bibliometric indicators to evaluate the advancements in research publications related to internal audit tenure. Bibliometric analysis provided significant contributions by guiding researchers to the most relevant studies prior to their reading, enabling them to swiftly identify research gaps, inspire new ideas, reveal emerging trends, and map the research area to comprehend its conceptual, social, or cognitive structure (Donthu et al., 2021; Zupic & Cater, 2015). While Agency Theory remains dominant in audit turnover literature, it largely overlooks non-conflict-based auditor changes driven by client growth, resource needs, and specialization gaps. HCT fills this gap by offering a lens through which audit turnover can be seen as a proactive, value-enhancing choice. However, empirical studies applying HCT to audit turnover in emerging markets like Malaysia remain limited. This creates a research opportunity to explore how human capital characteristics such as auditor expertise, staff retention, and firm capability affect auditor-client relationships and switching decisions.

In this study, several keywords were employed to extract research publications pertaining to internal audit tenure from the Web of Science database. Through the utilisation of the "auditor" and "tenure" keywords, the research identified 239 published research papers. Nevertheless, certain publications proved to be irrelevant to the topic at hand. In an effort to filter out irrelevant publications, several criteria were applied, including categorisation by the areas of Business Finance, Management, Business, and Economics. Consequently, 197 research documents directly related to the field were selected. The analysis of these research papers had been prioritised based on factors such as publication year, leading prolific authors, institutions, countries, and research areas. Notably, the article that garnered the highest number of citations among those examined concentrated on auditor tenure.

David N. Herda, affiliated with the University System of Ohio, recorded the highest publication count, contributing five papers to the field. The standard range for the number of publications among authors in this field was determined to be between two and five. Furthermore, the Business Finance category had been identified as the most preferred research area for authors, with a total of 111 papers having been published in this domain. While the USA had traditionally stood as a leading producer of research papers in this field, the study revealed an increasing number of research papers produced in Asian

countries, with a notable concentration in Malaysia. The University System of Ohio was recognised as the institution that produced the highest number of publications, contributing 11 research papers, representing the most significant number of research papers in this area among universities.

One notable limitation of this study is the restricted use of keywords during the literature search and data collection process, which may have influenced the breadth and depth of the sources reviewed and the findings obtained. The selection of relevant articles, journals, and academic materials was largely dependent on a predefined set of search terms such as "audit turnover" and "auditor change". While these keywords were chosen for their direct relevance to the research topic, they may have inadvertently excluded literature that addressed similar concepts using alternative terminology or within adjacent disciplines (e.g., "auditor mobility", "staff rotation", "audit firm transition", or "professional expertise in auditing"). To address this issue, future research should adopt a more comprehensive and iterative keyword strategy, including synonyms, related constructs, and Boolean combinations, and consider the use of systematic review methods to enhance coverage and minimize selection bias. Future studies are encouraged to adopt bibliometric tools such as VOSviewer. VOSviewer enables researchers to conduct visual mapping and co-occurrence analysis of keywords, authors, and citations across a large body of academic literature.

The outcomes of this analysis underscored the significance of articles in literature reviews by providing quantitative validation of subjective categories. Furthermore, these findings provided valuable insights into the research landscape that existed in this domain. These results were anticipated to encourage further attention to research publications in this field.

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The study's conception and design were contributed by all authors. Norizam binti Ahmad @ Muhammad, Azura Mohd Noor, Masturah Malek @Malik and Nor Kartini Moh Rodzi performed material preparation, data collection, analysis, and wrote the first draft of the manuscript. The final manuscript was read and approved by all authors.

CONFLICT OF INTEREST DECLARATION

We confirm that the article is the original work of the Authors and Co-Authors and has not been previously published or considered for publication elsewhere. Additionally, this research/manuscript has not been submitted or published in any form, in whole or in part, elsewhere. We attest that all Authors have made substantial contributions to the work, and the data and its interpretation are valid and legitimate for submission to Jurnal Intelek.

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