

## Corporate Governance Case Studies Cpa Australia

A collection of case studies providing interdisciplinary empirical analysis of the impact of corporations on global health and global health governance across a broad range of industrial sectors and issue areas.

As China has aligned itself more closely with the international economy, it has also sought to adopt more Western-style corporate governance mechanisms. This report provides an overview of overview of corporate governance mechanisms in China, as well as an examination of continuing challenges and policy implications.

The rise of the independent director in Asia is an issue of global consequence that has been largely overlooked until recently. Less than two decades ago, independent directors were oddities in Asia's boardrooms. Today, they are ubiquitous. Independent Directors in Asia undertakes the first detailed analysis of this phenomenon. It provides in-depth historical, contextual and comparative perspectives on the law and practice of independent directors in seven core Asian jurisdictions (China, Hong Kong, India, Japan, Singapore, South Korea, Taiwan) and Australia. These case studies reveal the varieties of independent directors in Asia, none of which conform to its original American concept. The authors develop a taxonomy of these varieties, which provides a powerful analytical tool for more accurately understanding and effectively researching independent directors in Asia. This new approach challenges foundational aspects of comparative corporate governance practice and suggests a new path for comparative corporate governance scholarship and reform.

"Provides the first comprehensive theoretical and empirical work on governance in the Commonwealth public sector. It addresses the issues that emerged under the Howard government as well as their handling under the Rudd and Gillard governments." - abstract.

Corporate Governance Post Sarbanes-Oxley introduces a corporate governance structure consisting of seven interrelated mechanisms of oversight: managerial, compliance, audit, advisory, assurance, and monitoring. The book begins with a discussion of the new requirements for corporate governance and financial reporting brought about by Sarbanes-Oxley and then shows how a well-balanced functioning of the seven mechanisms produces a responsible corporate governance structure that ensures quality financial reporting and credible audit services. Each chapter includes checklists, real-world case studies, and best practice tips.

Hedge Fund Governance: Evaluating Oversight, Independence and Conflicts summarizes the fundamental elements of hedge fund governance and principal perspectives on governance arguments. An authoritative reference on governance, it describes the tools needed for developing a flexible, comprehensive hedge fund governance analysis framework. Case studies and interviews with professional fund directors shine a bright light of pragmatism on this framework. The author's global analysis of more than 5,000 hedge fund governance structures enables him to draw realistic conclusions about best practices. He also explores the value consequences of good vs. bad governance, estimating the actual dollar losses that can result from bad governance, as well as the operational and investment performance benefits of certain governance practices. Presents methods for evaluating qualifications, conflicts of interests, fees, obligations and liabilities of hedge fund Boards of Directors. Explains

techniques for developing a hedge fund governance assessment program, including analyzing legal documentation analysis and financial statements for governance related information. Uses case studies and example scenarios in hedge fund governance successes and failures to explore investor governance rights and fund manager responsibilities in onshore and offshore jurisdictions.

Written for managers and professionals in business and industry, this book helps the reader in: \* Understanding what is and is not IFRS \* Learning the complexities of IFRS implementation \* Appreciating the contribution of IFRS to corporate governance The changeover from the mosaic of different heterogeneous national accounting standards to the International Financial Reporting Standards has not been easy. For many companies IFRS, and most particularly the concept of fair value in IAS 39, has amounted to a phase shift – which is prerequisite to achieving compliant financial reporting. The research conducted by Dr. Chorafas for this book, documented that the process of meeting IFRS requirements presents opportunities and challenges to all enterprises. As many companies have found out, abandoning the classical accruals accounting for marking-to-market their transactions and portfolio positions, has not been easy. The conversion process has affected several functions within the organization including balance sheets, P&L statements, auditing, risk control, information systems, and management accounting. This book is in made up of four parts: \* Part One focuses on business competition, standards boards, corporate accounting, and IAS 39 \* The theme of Part Two, is the implementation of IFRS, exemplified through case studies on task forces and practical applications \* Part Three brings together IFRS and management accounting requirements, with emphasis on fair value. \* Part Four addresses itself to the contribution IFRS can make to better corporate governance, and to rebuilding the balance sheet The book has many case studies based on actual experiences. These range from the implementation of IFRS directives such as hedge accounting, to developing practices of real-time balance sheets; the help provided by sophisticated accounting solutions help in stress testing; and a comprehensive definition of the role of the audit committee. \* A clear and practical view of the complexities of IFRS implementation \* Includes practical case studies from real-life companies going through the process \* Pays particular attention to IAS 39 on Fair Value

Corporate Governance Matters gives corporate board members, officers, directors, and other stakeholders the full spectrum of knowledge they need to implement and sustain superior governance. Authored by two leading experts, this comprehensive reference thoroughly addresses every component of governance. The authors carefully synthesize current academic and professional research, summarizing what is known, what is unknown, and where the evidence remains inconclusive. Along the way, they illuminate many key topics overlooked in previous books on the subject. Coverage includes: International corporate governance. Compensation, equity ownership, incentives, and the labor market for CEOs. Optimal board structure, tradeoffs, and consequences. Governance, organizational strategy, business models, and risk management. Succession planning. Financial reporting and external audit. The market for corporate control. Roles of institutional and activist shareholders. Governance ratings. The authors

offer models and frameworks demonstrating how the components of governance fit together, with concrete examples illustrating key points. Throughout, their balanced approach is focused strictly on two goals: to “get the story straight,” and to provide useful tools for making better, more informed decisions.

ÔDing ChenÕs detailed institutional analysis of the development of the Chinese stock market brings the question of enforcement to centre stage. In doing so, she not only introduces readers to the particularities of the Chinese system; she also sheds new light on conventional debates about the law and economics of corporate governance.Õ Æ Andrew Johnston, University of Sheffield, UK ÔIn this book Dr Ding Chen has made an important theoretical contribution to our understanding of corporate governance in transitional economies and of corporate governance in China especially. Drawing upon the insights of New Institutional Economics theory she examines the interplay between formal and informal enforcement mechanisms relating to corporate governance in China. To support this argument the book breaks new ground by providing a comprehensive examination of enforcement actions in ChinaÕs stock market; her findings are at variance from conclusions found in other research, such as in the law and finance literature. Rather than simply imitating the dominant Anglo-American model of corporate governance, she argues that local conditions will greatly affect the choice of the most appropriate governance models. This has been especially so in China.Õ Æ Roman Tomasic, University of South Australia and Durham Law School, UK This important new book attempts to establish a fresh conceptual framework for the study of corporate governance by employing the new institutional economics of contract enforcement. This framework helps to clarify two critical issues including the role of law in financial development and whether there is an optimal corporate governance model that should be followed by countries attempting to develop their own stock markets. Applying this novel framework, the author conducts a comprehensive study on Chinese corporate governance and discovers that the Chinese stock market has rapidly expanded even in the absence of any effective institutions. She provides a credible explanation to this ÔChina puzzleÕ by arguing that the growth of the stock market is mainly driven by state guarantees, institutional rent seeking by state-owned companies, financial repression and investorsÕ speculation. Indeed, there is probably nowhere better to look than ChinaÕs stock market to assess the limits of the gradualist approach to financial development. As the book explains, the potential efficiency gains that could be created by a healthy, well-functioning stock market have been completely outweighed by the consideration of maintaining the existing political system. This book will appeal to scholars and students of economics and law with an interest in corporate governance, Chinese economic development and new institutional economics.

Essential insights on the various aspects of enterprise risk management If you want to understand enterprise risk management from some of the leading academics and practitioners of this exciting new methodology, Enterprise Risk

Management is the book for you. Through in-depth insights into what practitioners of this evolving business practice are actually doing as well as anticipating what needs to be taught on the topic, John Fraser and Betty Simkins have sought out the leading experts in this field to clearly explain what enterprise risk management is and how you can teach, learn, and implement these leading practices within the context of your business activities. In this book, the authors take a broad view of ERM, or what is called a holistic approach to ERM. Enterprise Risk Management introduces you to the wide range of concepts and techniques for managing risk in a holistic way that correctly identifies risks and prioritizes the appropriate responses. This invaluable guide offers a broad overview of the different types of techniques: the role of the board, risk tolerances, risk profiles, risk workshops, and allocation of resources, while focusing on the principles that determine business success. This comprehensive resource also provides a thorough introduction to enterprise risk management as it relates to credit, market, and operational risk, as well as the evolving requirements of the rating agencies and their importance to the overall risk management in a corporate setting. Filled with helpful tables and charts, Enterprise Risk Management offers a wealth of knowledge on the drivers, the techniques, the benefits, as well as the pitfalls to avoid, in successfully implementing enterprise risk management. Discusses the history of risk management and more recently developed enterprise risk management practices and how you can prudently implement these techniques within the context of your underlying business activities Provides coverage of topics such as the role of the chief risk officer, the use of anonymous voting technology, and risk indicators and their role in risk management Explores the culture and practices of enterprise risk management without getting bogged down by the mathematics surrounding the more conventional approaches to financial risk management This informative guide will help you unlock the incredible potential of enterprise risk management, which has been described as a proxy for good management.

Volume Two of Business and Society 360 focuses on research drawn from work grounded in 'corporate social responsibility' and 'corporate citizenship.' Enlighten your students and improve your understanding of management accounting with this carefully curated collection of case studies Management Accounting Case Book: Cases from the IMA Educational Case Journal offers a detailed account of real-world business cases accessible to a variety of business-savvy audiences. It provides comprehensive coverage of several areas relevant to students and professionals in business and finance, including: · Strategic cost management (including product and service costing, cost allocation, and strategy implementation) · Planning and decision making (including cost estimation, CVP analysis, budgeting, decision making, capital investments, target costing, and TOC) · Operations, process management, and innovation (including flexible budgeting, standard costs, variance analysis, non-financial performance indicators, quality control, lean, and innovation governance) Used by dozens of

different universities, the Management Accounting Case Book contains cases reviewed and rigorously vetted by the Institute of Management Accountants. The book is perfect for anyone hoping to increase their understanding of management theory or facilitate lively discussion about the topics contained within.

In the wake of the dramatic series of corporate meltdowns: Enron; Tyco; Adelphia; WorldCom; the timely new edition of this successful text provides students and business professionals with a welcome update of the key issues facing managers, boards of directors, investors, and shareholders. In addition to its authoritative overview of the history, the myth and the reality of corporate governance, this new edition has been updated to include: analysis of the latest cases of corporate disaster; An overview of corporate governance guidelines and codes of practice in developing and emerging markets new cases: Adelphia; Arthur Andersen; Tyco Laboratories; Worldcom; Gerstner's pay packet at IBM Once again in the new edition of their textbook, Robert A. G. Monks and Nell Minow show clearly the role of corporate governance in making sure the right questions are asked and the necessary checks and balances in place to protect the long-term, sustainable value of the enterprise. A CD-ROM containing a comprehensive case study of the Enron collapse, complete with senate hearings and video footage, accompanies the text. Further lecturer resources and links are available at [www.blackwellpublishing.com/monks](http://www.blackwellpublishing.com/monks)

Now in its 7th edition, Auditing and Assurance: A Case Studies Approach provides a challenging and practical methodology for auditing and assurance students at both undergraduate and postgraduate level. Written by experts in the field, this book provides an overall contextual model to understanding the key elements of the audit process. Each chapter contains real life case studies which are designed to assist self-learning and improved application skills. This text is a valuable resource for any students or practitioners working in the field of auditing and assurance. It is also useful for candidates undertaking the Audit and Assurance (AAA) Module in the Chartered Accountants (CA) Program and CPA Australia's CPA Program. Features · Key revisions to the auditing standards (ISAs/ASAs), most significantly in the areas of audit reporting, disclosures and assertions · Commentary on recent developments in practice, including corporate governance and data analytics · New and updated case studies and exam preparation · Updated online learning materials for students and lecturers.

Need help ensuring your company complies with Sarbanes-Oxley? Armed with this hands-on guide, you can detect early signs of fraud and operational loss, and safeguard your job, your employees' jobs, and the long-term success of your company. Don't let fraud derail your career. Protect yourself with the fail-safe Control Smart method found in Manager's Guide to the Sarbanes-Oxley Act. Order your copy today! Financial statements are the basis for a wide range of business analysis. Managers, securities analysts, bankers, and consultants all use them to make business decisions. There is strong demand among business students for course materials that provide a framework for using financial statement data in a variety of business analysis and

valuation contexts. **BUSINESS ANALYSIS & VALUATION: USING FINANCIAL STATEMENTS, TEXT & CASES, 4E** allows you to undertake financial statement analysis using a four-part framework--(1) business strategy analysis for developing an understanding of a firm's competitive strategy; (2) accounting analysis for representing the firm's business economics and strategy in its financial statements, and for developing adjusted accounting measures of performance; (3) financial analysis for ratio analysis and cash flow measures of operating; and (4) prospective analysis. Then, you'll learn how to apply these tools in a variety of decision contexts, including securities analysis, credit analysis, corporate financing policies analysis, mergers and acquisitions analysis, and governance and communication analysis. This text also offers one Harvard case per chapter as well as an entirely separate section (Section 4) for additional cases!

**Sarbanes-Oxley and the Board of Directors** is a practical, down-to-earth guide for board members. It covers everything from board basics to compliance with regulations, corporate culture and values to assessing and reacting to hostile shareholder activities. Complete with real-world examples, vignettes, case studies, and other information, this guide helps board members, CEOs, CFOs, and others understand their responsibilities and potential liabilities and implement effective corporate governance. It covers building a strong framework for effective governance, ways to protect board members, specific guidance for effective corporate oversight and communications, and more. **Sarbanes-Oxley and the Board of Directors** gives directors the knowledge, techniques, and tools to serve the company and its stockholders well.

Now in its 7th edition, **Auditing and Assurance: A Case Studies Approach** provides a challenging and practical methodology for auditing and assurance students at both undergraduate and postgraduate level. Written by experts in the field, this book provides an overall contextual model to understanding the key elements of the audit process. Each chapter contains real life case studies which are designed to assist self-learning and improved application skills. This text is a valuable resource for any students or practitioners working in the field of auditing and assurance. It is also useful for candidates undertaking the Audit and Assurance (AAA) Module in the Chartered Accountants (CA) Program and CPA Australia's CPA Program. Features· Key revisions to the auditing standards (ISAs/ASAs), most significantly in the areas of audit reporting, disclosures and assertions· Commentary on recent developments in practice, including corporate governance and data analytics· New and updated case studies and exam preparation· Updated online learning materials for students and lecturers

This publication provides an overview of major trends and challenges on regulatory and institutional developments at global, regional and national levels. It also discusses some of the major challenges such as a need to develop mechanisms to ensure consistent application of international standards and monitoring of compliance, with a higher demand for non-financial reporting and a greater pressure for stakeholder coordination at all levels. Case studies on financial reporting aspects include one on Romania and one on Turkey. Also included are four case studies on non-financial reporting aspects on Romania, corporate climate change-related reporting, Japan disclosure, and stock exchanges role in reporting developments. More case studies cover the human capacity aspect on the training of professional accountants and on professional accounting qualification systems.

Learn how your business can tap into foreign markets In *Export Now*, two international business experts reveal the secrets to taking your company global. Offering a real-life strategy that businesses of any size can use to expand their reach around the world, this book is the ultimate guide to identifying, evaluating, and profiting from global opportunities. Essential reading for any company looking to expand abroad, the book explains the five essentials of international growth. All businesses know they need to get into new markets, but the lack of familiarity, the cultural and language gaps, and the differences in business practices can be intimidating—this book solves these problems, giving you everything you need to grow. The ultimate handbook for any business looking to go global Explains the five essentials of international expansion Written by two experts with years of experience building global businesses around the world Guiding you through the how to's of going global, *Export Now* is your one-stop resource for expanding your business overseas.

Quality accreditation in higher education institutions (HEIs) is currently a buzzword. The need to maintain high-quality education standards is a critical requirement for HEIs to remain competitive in the market and for government and regulatory bodies to ensure the quality standards of programs offered. From being an implicit requirement that is internally addressed, quality assurance activities become an explicit requirement that is regularly audited and appraised by national and international accreditation agencies. HEIs are voluntarily integrating quality management systems (QMS), institutional and program-specific, in response to the political and competitive environment in which it exists. Through its higher education department or by creating non-profitable accreditation bodies, many governments have implemented a quality framework for licensing HEIs and invigilates its adherence based on which accreditation statuses are granted for HEIs. *Global Perspectives on Quality Assurance and Accreditation in Higher Education Institutions* provides a comprehensive framework for HEIs to address quality assurance and quality accreditation requirements and serves as a practical tool to develop and deploy well-defined quality management systems in higher education. The book focuses on the critical aspects of quality assurance; the need to develop a concise and agile vision, mission, values, and graduate attributes; and to develop a system that effectively aligns the various activities of the HEI to the attainment of the strategic priorities listed in the institutional plans. The chapters each cover the various facets of the quality assurance framework and accreditation agencies' requirements with practical examples of each. This book is useful for HEI administrators, quality assurance specialists in HEIs, heads of academic departments, internal auditors, external auditors, and other practitioners of quality, along with stakeholders, researchers, academicians, and students interested in quality assurance and accreditation in higher education.

The asymmetry of responsibilities between management and corporate governance both for day-to-day operations and the board's monthly or quarterly review and evaluation remains an unresolved challenge. Expertise in the area of risk management is a fundamental requirement for effective corporate governance, if not by all, certainly by some board members. This means that along with board committees such as "compensation", "audit", "strategy" and several others, "risk management" committees must be established to monitor the likelihood of certain events that may cause the collapse of the firm. *Risk Management and Corporate Governance* allows academics and practitioners to assess the state of international research in risk management and corporate governance. The chapters overlay the areas of risk management

and corporate governance on both financial and operating decisions of a firm while treating legal and political environments as externalities to decisions undertaken.

#### THE QUICK-ANSWER GUIDE TO YOUR CORPORATE GOVERNANCE QUESTIONS

Serving on a corporate board isn't what it used to be. In today's complex business landscape, meaningful corporate governance requires solid skills in problem-solving, relationship-building, crisis management, leadership development, management oversight, and much more. Written for both seasoned and first-time directors, *Claiming Your Place at the Boardroom Table* is a roadmap to becoming a highly knowledgeable and effective board member. Whether you're dealing with intricate business regulations, powerful personalities, crucial audits, or the many other challenges that come with serving on a board, you'll find all the information and insights you need in these pages. Written by experts in the field, *Claiming Your Place at the Boardroom Table* covers:

- The essential objectives of the corporate board
- An overview of effective corporate board service
- Securing an invitation to your first corporate board
- Positioning to join your next or ideal corporate board
- Understanding financial issues board members must cover
- All the critical information you need to know about public company reporting
- Proven ways to be a leading member of any board you serve on

Packed with real-life case studies illustrating the best of the best practices, *Claiming Your Place at the Boardroom Table* helps you identify and navigate nuances that will make all the difference in becoming an outstanding board member. Fascinating discussions of legal cases, reporting requirements, regulatory matters, reputational risks, and lessons on all the overarching fiduciary duties of directors are included. Being a member of a corporate board can be a remarkably rewarding journey both professionally and personally--if you go in with the right attitude, skills, knowledge, and instincts. *Claiming Your Place at the Boardroom Table* takes you step by step down this exciting path to make it the most enriching experience it can be.

**PRAISE FOR CLAIMING YOUR PLACE AT THE BOARDROOM TABLE:** "An excellent resource tool for all directors--a book that I know will be a "go-to" book for both new and seasoned board members." -- Margaret M. Foran, Chief Governance Officer, VP & Corporate Secretary, Prudential Financial, Inc.; Director, Occidental Petroleum, Inc.; former Chairman, Society of Corporate Secretaries and Governance Professionals "A terrific handbook for every executive and director looking to achieve excellence in governance, and a great read." -- Benjamin F. (Tad) Edwards IV, Chairman, CEO and President, Benjamin F. Edwards & Co., Director Cass Information Systems, Inc. "Practical and substantive; directors will find useful and productive. Bakewell is an expert who earned the right to share with influence and impact." -- Nido Qubein, President, High Point University; Chairman, Great Harvest Bread Company; Director, BB&T, La-Z-Boy Corporation, and Dots, LLC "Rarely does a book have insights to offer to such a wide range of people. For first-time directors, experienced directors, up and coming executives, academicians, and investors, it is a must-read." -- James S. Turley, former Chairman and CEO, Ernst & Young; Director, Citigroup, Emerson Electric Company, and Boy Scouts of America; and Trustee, Rice University "Tom Bakewell has been active in the governance community for many years. His wisdom and insights, presented here, are entertaining, informative, and clearly worth the read for both the new and veteran director. Don't miss it!" -- Professor Charles Elson, Director, Weinberg Center for Corporate Governance, University of Delaware; Director, HealthSouth

High profile cases of financial statement fraud have been dominating the news recently, causing people to question the accuracy of the financial information made available by companies. This book covers the roles and responsibilities associated with preventing and detecting financial statement fraud, including current developments and professional activities intended to reduce the occurrences of fraudulent financial reporting. It discusses the failures involved in the Enron collapse and includes a Forward by Joseph T. Wells from the Association of Certified Fraud Examiners. This books provides an invaluable context for understanding financial statement fraud.

This book is the first to explore the issue of corporate governance in China's new corporations. With rapid development over the last two decades, China has seen compelling achievements in overseas investment. Specifically, an increasing number of Chinese companies have been "going out" to become multinational enterprises. From the practical view, corporate governance issues have been identified in the literature as one of the most important factors in determining whether these Chinese multinational enterprises succeed or not. However, existing literature provides little investigation and understanding about corporate governance of Chinese multinational enterprises. This book fills that gap and will be of value to corporate executives, scholars of China's economy, and journalists.

This Handbook comprehensively explores research methods in public administration, management and policy. Exploring the richness of both traditional and contemporary methods and strategies for making progress in the field, it provides an advanced toolkit for understanding the science of public administration and management in the 21st century. Comprehensive and up-to-date, this important textbook analyzes the escalating crisis in corporate governance and the growing interest in its reform across the globe. Written by a leading name in the field of corporate governance from a genuinely international perspective, this excellent textbook provides a balanced analysis of the relative strengths and weaknesses of the Anglo-Saxon, European and Asian traditions of corporate governance; offering a prognosis of the future development, complexity and diversity of corporate governance forms and systems. It: investigates the reasons for the failure of Enron, WorldCom, Tyco, Parmalat and other major international corporations examines the role of international standards of corporate governance, with the intervention of the OECD, World Bank and IMF explores the continuing cultural diversity in corporate and institutional forms in the United States and UK, Europe and Asia Pacific. Illustrated with a wealth of up-to-the minute case studies and packed full of excellent illustrative material that guides student readers through this complex subject, International Corporate Governance is a must read for anyone studying corporate governance today.

Corporate Fraud Exposed uncovers the motivations and drivers of fraud including agency theory, executive compensation, and organizational culture. It delves into the consequences of fraud for various firm stakeholders, and its spillover effects on other corporations, the political environment, and financial market participants.

Corporate Governance Case Studies Volume two Corporate Governance Case Studies Volume four Corporate Governance Case Studies Volume three Sarbanes-Oxley and the Board of Directors Techniques and Best Practices for Corporate Governance John Wiley & Sons

There is no available information at this time.

The first in-depth analysis of the independent director in Asia: who they are, what they do and how they are regulated.

Since they were issued in 1999, the OECD Principles of Corporate Governance have gained worldwide recognition as an international benchmark for good corporate governance.

Since they were issued in 1999, the OECD Principles of Corporate Governance have gained worldwide recognition as an international benchmark for good corporate governance. This revised version takes into account developments since 1999 and includes several important amendments.

Drawing on the expertise of decision-making professionals, leaders, and managers in health care organizations, Hospitals & Health Care Organizations: Management Strategies, Operational Techniques, Tools, Templates, and Case Studies addresses

decreasing revenues, increasing costs, and growing consumer expectations in today's increasingly competitive health care market. Offering practical experience and applied operating vision, the authors integrate Lean managerial applications, and regulatory perspectives with real-world case studies, models, reports, charts, tables, diagrams, and sample contracts. The result is an integration of post PP-ACA market competition insight with Lean management and operational strategies vital to all health care administrators, comptrollers, and physician executives. The text is divided into three sections: Managerial Fundamentals Policy and Procedures Strategies and Execution Using an engaging style, the book is filled with authoritative guidance, practical health care-centered discussions, templates, checklists, and clinical examples to provide you with the tools to build a clinically efficient system. Its wide-ranging coverage includes hard-to-find topics such as hospital inventory management, capital formation, and revenue cycle enhancement. Health care leadership, governance, and compliance practices like OSHA, HIPAA, Sarbanes–Oxley, and emerging ACO model policies are included. Health 2.0 information technologies, EMRs, CPOEs, and social media collaboration are also covered, as are 5S, Six Sigma, and other logistical enhancing flow-through principles. The result is a must-have, "how-to" book for all industry participants.

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