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The Role Of Religiosity Leadership As A Moderation Of Factors Affecting Organization Performance After Publish Of The Minister Of BUMN Number SE-7/MBU/07/2020

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Abstract: The effectiveness of an organization in achieving its vision, mission, and organizational goals cannot be separated from the role of its leader. The role of the leader can be seen from his leadership style. This study aims to analyze the role of religious leadership of a leader in strengthening or weakening the factors that influence the performance of BUMN companies with the banking industry sector. The factors that influence the performance of an organization are seen from the servant leadership, organizational culture, and work ethic of the company. This study uses a quantitative method with primary data obtained from the distribution of questionnaires that will be carried out in this study to respondents who are employees working at State-Owned Enterprises in the Banking Industry sector with an assessment for their superiors in the department where they currently work. This study uses samples that have been collected or returned from both physical questionnaires and digital questionnaires with google forms consisting of 159 BUMN employees working in the banking sector who are domiciled in the cities of Jakarta and Bandung as respondents from 170 questionnaires distributed. The results of the study indicate that Servant Leadership and Organizational Culture have a positive effect on organizational performance. However, work ethic does not affect organizational performance. Religiosity Leadership can moderate the influence of Servant Leadership and Organizational Culture on Organizational Performance. However, Religiosity Leadership cannot moderate the influence of work ethic on organizational performance. This research contributes to organizational management, especially State-Owned Enterprises in the banking sector so that they can improve their organizational performance after the publication of the Circular Letter from the Ministry of BUMN

Keyword: Servant Leadership, Organizational Culture, Work Ethic, Religiosity Leadership, Organizational Performance.

INTRODUCTION

The Ministry of SOEs has implemented the AHLAK program which is part of the core values of State-Owned Enterprises (SOEs) which must be implemented by all Human Resources in SOEs without exception. This is supported by Circular Letter Number: SE-7/MBU/Q7/2020 concerning the Core Values of Human Resources of State-Owned

Enterprises (SOEs) which was stipulated in Jakarta on July 1, 2020 and signed by the Minister of SOEs. The purpose of implementing this AKHLAK program is so that every Human Resource of State-Owned Enterprises knows, implements, and internalizes the Core Values of Human Resources of State-Owned Enterprises seriously, consistently, and consequently, so as to create daily behavior and form a work culture of State-Owned Enterprises that is in line with the Core Values.

The success of an institution or organization cannot be separated from employee performance as one of its requirements. What is meant by a person's performance is the work results that have been obtained by that person, in order to achieve his goals. What is meant by performance is a work result obtained by a person or group of people in an organization, according to their respective authorities and responsibilities, and in order to achieve the goals of the organization legally, not violating the law and in accordance with morals and ethics

The leadership of a department head in an organization or institution cannot be separated from the leadership style of that person and the culture of the organization where he works. A leadership style that is believed to be good if the leader has a good moral attitude includes fear of God. This is related to the level of religiosity of the person in his daily life. A religious leadership style is believed to have a role in the factors that influence the performance of the company where he works.

Employee performance can be studied and work performance can be assessed. And what is meant by work performance assessment is the process by which organizations evaluate or assess employee performance. What is meant by work in a special sense according to Islam is divided into: (1) Physical work and (2) Work that is intellectual/mental in nature. (3) In the eyes of Allah, humans are the most noble and perfect creatures. (4) Allah also gives humans a gift in the form of a complete moral and ethical guideline, namely the holy book of the Qur'an. This is what is commanded to be done.

Human Resources as workers in an organization play a very important role both individually and in groups. The quality of human resources based on professionalism will be able to advance the organization. As a very important element, employees will certainly be able to advance and develop the organization and can stabilize the activities and actions of employees in carrying out each job. Human resources are also always required to be optimal in working. The optimization of an employee in working will help a worker in achieving and implementing work carried out by each worker in an agency/company to achieve common goals. A worker is also required to always be optimal in carrying out or completing his/her tasks, but a worker also has limits to the workload imposed on them by the company.

The reality in today's workplaces presents a phenomenon that is worth exploring and analyzing. Lack of commitment that triggers the resignation of young employees from the organization tends to increase. Such things encourage organizations to respond immediately with effective strategies, especially in difficult times due to competitive pressures arising from a lack of employee engagement. The construction of empowering leadership (Park et al. 2017) is a leadership model that provides a path and method that is considered sufficient. High-performing employees are important substantial assets that determine the performance of an organization, especially a company. The leadership style of a worker's superior can be used as a measure of a person's success in carrying out their work. Berberoglu (2018) stated that indicators of employee performance include vigor (spirit), dedication and absorption (appreciation) when doing work. employee performance in companies fluctuates over time.

An organization or company in order to obtain competent human resources in its field takes various ways, religious understanding or employee religious attitudes and work ethic are one of the ways that are often done by companies. The leadership style of the leaders in the company and the work culture in the company are expected to have a positive impact on employees in carrying out their responsibilities. Work culture is something that must be

considered and is the responsibility of company leaders with various leadership styles while serving in the company.

Based on this, this study has two objectives, namely: (1) to analyze the influence of Servant Leadership, work ethic and work culture on company performance. (2) to analyze the role of religious leadership as a moderating variable for the influence of Servant Leadership, work ethic and work culture on company performance. Where the companies that are samples in this company are companies that are included in State-Owned Enterprises (BUMN) domiciled and located in Jabodetabek. Where among them are companies engaged in the Financial Services sector. his research is expected to provide scientific contributions and become a benchmark for companies or organizations in improving the performance of their companies or organizations.

METHOD

In the research, the measurement method will use a Likert scale. According to Sugiyono (2018) the Likert scale is used to measure the attitudes, opinions and perceptions of a person or group of people about social phenomena. In the research, this social phenomenon has been specifically determined by the researcher which is then referred to as the research variable. With a Likert scale, the variables to be measured are described as variable indicators. Then the indicators are used as a benchmark for compiling instrument items which can be in the form of statements or questions. The score for the respondent's choice of questions can be filled in by the respondent with the following choices

Table 1.

Answer Choice	Score
Strongly agree	6
Agree	5
Rather agree	4
Rather disagree	3
Disagree	2
Strongly Disagree	1

The research method contains the type of research, sample and population or research subjects, time and place of research, instruments, procedures, and research techniques, as well as other matters relating to the method of research. This section can be divided into several sub-chapters, but no numbering is necessary.

Table 2 Research object

No	Nama Variabel	Indikator	Skala Pengukuran
1	Independent Variabel - X ₁ Servant Leadership (Hanaysha <i>et al.</i> , 2022)	1. Establishing quality relationships with department employees. 2. Fostering a sense of togetherness among department employees. 3. Decisions taken are discussed by input from department employees. 4. Personal development of department employees is a priority. 5. Doing what he promised to do to the work team. 6. Making the work team work for the best interests of the organization or company.	Ordinal (Likert scale 1-6))

2	Independent Variabel - X ₂ Organizational Culture Wanta & Augustine (2021)	<ol style="list-style-type: none"> 1. Having the opportunity to work to provide innovation to the organization. 2. Risk Taking is the responsibility of the organization's leader. 3. Orientation on work results towards assignments in the organization. 4. Orientation on work processes towards assignments in the organization. 5. Orientation on worker performance towards assignments in the organization. 6. Dynamics in job assignments in the organization 7. High targets and achievements towards job assignments in the organization. 	Ordinal (Likert scale 1-6)
3	Variabel Independen – X ₃ Work ethic Xiongying & Boku (2021)	<ol style="list-style-type: none"> 1. Come to work earlier than the specified working time. 2. Do not go home earlier than the specified working time. 3. Seriousness/effort in doing work. 4. Utilize working time to do work. 5. Always wear the specified uniform 6. Always Maintain Politeness 	Ordinal (Likert scale 1-6))
4	Variabel Moderasi - X Religiosity Leadership (Harahap <i>et al.</i> , 2023)	<ol style="list-style-type: none"> 1. Understand and remain committed to the vision of the organization; 2. Provide direction and encouragement in accordance with the company's vision 3. Understand and remain committed to the mission of the organization; 4. Provide direction and encouragement in accordance with the company's mission 5. Be wise in deciding sanctions when I make unintentional mistakes. 6. Recognition of the results of the work team. 7. Empathy for the work team. 	Ordinal (Likert scale 1-6))
5	Dependent Variable - Y Organizational Performance Lamprinou, V.D.I., Tasoulis, K. and Kravariti, F. (2021)	<ol style="list-style-type: none"> 1. The company always experiences an increase in profit every year 2. The company never has difficulty paying the company's operational costs 3. Employee Turnover in Small Companies 4. Employee Satisfaction with the company's facilities and compensation. 5. Increase in product sales every year 6. Determination of profit and revenue targets is carried out periodically. 7. Achievement of predetermined revenue and profit targets 	Ordinal (Likert scale 1-6))

Data Analysis Methods

Data Processing Stages

The stages of data processing in this study are by using primary data that has been obtained from the results of collecting questionnaires. The first stage is to conduct a pilot test on the instruments that have been made. After the pilot test was conducted and the results of the pilot test stated that the instruments used for this study were valid and reliable so that the results of the pilot test could be continued to the next stage, namely the stage of processing and distributing questionnaires with a target sample of 170 samples of questionnaire distribution to employees in the BUMN Banking Services company environment domiciled in the cities of Jakarta and Bandung who meet the qualifications for determining the sample of this study who assess their leaders in the employee department in filling out the questionnaire distributed by the researcher. After the questionnaire was distributed to the

company's employees using the purposive sampling method, then after taking samples according to the predetermined criteria and the targeted number and data processing and analysis were carried out using a computerized program to create tabulations using Microsoft Excel and the SPSS program as a test tool to process and analyze data.

This study uses samples that have been collected or returned from both physical questionnaires and digital questionnaires with google forms consisting of 159 BUMN employees working in the banking sector domiciled in the cities of Jakarta and Bandung as respondents from 170 questionnaires distributed. However, of the total 170 questionnaires that were not returned, 9 questionnaires were returned and as many as 3 questionnaires could not be processed due to incomplete filling of the questionnaire so that the filling data could not be summarized for the results of this study.

Validity Test

According to Sugiono (2018) valid means that the instrument can be used to measure what should be measured. The results of the study are said to be valid if there is a similarity between the collected data and the data that actually occurs in the object being studied. A questionnaire is declared valid if the statements in the questionnaire are able to reveal something that will be measured by the questionnaire. In testing the validity of the data, the method used by the researcher is construct validity through factor analysis of the instrument or what is commonly known as corrected item total correlation, namely by correlating the item score with the total score and making corrections to the correlation coefficient value.

According to Sugiyono (2018, p207) the criteria used in testing validity are significant or not by using a significance of 0.05 with a 2-sided test.

- If $r_{count} > r_{table}$, then the item is declared valid
- If $r_{count} < r_{table}$, then the item is declared invalid

Reliability Test

According to Sugiono (2018, p198) reliable research results are when there are similarities in data at different times. Reliability test is a tool to measure a questionnaire which is a construct indicator. A questionnaire is said to be reliable or jandal if a person's answer to the statement is consistent or stable over time and the instrument used several times to measure the same object will produce the same data. According to (D. nuraprianti. Kurniawan A and umiyati. 2019) a construct or variable is said to be reliable if it provides a Cronbach Alpha value > 0.60

- If cronbach alpha < 0.60 = not reliable
- If cronbach alpha > 0.60 = reliable

regression analysis and making comparisons by comparing the average sample or population data.

Normality Test

According to Ghazali (2020), the normality test is used to determine whether the data used is normally distributed. One way to see normality is to use a histogram by comparing observations with a distribution that approaches a normal distribution. If the data distribution is normal, the line that describes the data will follow its diagonal line. Normality testing in research is carried out using the Kolmogorov-Smirnov statistical test.

Multicollinearity Test

The multicollinearity test is used to test whether the regression model finds a correlation between independent variables. The multicollinearity test is carried out using the tolerance value and Variance Inflation Factor (VIF) (Choiriyah and Damayanti 2020). A

good regression model should not have a correlation between independent variables. The basis for making decisions based on multicollinearity is as follows:

If VIF <10 and tolerance > 0.1 then there is no multicollinearity

If VIF > 10 and tolerance <0.1 then there is multicollinearity

Multiple Linear Regression Analysis

The data analysis method used in this study is multiple linear regression. According to (Sugiyono, 2015) Multiple linear regression analysis is used by researchers, if researchers intend to predict how the condition (rise and fall) of the dependent variable (criterion), if two or more independent variables as predictor factors are manipulated. According to Imam Ghozali (2013:98) Regression analysis is used to measure the strength of the relationship between two or more variables, also shows the direction of the relationship between the dependent and independent variables. The accuracy of the sample regression function in estimating the actual value can be measured from its goodness of fit. Statistically, at least this can be measured from the coefficient of determination, F statistic value and t statistic value (Ghozali, 2018).

Hypothesis Testing

According to (Sugiyono, 2018) Hypothesis is a temporary answer to the formulation of research problems, usually arranged in the form of a question sentence. It is said to be temporary because the answers given are only based on relevant theories, not yet based on empirical facts obtained through data collection.

Data analysis in this study was carried out using the Structural Equation Modeling (SEM) method using Partial Least Square (PLS) assisted by smartPLS 3.0 software. The advantage of using PLS is that PLS is a powerful analysis method because it does not assume that data must be on a certain scale and the number of samples is small (Ghozali, 2011) This analysis is used to determine the effect of several independent variables (X) on the dependent variable (Y). Multiple linear analysis was conducted using determination coefficient test, t test, and F test. The regression model in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon \dots\dots\dots (i)$$

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 * X_3 + \beta_5 X_2 * X_3 + \beta_6 X_3 * X_4 + \epsilon \dots\dots\dots (ii)$$

Keterangan:

- Y = Organizational Performance
- α = constanta
- X₁ = Servant Leadership
- X₂ = Organizational Culture
- X₃ = Work ethic
- X₄ = Religiosity Leadership
- ε = error term

Error tolerance (a) is set at 5% with a significance level of 95%

Partial Effect Test (t-Test)

According to (Ghozali, 2018) the t-test is used to determine whether two unrelated samples have different average values and the t-test basically shows how far the influence of one independent variable is individual in explaining the variation of the dependent variable. The t-test is done by comparing the difference with the standard error. The null hypothesis (H0) to be tested is whether a parameter (bi) is equal to zero, or H0: bi = 0, meaning whether an independent variable is not a significant explanation of the independent variable. The alternative hypothesis (Ha) of a variable parameter is not equal to zero or Ha: bi≠0.

The test is carried out using a significance level of 0.05 (α=5%). Acceptance or rejection of the hypothesis is carried out with the following criteria: Criteria for accepting the hypothesis:

- 1) If the significant value is <0.05 and $t_{count} > t_{table}$, then H_1 is accepted
- 2) If the significant value is > 0.05 and $t_{count} < t_{table}$, then H_1 is rejected

Simultaneous Influence Test (F Test)

According to (Ghozali, 2018) The f statistical test basically shows whether all independent variables included in the model have a joint influence on the dependent variable. To test these two hypotheses, the F statistical test is used:

Quick look: if the F value is greater than 4 then H_0 can be rejected at a 5% confidence level, in other words we accept the alternative hypothesis, which states that all independent variables simultaneously and significantly affect the dependent variable.

RESULTS AND DISCUSSION

The following are descriptive statistics of each variable studied.

Table 3.
Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
SVTH LEAD	159	27,00	36,00	34,8302	2,04137
ORGN CUL	159	32,00	42,00	40,8365	2,21866
WORK ETH	159	28,00	36,00	34,7862	1,85679
RELI LEAD	159	34,00	42,00	41,0377	1,77139
ORGN PERF	159	31,00	42,00	40,4277	2,47032
Valid N (listwise)	159				

Sources: Processed data SPSS 26.00 (2024)

The Servant Leadership variable shows an average value of 34.83 with a minimum value of 27 and a maximum value of 36. The Organizational Culture variable shows an average value of 40.84 with a minimum value of 32 and a maximum value of 42. The Work Ethic variable shows an average value of 34.79 with a minimum value of 28 and a maximum value of 36. The average value for the Religious Leadership variable is 41.04 with a minimum value of 34 and a maximum value of 42. The Organizational Performance variable shows an average value of 40.43 with a minimum value of 31 and a maximum value of 42.

Uji Normalitas

The following are the results of the normality test.

Table 4.
Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		159
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,70086575
Most Extreme Differences	Absolute	,173
	Positive	,120
	Negative	-,173
Test Statistic		,173
Asymp. Sig. (2-tailed)		,698
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Processed data SPSS 26.00 (2024)

Based on the research results, we can see that the significance value (Asymp. Sig. (2-tailed)) is 0.698 or greater than 0.05, which means that the data used for this study is normally distributed.

Heteroscedasticity test

The following are the results of the heteroscedasticity test

Table 5.
Heteroscedasticity Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,962	,795		2,468	,192
	SVTH_LEAD	,005	,040	,022	,130	,139
	ORGN_CUL	-,221	,036	-,1039	-6,182	,838
	WORK_ETH	,187	,041	,736	4,553	,788
	RELI_LEAD	,117	,039	,772	3,043	,203

a. Dependent Variable: Abs_RES

Source: Processed data SPSS 26.00 (2024)

From the table above, it can be seen that the significant value of the t-test of all independent variables with Absolute Residual (ABS_RES) is more than 0.05. So it can be concluded that in the regression model of this study there is no heteroscedasticity problem.

Multicollinearity Test

The following are the results of the multicollinearity test

Table 6.
Multicollinearity test

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,407	1,370		1,027	,306		
	SVTH_LEAD	,873	,068	,730	12,792	,000	,339	6,079
	ORGN_CUL	,317	,061	,288	5,163	,000	,272	5,826
	WORK_ETH	-,066	,071	-,051	-,942	,348	,186	5,385
	RELI_LEAD	,019	,066	,014	,293	,000	,230	4,340

a. Dependent Variable: ORGN_PERF

Source: Processed data SPSS 26.00 (2024)

In the table above, we can see that there are no independent variables that have a Tolerance value of less than 0.1 and there are no independent variables that have a Variance Inflation Factor (VIF) value of more than 10. So it can be concluded that there is no multicollinearity between independent variables in the regression model.

Autocorrelation Test

The following are the results of the Autocorrelation test

Table 7.
Autocorrelation Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,958 ^a	,918	,915	,710	2,1299

a. Predictors: (Constant), RELI_LEAD, WORK_ETH, ORGN_CUL, SVTH_LEAD
b. Dependent Variable: ORGN_PERF

Source: Processed data SPSS 26.00 (2024)

There are no problems or symptoms of Autocorrelation, because the DW value of 2,1299 is greater than the upper limit (dU) which is 1.6895 and less than (4-dU) (4-1.6895)

which is 2.3105 where as the basis for decision making in the Durbin Watson test above, it can be concluded that there are no problems or symptoms of autocorrelation. So it can be concluded that the multiple linear regression analysis for the above research hypothesis test can be carried out or continued.

Hypothesis Test

The following are the regression results.

Table 8.
Regression Test (Without Moderation)

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,161	1,080		1,075	,001
	SVTH_LEAD	,883	,059	,738	3,946	,000
	ORGN_CUL	,319	,061	,290	5,252	,000
	WORK_ETH	-,063	,069	-,048	-,909	,365

a. Dependent Variable: ORGN_PERF

Source: Processed data SPSS 26.00 (2024)

Based on the research results, it shows that the Servant Leadership and Organizational Culture variables have a significant effect on Organizational Performance, but the Work Ethic does not have a significant effect on MSME performance.

Table 9
Regression Test (With Moderation)

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	34,878	2,592		13,457	,000
	SVTH_LEAD	,873	,068	,730	2,792	,000
	ORGN_CUL	,317	,061	,288	5,163	,000
	WORK_ETH	-,066	,071	-,051	-,942	,368
	RELI_LEAD	,940	,117	,683	8,033	,000
	SVTHLEAD_RELILEAD	,021	,002	1,136	2,592	,000
	ORGN_CULT_RELILEAD	,010	,002	,570	6,245	,000
	WORK_ETH_RELILEAD	-,002	,002	-,101	-1,162	,247

a. Dependent Variable: ORGN_PERF

Source: Processed data SPSS 26.00 (2024)

Based on the research results, it shows that the Servant Leadership and Organizational Culture variables have a significant effect on Organizational Performance, but the Work Ethic does not have a significant effect on MSME performance. Religious Leadership strengthens the influence of Servant Leadership and Organizational Culture on Organizational Performance, but Religious Leadership does not strengthen the influence of Work Ethic on Organizational Performance.

Tabel 10
Results Of The Coefficient Of Determination Test (Adjusted R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,758 ^a	,718	,723	,70991

a. Predictors: (Constant), RELI_LEAD, WORK_ETH, ORGN_CUL, SVTH_LEAD

Source: Processed data SPSS 26.00 (2024)

The Adjusted R Square value of 0.633 is calculated using the coefficient of determination test data. This means that the variables of Servant Leadership, Organizational Culture, Work Ethic, and Religious Leadership can explain Organizational Performance by 72.3%, while the remaining 37.7% is explained by additional variables not discussed in this study.

Tabel 11
Result Of F Statistic Test (Simultaneous)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	863,307	4	215,827	428,252	,000 ^b
	Residual	77,612	154	,504		
	Total	940,918	158			
a. Dependent Variable: ORGN_PERF						
b. Predictors: (Constant), RELI_LEAD, WORK_ETH, ORGN_CUL, SVTH_LEAD						

Source: Processed data SPSS 26.00 (2024)

Based on the results of using the F statistic in the graph above, the F value obtained was 428.252 with a significance level of 0.000. As a result, all independent variables have an effect on the Performance of Organizational

CONCLUSION

Based on the results of the study, it shows that the variables of Strategic Management Accounting and Accounting Information Systems have a significant effect on MSME Performance, but the Management Control System does not have a significant effect on MSME Performance. Financial Technology strengthens the influence of Strategic Management Accounting and Accounting Information Systems on MSME Performance, but Financial Technology does not strengthen the influence of Management Control Systems on MSME Performance.

Based on the results of the analysis of the moderating role of the Religious Leadership variable for the influence of Servant Leadership, Organizational Culture and Work Ethic on organizational performance or the performance of BUMN companies, especially in the banking sector in the cities of Jakarta and Bandung, it can be concluded that servant leadership and organizational culture have a positive effect on organizational performance. However, work ethic does not affect organizational performance. While Religious Leadership can moderate the influence of Servant Leadership and Organizational Culture on Organizational Performance. However, Religious Leadership cannot moderate the influence of work ethic on organizational performance. The implications obtained in this study include for academics, namely the topic of the performance of an organization and a company, especially BUMN companies, which after the issuance of the Decree of the Minister of BUMN can be studied further and in depth considering that the organizational performance of a BUMN is one of the important factors for state revenue that needs to be considered further. Limitations in the study include focusing on the performance of BUMN companies, especially in the banking sector, so that further research can add to the performance of other companies such as BUMN companies in sectors other than the banking sector, such as the infrastructure sector, mining sector and other sectors, so that in further research it is recommended to expand sectors other than BUMN to be used as research samples.

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