INTRODUCTION

The *Journal of Emerging Technologies in Accounting* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. The purpose of this section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. The primary criterion for publication in *JETA* is the significance of contributions made to the literature. *JETA*’s mission is to encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence, applied or applicable, to a wide set of accounting related problems. *JETA*’s objectives are to provide an outlet for studies that are:

1. Forward-looking research regarding strategic and emerging technologies and their impact on the accounting and business environments;
2. Discovery and exploratory research about technological environments, including artificial intelligence;
3. Conceptual research about the technological environment;
4. Field research of emerging and relatively new technologies;
5. Archival and retrospective studies of the life cycle of prior technologies with a focus on a historical perspective of such technologies and the knowledge that can be gained in the current and future adoption and implementation of emerging technologies; and
6. Integrative plans for introducing, managing, and controlling emerging technologies in all areas of accounting (audit, financial, cost, tax, etc.), including practice and curriculum issues.

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Professor Vasarhelyi is the KPMG Distinguished Professor of Accounting Information Systems and serves as director of the Rutgers Accounting Research Center (RARC) and Continuous Auditing & Reporting Lab (CAR Lab). He is credited with developing the original continuous audit application and is the leading researcher in this field. At Rutgers Business School, he heads the Continuous Auditing and Reporting Laboratory, which works on projects for such leading companies as Siemens, KPMG, Procter & Gamble, AICPA, CA Technologies, and Brazil’s Itau-Unibanco. Also, he leads the RADAR (Rutgers AICPA Data Analytics Research Initiative) project supported by the eight leading CPA firms, AICPA, and CPA Canada. Professor Vasarhelyi, who received his Ph.D. in management information systems from UCLA, has published more than 200 journal articles, 20 books, and directed over 40 Ph.D. theses. He is the editor of the Artificial Intelligence in Accounting and Auditing series and the Journal of Emerging Technologies in Accounting. Professor Vasarhelyi also has taught executive programs to many large international organizations, including GE, J&J, Eli Lilly, Baxter, ADL, Volvo, Siemens, Chase Bank, and AT&T. He was chosen as the Outstanding Accounting Educator by the American Accounting Association in 2015.

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Hui Du is currently professor of accounting at the University of Houston–Clear Lake. She was a former associate editor of Journal of Information Systems. Her work has been published in the Journal of Information Systems, Auditing: A Journal of Practice & Theory, Behavioral Research in Accounting, and the Journal of Accounting and Public Policy, among others.

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Professor Boritz’s work involves investigating areas of professional practice in external auditing and internal auditing that rely on the exercise of professional judgment. His research aims at identifying factors affecting judgment processes and systematic determinants of judgment quality. He is particularly interested in judgment enhancement through decision aids and decision support systems. His work has been published in *The Accounting Review, Journal of Information Systems, Current Issues in Auditing, International Journal of Accounting Information Systems,* and *Issues in Accounting Education,* among others.

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Shrikant Deshpande is a cloud audit, security, and GRC consultant at CloudRiskInsights. He has previously worked at First Data Australia, Allianz Group, Westpac, Citi, and Commonwealth Bank of Australia. He attended University of Kent and received his M.Sc. from Aston University. He is a certified internal auditor, certified information systems auditor, certified information systems security professional, certified in risk and information systems control, certified in the governance of enterprise IT, and certified cloud security professional.

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Ingrid E. Fisher is the current associate dean in the University at Albany, SUNY School of Business and an associate professor in the school’s Department of Accounting and Law. She spent a number of years in public accounting, earning a certified public accounting license, followed by positions in private accounting and in private practice before embarking upon a career in higher education. Professor Fisher is also a certified fraud examiner and her current teaching is focused on graduate courses in forensic accounting. She has been recognized for her excellence in teaching, as a two-time recipient of the School of Business Harold L. Cannon Award for undergraduate teaching, the 2009 recipient of the UAlbany President’s Award for Excellence in Teaching, and the 2010 SUNY Chancellor’s Award for Excellence in Teaching. Ingrid has published a number of articles and book chapters on both pedagogical issues in accounting and the intersection of financial accounting and technology. She has presented her work at numerous conferences sponsored by the American Accounting Association.

Graham Gal, Ph.D.
University of Massachusetts Amherst
Professor Gal is a member of the American Accounting Association’s council and serves on the University’s IT Curriculum and Policy Committee. Currently, he is on the editorial board for *The International Journal of Auditing Technology.* He served as editor for a special issue on continuous auditing and continuous reporting for *Managerial Auditing Journal.* Previously, he served as the associate editor for design science for the *Journal of Emerging Technologies in Accounting.* His research interests include business ontologies, specification of internal controls, continuous monitoring, continuous reporting, organizational security policies, corporate social responsibility impact on financial performance, and controls for sustainability reporting. His work has been published in a number of journals including *Journal of Emerging Technologies in Accounting, Decision Sciences,* and *Journal of Emerging Technologies in Accounting Information Packet.*

Gregory J. Gerard, Ph.D., CPA
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Dr. Gerard earned his Ph.D. at Michigan State University. His primary research interests are conceptual modeling, and the design, use, and audit of enterprise information systems. He has published in scholarly journals such as Journal of the Association for Information Systems, Communications of the Association for Information Systems, Journal of Information Systems, International Journal of Accounting Information Systems, Auditing: A Journal of Practice & Theory, Journal of Emerging Technologies in Accounting, Review of Accounting and Finance, and Issues in Accounting Education. He was the president of both the Accounting Information Systems Section and the Strategic and Emerging Technologies Section of the American Accounting Association. He was the editor of a special issue of Issues in Accounting Education that focused on information technology. He is currently serving as an editor for Journal of Information Systems, and an associate editor for International Journal of Accounting Information Systems and Journal of Emerging Technologies in Accounting.

Glen L. Gray, Ph.D.
California State University, Northridge
Professor Gray is an accounting professor at California State University. He is a former associate editor of Journal of Information Systems. His work has been published in International Journal of Accounting Information Systems, Current Issues in Auditing, Journal of Information Systems, Journal of Accounting and Public Policy, and European Accounting Review, among others.

Catherine A. Hardy, Ph.D.
The University of Sydney
Professor Hardy joined The University of Sydney in 2004. Professor Hardy’s research interests focus mainly on the changing and complex relationships between technical innovation, risk, and organizational change. As the cofounder and member of The Information Systems Management Research Group (ISMRG), she has extensive experience in research, teaching, and consultancy in the areas of information risk, assurance, and governance in both the private and public sectors. She is also a member of the Business and Professional Ethics Research Group (BPEG) and the International Centre for Research in Organizational Discourse, Strategy and Change (ICRODSC). Catherine is a reviewer for the International Journal of Information Management (Asia Pacific) and reviews on an ad hoc basis for Government Information Quarterly and Australian Accounting Review.

Mieke Jans, Ph.D.
Hasselt University
Mieke Jans is currently assistant professor of Business Information Systems at Hasselt University. Her research focuses on data analytics, process mining and auditing. The collaboration with industry is an important aspect of her view on academic work, which helps focus on relevant aspects to investigate. Aside from her affiliation with the accounting information systems research domain, Jans is also deeply connected with the process mining domain, where she leads the scientific research community of process mining. Her articles have appeared in The Accounting Review, Journal of Information Systems, International Journal of Accounting Information Systems, Decision Support Systems, Expert Systems with Applications, Knowledge-Based Systems, and International Journal of Digital Accounting Research.

Alexander Kogan, Ph.D.
Rutgers, The State University of New Jersey, Newark
Professor Kogan is currently professor of accounting information systems at Rutgers Business School. His research covers a range of topics from the development of fundamental aspects of established technologies such as knowledge-based systems to the prospects, problems, and applications of emerging technologies, such as continuous auditing, audit analytics, and electronic commerce. His articles have appeared in Artificial Intelligence, IEEE Transactions on Knowledge and Data Engineering, Decision Support Systems, Journal of Information Systems, Theoretical Computer Science, Information Processing Letters, Annals of

Qi Liu, Ph.D.
Sienna College
Professor Liu is an assistant professor of accounting at Sienna College. Professor Liu has been published in a variety of academic journals including Journal of Information System and Security, Journal of Information Systems, International Journal of Accounting Information Systems, and Journal of Accounting Literature, among others.

Dan Palmon, Ph.D.
Rutgers, The State University of New Jersey, Newark
Professor Palmon is the department chair and William J. von Minden Chair in accounting at Rutgers. His interests include financial reporting, general accounting theory, and corporate finance. He has published in a number of journals including The Accounting Review, Journal of Accounting Research, Journal of Business, and Journal of Banking and Finance. He has served as director, chair of the audit committee, and a member of the investment pension committee for several large companies.

Rajendra P. Srivastava
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Professor Srivastava is the Ernst & Young Distinguished Professor of Accounting & Information Systems, and director of the Ernst & Young Center for Auditing Research and Advanced Technology at The University of Kansas School of Business. Professor Srivastava has published more than 100 academic articles in publications such as The Accounting Review, Auditing: A Journal of Practice & Theory, Decision Support Systems, International Journal of Approximate Reasoning, Journal of Accounting Research, Journal of Management Information Systems, Journal of Physics, and Physical Review. He pioneered the application of the Dempster-Shafer Theory of Belief Functions to audit judgment and was elected to serve on the board of the Belief Function Application Society (BFAS) from 2010-2014. He is currently serving as an associate editor of Journal of Information Systems of the IS Section of the AAA and has served as associate editor of Journal of Emerging Technologies in Accounting of the SET Section of the AAA. He has served on several editorial boards: The Accounting Review, Auditing: A Journal of Practice & Theory, Indian Accounting Review, International Journal of Auditing, and International Journal of Accounting and Information Systems.

Juan Zhang
Nanjing University
Juan Zhang is an associate professor in the Department of Accounting at Nanjing University. She is a member of the China Audit Research Center. She is mainly engaged in audit teaching work, audit technology, and capital market audit system research work. She is the recipient of the Dong Dadian Economic Award and the National Internal Audit Theory Seminar Second Prize.
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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Emerging Technologies in Accounting* for the period from 2014 to 2018.

<table>
<thead>
<tr>
<th>Year</th>
<th>Manuscripts In-Process, Beginning of Year (a)</th>
<th>New Submissions Received (b)</th>
<th>Resubmissions Received (e)</th>
<th>Manuscripts Available for Evaluation (a)+(b)+(c) = (d)</th>
<th>Decision Letters Sent (e)</th>
<th>Manuscripts In-Process, End of Year (d)–(e) = (f)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>20</td>
<td>22</td>
<td>38</td>
<td>80</td>
<td>69</td>
<td>11</td>
</tr>
<tr>
<td>2017</td>
<td>17</td>
<td>33</td>
<td>37</td>
<td>87</td>
<td>67</td>
<td>20</td>
</tr>
<tr>
<td>2016</td>
<td>20</td>
<td>27</td>
<td>57</td>
<td>104</td>
<td>87</td>
<td>17</td>
</tr>
<tr>
<td>2015</td>
<td>8</td>
<td>30</td>
<td>30</td>
<td>68</td>
<td>48</td>
<td>20</td>
</tr>
<tr>
<td>2014</td>
<td>5</td>
<td>8</td>
<td>11</td>
<td>24</td>
<td>16</td>
<td>8</td>
</tr>
</tbody>
</table>

(a) Includes submissions in the editor’s hands, but excludes revise and resubmit editorial decisions in authors’ hands.
(b) New manuscripts, excluding resubmissions.
(c) Resubmissions of previous revise and resubmit editor decisions.
(d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.
(e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
(f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors’ hands).

Table 2 shows acceptance and rejection rates for the period from 2014 to 2018.

<table>
<thead>
<tr>
<th>Year</th>
<th>New Submissions Received (a)</th>
<th>Number of Rejections (b)</th>
<th>Percentage of Rejections (c) = b)/(a)</th>
<th>Number of Papers in Process (d)</th>
<th>Percentage in Process (e)=(d)/(a)</th>
<th>Number of Acceptances (f)</th>
<th>Percentage of Acceptances (g)=(f)/(a)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>22</td>
<td>6</td>
<td>27%</td>
<td>13</td>
<td>59%</td>
<td>3</td>
<td>14%</td>
</tr>
<tr>
<td>2017</td>
<td>33</td>
<td>5</td>
<td>15%</td>
<td>7</td>
<td>21%</td>
<td>21</td>
<td>64%</td>
</tr>
<tr>
<td>2016</td>
<td>27</td>
<td>1</td>
<td>4%</td>
<td>5</td>
<td>19%</td>
<td>21</td>
<td>78%</td>
</tr>
<tr>
<td>2015</td>
<td>30</td>
<td>7</td>
<td>23%</td>
<td>0</td>
<td>0%</td>
<td>23</td>
<td>77%</td>
</tr>
<tr>
<td>2014</td>
<td>8</td>
<td>3</td>
<td>38%</td>
<td>0</td>
<td>0%</td>
<td>5</td>
<td>63%</td>
</tr>
</tbody>
</table>

(a) Number of submitted manuscripts from that year’s cohort
(b) Number of rejected manuscripts from that year’s cohort
(c) Percent of rejected manuscripts from that year’s cohort
(d) Number of manuscripts still being evaluated (no report yet, revise, resubmit)
(e) Percent of manuscripts from that year’s cohort still being evaluated
(f) Number of accepted manuscripts from that year’s cohort
(g) Percent of accepted manuscripts from that year’s cohort
Of the 69 submissions that were evaluated in 2018, the mean turn time was 71 days. Median turn time was 57 days.

EXHIBIT 1

<table>
<thead>
<tr>
<th>Time Range</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-30</td>
<td>11</td>
</tr>
<tr>
<td>31-60</td>
<td>12</td>
</tr>
<tr>
<td>61-90</td>
<td>11</td>
</tr>
<tr>
<td>91-120</td>
<td>4</td>
</tr>
<tr>
<td>121-150</td>
<td>2</td>
</tr>
<tr>
<td>151-180</td>
<td>3</td>
</tr>
<tr>
<td>181+</td>
<td></td>
</tr>
</tbody>
</table>
### AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. Table 3 shows the download of articles from the AAA's Digital Library (http://www.aaajournals.org) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2017.

#### TABLE 3
2017 AAA Digital Library and Content Aggregators Downloads (Full-Text)

<table>
<thead>
<tr>
<th>Journals</th>
<th>Downloads</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Accounting Review*</td>
<td>779,167</td>
</tr>
<tr>
<td>Accounting Horizons*</td>
<td>241,690</td>
</tr>
<tr>
<td>Issues in Accounting Education*</td>
<td>215,469</td>
</tr>
<tr>
<td>Auditing: A Journal of Practice &amp; Theory</td>
<td>203,841</td>
</tr>
<tr>
<td>Journal of Management Accounting Research</td>
<td>96,711</td>
</tr>
<tr>
<td>Journal of Information Systems</td>
<td>89,783</td>
</tr>
<tr>
<td>Current Issues in Auditing</td>
<td>84,915</td>
</tr>
<tr>
<td>Behavioral Research in Accounting</td>
<td>50,902</td>
</tr>
<tr>
<td>Journal of International Accounting Research</td>
<td>34,039</td>
</tr>
<tr>
<td>The Journal of the American Taxation Association</td>
<td>33,857</td>
</tr>
<tr>
<td>Journal of Emerging Technologies in Accounting</td>
<td><strong>30,006</strong></td>
</tr>
<tr>
<td>Accounting and the Public Interest</td>
<td>11,765</td>
</tr>
<tr>
<td>Journal of Governmental &amp; Nonprofit Accounting</td>
<td>10,238</td>
</tr>
<tr>
<td>The ATA Journal of Legal Tax Research</td>
<td>5,014</td>
</tr>
<tr>
<td>Journal of Financial Reporting</td>
<td>3,934</td>
</tr>
<tr>
<td>Journal of Forensic Accounting Research</td>
<td>2,904</td>
</tr>
<tr>
<td>Accounting Historians Journal</td>
<td>768</td>
</tr>
</tbody>
</table>

* Association-wide journal.

### Other Important Statistics

1. *Journal of Emerging Technologies in Accounting* is ranked #93 of 130 Accounting journals (Business, Management & Accounting: Accounting; CiteScore, Elsevier, 2018).
2. Percentage of international authors: 42%
TOP 10 ARTICLES (AAA Digital Library, 2018)

1. Research Ideas for Artificial Intelligence in Auditing: The Formalization of Audit and Workforce Supplementation  
   Hussein Issa, Ting Sun, Miklos A. Vasarhelyi

2. Imagineering Audit 4.0  
   Jun Dai, Miklos A. Vasarhelyi

3. Robotic Process Automation for Auditing  
   Kevin C. Moffitt, Andrea M. Rozario, Miklos A. Vasarhelyi

4. Cybersecurity and Continuous Assurance  
   Won Gyun No, Miklos A. Vasarhelyi

5. Using Process Mapping to Reveal Process Redesign Opportunities during ERP Planning  
   Marianne Bradford, Gregory J. Gerard

6. Blockchain: Emergent Industry Adoption and Implications for Accounting  
   Julia Kokina, Ruben Mancha, Dessislava Pachamanova

7. Can Blockchains Serve an Accounting Purpose?  
   Joshua G. Coyne, Peter L. McMickle

8. The Emergence of Artificial Intelligence: How Automation is Changing Auditing  
   Julia Kokina, Thomas H. Davenport

9. Toward a New Business Reporting Model  
   Li Zhang, Duo Pei, Miklos A. Vasarhelyi

10. Teaching Data Analytics Using ACL  
    Thomas R. Weirich, Norbert Tschakert, Stephen Kozlowski
CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2018), presents citation counts from Elsevier’s CiteScore, and includes international journal listings and ratings from the most recent data available.

Scopus Rankings

An important measure of the quality of a journal is to understand how its intellectual contributions are valued by measuring the extent of citations made to papers published in that journal. Elsevier’s Scopus database of abstracts and citation of peer-reviewed papers has 50m records in more than 22,000 titles published by 5,000 publishers (http://www.elsevier.com/online-tools/scopus). Scopus provides a foundation for new journal metrics that have become increasingly influential in recent years (http://www.journalmetrics.com). Important metrics based on Scopus include Source-Normalized Impact per Paper (SNIP) and SCImago Journal Rank (SJR). Journal citation metrics based on Scopus are increasingly seen by many senior university administrators as a means of normalizing the differences in publishing patterns between disciplines.

The key aspect of SNIP is to measure citation impact by “normalizing” citation values for the radically different patterns of citation between disciplines. SNIP also counters the various manipulations of citation rankings. The summary of SNIP is:

- Takes a research field’s citation frequency into account
- Considers immediacy—how quickly a paper is likely to have an impact in a given field
- Accounts for how well the field is covered by the underlying database
- Counters any potential for editorial manipulation” (http://www.journalmetrics.com)

The key aspect of SJR is the recognition that not all citations are equal. A citation in a more influential journal should count more than a citation in a less influential journal. The summary of SJR is:

- “Is weighted by the prestige of the journal, thereby ‘leveling the playing field’ among journals
- Eliminates manipulation: the only way to raise the SJR ranking is publish in more reputable journals
- ‘Shares’ a journal’s prestige equally over the total number of citations in that journal
- Normalizes for differences in citation behavior between subject fields” (http://www.journalmetrics.com)

Table 4 shows the SNIP and SJR rankings for 2015 to 2017 (most recent data) with comparable data for AAA peers, as well as those in the accounting and information systems disciplines.
<table>
<thead>
<tr>
<th>Source Title</th>
<th>SNIP</th>
<th>SJR</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal of Emerging Technologies in Accounting</td>
<td>0.351</td>
<td>0.648</td>
<td>0.283</td>
<td>0.214</td>
<td>0.161</td>
</tr>
<tr>
<td>AAA Peers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting and the Public Interest</td>
<td>0.703</td>
<td>0.799</td>
<td>0.394</td>
<td>0.234</td>
<td>0.206</td>
</tr>
<tr>
<td>Accounting Historians Journal</td>
<td>0.169</td>
<td>0.072</td>
<td>0.934</td>
<td>0.145</td>
<td>0.125</td>
</tr>
<tr>
<td>Accounting Horizons</td>
<td>1.584</td>
<td>1.099</td>
<td>1.909</td>
<td>0.720</td>
<td>0.926</td>
</tr>
<tr>
<td>Auditing: A Journal of Practice &amp; Theory</td>
<td>2.088</td>
<td>1.913</td>
<td>1.857</td>
<td>1.710</td>
<td>2.133</td>
</tr>
<tr>
<td>Behavioral Research in Accounting</td>
<td>0.903</td>
<td>1.188</td>
<td>0.900</td>
<td>0.457</td>
<td>0.833</td>
</tr>
<tr>
<td>Current Issues in Auditing</td>
<td>0.686</td>
<td>0.386</td>
<td>0.248</td>
<td>0.223</td>
<td>0.270</td>
</tr>
<tr>
<td>Issues in Accounting Education</td>
<td>1.471</td>
<td>1.075</td>
<td>1.062</td>
<td>0.715</td>
<td>0.582</td>
</tr>
<tr>
<td>Journal of the American Taxation Association</td>
<td>0.786</td>
<td>1.097</td>
<td>0.535</td>
<td>1.227</td>
<td>1.462</td>
</tr>
<tr>
<td>Journal of Information Systems</td>
<td>0.780</td>
<td>1.535</td>
<td>1.199</td>
<td>0.502</td>
<td>0.718</td>
</tr>
<tr>
<td>Journal of International Accounting Research</td>
<td>0.675</td>
<td>1.510</td>
<td>0.942</td>
<td>0.385</td>
<td>0.379</td>
</tr>
<tr>
<td>Journal of Management Accounting Research</td>
<td>1.213</td>
<td>1.204</td>
<td>0.398</td>
<td>0.743</td>
<td>0.964</td>
</tr>
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<td>Accounting and Finance Peers</td>
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CiteScore

In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a view of the journal’s citation analysis. The following images show the CiteScore trend for JETA, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

Source: CiteScore, Elsevier, 2018.
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