



The Influence of CSR Practices on Hotel Images and Hotel Benefits in Bangladesh

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Abstract: This study investigates how hotel Corporate Social Responsibility (CSR) practices influence hotel image and hotel benefits based on the tourist perception of Bangladesh using Elkington's (1998) Triple Bottom Line (TBL) as a study framework. Data were collected by conducting survey using a structured questionnaire. A total of 295 tourist responses were accumulated using a convenient sampling technique in the 4 and 5-stars hotels from two major tourism-based cities in Bangladesh, namely Chattogram and Cox's Bazar. The results revealed that hotel CSR practices (economic, social, and environmental) positively influence both the hotel image and hotel benefits in the Bangladesh hotel industry context. Finally, the findings of this study will aid in the planning and development of Bangladesh's hotel industry and its long-term development.

Keywords: Tourism, hospitality, CSR, economic CSR, social CSR, environmental CSR, hotel image, hotel benefit

1. Introduction

Corporate Social Responsibility (CSR) has already become a progressively significant aspect of corporate management to stress the responsibility of organisations to incorporate socially and environmentally responsible activities into their daily operations (Appiah, 2019; Ali et al. 2020; Martínez *et al.* 2013). Because of several economic, social, and environmental pressures, an increasing number of firms are presently developing their Corporate Social Responsibility (CSR) to deliver an indication to their different primary and secondary stakeholders such as shareholders, employees, investors, consumers, public authorities, and NGOs about their ethical business practices (Zatwarnicka-Madura *et al.*, 2019). At present, CSR has become an effective organisational strategy to gain competitive benefit through the amended understanding of risks and opportunities (Sindhi *et al.*, 2018). Concurrently, tourism businesses have been increasingly interested in CSR in the first decade of the twenty-first century, with many hotel corporations becoming highly involved in social and environmental activities (Appiah, 2019; Kang et al., 2015; Fu et al., 2014). Furthermore, many hospitality companies understand the importance of striking a balance between profitability and creating a positive public image by taking on more social and environmental responsibilities (Rhou & Singal, 2020; Fu et al., 2014; Mozes et al., 2011). Also, due to CSR's economic, social, and environmental implications, the hotel industry can benefit the most from its expansion (Franco et al., 2020; Rhou & Singal, 2020; Benavides-Velasco et al., 2014).

According to Karim & Islam (2020), Bangladesh's hotel sector is in its early stages of development and is making a significant contribution to its economy. Concerning other service sectors, Bangladesh's hotel industry consumes many natural resources, such as water and electricity, and creates many solid and liquid wastes, all of which negatively influence the environment and society (Karim & Islam, 2020; Karim & Kasim, 2018; Kasim & Karim, 2017). Likewise, customers are increasingly concerned about the quality of hotel services and their activities and effects on the neighbourhood, society, and environment. Even though Bangladesh has several 4 and 5-star hotels, hotels in

Bangladesh are rarely interested in CSR initiatives. One of the main reasons for lacking CSR practices in Bangladesh is that it is still a somewhat ignored concept in the Bangladesh hotel industry. Unlike many other nations worldwide, CSR is not a necessary obligation in Bangladesh's commercial sectors, including tourism and hospitality (Kasim & Karim, 2017). The primary reason for not participating in CSR activities is a lack of legal obligations. Participation in CSR is a matter of self-interest or personal willingness; therefore, the degree of engagement in CSR activities is insufficient (Karim, 2019). Besides, while many studies on CSR have attempted to measure CSR in various business sectors in Bangladesh, there is a scarcity of empirical research that uses primary data to assess CSR in the hospitality setting. As a result, the current study is eager to investigate visitor views of hotel CSR activities, hotel image, and hotel benefits in Bangladesh. Furthermore, in this study, CSR is gauged using Elkington's (1998) "Triple Bottom Line" approach. The triple bottom line (TBL) approach provides an alternative method for defining Corporate Social Responsibility (CSR) dimensions (Tuan, 2011). Under the Triple Bottom Line (TBL) paradigm, an organisation has more than just legal and economic responsibilities. It also has responsibilities to society and the environment (Tyrrell *et al.*, 2013; Font *et al.*, 2012).

2. Literature Review and Hypothesis Development

2.1 CSR and Hospitality Industry

Historically, Corporate Social Responsibility (CSR) was frequently referred to as social responsibility (Carroll, 1999). In accordance with several scholars, CSR evolved from corporate philanthropy and community engagement with the explicit purpose of social change (Brammer & Millington, 2006; Davis, 1973). Others have defined CSR as a concept in which businesses incorporate social and environmental issues into their operations and relationships with stakeholders (Nehme & Wee, 2008). Carroll (1979) demarcated, "*The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time*", (P.500). Then again, the European Commission (2011) defined Corporate Social Responsibility (CSR) "*as a concept whereby companies integrate social, environmental, and ethical and human rights concerns into their business operations and core strategy in close collaboration with their stakeholders*". Moreover, in 2010, the World Business Council for Sustainable Development defined Corporate Social Responsibility (CSR) incorporating the notion of sustainability which was, "*Corporate Social Responsibility (CSR) is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families, as well as of the local community and society at large*", (WBCSD, 2010). At present, Corporate Social Responsibility (CSR) isn't just about doing good things for people anymore. It's also about providing a good working environment for employees, paying them, giving them regular vacation time, and caring about the environment of the world around them, among other things (Karim & Asaduzzaman, 2015)

Corporate Social Responsibility (CSR) has been the subject of much research over the last few decades. As a management topic, it has been crucial for a long time. However, the use of Corporate Social Responsibility (CSR) in business started almost a decade ago, when customers asked for environmentally friendly services and products (Ali *et al.*, 2020). It has already become an essential business function in the hospitality industry (Rhou & Singal, 2020; Karim & Islam, 2020; Mohammed & Al-Swidi, 2019). Moreover, many researchers are now focusing on the relationship between CSR and financial performance (Pereira-Moliner *et al.*, 2015; Kang *et al.*, 2010; Lee and Park, 2009) rather than defining how CSR is defined in the hospitality industry, its function, and how it can be incorporated in this sector (Martinez *et al.*, 2013; Chung & Parker, 2010; Tsai *et al.*, 2010). The hospitality business is commonly seen as a source of economic, environmental, social, and cultural advantages due to its support of job creation, infrastructural improvements, and cultural understanding (Karim & Islam, 2020; Mohammed & Al-Swidi, 2019). The hotel business, conversely, has a wide-ranging adverse effect on the society and environment, including various types of pollution (air, soil, sound etc.), resource depletion, waste creation, and many other issues (Ouyang *et al.*, 2019; Postma & Schmuecker, 2017; Khairat & Maher, 2012). Hotels and resorts range from small to large operations that consume natural resources like energy, water, foodstuff, and other resources. Simultaneously they produce various pollutions such as air, water, soil, and noise. This sector also affects the community over their use of areas, structure, and relations with local businesses and government (Rhou & Singal, 2020; Hole & Snehla, 2019; Chung & Parker, 2010).

Other different consequences of this business include heating and air-conditioning emissions, greywater, food packaging, and waste generation, to name a few (Kasim, 2015; de Grosbois, 2012). For those reasons, hospitality industry stakeholders are increasingly expressing a desire to maintain higher quality hotel infrastructures and services and take additional steps to safeguard destinations' personalities and cultural identities and their natural, human, and patrimonial resources. Into the bargain, numerous international tourism organisations are gradually becoming more involved in responsible and sustainable tourism and hospitality issues (Karim & Islam, 2020). Thus, to achieve long-term business sustainability while minimising adverse effects on society and the environment, prominent hotel organisations must examine the most effective operational methods for developing and expanding their approach to hotel CSR initiatives.

2.2 CSR and Hotel Image

A firm's image is described as the sum of its whole reputation, including how it runs and executes commercial operations, employee attitudes, consumers' perceptions of the organisation, and even how they respond to customers and colleagues (Almeida & Coelho 2019; Powell, 2011). A positive corporate image is an essential factor that impacts the attitudes and behavioural intentions of a firm's many stakeholders (Mohammed & Rashid, 2018). When stakeholders perceive a firm with a favourable reputation or image, the company's potential growth is likely to expand because of the positive relationships between the stakeholder and the corporation (Kim et al., 2017). Several research, including Zhang and Cui (2018), Kim et al. (2017), Richard & Zhang (2012), and Chen et al. (2012), have demonstrated a positive association between CSR and better company image in numerous businesses. Earlier studies have also found that a firm's CSR practice may improve customers' sentiments about the company, such as an enhanced company image, which leads to increased customer loyalty (Kim *et al.*, 2017; McDonald & Rundle-Thiele, 2008). Equally, Aqueveque et al. (2018) found that assessing CSR effectively may improve a company's image among a variety of external and internal stakeholders, including consumers, workers, the general public, financiers, and social and environmental activists. Similarly, Sindhi et al. (2018) stated that with CSR, an organisation can maintain a good image, which is important for any company to separate itself from others while also assisting in the attainment and maintenance of desired diversity in this today's business environment. Hence, reviewing the literature stated above, this study offers the subsequent hypotheses:

H1: A hotel's economic CSR positively influences the hotel's image.

H2: A hotel's social CSR positively influences the hotel's image.

H3: A hotel's environmental CSR positively influences the hotel's image.

2.3 CSR and Hotel Benefits

According to the assertions of several studies (namely, Franco et al., 2020; Rhou & Singal, 2020; Cherapanukorn & Focken, 2014), through the adoption of CSR, the hospitality industry can receive several substantial business-related benefits. Among these benefits of hotel CSR practices, monetary performance is perceived as one of the goals of many hospitality companies (Uyar et al., 2020; Franco et al., 2020; Kang *et al.*, 2010). Moreover, other benefits include customer satisfaction and loyalty, increased efficiency, and entrance to new market places (Karim & Islam, 2020; Mohammed & Al-Swidi, 2019; Mohammed & Rashid, 2018; Cherapanukorn & Focken, 2014). Several previous studies have found that hotel organisations are aggressively promoting CSR initiatives and mention that CSR practices in the hospitality sector are growing significantly in conjunction with other industries (Rhou & Singal, 2020; Holcomb et al., 2007). Some top worldwide hotel companies, such as Hilton, Intercontinental, Marriott, incorporate social and environmental goals into their operations and utilise them to generate distinctive competitive advantages (Hsieh, 2012).

Furthermore, according to Lee & Hoe (2009), establishing a suitable CSR program can boost consumer loyalty. Customers who are happy with the hotel are more likely to return and create loyalty. Other than increasing customer loyalty, CSR initiatives in hotels may also boost efficiency (Kucukusta *et al.*, 2013). In addition to these, several previous investigations (such as Levy and Park, 2011; Sztruten *et al.*, 2010) found that cost minimisation and improved image are two notable inducements of embracing CSR activities. In the same vein, other researches emphasised that CSR has a favourable impact on organisational performances, such as job satisfaction. (Kim *et al.*, 2018; Aminudin, 2013; Tsai *et al.*, 2012), customers satisfaction (San Martín *et al.*, 2018; Senthikumar *et al.*, 2011) and company's image or reputation (Martínez & Nishiyama, 2019; Janney & Gove, 2011). Considering all the mentioned benefits, the study proposes:

H4: A hotel's economic CSR positively influences the hotel benefits.

H5: A hotel's social CSR positively influences the hotel benefits.

H6: A hotel's environmental CSR positively influences the hotel benefits

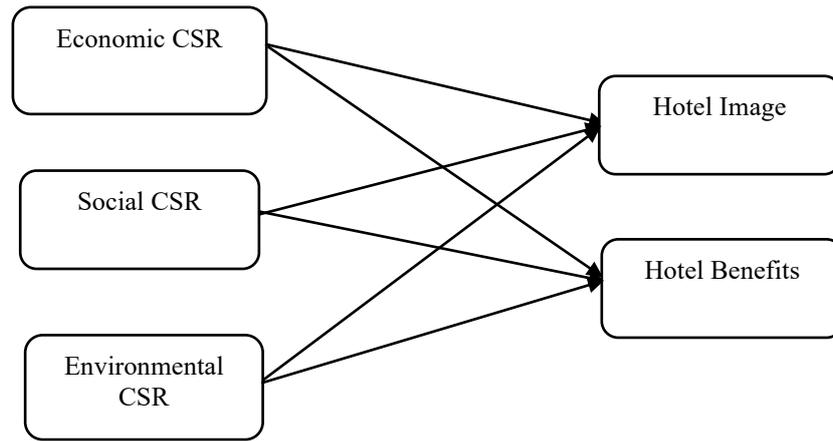


Fig. 1 - Conceptual framework

3. Methods

3.1 Data Gathering and Respondents Profile

The data for this study was gathered by a survey using a structured questionnaire, as a structured inquiry limits the number of replies that may be given. Furthermore, the survey questionnaire was divided into two parts. The first part contained four demographic questions. The second part contained the main research questions divided into five categories: Economic CSR, Social CSR, Environmental CSR, Hotel Image, and Hotel Benefits. Data were obtained from 4 and 5-stars hotels from Chattagram and Cox's Bazar, two of Bangladesh's most popular tourist destinations. The rationale for selecting 4 and 5-star hotels were based on their capabilities and recent commitment to Corporate Social Responsibility (CSR) measures. Human resources and room division managers were approached at each hotel to obtain permission to conduct guest surveys. Also, we ask room division managers to send surveys in an open envelope to hotel guests. Completed surveys from room division departments were then gathered 3 to 4 weeks later. The data gathering process began on March 10, 2021, and ended on April 10, 2021, with many questionnaire retrieval follow-ups. A total of 500 surveys were conveniently delivered. The survey received 315 replies, and upon the elimination of missing data and outliers, 295 questionnaires were found to be useable, yielding a 59.0% response rate which was satisfactory in consideration of Sekaran & Bougie (2010), i.e., a response rate of 30% is sufficient for further study. The demographics of the respondents are shown in Table 1.

Table 1 - Demographic characteristics of respondents (N=295)

Demography	Category	N	(%)
Gender	Male	169	57.29
	Female	126	42.71
	Total	295	100.0
Age Group	21-30 Yrs.	66	22.37
	31 -40 Yrs.	87	29.49
	41-50 Yrs.	78	26.44
	51-60 Yrs.	38	12.88
	> 60 Yrs.	26	8.81
	Total	295	100.0
Education	Higher Secondary	30	10.17
	Bachelor	163	55.25

	Post Graduate	78	26.44
	Others	24	8.14
	Total	295	100.0
Employment Status	Student	85	28.81
	Service Holder	104	35.25
	Self-employed	68	23.05
	Unemployed	22	7.46
	Others	16	5.42
	Total	295	100.0

Table 1 represents that about 57.29% of respondents are male, while female respondents are 42.71% which signifies that the travellers are male-dominated. The highest 29.49% respondents are from 31 -40 years age group, and then 26.44% and 22.37% are from the age group of 41-50 and 21-30 years respectively. The rest of the respondents (21.69%) are from the other two age groups. In terms of respondent's education, the highest 55.25% respondents are completed their bachelor's and followed by 26.44 are postgraduate, 10.17% respondents have done their higher secondary and 8.14% respondents belong to other categories of education. In addition, 35.25% of respondents are service holders, the next highest 28.81% respondents are from student category and followed by 23.05% respondents are self-employed, 7.46% are unemployed and 5.42% respondents are from the others category.

3.2 Measurements

The hotel CSR activities were operationalised using Elkington's (1998) "Triple Bottom Line", namely, the organisation's economic, social, and environmentally responsible activities. To gauge the *economic CSR*, four items were selected from Kim et al. (2017), for example, "the hotel supports to expand the tourism & hospitality industry". Besides, five items were chosen from Karim and Islam (2020) to quantify the *social CSR*, for example, "the hotel mainly serves locally produced food and drinks". The *environmental CSR* was measured based on the five items adapted from Karim & Islam (2020), for example, "the hotel uses a key card to turn on & off power". Moreover, *hotel image* was assessed based on five items selected from Kim et al. (2017), for instance, "I think the hotel emphasises customers' rights". Lastly, five items of *hotel benefit* were taken from Kirk (1995), for instance, "hotel CSR activities improve relationships with the local community". Items variables were assessed on a 5-point Likert scale whereas 1= strongly disagree and 5 = strongly agree.

4. Findings

4.1 Assessment of Measurement Model

The measurement model is assessed based on indicator reliability, composite reliability, convergent validity, and discriminant validity, as recommended by Hair et al. (2020) (Table 2). From the findings, it is evident that all the indicators' outer loading is more than the threshold value of 0.70 and has met the recommendation of Hair et al. (2020). Correspondingly, Cronbach alpha and composite reliability values for all the latent constructs have exceeded the cut-off value of 0.70 and met the expectations of internal consistency reliability (Hair et al., 2020). In addition, the findings of the study reveal that AVE values for all the constructs are greater than 0.50 and confirm the convergent validity (Chin, 1998).

Table 2 - Construct reliability and validity

Construct	Items	FL	α	CR	AVE
Economic CSR (Kim et al., 2017)	ECO1	0.857	0.837	0.891	0.673
	ECO2	0.701			
	ECO3	0.831			

	ECO4	0.886			
Social CSR (Karim & Islam, 2020)	SOC1	0.796	0.880	0.913	0.677
	SOC2	0.837			
	SOC3	0.849			
	SOC4	0.845			
	SOC5	0.785			
Environmental CSR (Karim & Islam, 2020)	ENV1	0.738	0.861	0.900	0.643
	ENV2	0.849			
	ENV3	0.791			
	ENV4	0.832			
	ENV5	0.794			
Hotel Image (Kim et al., 2017)	HI1	0.735	0.838	0.885	0.607
	HI2	0.846			
	HI3	0.803			
	HI4	0.774			
	HI5	0.731			
Hotel Benefit (Kirk, 1995)	HB1	0.748	0.889	0.919	0.694
	HB2	0.850			
	HB3	0.864			
	HB4	0.829			
	HB5	0.868			

Note(s): FL = Factor Loadings; α = Cronbach's Alpha; CR = Composite Reliability; AVE = Average Variance Extracted.

The Fornell & Larcker (1981) criteria and the HTMT ratio were used to evaluate discriminant validity (Henseler et al., 2016). The square root of each latent variable's AVE (bold diagonal values) is bigger than the correlations between the latent variables (un-bolded values) as seen in Table 3, demonstrating satisfactory discriminant validity and meeting Fornell-Larcker's (1981) criteria. To discriminate between two components, the HTMT ratio should be smaller than 0.90. Table 3 shows that the HTMT ratios are less than 0.90 and indicate adequate discriminant validity.

Table 3 - Discriminant validity

Fornell-Larcker (1981) Criterion						Heterotrait-Monotrait Ratio (HTMT)				
	ECO	ENV	HB	HI	SOC	ECO	ENV	HB	HI	SOC
ECO	0.820					ECO	-----			
ENV	0.441	0.802				ENV	0.503	-----		
HB	0.667	0.547	0.833			HB	0.767	0.610	-----	
HI	0.663	0.505	0.693	0.779		HI	0.766	0.582	0.786	-----

SOC 0.750 0.535 0.723 0.624 **0.823** SOC 0.857 0.608 0.810 0.712 -----

4.2 Assessment of Structural Model

Six direct hypotheses were offered in the literature section and evaluated using bootstrapping technique in SmartPLS 3.0 with 5000 sub-samples (Hair et al., 2020). To avoid biased estimates, multicollinearity was examined for estimating the variance inflation factor (VIF). According to Hair et al. (2020), the VIF value is less than 3.0, suggesting that multicollinearity among the variables is not a problem. The VIF values in Table 4 ranging from 1.409 to 2.594, indicating that the variables are not affected by multicollinearity. Figure 2 demonstrates the outputs of the structural model. The outcomes of the study specifies that, economic CSR ($\beta= 0.426$; $t=6.912$; $p=0.000<0.01$), social CSR ($\beta=0.188$; $t=2.253$; $p=0.012<0.05$) and environmental CSR ($\beta=0.217$; $t=3.631$; $p=0.000<0.01$) have significant effect on hotel image. The hypotheses results are supported by previous investigations such as Kim et al. (2017), Zhang & Cui (2018) and Ramesh et al. (2019). Equally, economic CSR ($\beta=0.266$; $t=4.233$; $p=0.000<0.01$), social CSR ($\beta=0.412$; $t=6.495$; $p=0.000<0.01$) and environmental CSR ($\beta=0.209$; $t=3.654$; $p=0.000<0.01$) are found to have significant impact on hotel benefit and supported by the findings of Kirk (1995) and Levy & Park (2011) where the authors stated that hotel CSR practices significantly enhance hotel benefits.

Table 4 - Summary of hypothesis results

Path	Beta	t-values	p-values	Decision	VIF
H1: ECO → HI	0.426	6.912	0.000	Supported	2.297
H2: SOC → HI	0.188	2.253	0.012	Supported	2.594
H3: ENV → HI	0.217	3.631	0.000	Supported	1.409
H4: ECO → HB	0.266	4.233	0.000	Supported	
H5: SOC → HB	0.412	6.495	0.000	Supported	
H6: ENV → HB	0.209	3.654	0.000	Supported	

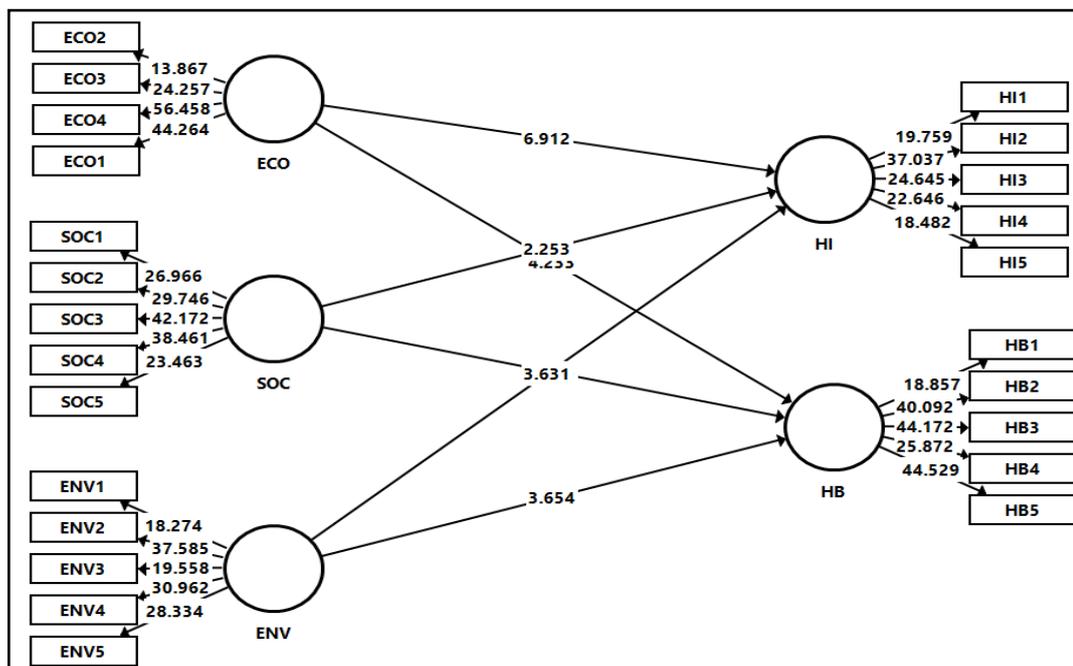


Fig. 2 - Estimated structural model

Moreover, Chin (1998) proposed three levels of R^2 values for structural model quality as substantial (0.67), moderate (0.33) and weak (0.19), respectively. The result depicts that the R^2 value of hotel image is 0.509, i.e., almost 50.9% variance of hotel image were explained by the exogenous variables while the R^2 value of hotel benefit is 0.589, i.e., almost 58.9% variance of hotel benefit was explained by the exogenous variables and considered as moderate explanatory power for exogenous variables according to Chin (1998). Likewise, in line with Cohen (1988), the effect sizes are evaluated as small (0.02), medium (0.15) or large (0.35) respectively and Table 5 shows that effect sizes are ranged from small to medium (0.028 to 0.161) as per Cohen’s (1988) recommendation. Furthermore, Hair et al. (2020) state that if the Q^2 value for the endogenous latent construct is larger than 0, it is considered predictive. Table 6 offers strong evidence of robust predictive relevance because the Q^2 value is more than 0 (0.295 & 0.400), indicating that the model has predictive relevance.

Table 5 - Quality of the model

Endogenous Construct	Exogenous Construct	R^2	f^2		Q^2
			HI	HB	
HI	ECO	0.509 (Mo)	0.161 (Me)	0.075 (S)	0.295
HB	SOC	0.589 (Mo)	0.028 (S)	0.159 (Me)	0.400
	ENV		0.068 (S)	0.076 (S)	

Note(s): Mo = Moderate; Me= Medium; S = Small; R^2 = Coefficient of determination; f^2 = Effect size; Q^2 =Predictive Relevance

5. Discussion and Conclusion

The objective of this study was to identify the relationships among hotel CSR activities, hotel image and hotel benefits using tourist perception in the context of the Bangladesh hotel sector. In collaboration with hoteliers, the government may adopt required strategies and rules addressing CSR activities in Bangladesh's hotel business based on the findings of this investigation. In the beginning, insofar as the researcher is aware, it is among the few empirical studies that investigate the associations across hotel CSR activities, hotel image, and hotel benefits in the Bangladesh hotel industry, focusing on 4 and 5-star hotels in Bangladesh's two major cities: Chittagong (the port city) and Cox's Bazar. Likewise, for the hotel industry in Bangladesh, this study examined hotel CSR practices using Elkington's (1998) triple-bottom-line (TBL) paradigm. CSR is defined as company obligations in the economic, social, and environmental dimensions. Accordingly, empirical evidence will be provided on how the hotel sector in a developing nation like Bangladesh manages its corporate duty to its profitability, society, and the environment. As a result, this study will add to the current body of knowledge on the contribution of the Bangladesh hotel sector to CSR in various macro-environmental situations. Even though this study demonstrated the positive relationship between hotel CSR activities, hotel image, and hotel benefits, the overall situation of CSR practices in Bangladesh is not sufficient (Karim & Islam, 2020). Many hotels, particularly among the 4 to 5-star hotels in this market, have yet to engage in this activity. In this sense, the government should create a different CSR policy framework for the whole tourist and hospitality business to meet sustainable development needs.

From a managerial standpoint, because the study found that hotel CSR practices are positively connected with hotel image and benefits, hotel top management and management must be aware of their CSR initiatives both internally and outside. These activities will improve the company's image and reputation in society. Prior research has also shown that hotels that maintain responsible business practices and develop a track record of meeting their commitments to a variety of stakeholders have a clear image in society. The hotel industry's responsible activities strengthen their brand value, improve their firm image, and, as a result, raise their profitability. For that reason, it is recommended to managers and decision-makers that they focus on their economic, social, and environmentally friendly operations to satisfy their responsible customers/guests. If hotel operators can exceed their tourists'/guests' expectations, they will be satisfied, and if they are satisfied, they will come repeatedly, improving the hotel's sales growth. Finally, the findings of this study will aid in the planning and development of Bangladesh's hotel industry and its enduring growth.

6. Limitations and Future Research

This research, like other tourism and hospitality studies, is not without flaws. Initially, due to the Covid-19 pandemic, it was impossible to cover all the 4 and 5-star hotels from all the famous tourist destinations in Bangladesh. This study only focuses on the 4 and 5-star hotels from the two major cities, Chattogram and Cox’s Bazar. Moreover, accordingly, the sample size of the study findings might not portray the overall status quo of the hotel industry regarding their CSR practices. Thus, future studies can be carried out to increase the sample size to generalise the findings more effectively. Next, all the respondents were selected under the non-probability convenience sampling

technique, which may not be sufficient to obtain a representative sample from the population. So future studies can be done employing other sampling techniques to obtain a more representative sample. Lastly, this study did not consider any mediator or moderator in the conceptual framework of this study. So, the future study can consider mediator or moderator in their conceptual framework to portray more generalise the empirical result.

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