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## ECONOMICS & BUSINESS

**#4(58), April 2022**

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**MODERATING NATURE OF ORGANIZATIONAL JUSTICE ON THE EFFECT  
OF THE EFFECTIVENESS OF INTERNAL CONTROL AND ORGANIZATIONAL  
COMMITMENT ON ACCOUNTING FRAUD TRENDS**

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**ABSTRACT**

The purpose of this study was to obtain empirical evidence of the effect of the effectiveness of internal control and organizational commitment on the tendency of accounting fraud in regional government agencies (OPD) PEMKAB Karangasem. While the specific purpose of this study was to obtain empirical evidence of the ability of organizational justice to moderate the effect of the effectiveness of internal control and organizational commitment on accounting tendencies in OPD PEMKAB Karangasem. PemKAB Karangasem has 41 OPD. The respondents are the Head of Service, Head of Sub. Finance Section and Finance Section Staff. The number of OPD that became the sample was 29 OPD with 87 respondents. Primary data in the form of respondents' perceptions were collected using a questionnaire, modified and tested for validity and reliability. Then, the data collected was tabulated and analyzed using the Moderated Regression Analysis (MRA) technique through the following stages: classical assumption test, model feasibility test (F test), coefficient of determination analysis ( $Ajd.R^2$ ), research hypothesis test (t test) good for the main and moderating hypotheses. This study concludes that the effectiveness of internal control has a negative effect on the tendency of accounting fraud. The effectiveness of internal control was able to reduce the tendency of accounting fraud with a higher percentage than before moderation when organizational justice increased in local government organizations of Karangasem Regency. Organizational commitment has no effect on the tendency of accounting fraud. Organizational commitment does not reduce the tendency of accounting fraud when organizational justice improves in OPD PEMKAB Karangasem.

**KEY WORDS**

Accounting fraud tendency, effectiveness of internal control, organizational commitment, fairness.

Regional Government Agencies or *Organisasi Perangkat Daerah* (OPD) prepare accountability reports in the form of budget realization reports for each budget year. This report is an input for local governments to prepare financial reports. Financial reports are a form of government accountability to the people as well as to meet the demands of transparency and accountability in the administration of government (Law Number 17 of 2003). Such accountability has been examined by the Supreme Audit Agency, no later than 6 (six) months after the following fiscal year. The existence of this regulation shows that the quality of information is a goal because the government manages large resources, how to use them and how to account for the use of these resources (Government Regulation No. 71 of 2010).

In 2019 the Karangasem Regency Government Financial Report again received Unqualified Opinion. This opinion was obtained for the fifth time in a row since the 2016 fiscal year on the Audit Results Report and Regional Government Financial Reports. Although the Karangasem Regency Government obtained an Unqualified Opinion, the Supreme Audit Agency provided recommendations for improvements to the internal control system that affected the preparation of financial statements such as administration and management of fixed assets. The government is also considered not to be in an orderly manner because it has not submitted an accountability report for the 129 recipients of housing assistance from the Special Financial Aid. The weak principle of compliance with the provisions of laws and

regulations in the financial management of School Operational Assistance grants at the Karangasem District Education and Sports Office which is considered not to be in order. Market retribution and toilet rental rates are not in accordance with applicable regulations ([www.karangasemkab.go.id](http://www.karangasemkab.go.id) on August 24, 2020). Based on the Monitoring Center for Prevention as of October 28, 2019, the Karangasem Regency Government received the lowest score of 32 points which brought it into the yellow zone in the assessment of the Corruption Eradication Commission. The provincial government of Bali got the highest score with a total of 83, Badung 80, Tabanan 75, Klungkung 72, Buleleng 66, Gianyar 61, Denpasar 57, Jembrana 51 and Bangli 37 points. The Monitoring Center for Prevention is the performance achievement of the coordination and supervision of corruption prevention programs carried out by local governments in Indonesia. The score is based on 8 (eight) criteria, namely planning, licensing process, city revenue, asset management, capability of government internal control apparatus, village funds, management of state civil servants and natural resources ([www.radarbali.jawapos.com](http://www.radarbali.jawapos.com) on 24 August 2020).

The Regional Revenue and Expenditure Budget also contains budgetary slack or slack, both on the side of the regional original revenue budget and on the expenditure side. The summary of the Karangasem Regency Government budget from 2015 – 2019 is as follows.

Table 1 – Summary of Budget and Realization of Government Revenue and Expenditure Karangasem Regency Fiscal Year 2015-2019 (in Million Rupiah)

Year	Locally-generated revenue			Regional Shopping		
	Budget (Rp)	Realization (Rp)	Achievement (%)	Budget (Rp)	Realization (Rp)	Achievement (%)
2015	232.210,88	243.125,91	104,70	1.511.620,32	1.351.846,27	89,43
2016	229.354,68	232.644,01	101,41	1.569.374,88	1.450.826,43	92,45
2017	180.202,13	198.663,67	110,24	1.650.700,64	1.506.221,68	91,25
2018	234.000,00	200.362,02	85,62	1.597.996,92	1.480.600,62	92,65
2019	220.797,32	233.013,03	105,53	1.760.500,16	1.635.821,92	92,92

Source: Regional Financial and Asset Management Agency.

Indications of budgetary slack can be seen in the budget and the realization of local revenue from 2015 to 2019 except for 2018 where the realization of revenue is greater than the budgeted amount. On the expenditure side, the realization figures are lower than the budgeted amount. The phenomenon of budgetary slack has a motivation, namely performance manipulation. Every individual or group involved in the budgeting process often looks for convenience in achieving the set budget which is called budgetary slack or slack. This individual and group fraud in accounting can have a negative impact on the organization because the budget has a direct impact on performance. Deliberate fraud by individuals or groups is called fraud. Fraud is an intentional act by one or more individuals in management or those responsible for governance, employees, and third parties to obtain group or individual benefits but is detrimental to other parties (Jusup, 2014; 410). There are several cases of accounting fraud that have occurred in Karangasem Regency in 2019 ([www.balipost.com](http://www.balipost.com) accessed on August 26, 2020), namely: 1) corruption cases of school operational assistance funds carried out at the youth and sports education office, 2) cases of the revolving fund is carried out by 2 officials in the industry and trade office, and 3) the case of procuring seeds by 1 official in the environmental service.

According to Tuanakotta, (2007: 206), accounting fraud can be caused by three factors, namely pressure, opportunity and rationalization. The weak internal control system of the Karangasem Regency Government creates opportunities for fraudulent behavior. In order to produce an effective budget and reduce the occurrence of budgetary slack, it is deemed important to implement good government governance through internal control. The internal control system within government agencies was created to support efforts so that the implementation of activities in government agencies can achieve their goals efficiently and effectively (Arens, 2008:370). Research on the effect of the effectiveness of internal control

on the tendency of accounting fraud to show various research results. Fachrunisa (2015), Eliza (2015), Dewi (2016), Lestari and Supadmi (2017), Khoiriyah et al.(2019), Anggara and Suprasto (2020) found that the effectiveness of the internal control system had a negative effect on the tendency of accounting fraud. Meanwhile, research conducted by Ahriati et al (2015), Zelmianti and Anita (2015), Bestari et al (2016), Alou et al (2017), Ferando and Sitorus (2020) found that the internal control system had no effect on the tendency of accounting fraud.

Budget management commitment is the main capital that must be formed by superiors in the organization. Organizational goals will be difficult to achieve if it is not accompanied by management commitment. Fostering commitment in the organization is important because commitment is related to performance. Organizational commitment is defined as employee beliefs and relates to the organization (Allen and Meyer, 1990). Organizational commitment is an attitude that reflects employee loyalty to the organization and a continuous process in which members of the organization express their concern for the organization and its success and continuous progress (Luthans, 2006:249). Budget managers with low commitment, are more concerned with themselves so that organizational goals cannot be achieved and can have implications for fraud which ends in decreased performance. Researches on the effect of organizational commitment on the tendency of accounting fraud are very diverse. Pristiyanti (2012), Widiutami (2017), Sumbayak (2017), Virmayanti (2017) and Widiutami (2017) find organizational commitment has a negative effect on the tendency of accounting fraud. Pramudita (2013), Wiranti and Mayangsari (2016), Natasya et al.(2017), Dewi etc. (2017) found that organizational commitment had no effect on the tendency of accounting fraud.

The studies related to the phenomenon of the influence of the internal control system and organizational commitment on the tendency of accounting fraud tend to be inconsistent. There is research that has a negative effect, namely the better the internal control system and the more committed the budget manager to the organization is, the lower the tendency for accounting fraud to be. On the other hand, there are also studies that find that the internal control system and organizational commitment have no effect on the tendency of accounting fraud. The phenomenon of the results of this research that encourages the implementation of further research by placing a contingency variable, namely organizational justice. This variable is thought to moderate the influence of the internal control system and organizational commitment on the tendency of accounting fraud to occur. The underlying framework is that the effectiveness of internal control and commitment to the organization will grow and run according to the standard operating procedure (SOP) that has been set if the budget manager feels that he is getting justice. Behavioral problems underlie this research. Bazerman (1994; 5) states that human resources have limited rationality, and in decision-making rationality of individuals is limited by the information they have, the cognitive limitations of their minds, and the limited amount of time. The actions they take are influenced by their reactions and perceptions of something will determine the person's attitudes and behavior related to justice. Kristanto (2015) defines organizational justice as an individual's perception of the fairness of decisions made by his superiors. There are 3 (three) types of organizational justice, namely distributive justice, procedural justice, and interactional (Colquitt et al., 2001). Govindarajan (1986), Murray (1990) states that if there is no unified opinion from the research results, then there are other variables that influence or the relationship depends on certain factors or better known as contingency factors.

The theory that underlies this research are as follow.

*Fraud triangle theory (FTT)*. This theory was put forward by Cressey (1950) who revealed that there are 3 factors that support someone to commit fraud, namely ressure (encouraging), opportunity (opportunity), and rationalization (rationalization). Arens (2008:432) states that fraud is closely related to FTT. FTT is described by the fraud triangle as follows: a) perceived pressure. Pressure is a condition that afflicts an individual or group of people that can change the behavior of the individual or group such as lifestyle, economic demands, and influences from outsiders (Hanifa, 2015). Pressure can create incentives, and the need to commit fraud; b) perceived opportunity. Opportunity is a situation that opens the



opportunity for fraud to occur, such as poor work procedures, inability to assess the quality of work, lack or absence of access to information and failure to discipline or sanction the perpetrators of fraud. Opportunities can arise due to lack of supervision, and weak internal controls; c) rationalization. Rationalization is an attitude, character, or set of ethical values that allow certain parties to commit fraud.

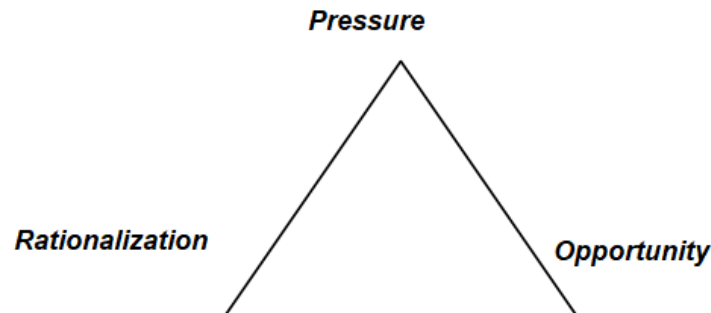


Figure 1 – *Fraud Triangle Theory*

*Goal-Setting Theory*, This theory was developed by Locke in 1968 (in Gibson et al., 1990) as a form of motivational theory that emphasizes the importance of the relationship between the goals set and the resulting performance. The basic concept is that someone who is able to understand the goals expected by the organization, then that understanding will affect his work behavior. This theory implies that an individual who is committed to a goal, then that commitment will affect his actions and performance consequences. The achievement of the set goals can be seen as the level of performance to be achieved by the individual. Overall, the intention in relation to the goals set, is a very strong motivation in realizing its performance. Individuals must have skills, have goals and receive feedback to assess their performance. The achievement of goals has an influence on employee behavior and performance within the organization (Locke and Latham in Lunenburg, 2011). Locke also stated that goal-setting affects the accuracy of the budget. Every organization that has set goals and formulated it into a budget plan is easier to achieve its performance targets. The budget does not only contain plans and the nominal amount needed to carry out activities or programs, but also contains the goals the organization wants to achieve. Based on the Goal-Setting Theory approach, the success of employees in managing the budget is a form of goal to be achieved.

*Equity Theory*. Justice theory states that when employees are satisfied with the justice they feel, employees will remain committed to the organization. This theory relates to how employees behave with justice or injustice in the organization and the type of behavior that will result from justice or injustice (Robbins and Judge, 2015). Fairness is the perception of employees who judge an organization as fair or unfair through a comparison between employee contributions to the organization (for example, knowledge and effort) and the results provided by the organization such as payments or salaries and recognition (Ibrahim and Perez, 2014). The existence of injustice in an organization can lead to fraud committed by employees at work.

*Contingency Theory*. The contingency theory was proposed by Otley (1980), and this theory became important in the development of accounting theory, especially positive accounting theory which requires conceptual clarity in the use of research methodologies. The contingency approach to accounting is based on the premise that nothing is universally appropriate which applies equally to all organizations in all situations. Instead it is advisable to rely on the specific circumstances in which an organization can find its uniqueness. Thus the contingency theory must identify certain aspects related to certain predetermined circumstances that show an exact match. This study illustrates that organizational justice moderates the effectiveness of internal control and organizational commitment on the



tendency of accounting fraud. The underlying reason is that the results of research related to the direct influence between the effectiveness of internal control and organizational commitment on the tendency of accounting fraud showed inconsistent results.

## METHODS OF RESEARCH

The object of this research is the variable tendency of accounting fraud in the Regional Government Organization of Karangasem Regency. Determination of research respondents refers to Government Regulation of the Republic of Indonesia Number 58 of 2005 concerning Regional Financial Management on the grounds that accounting fraud tends to occur in budget managers. The population in this study was all Regional Government Agencies in Karangasem Regency, amounting to 41 Regional Government Agencies, while the sample was determined purposively by 29 Regional Government Agencies. The number of questionnaires distributed was 87 questionnaires to 29 Heads of Service, 29 Heads of Sub. Finance section and 29 Finance Section staff.

Operationalized variables must be defined with the aim of explaining the characteristics of the object into the observed elements, so that the concept can be measured and operationalized into research (Jogiyanto, 2005). Furthermore, the variables were measured using a questionnaire with a Likert scale of 5, namely 1 STS scale (Strongly Disagree), 2 scale (Disagree), 3 N scale (Neutral), 4 S scale (Agree), and 5 SS scale (Strongly Agree).

Operational definitions and measurement of research variables are as follows:

- Trends in Accounting Fraud (Y);
- Effectiveness of Internal Control (X<sub>1</sub>);
- Organizational Commitment (X<sub>2</sub>);
- Organizational Justice (X<sub>3</sub>).

The data were analyzed using a moderation regression technique with the aim of obtaining relevant information and using the results to solve a problem (Ghozali, 2009). Before further analysis, the data and instruments used need to be tested for their level of validity and reliability. Regression requirements are to pass the classical assumption test. The information generated from the regression analysis is descriptive statistics, coefficient of determination (R<sup>2</sup>), model feasibility (F-test), and hypothesis testing (t-test). Moderation regression equation with absolute difference as follows

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 \text{Abs}[X_1\_X_3] + \beta_5 \text{Abs}[X_2\_X_3] + e \dots \dots \dots (1)$$

Where: Y = Trends in accounting fraud;  $\alpha$  = constant;  $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$  = Regression coefficient of independent variable and absolute difference; X<sub>1</sub> = Effectiveness of Internal Control; X<sub>2</sub> = Organizational Commitment; X<sub>3</sub> = Organizational Justice; Abs[X<sub>1</sub>\_X<sub>3</sub>] = The absolute difference between organizational fairness and the effectiveness of internal control; Abs[X<sub>2</sub>\_X<sub>3</sub>] = The absolute difference between organizational justice and organizational commitment; e = error term.

## RESULTS AND DISCUSSION

The residual normality test in this study used the Kolmogorov-Smirnov and Shapiro-Wilk methods. The criteria used in this residual normality test is to compare the significance level obtained with the alpha level used, which is 0.05, where the residual is said to be normally distributed if sig > alpha (Ghozali, 2016). The results of the residual normality test can be seen in Table 1.

Table 1 – Residual Normality Test Results

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	0,105	79	0,030	0,975	79	0,129

Source: Primary data processed, 2021.

To detect whether or not there is a correlation between independent variables, it can be seen from the tolerance value and the value of the variance inflation factor (VIF). If the tolerance value is more than 10% or VIF is less than 10, it can be said that the model is free from multicollinearity.

Table 2 – Multicollinearity Test Results

Variables	Tolerance	VIF	Information
Internal Control Effectiveness (epi)	0,670	1,492	Multicollinearity Free
Organizational Justice (ko)	0,633	1,581	Multicollinearity Free
Organizational Commitment(commit)	0,947	1,056	Multicollinearity Free
Absolute Difference _1 (pseudo _1)	0,835	1,198	Multicollinearity Free
Absolute Difference _2 (pseudo _2)	0,902	1,108	Multicollinearity Free

Source: Primary data processed, 2021.

To detect the presence or absence of heteroscedasticity, it is carried out by conducting the Glejser test, if the significance probability is above the 5% confidence level, it can be concluded that the regression model does not contain heteroscedasticity (Ghozali, 2016:137).

Table 3 – Heteroscedasticity Test Results

Variable	t	Sig	Information
Internal Control Effectiveness (epi)	-0,773	0,442	Heteroscedasticity Free
Organizational Justice (ko)	-0,574	0,568	Heteroscedasticity Free
Organizational Commitment (commit)	-0,552	0,582	Heteroscedasticity Free
Absolute difference_1 (pseudo_1)	-0,795	0,429	Heteroscedasticity Free
Absolute difference_2 (pseudo_2)	0,727	0,469	Heteroscedasticity Free

Dependent Variable (abres).

Source: Primary data processed, 2021.

From the results of multiple linear regression analysis, the following model can be made:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 \text{Abs}[X_1 X_3] + \beta_5 \text{Abs}[X_2 X_3] + e \dots \dots \dots (2)$$

$$kka = 32,737 - 0,242\text{epi} - 0,120\text{komit} + 0,027\text{ko} - 1,369\text{semu}_1 - 0,153\text{semu}_2 \dots \dots (3)$$

$$kka = 32,737 - 0,242\text{epi} - 1,369\text{semu}_1 \dots \dots \dots (4)$$

Table 4 – Moderated Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	32.737	5.983			5.472	0.000
epi	-0.242	0.089	-0.350		-2.706	0.008
ko	0.027	0.088	0.041		0.305	0.761
1 komit	-0.120	0.138	-0.095		-0.874	0.385
semu_1	-1.369	0.672	-0.236		-2.036	0.045
semu_2	-0.153	0.445	-0.038		-0.344	0.732
Adjusted R <sup>2</sup>	(0,125)					
F	3,225 (0,011)					

Dependent Variable: Trend of accounting fraud (kka).

Source: Primary data processed, 2021.

## DISCUSSION OF RESULTS

The effect of the effectiveness of internal control on the tendency of accounting fraud in the Karangasem Regency Government Regional Government Agencies. The effect of the effectiveness of internal control on the tendency of accounting fraud has a negative beta coefficient of -0.242 with a significance level or p-value of 0.008 (0.008 < 0.05). These results indicate that H1 cannot be rejected, which means that the better or more effective the

implementation of internal control in the local government organization of Karangasem Regency is, the lower the tendency for accounting fraud to decrease. the planning and development side in the form of a budget as well as determining and controlling the implementation or execution of the budget so that the short and medium-term goals that have been proclaimed can be realized as planned. The effectiveness of budget implementation will be achieved if the planning and realization are symmetrical. Descriptive statistics on the effectiveness of the Karangasem Regency government's internal control show an average value of 62.58 and this value is in the interval 61.8 – 66.2 from a minimum score of 53 and a maximum of 75. The average value is in a fairly good criterion and there is an opportunity to improve its class to good and very good. While descriptive statistics on the tendency of accounting fraud in the Karangasem Regency government show that the average value is 15.52 and this value is in the interval 14.2 – 16.8 from a minimum score of 9 and a maximum of 22. The average value of 15.52 is in the criteria quite good and this criterion is in the middle, which means there is a tendency for accounting fraud in budget execution. Opportunities to reduce the class of accounting fraud tendencies to good and very good depend on the effectiveness of internal control in each regional device organization.

The test results support research conducted by Fachrunisa (2015), Eliza (2015), Dewi (2016), Lestari and Supadmi (2017), Khoiriyah et al.(2019), Anggara and Suprasto (2020) found that the effectiveness of internal control has a negative effect on the tendency of fraud accountancy.

Moderation of organizational justice on the effect of the effectiveness of internal control on the tendency of accounting fraud in Karangasem Regency Government Apparatus Organizations

Based on table 4, the absolute difference variable (pseudo\_1) has a negative effect on the tendency of accounting fraud in the local government organization of Karangasem Regency. This is indicated by the negative beta coefficient on the internal control effectiveness variable of -1.369 with a significance level or p-value of 0.045 ( $0.045 < 0.05$ ). These results indicate that H3 cannot be rejected, which means that the effectiveness of internal control will further reduce the tendency of accounting fraud when organizational justice improves in the Karangasem Regency Government Apparatus Organization. The test results show that the organizational justice variable managed to moderate the effect of the effectiveness of internal control on the tendency of accounting fraud. This success is shown by the magnitude of the pseudo\_1 beta coefficient, which is -1.369 (with moderation) with the beta coefficient of epi -0,242 (without moderation). When organizational justice increases, the effect of the effectiveness of internal control to reduce the tendency of accounting fraud is higher than the direct or without moderating effect of the effectiveness of internal control on the tendency of accounting fraud. The description of the influence also shows that the moderating nature resulting from this moderating regression analysis is quasi moderation because without or with moderation the effectiveness of internal control has an effect on the tendency of accounting fraud.

The results achieved support the theory of justice which states that when employees are satisfied with the justice they feel, the employees will run the system and work procedures that have been set. This theory relates to how employees behave towards justice or injustice in the organization and the type of behavior that will result as a result of justice or injustice (Robbins and Judge, 2015). The existence of fair treatment carried out by the organization to every employee will be able to create a good work situation, so that employees feel comfortable in the company's work environment. Naem et al. (2015) are of the view that every employee wants fairness in the work environment, such as fair procedures used in terms of setting rewards, distributing rewards and interacting with superiors with this making them feel satisfied with the work they do.

## CONCLUSION AND SUGGESTIONS

Based on the research results obtained and the discussion, the following conclusions can be formulated:

1) The effectiveness of internal control has a negative effect on the tendency of accounting fraud. This statement provides an indication that the more effective the external control in each local government organization in the Karangasem Regency is, the less likely it is that accounting fraud will decrease.

2) Organizational commitment has no effect on the tendency of accounting fraud. This statement provides an indication that the more effective the external control in each local government organization in the Karangasem Regency is, the less likely it is that accounting fraud will decrease.

3) The effectiveness of internal control reduces the tendency of accounting fraud with a higher percentage than before moderation when organizational justice increases in local government organizations of Karangasem Regency. This statement provides an indication that as organizational justice increases, the contribution of the effectiveness of the internal control system to reduce the tendency of accounting fraud will also be higher.

4) Organizational commitment does not reduce the tendency of accounting fraud when organizational justice improves in local government organizations of Karangasem Regency. This statement provides an indication that organizational justice is increasing, the contribution of organizational commitment to reducing the tendency of accounting fraud does not occur.

Based on the research results and conclusions, the suggestions that can be formulated are as follows:

1) The effectiveness of internal control in the local government organization of Karangasem Regency still produces information that has a low level of reliability. This level of reliability is illustrated in the description of descriptive statistics on the accounting fraud trend variable which has an average of 15.52. This value is in a moderate interval (good enough) that is in the range of values from 14.2 to 16.8, from a minimum score of 9 and a maximum of 22. Suggestions that can be given are reviewing the operationalized internal controls and making system adjustments so that the tendency of accounting fraud is getting worse.

2) Organizational justice moderates by weakening the effect of the effectiveness of internal control on the tendency of accounting fraud as indicated by the beta coefficient value which is greater than before moderation ( $-1.369 > -0.242$ ). The average value according to descriptive statistics is 61.23, with an interval value of 56.6 – 62.4 with moderate or good criteria. Suggestions that can be given are to increase organizational justice to a good or very good level related to the implementation of internal control so that the tendency of accounting fraud is getting smaller both in terms of the value and volume of fraud.

3) Further researchers can develop this research in terms of adding a logical moderating variable because the coefficient of determination (adjusted-R<sup>2</sup>) has only reached 12.5%.

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