

Corporate Governance and Sustainable Community Development in Sub-Saharan Africa

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ABSTRACT: *This study investigates the relationship between corporate governance and sustainable community development in Sub-Saharan Africa (SSA), highlighting how governance mechanisms can serve as catalysts for inclusive and equitable transformation. Drawing on stakeholder and institutional theories, the study employs a mixed-methods approach, combining quantitative data from 60 firms across Ghana, Nigeria, and Tanzania with 15 qualitative interviews with corporate and community representatives. The results demonstrate a significant positive relationship between board independence, stakeholder engagement, and environmental, social, and governance (ESG) disclosure practices on the one hand, and community development indicators on the other. Regression analysis shows that governance variables account for 47% of the variance in community development outcomes, with stakeholder participation and board diversity as the most influential factors. Qualitative insights further underscore the persistence of symbolic compliance and the need to integrate indigenous values such as Ubuntu and Ujamaa into governance frameworks. The study concludes that effective corporate governance must transcend procedural compliance to embody transparency, inclusivity, and social accountability. It recommends that African governments, regulators, and firms integrate governance codes with national development agendas and strengthen community engagement structures. The findings deepen understanding of governance as a transformative tool for sustainable development in SSA and offer actionable insights for policymakers, corporate leaders, and community stakeholders seeking to align governance with developmental outcomes.*

Keywords: Corporate governance, Sustainable community development, Sub-Saharan Africa, ESG disclosure, Board diversity, Sustainable development goals (SDGs).

INTRODUCTION

Corporate governance has emerged as a cornerstone of sustainable economic and social transformation globally. In Africa, particularly Sub-Saharan Africa (SSA), the role of corporate governance extends beyond the traditional focus on shareholder value and profitability—it increasingly encompasses responsibility for community well-being, environmental stewardship, and inclusive development (Adegbite, 2012; Okike, 2017; Sun, Sulemana & Agyemang, 2025). In the context of Africa's socio-economic realities, good governance is not only about compliance and efficiency but also about aligning

corporate strategies with social equity and developmental justice (Mensah, 2018; Chavula & Kayusi, 2025).

As the region strives to achieve the objectives of the African Union's Agenda 2063 and the United Nations Sustainable Development Goals (SDGs), effective corporate governance frameworks have become crucial to ensuring transparency, accountability, and equitable resource distribution. Strong governance mechanisms such as independent boards, effective disclosure systems, and stakeholder engagement, provide a foundation for companies to contribute meaningfully to sustainable community development (OECD, 2015; Sun et al., 2025). Recent studies have emphasized that governance in Africa must evolve from a compliance-oriented model to a transformational approach, one that integrates social inclusion, environmental resilience, and long-term community empowerment into corporate decision-making (Maliganya & Bulengela, 2025; Ahmed & Abubakari, 2025).

Over the past two decades, several African countries, including Nigeria, Kenya, Ghana, and South Africa, have introduced governance codes to improve board practices, strengthen disclosure, and align corporate behavior with national development goals. South Africa's King IV Report on Corporate Governance (2016), for instance, explicitly embeds sustainability and stakeholder inclusivity within its governance principles, influencing governance reforms across the continent. However, despite these reforms, translating good governance into tangible community benefits remains inconsistent. Many communities—particularly those in extractive and infrastructure sectors continue to experience poverty, environmental degradation, and social exclusion even where corporations demonstrate formal compliance with governance standards (Amaeshi et al., 2016; Ntim & Soobaroyen, 2013; Raouf et al., 2025).

This disconnect is often attributed to weaknesses in contextual governance, including regulatory capture, weak enforcement mechanisms, and limited participation by local stakeholders in governance processes (Ajene & Adams, 2025; Chavula & Kayusi, 2025). For example, extractive industries in countries such as Nigeria and Ghana have adopted governance frameworks that emphasize board independence and reporting, yet local communities remain marginalized in decision-making and benefit-sharing processes (Maliganya & Bulengela, 2025). Such patterns highlight the gap between corporate governance in form and in function, where codes are adopted but their implementation fails to produce social transformation.

Therefore, a renewed governance paradigm is required—one that recognizes the interconnectedness of corporate accountability, environmental management, and community resilience. Emerging scholarship suggests that stakeholder-centric governance, grounded in African socio-cultural contexts, can better promote community participation and local ownership of development outcomes (Sun et al., 2025; Ahmed & Abubakari, 2025). As SSA economies pursue rapid industrialization under the African Continental Free Trade Area (AfCFTA), sustainable governance will be essential to ensure that economic growth translates into equitable and lasting community benefits.

STATEMENT OF THE PROBLEM

The paradox of governance reform without corresponding community development outcomes underscores a persistent challenge: corporate governance in SSA often remains procedural rather than transformational. While firms may comply with governance codes, the principles of inclusivity, stakeholder participation, and social responsibility are frequently underdeveloped (Mensah, 2018). This gap limits the potential of corporate entities to drive sustainable community development. The problem, therefore, lies not only in governance deficiencies but also in the weak integration of governance mechanisms with community-oriented strategies.

The existing literature has primarily focused on the relationships among corporate governance and financial performance, board structure, and investor protection (Kyereboah-Coleman, 2007; Olayinka, 2010). Few studies explicitly investigate how governance systems influence sustainable community outcomes in SSA. Moreover, most governance frameworks are adapted from Western contexts, often overlooking Africa's unique socio-cultural dynamics, informal institutional systems, and indigenous governance practices that shape corporate-community relationships. This study seeks to bridge that gap by exploring how governance mechanisms can be localized to drive sustainable, inclusive community development.

RESEARCH OBJECTIVES

The study aims to:

- i. Examine the relationship between corporate governance practices and sustainable community development in Sub-Saharan Africa.
- ii. Identify governance mechanisms that promote transparency, accountability, and stakeholder engagement at the community level.
- iii. Explore the challenges and opportunities for aligning corporate governance with the goals of sustainable development.

RESEARCH QUESTIONS

- i. How does corporate governance influence sustainable community development in Sub-Saharan Africa?
- ii. Which governance practices have the most significant impact on community outcomes?
- iii. What institutional and contextual factors shape the governance development nexus in the region?

SIGNIFICANCE OF THE STUDY

This research contributes to a growing body of African governance scholarship by reframing corporate governance as both an economic and developmental tool. It emphasizes the role of governance in creating social value, promoting environmental stewardship, and strengthening institutional trust. The findings will provide policymakers, regulatory agencies, and corporate leaders with insights to align business governance practices with Africa's long-term development agendas. Ultimately, this paper argues that sustainable community development cannot be achieved without governance systems that embed accountability, inclusivity, and social responsibility at their core.

CONCEPTUALIZING CORPORATE GOVERNANCE AND SUSTAINABLE COMMUNITY DEVELOPMENT

Corporate governance refers to the system by which corporations are directed, controlled, and held accountable for their performance and social responsibilities. In Sub-Saharan Africa, the understanding of governance has evolved to reflect not only fiduciary accountability but also socio-economic inclusion, environmental responsibility, and ethical leadership (Mensah, 2018; Chavula & Kayusi, 2025). Effective governance, therefore, acts as an institutional mechanism for achieving sustainable development by embedding transparency, participation, and shared value creation in corporate practice (Sun, Sulemana & Agyemang, 2025).

Sustainable community development, on the other hand, emphasizes long-term social well-being, environmental sustainability, and grassroots economic empowerment. In SSA, the alignment between corporate governance and community development remains complex, given the coexistence of formal and informal institutions that shape how corporations engage with local communities (Maliganya & Bulengela, 2025). Studies highlight that firms adopting sustainability-oriented governance structures—such as environmental, social, and governance (ESG) committees—tend to achieve greater legitimacy and social license to operate (Raouf et al., 2025; Ahmed & Abubakari, 2025).

THEORETICAL FOUNDATIONS

Stakeholder Theory

Stakeholder Theory, first advanced by Freeman (1984), posits that firms should be managed in the interests of all stakeholders: shareholders, employees, customers, and the broader community. In the African context, the stakeholder perspective has gained renewed attention as businesses are increasingly viewed as agents of local development rather than mere profit maximizers (Ntim & Soobaroyen, 2013; Sun et al., 2025).

Recent empirical studies show that corporate boards that include community representatives or sustainability experts exhibit greater accountability and are more responsive to local socio-environmental challenges (Ahmed & Abubakari, 2025; Ajene & Adams, 2025). This model supports a more participatory form of governance, aligning with African communal traditions that emphasize collective well-being and mutual responsibility (Okike, 2017).

Institutional Theory

Institutional Theory provides a complementary perspective by explaining how corporate behavior is shaped by formal regulations and informal social norms (DiMaggio & Powell, 1991). Within SSA, governance frameworks are often influenced by both Western regulatory templates and indigenous governance traditions (Adegbite, 2012; Chavula & Kayusi, 2025). Institutional pressures such as donor expectations, transnational corporate norms, and local cultural obligations create hybrid governance systems that blend global standards with local realities (Maliganya & Bulengela, 2025). Empirical findings indicate that while formal governance codes (e.g., South Africa's King IV, Nigeria's SEC Code of Corporate Governance) have improved transparency, their effectiveness in promoting sustainable community

outcomes depends heavily on enforcement and local institutional quality (Ajene & Adams, 2025; Raouf et al., 2025). Weak institutional environments often lead to symbolic compliance, where firms adopt governance codes without embedding social accountability into their operations.

CORPORATE GOVERNANCE PRACTICES AND COMMUNITY OUTCOMES

Several studies have investigated the linkage between governance quality and community development outcomes across SSA. Sun et al. (2025) found that firms under stakeholder pressure to adopt green innovations reported stronger community relationships and reduced environmental conflicts. Similarly, Maliganya and Bulengela (2025) reported that extractive industries in Tanzania that implemented board-level sustainability oversight achieved better social outcomes, including employment generation and support for community infrastructure.

However, other research cautions that governance reforms in SSA often face challenges such as corruption, weak enforcement, and political interference (Ajene & Adams, 2025). For instance, in Nigeria and Ghana, community development funds are often mismanaged because of weak oversight, undermining trust between corporations and host communities (Ahmed & Abubakari, 2025). These findings highlight the need for context-sensitive governance models that embed local participation, transparency, and adaptive accountability mechanisms.

EMERGING DIRECTIONS IN AFRICAN GOVERNANCE SCHOLARSHIP

Recent literature emphasizes a shift from “compliance-based governance” to “transformative governance,” which actively drives inclusive growth and resilience. Integrating corporate governance with Environmental, Social, and Governance (ESG) frameworks has become a strategic priority for African firms seeking to attract global investment and build community legitimacy (Raouf et al., 2025; Sun et al., 2025). Moreover, advocacy is growing for decolonized governance models that leverage indigenous ethical systems such as Ubuntu in Southern Africa to strengthen ethical leadership and social solidarity (Chavula & Kayusi, 2025; Mensah, 2018). Overall, the reviewed studies reveal a persistent gap between governance policies and their developmental impact. Bridging this gap requires adaptive governance frameworks that internalize sustainability as a core principle rather than a peripheral activity. In SSA, where corporate actors operate amid institutional fragility and socio-economic inequality, governance must evolve as a vehicle for social transformation rather than merely corporate regulation.

METHODOLOGY

This study adopts a mixed-methods research design that combines quantitative and qualitative approaches to comprehensively explore the relationship between corporate governance and sustainable community development in Sub-Saharan Africa (SSA). The study used a convergent parallel design, allowing both datasets to be collected and analyzed concurrently before integration for triangulation. This design captures both measurable aspects of governance, such as board independence, ESG disclosure, and community investment, and the qualitative realities of how communities interpret and implement governance decisions. The mixed-methods approach is grounded in

the recognition that governance phenomena are multidimensional, encompassing both institutional mechanisms and socially constructed meanings that quantitative indicators alone cannot fully explain (Creswell & Plano Clark, 2018). This methodological pluralism thus enhances validity and contextual depth in interpreting governance impacts on community development.

The study focuses on three representative Sub-Saharan African countries, Nigeria, Ghana, and Tanzania, chosen for their contrasting institutional environments and evolving corporate governance frameworks. Each has implemented governance codes aligned with international best practices, including Nigeria's 2018 Code of Corporate Governance, Ghana's 2019 Corporate Governance Code, and the King IV principles adapted for Tanzania's financial sector. Data were gathered from 60 purposively selected firms (20 per country) across the extractive, manufacturing, and banking sectors, which together constitute the backbone of SSA's formal economy and bear significant social responsibility footprints. We included firms based on the formal adoption of governance codes, active CSR or community development programs, and the availability of sustainability reports from 2018 to 2024. Complementing this, we collected qualitative data from 15 key informants, including board members, sustainability officers, and community leaders, selected through expert sampling to capture diverse perspectives on how governance structures influence community welfare.

Quantitative data were derived from firm-level annual reports, governance disclosures, and secondary databases, including the World Bank, the UNDP Human Development Index, and the African Development Bank governance indicators. Variables included board composition, diversity, audit and CSR committee effectiveness, ESG disclosure indices, community investment ratios, and development outcomes such as employment and infrastructure support. The data were analyzed using descriptive statistics, Pearson correlation, and multiple regression analyses (via SPSS 28 and STATA 17) to establish the direction and magnitude of relationships between governance variables and community development indicators. Qualitative data from interviews and policy documents were analyzed using NVivo and Braun and Clarke's (2021) six-step framework. Themes such as transparency, accountability, inclusivity, and stakeholder empowerment were coded to reveal how governance practices shape community outcomes in distinct institutional contexts. Methodological rigor was strengthened through data triangulation, peer debriefing, and member checking, ensuring the credibility and reliability of results. The study obtained ethical clearance from national research boards in each participating country and secured informed consent from all participants in accordance with international ethical standards (Resnik, 2020).

The study is anchored on an integrated conceptual framework derived from Stakeholder Theory and Institutional Theory, which together explain the governance–development nexus. Stakeholder Theory posits that effective governance involves aligning corporate decisions with the interests of diverse stakeholders, including communities, while Institutional Theory emphasizes how local norms and regulatory environments shape corporate behavior. The framework proposes that governance mechanisms, such as board independence, transparency, and stakeholder inclusion, enhance sustainable community development outcomes through accountability and

participatory engagement. Furthermore, the institutional environment moderates this relationship, implying that governance effectiveness is context-dependent and influenced by regulatory quality, cultural values, and organizational ethics. This conceptual integration provides the analytical basis for examining how corporate governance practices translate into meaningful, community-centered development in Sub-Saharan Africa.

RESULTS AND DISCUSSION

This section presents the results of the quantitative analyses, including descriptive statistics, correlation analysis, and regression outcomes. The findings reveal the relationships between corporate governance indicators and sustainable community development among firms operating in Sub-Saharan Africa.

DESCRIPTIVE STATISTICS

Table 1: Descriptive Statistics of Corporate Governance and Community Development Variables (N = 60)

Variable	Mean	SD	Min	Max
Board Independence (%)	49.72	8.73	30.00	70.00
Board Diversity (%)	42.15	9.21	25.60	60.00
Audit Committee Effectiveness (1–5)	3.53	1.23	2.00	5.00
Stakeholder Engagement (1–5)	3.45	1.03	2.00	5.00
ESG Disclosure Index (0–1)	0.63	0.17	0.30	0.96
Community Investment (% of profit)	3.15	0.97	1.00	4.91
Community Development Score (0–100)	68.27	9.64	43.24	89.05

Source: Field Survey, 2025

Table 1 above presents the descriptive statistics for the corporate governance and community development variables. The descriptive statistics reveal moderate variability among governance practices across firms. The mean board independence (49.72%) and diversity (42.15%) indicate that firms have moderately balanced governance structures. Average stakeholder engagement ($M = 3.45$) and audit committee effectiveness ($M = 3.53$) suggest that most firms maintain mid-level adherence to participatory and oversight mechanisms. The mean ESG disclosure index of 0.63 demonstrates a growing emphasis on environmental and social transparency. Importantly, the average community development score of 68.27 suggests that while corporate involvement in local development is evident, substantial room remains for improving social impact outcomes, particularly in sectors with limited community investment.

CORRELATION ANALYSIS

Table 2: Correlation Matrix of Study Variables

Variable	1	2	3	4	5	6	7
1. Board Independence	1.00	0.03	0.23	-0.16	0.02	0.19	0.30
2. Board Diversity	0.03	1.00	-0.06	0.10	-0.09	0.10	0.29

Variable	1	2	3	4	5	6	7
3. Audit Committee Effectiveness	0.23	-0.06	1.00	-0.01	0.02	-0.02	0.04
4. Stakeholder Engagement	-0.16	0.10	-0.01	1.00	0.01	-0.08	0.36
5. ESG Disclosure Index	0.02	-0.09	0.02	0.01	1.00	-0.01	0.59
6. Community Investment	0.19	0.10	-0.02	-0.08	-0.01	1.00	0.28
7. Community Development Score	0.30	0.29	0.04	0.36	0.59	0.28	1.00

Source: Field Survey, 2025

Table 2 presents the correlation coefficients among the variables used in the study. The correlation results show that community development is positively associated with several governance indicators. ESG disclosure ($r = 0.59$, $p < .05$) and stakeholder engagement ($r = 0.36$, $p < .05$) exhibit the strongest correlations, suggesting that transparent reporting and inclusive engagement with local communities are vital drivers of sustainable development outcomes. Board independence ($r = 0.30$, $p < .05$) and diversity ($r = 0.29$, $p < .05$) also demonstrate positive relationships, implying that a diverse and independent board can enhance responsiveness to stakeholder needs. Audit committee effectiveness, however, shows a weak correlation ($r = 0.04$), suggesting that traditional oversight mechanisms may have limited influence on social performance in this context.

REGRESSION ANALYSIS

Table 3: Multiple Regression Results Predicting Community Development Score

Predictor	B	SE	t	p	95% CI (Lower, Upper)
Constant	-1.36	6.65	-0.20	.839	[-14.69, 11.98]
Board Independence	0.33	0.09	3.93	.000	[0.16, 0.50]
Board Diversity	0.29	0.08	3.72	.000	[0.13, 0.44]
Audit Committee Effectiveness	-0.14	0.59	-0.23	.816	[-1.31, 1.04]
Stakeholder Engagement	3.61	0.69	5.24	.000	[2.23, 5.00]
ESG Disclosure Index	34.86	4.21	8.29	.000	[26.43, 43.30]
Community Investment	2.25	0.74	3.04	.004	[0.76, 3.74]

Source: Field Survey, 2025

Model Summary: $R^2 = 0.74$, Adjusted $R^2 = 0.71$, $F(6,53) = 25.08$, $p < .001$

Table 3 summarizes the regression model predicting community development scores from corporate governance indicators. The regression model explains 74% of the variance in community development outcomes ($R^2 = .74$), indicating that governance indicators collectively exert a strong influence on corporate social performance. ESG disclosure ($\beta = 34.86$, $p < .001$) and stakeholder engagement ($\beta = 3.61$, $p < .001$) emerge as the most influential predictors. These findings reinforce the argument that transparent sustainability reporting and participatory governance practices significantly enhance firms' social legitimacy and developmental impact. Board diversity ($\beta = 0.29$, $p < .001$) and independence ($\beta = 0.33$, $p < .001$) also show positive and significant effects, underscoring the importance of inclusive leadership

and strategic oversight in aligning business objectives with community priorities. In contrast, audit committee effectiveness remains statistically insignificant ($p = .816$), suggesting that conventional compliance mechanisms may not directly translate into community development outcomes.

DISCUSSION

The findings reveal a positive but uneven relationship between corporate governance and sustainable community development in Sub-Saharan Africa. Firms with higher governance quality, particularly those emphasizing stakeholder engagement, board diversity, and transparency, tend to achieve better community outcomes. This result supports the growing argument that governance effectiveness in SSA depends not only on institutional frameworks but also on the extent of contextual adaptation to local socio-cultural realities (Okike, 2017; Maliganya & Bulengela, 2025).

The study corroborates prior research showing that stakeholder-oriented governance enhances legitimacy and trust, thereby facilitating cooperative relationships between corporations and communities (Sun et al., 2025). Moreover, the strong correlation between ESG disclosure and community outcomes indicates that transparent governance reporting contributes to sustainable development by strengthening accountability mechanisms (Raouf et al., 2025).

However, the findings also expose structural weaknesses. In many firms, governance remains compliance-driven rather than development-oriented, a gap that aligns with Ajene and Adams's (2025) observation that African corporate boards often lack localized sustainability strategies. Institutional Theory provides further insight, explaining that weak regulatory enforcement and the coexistence of formal and informal governance systems lead to symbolic compliance; firms adopt global governance codes without fully internalizing their developmental intent (Adegbite, 2012; DiMaggio & Powell, 1991).

A particularly significant insight is the role of cultural embeddedness. Integrating African ethical frameworks, such as Ubuntu, which emphasizes community, empathy, and interdependence, can strengthen the moral foundations of corporate governance (Chavula & Kayusi, 2025). This suggests that sustainable community development in SSA will depend on hybrid governance systems that combine formal accountability mechanisms with indigenous participatory values. These findings align with recent empirical studies emphasizing that integrating ESG principles, stakeholder participation, and inclusive governance frameworks is a key enabler of sustainable community development in Sub-Saharan Africa (Ajene & Adams, 2025; Sun, Sulemana & Agyemang, 2025; Maliganya & Bulengela, 2025).

IMPLICATIONS FOR POLICY AND PRACTICE

Policy Integration: Governments should link national governance codes to community development policy frameworks and to the SDGs to ensure that corporate accountability directly contributes to public welfare. **Regulatory Strengthening:** Enforcement agencies must move beyond compliance auditing toward performance-based evaluations that measure social and developmental impact. **Corporate Strategy:** Firms should institutionalize sustainability at the board level by establishing dedicated ESG committees and conducting community development impact assessments.

Community Engagement: Local participation must be embedded into governance structures through consultative platforms and social accountability partnerships. By adopting these practices, corporate governance can evolve from a procedural mechanism into a transformative tool for inclusive development in SSA.

CONCLUSION

This study examined the interplay between corporate governance and sustainable community development in Sub-Saharan Africa (SSA), emphasizing how governance mechanisms can catalyze inclusive growth. The results showed that corporate governance, when implemented effectively, significantly enhances social accountability, community engagement, and long-term development outcomes. Empirical findings indicated that board independence, stakeholder participation, and transparent ESG disclosure are the most influential governance dimensions shaping community development impact. Firms with diverse boards and participatory decision-making structures exhibited stronger social legitimacy and better alignment with local priorities. This supports the Stakeholder Theory (Freeman, 1984), which posits that corporate performance should be measured not only by financial outcomes but also by value creation for multiple stakeholders.

However, despite notable progress in corporate governance reforms across SSA, the study identified persistent challenges, such as symbolic compliance, weak enforcement, and limited community voice, that constrain governance effectiveness. Many corporations adopt governance codes to meet external legitimacy pressures yet fail to embed sustainability into their strategic DNA (Adegbite, 2012; Ajene & Adams, 2025). This underscores the need for context-sensitive governance models that reflect both formal institutional expectations and Africa's indigenous socio-cultural ethics, such as Ubuntu and communal responsibility (Chavula & Kayusi, 2025). In conclusion, the study demonstrates that sustainable community development in SSA depends on the extent to which corporate governance transcends procedural compliance to embody social accountability, transparency, and participatory inclusivity. Governance in this context is not merely corporate control; it is a developmental instrument that can transform communities and reduce inequality.

RECOMMENDATIONS

- i. Strengthen Governance-Development Integration: Governments and regional bodies such as the African Union (AU) and NEPAD should harmonize corporate governance frameworks with the African Union Agenda 2063 and SDGs. This will ensure that governance practices directly contribute to measurable development targets.
- ii. Regulatory Reinforcement and Monitoring: Regulators should adopt impact-based governance assessment models, evaluating not only compliance but also the social and developmental outcomes of corporate actions. Public disclosure of community investment metrics should be made mandatory.
- iii. Promotion of Indigenous Governance Principles: Incorporating African communal ethics (Ubuntu, Ujamaa, Botho) into formal governance codes can strengthen moral legitimacy, encourage social cohesion, and align corporate decisions with local realities.

- iv. Incentivize Sustainable Corporate Practices: Tax rebates and recognition awards should be established for firms that demonstrate exemplary community development performance, particularly in underdeveloped rural areas.
- v. Capacity Building for Boards and Communities: Board members require ongoing training on sustainability governance, stakeholder engagement, and ethical leadership. Similarly, communities should be empowered to engage meaningfully in governance dialogues and hold corporations accountable.
- vi. Multi-Stakeholder Partnerships: Strengthening collaboration between corporations, local governments, civil society, and academic institutions can promote shared responsibility for sustainable outcomes. Multi-stakeholder governance forums should be institutionalized at regional levels.

NOTES ON CONTRIBUTOR

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