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Enhancing Governance in Indonesian Local Government Through Accrual Accounting: Are We Ready?

Central and Local Government are required to implement accrual-accounting. The purpose of this study was to examine the factors that may increase of the readiness of the Batu Local Government in the implementation of Accrual Accounting. This study used three variables: competency, organizational commitment, and professionalism of employees. The population in this study is the officers Involved in the financial administration of the area in 34 regional units. The sample was selected using a quota sampling technique. Data in this study were obtained through questionnaires, observation and documentation. Data analysis method used is the test of data quality, classic assumption test, and multiple linear regression test with SPSS (statistical product and service solutions). The results sshowed that competency, organizational commitment and professionalism of employees may increase is the readiness of the application of Accrual Accounting, the professionalism of employees can be used as an intervening variable in relation to competency with the readiness of the application of Accrual Accounting, and shows that the professionalism of employees cannot be used as an intervening variable in relation to the organization's commitment to the readiness of the application of Accrual Accounting.

Keywords: Government's Readiness, Accrual Accounting, Quality of Human Resources, Organizational Commitment, Professionalism

1. INTRODUCTION

In the management of state finances, the Government of Indonesia to reform begins with the issuance of Law No. 17 Year 2003 on State Finance of Article 36 paragraph (1) which reads as follows: “Provisions on the recognition and measurement of the accrual basis of revenue and expenditure as referred to in Article 1 point 13, 14, 15, and 16 of this law be implemented no later than within 5 (five) years. Since the recognition and measurement of revenue and expenditure accrual has not been carried out, use cash-based recognition and measurement is used.”

The demands of society that is getting stronger and the encouragement of international institutions, such as the Organisation for Economic Cooperation and Development (OECD), the International Monetary Fund (IMF), and World Bank, to implement the accrual basis cause Indonesian government continues its efforts to improve its accounting system (Halim and Kusufi, 2013: 204). It encourages the government in 2010, through the Government Accounting Standards Committee (GASC) publishes accrual-based government accounting standards established by Regulation No. 71 Year 2010 concerning Government Accounting Standards.

Successful implementation of accrual-accounting is indispensable so that the government can generate financial reports more transparent and more accountable. To achieve this required supporting factors that can affect the success and the cooperation of various parties. Factors that may affect the readiness of the government in the implementation of accrual accounting which are competencies, organizational commitment, and professionalism of employees.

Simanjuntak (2010) said one of the challenges that affect the successful implementation of accrual accounting is the availability of competent human resources and reliable in the field of accounting. So that the central and local governments need to make a plan and placement of competent human resources. Research conducted by Ardiansyah (2013), Indah (2009), and Widyastuti, Sujana and Adiputra (2015) stated that human resources affects the implementation of Accrual Accounting.

The second factor is the commitment of the organization / institution. In this case the authorities in decision-making is the head of the organization itself. Simanjuntak (2010) also stated that the strong support of the leadership is the key to the success of a change. Research conducted by Adventana (2013) and Aldiani (2010) states that affect the organization's commitment affect to the implementation of Accrual Accounting.

Latter factor is the professionalism of employees. Based on the IFAC No. 14 (2003), in the implementation of accrual-accounting, providing more space required on the professional judgment made by providers and auditors of government financial reports. Research carried out by Tarigan (2012) and Sitorus, Kalangi, and Walandouw (2015) suggested a link between professionalism of employees with Accrual Accounting application readiness. The relationship between competency and professionalism has been proved by the research conducted by Anita et al (2013) and Bustami (2009). While the relationship

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Fiscal Management

According to the Regulation of the Minister of Home Affairs Number 13 Year 2006 on Regional Financial Management, local finance are all rights and obligations in the area of local governance framework that can be valued in money includes all forms of wealth associated with the rights and obligations of those areas. Financial management submitted to the Head of Local Government, namely the Governor / Regent / Mayor.

2.2 Government Accounting

Government accounting is accounting field related to government agencies and other institutions that do not aim for profit and serves to record and report the implementation of the budget of a country. The nature of government agencies that are not profit-oriented, collectively owned by all citizens, a micro accounting, and its implementation cannot be separated from the maintenance mechanisms of financial and budgetary system of a country (Baswir, 2000: 7).

2.3 Basis of Government Accounting

Government Accounting Standards are a series of accounting principles starting from the process of identifying, recording, measurement, classification, summarizing transactions, and financial events, presentation of the report, as well as on the results penginterpretasian applied in preparing and presenting financial statements (PP No. 71 Year 2010) ,

2.4 The Government Accounting Standards Cash Towards Accrual-Based

According to Regulation No. 71 Year 2010 Government Accounting Standards (GAS) cash towards accrual-based is that GAS recognizes revenue, expenditure, and cash-based financing, and recognizes the assets, debt and equity fund accrual basis. Financial statements consist of Budget Realization Report, Balance Sheet, Cash Flow Statement, and Notes to Financial Statements. As well as optional statements consisting of Statement of Changes in Equity and Statement of Financial Performance.

2.5 Accrual Based Government Accounting Standards

GAS which recognized revenue, expenses, assets, debt, and equity in the accrual-based financial reporting, as well as recognizing revenue, expenditure and financing in the reporting of budget implementation on the basis set out in the APBN / APBD. Financial statements consist of statements Budget (Budget Realization Report and Statement of Changes in Balance Budget Surplus) and Financial Statements (Balance Sheet, Cash Flow Statement, Statement of Operations, Statement of Changes in Equity, and the Notes to the Financial Statements).

2.6 Competency

Ndraha (1997: 12) stated that the quality of human resources is human resources capable of creating value for comparative and competitive value, generative, innovative used the highest energy such as intelligence, creativity, and imagination.

2.7 Organizational Commitment

According to Robbins (2006: 310), organizational commitment is a situation where the employee linked to a particular organization and goals as well as maintains membership in the organization. It is divided into affective commitment, continuans commitment, and normative commitment

2.8 Professionalism Employees

According to Herawaty and Susanto (2008) professionalism is if they meets three criteria, which are they have the expertise to carry out duties in accordance with the field, carrying out a task or profession by setting standards in the field of professions concerned and the duty to abide by the professional ethics of the profession that has been set.

2.9 Hypothesis

Human resource management is expected to produce qualified human resources, so that the activities of the organization can work well, effectively and efficiently. Qualified human resources is human resources that have expertise and high skills. With the expertise and skills will increase the professionalism of employees.

H1: Competency to Improve Employee Professionalism

Competency of employee are expected to perform government activities properly, with the training, socialization, and proper guidance to human resource employees are expected to know and understand that there will be an accrual basis so that the implementation of accrual accounting will run correctly , effective and efficient.

H3: Organizational Commitment to Improve Employee Professionalism

Organizational commitment will encourage employees to maximize their performance, and become organizational-oriented. The change in cash towards the accrual basis into the accrual basis does not render an employee who has committed the organization be changed or reject these changes, they will learn and practice skills and knowledge and still maximize performance so that these changes will go well and will materialize government activities properly, with the training, socialization, and proper guidance to human resource employees are expected to know and understand that there will be an accrual basis so that the implementation of GAS in the area of financial management will run correctly , effective and efficient.

H2: Competency to Improve The Readiness of Accrual Accounting Application

Human resources are given training, socialization, and proper guidance is expected to be better understood and will understand that the implementation of accrual accounting in the area of financial management will run correctly, effectively and efficiently, and generate financial reports more transparent and accountable. Employees who have sufficient competence to be the objectives to be achieved.

H4: Organizational Commitment to Improve the Readiness of Accrual Accounting Application

Professionalism linking two aspects, namely (1) structural characteristics are part of the establishment or

place of training, the establishment of professional associations as well as the establishment of a code of ethics; (2) aspects relating to the establishment attitude of professionalism core. With professionalism, the employee will continue to do his work in the change of cash towards accrual basis into accrual basis will be realized properly. As well as goals to be achieved that the financial statements are transparent and accountable will be realized.

H5: Employee Professionalism to Improve the Readiness of Accrual Accounting Application

High professionalism means that human resources are increasingly able to develop the skills and knowledge they have. Professional employees will increase and deepen understanding about accrual-based government accounting standards. Employees who have the ability and knowledge will increase the readiness of the government in implementing Accrual Accounting.

H6: Quality of Human Resources to Improve the Readiness of Accrual Accounting Application with Employees Professionalism as an Intervening Variable

Employee commitment to remain faithful to the organization will add the professionalism. Employees will perform well and work hard to support the implementation of Accrual Accounting. So with the employees who have a high commitment and professionalism that this will have an impact on improving the readiness of the government to implement Accrual-Accounting.

H7: Organizational Commitment to Improve the Readiness of Accrual Accounting Application with Employees Professionalism as an Intervening Variable

3. RESEARCH METHODOLOGY

3.1 Research Approach

This study uses a quantitative research approach with associative method and explanatory research. This research was conducted in the Government of Batu City with the financial administration apparatus population contained 34 units of the regional performance. Sampling using quota sampling technique, so it is assigned five financial administration officials. Data obtained with questionnaires, observation and documentation to produce conclusions.

3.2 Variable Operational Definition

All variables in this study was measured using a Likert scale of 1 to 5 with a description of each of these points: (1) Strongly disagree, (2) Disagree, (3) Do not know, (4) Agree, (5) Strongly agree. Operational definition in this study are:

3.2.1 Competencies

Competencies is the quality of human resources owned by the employee on education, consisting of competitive value-generative-innovative utilized by the organization in order to achieve the goals on education to implement Accrual Accounting and generate financial reports more transparent and accountable. The independent variables were measured using indicators that have been carried out by Trisnawati (2013).

3.2.2 Organizational Commitment

Commitments in this research is the desire level officials to complete their duties properly in order to maintain membership in the SKPD. Strong commitment will enable a person to expend physical resources, mental, and spiritual addition. In this study were measured using aspects of affective commitment and continuance commitment. The independent variables were measured using indicators that have been carried out by Syaifudin (2008)

3.2.3 Employee Professionalism

Professionalism of employees is a situation where an employee works in a professional manner, which means having the ability and work skills in a specific field, with the ability and skills so that employees devote himself within an organization or institution and create optimal results. The intervening variables were measured using indicators that have been carried out by Nur Cahyani research (2010)

3.2.4 Accrual Accounting Application Readiness

Readiness of Accrual Accounting application in circumstances where SKPD capable of applying Accrual Accounting is well and able to produce the financial statements are transparent and accountable, with components Principal Financial Statements. The dependent variable is measured using indicators that have been carried out by Trisnawati research (2013)

3.3 Data Analysis Methods

In this study the data collected, then processed and analysed mathematically in order to answer the problem formulation then conclude the study. Researchers used the help of a computer program that is consistent with studies that SPSS (Statistical Product and Service Solutions). The stages in analysing the data is as follows:

1. Descriptive Statistics Analysis
2. Data Quality Test, which consists of test validity and reliability testing
3. Classical Assumption Test, which consists of Normality Test, Test Heteroskedasticity, Multicollinearity Test, and Test autocorrelation
4. Multiple Linear Regression Analysis. Significantly below the value t:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + E$$

Description:

Y = Accrual Accounting Application Readiness

α = Constant

β = The regression coefficient

X1 = Competency

X2 = Organizational Commitment

X3 = Professionalism Employees

E = Error

5. Hierarchical Multiple Regression
6. t test (t-test)
7. Test Determinant coefficient (R²)

4 RESULT

4.1 Results Test Validity and Test Reliability

The validity of the test results on variable organizational

commitment, the item question invalid is the question item number 12 and 13 because it has a p-value greater than 0.05. Item question numbers 12 and 13 should be excluded from variable organizational commitment. Results of the testing after removing the item question number 12 and 13, showing items 1-11 valid question with a p-value less than 0.05. Results of the analysis of the variable quality of human resources, employee professionalism and readiness of implementation of Accrual Accounting showed a p-value less than 0.05, it can be concluded that all the questions on these variables declared invalid and none of the questions were aborted. All the results of testing the reliability of the variables showed Cronbach's alpha greater than 0.6. Variable quality of human resources has a value of Cronbach's Alpha of 0.816, variable organizational commitment for 0.830, variable professionalism of employees amounted to 0.673, and a variable Accrual Accounting application readiness by 0.812. Because Cronbach's alpha greater than 0.6 it can be concluded that all the variables in this study revealed reliable or unreliable.

4.2 Classical Assumption Test

Classical assumption in this research use only test for normality. Normality test aims to test whether the regression model, the dependent variable and independent variables both have a normal distribution or not. A good regression model is to have a data distribution normal or near normal. Based on the results of the entire variable normality test showed Asymp.Sig value greater than 0.05. The variable quality of human resources for 0.051, 0.103 organizational commitment variable, variable employee professionalism 0.323, and variable Accrual Accounting application readiness by 0.148. Concluded that the data are normally distributed Asymp.Sig seen from the value of the variables is greater than 0.05.

4.3 Results of Multiple Linear Regression Analysis

Competency and organizational commitment significantly in sig. <0.05. This can be seen from the probability of significance of independent variables for the competency for the 0,001 and 0,000 organizational commitment. In the unstandardized coefficients, indicating that the variable competency and organizational commitment variable positive and significant effect on the readiness of the implementation of Accrual Accounting. This supports the hypothesis second and fourth. Competency and organizational commitment significantly in sig. <0.05. This can be seen from the probability of significance of independent variables for competency amounting to 0,000 and 0,000 for organizational commitment. In the unstandardized coefficients, indicating that the variable competency and organizational commitment variable positive and significant impact on the professionalism of employees. This supports the hypothesis first and third. Significant employee professionalism in the sig. <0.05. This can be seen from the probability of significance of independent variables to the professionalism of employees amounted to 0,000. In the unstandardized coefficients, indicating that the variable employee professionalism and

significant positive effect on the readiness of the implementation of Accrual Accounting. This supports the fifth hypothesis.

Results of path analysis shows the influence of the variable value to the variable competency readiness Accrual Accounting implementation with the results of the direct effect of 22%, indirect influence by 32.6%. Because the indirect influence over the direct influence, then the employee professionalism shown to mediate the relationship between the quality of human resources with the Accrual Accounting application readiness. These results support the sixth hypothesis. Results of path analysis shows the influence of organizational commitment variable to variable readiness implementation accrual accounting direct influence results by 30.8%, the indirect effect of 25.8%. Due to the indirect effect less than a direct influence, the professionalism of employees has not been proven as an intervening variable. These results do not support the seventh hypothesis.

run correctly, effectively and efficiently, and generate financial reports more transparent and accountable. It supports research Ardiansyah (2013), Indah (2009) and Widyastuti, Sujana and Adiputra (2015) which states that human resources has an influence on the readiness of the application of Accrual Accounting.

Influence of Organizational Commitment Against Employee Professionalism

The results showed a positive effect on organizational commitment and professionalism of employees proved significant. This commitment to encourage employees to be professional in their job, the professionalism of employees consider their work is a goal that must be achieved. This totality has become a personal commitment, so it is preferred that the material aspects of the next self-satisfaction. It supports research conducted Cahyani Research (2010) and Kalbers and Fogarty (1995).

No.	Significance	Accepted or Rejected	Remarks
1.	Sig 0,000	H ₁ Accepted	competency to Improve Employee Professionalism
2.	Sig 0,001	H ₂ Accepted	competency to Improve The Readiness of Accrual Accounting Implementation
3.	Sig 0,000	H ₃ Accepted	Organizational Commitment to Improve Employee Professionalism
4.	Sig 0,000	H ₄ Accepted	Organizational Commitment to Improve The Readiness of Accrual Accounting Application
5.	Sig 0,000	H ₅ Accepted	Employee Professionalism to Improve The Readiness of Accrual Accounting Application
6.	The indirect effect > direct effect	H ₆ Accepted	competency to Improve The Readiness of Accrual Accounting Application with Employee Professionalism As an Intervening Variable
7.	. The indirect effect < direct effect	H ₇ Rejected	Organizational Commitment to Improve The Readiness of Accrual Accounting Application with Employee Professionalism As an intervening variable

Effect of competency to Professionalism Employees

The results showed competency a positive effect on employee professionalism and proved significant. Professionalism of employees obtained from the quality of human resources is high. With the such quality that, employees will be more professional in carrying out their work. Improving the quality of human resources can be made through education and training that can enhance the capabilities, both intellectually and master information technology. Education and training is directed to the analysis of the needs of the organization / work unit, so that the resulting outputs or outcomes can be optimal for employee and organizational performance improvement. The results are consistent with research conducted Anita et al (2013) and Bustami (2009).

Effect of Competency Accrual Accounting Application Readiness

The results showed competency positive effect on the readiness of the application of Accrual Accounting and proved significant. Human resources are given training, socialization, and proper guidance is expected to be better understood and will understand that the implementation of GAS accrual basis in the area of financial management will

Influence of Organizational Commitment Against Readiness of Accrual Accounting Application

The results showed a positive effect on organizational commitment Accrual Accounting application readiness and proved significant. Employees who think that SKPD has significance for himself and employees loyal to units will have an impact on the work that is done, he will still do his best to SKPD in implementing the change from cash towards Accrual Accounting into accrual that will increase the readiness of the government in applying Accrual Accounting. It supports research Adventana (2013) and research Aldiani (2010).

Influence of Employee Professionalism Against Readiness Accrual Accounting Application

The results showed a positive effect on employee professionalism readiness Accrual Accounting application and proved significant. Ability and reliability in implementing its work will improve the readiness of the application of Accrual Accounting, the employees who are capable and reliable means error in the work will be low, so the implementation of Accrual Accounting implementation will run smoothly. The seriousness and the totality of employees towards work will also improve the readiness of the application of Accrual Accounting. It

supports research Tarigan (2012) and Sitorus, Kalangi, and Walandouw (2015).

Influence of Quality of Human Resources Against Readiness Accrual Accounting Application with Employee Professionalism As an Intervening Variable

The results showed that the positive effect on employee professionalism in mediating influence the quality of human resources to the Accrual Accounting application readiness and proved significant. The results are consistent with research conducted Anita et al (2013), Bustami (2009), Tarin (2012) and Sitorus, Kalangi, and Walandouw (2015). Both of these studies mention the existence of a relationship between the quality of human resources and professionalism of employees, with professionalism owned by employees can improve their understanding of Accrual Accounting through training, socialization, and right direction so as to improve the readiness of the application of Accrual Accounting.

Influence of Organizational Commitment Against Readiness Accrual Accounting Application with Employee professionalism As an Intervening Variable

The results showed that the professionalism of the employees have no effect in mediating effect of organizational commitment to preparedness application of accrual-based government accounting standards The results of this study do not support the research conducted Cahyani (2010), Kalbers and Fogarty (1995), Tarin (2012), and Sitorus, Kalangi, and Walandouw (2015). These studies mention the existence of a relationship between organizational commitment and professionalism of employees, with the employees loyal and always supports the high professionalism of the organization and will increase the readiness of the application of Accrual Accounting. Because not proven professionalism of employees as an intervening variable, the professionalism of employees as well as organizational commitment as an independent variable to variable Accrual Accounting application readiness.

5. CONCLUSIONS

Based on the results of research and discussion in the previous chapter, it can be concluded that the quality of human resources and organizational commitment can improve the professionalism of employees and can improve the readiness of the application of Accrual Accounting. Professionalism of employees may increase the readiness of the application of Accrual Accounting. Professionalism of employees may mediate the relationship quality of human resources towards Accrual Accounting application readiness. Finally, the professionalism of employees can not mediate the relationship organizational commitment to preparedness Accrual Accounting application..

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