

Symbolic Interaction in Live Shopping: Consumption Ethics and Green Marketing from a Sustainability Accounting Perspective

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Abstract

This study aims to analyze how symbolic interactions in live shopping on digital platforms shape consumer perceptions of product value, consumption ethics, and the credibility of sustainability claims conveyed through green marketing narratives. This study uses a qualitative approach with a non-positivistic paradigm and Blumer's symbolic interaction theory. Data were collected through virtual observation, in-depth interviews, and analysis of digital documentation to understand the meaning construction that emerged in real-time interactions between hosts and audiences. The results show that digital symbols, such as "eco-friendly" and "best seller" labels and sustainability narratives, play an important role in shaping consumer perceptions and purchasing decisions. However, the findings also reveal that many sustainability claims lack factual support, thereby increasing the risk of greenwashing. In addition, the study identifies an ethical consumption paradox: consumer sustainability awareness often fails to align with purchasing decisions due to social pressure, emotions, and the urgency created by the platform. This study emphasizes the importance of integrating sustainability symbols and transparent accounting evidence through ESG reporting, environmental audits, and digital disclosure innovations to increase public trust and encourage ethical and sustainable consumption practices.

Keywords: *live shopping; symbolic interaction; green marketing; sustainability accounting; greenwashing.*

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INTRODUCTION

The development of digital technology has brought about significant changes in global consumption behavior, marked by the emergence of live shopping or live commerce as a new form of e-commerce that combines entertainment, social interaction, and economic transactions in a single digital space. Through platforms such as TikTok Shop, Shopee Live, and LazLive, sellers and influencers broadcast products live and interact in real time with their audience, creating a space for communication that is not only technological but also social and symbolic. This phenomenon is growing rapidly in Asia, including Indonesia. A Business Insider

report (2024) shows that sales through live streaming in Southeast Asia increased by more than 80% compared to the previous year, with TikTok Shop making the most significant contribution. This data confirms a shift in consumption patterns from functional online transactions to forms of social participation in digital spaces, where the meaning and value of a product are constructed through intensive interaction between the host and the audience. According to Mead and Blumer's symbolic interaction theory, social meaning is not permanently attached to objects but is formed through interpretation and negotiation in social interaction. In the context of live shopping, visual symbols such as "best-selling" badges, "eco-friendly" labels, influencer testimonials, and product sustainability narratives serve as communication tools that shape collective perceptions (Sun et al., 2019). However, these symbols do not always reflect reality. Netto et al. (2020) warn that the increasingly frequent use of green marketing may lead to greenwashing, mainly when sustainability claims lack empirical support. This risk is even higher in fast-paced, visually intensive live shopping. This phenomenon also raises ethical dilemmas in consumption. A Provenance report (2024) found that although 70% of consumers care about environmental issues, only 35% consistently choose sustainable products, while platform features such as countdown timers, discounts, and social proof encourage impulsive purchases. Based on these phenomena, research is needed to understand how symbolic interactions in live shopping shape consumption ethics and how sustainability accounting can ensure the accountability of green claims in the digital space.

Several previous studies have confirmed that symbolic interactions play a central role in the formation of meaning and consumer decision-making. Shows that consumers interpret products through complex symbolic systems, which are relevant for understanding consumption patterns in live shopping. Research on green marketing also shows a significant influence on purchase intention, where Setiawan & Yosepha (2020) found that green marketing and brand image can even explain 52.9% of consumer purchase decisions. In another context of green marketing, Johari (2019) asserts that green marketing positively influences perceived value and purchase intention, reinforcing the importance of green symbols in the consumption process. Meanwhile, Evanita et al. (2023) highlight that live streaming enables real-time two-way interaction, creating engagement that directly influences purchasing decisions. Other studies highlight the sustainability dimension in digital consumer behavior. Niandari & Handayani (2023) found that green consumerism is growing stronger, with consumers becoming more selective about environmentally friendly products. On the technology side, Nengah & Yudha (2023) show that the accessibility of live shopping platform features significantly affects purchase intent. The green accounting perspective is also expanded by Kusumawati et al. (2023), who suggest that the concept of green accounting is not limited to technical reporting but also includes corporate social and environmental responsibility. In the context of live shopping, research by Nurpadilah et al. (2024) found that symbolic value significantly influences purchase interest, indicating that this platform has evolved beyond its transactional function. However, Kinanti et al. (2024) warn of ethical risks, such as predatory pricing and deceptive marketing, which can harm consumers.

Although various studies have provided important insights into consumer behavior, green marketing, and the dynamics of digital interactions in live shopping, several empirical and theoretical gaps remain inadequately addressed. Studies by

Haris & Amalia (2018), Setiawan & Yosepha (2020), Johari (2019), and Evanita et al. (2023) emphasize how symbols, perceived values, and two-way interactions influence purchasing decisions. However, these studies focus more on consumer psychology and marketing communication, without integrating accountability mechanisms to verify the sustainability symbols circulating in live shopping. In fact, in the digital context, the risk of symbolic manipulation, primarily through eco-friendly claims, is increasingly high and requires a stronger approach from a sustainability accounting perspective. Furthermore, studies examining green consumerism, such as the research by Niandari & Handayani (2023) and the influence of technology accessibility on purchase intent in the research by Nengah & Yudha (2023), have not linked consumer preferences for sustainable products with the clarity, transparency, or reliability of sustainability claims made by hosts or platforms in live streaming. On the other hand, research on digital ethical risks, as shown by Kinanti et al. (2024), remains separate from the discussion of sustainability accounting as a greenwashing mitigation tool. Thus, there is a theoretical gap in linking symbolic interaction with the sustainability accountability framework, as well as an empirical gap regarding how consumers interpret and respond to green claims in the live shopping ecosystem.

Based on the identified theoretical and empirical gaps, this study offers a novel integration of the symbolic interaction perspective with the sustainability accounting framework to analyze how symbols, green narratives, and sustainability claims are constructed and interpreted in the context of live shopping. Unlike previous studies that focus on consumer psychology, the effectiveness of green marketing, or platform interaction dynamics, this study highlights explicitly how sustainability symbols such as “eco-friendly” labels, specific badges, and influencer testimonials can pose a risk of greenwashing when not accompanied by credible accounting evidence. The novelty lies in an interdisciplinary approach that combines symbolic interaction theory with the principles of accountability, transparency, and ESG verification from sustainability accounting. This study aims to explain how the meaning of sustainable consumption is formed in live shopping, assess the extent to which sustainability claims are validated through accounting mechanisms, and identify potential symbolic deviations that can influence consumption ethics. Thus, the objective of this research is to provide a comprehensive conceptual model for understanding symbolic interaction in live shopping, while affirming the strategic role of sustainability accounting in preventing greenwashing and encouraging more responsible business practices in the digital space.

The Development of Live Shopping in the Digital Age

The development of live shopping in the digital era refers to the transformation of the e-commerce model that combines elements of entertainment, interactivity, and transactions through simultaneous live broadcasts on digital platforms. This concept emerged when real-time streaming technology enabled audiences to watch product demonstrations live while interacting with sellers in a single virtual space, creating an immersive, participatory shopping experience. Sun et al. (2019) explain that the emergence of live streaming commerce not only adds distribution channels but also expands technological affordances, such as interactivity, visibility, and connectivity, thereby enriching how consumers process product information and respond to sellers. Therefore, the development of live

shopping cannot be separated from advances in digital infrastructure that support broadcast speed, visual quality, and two-way communication features that strengthen user engagement. Wongkitrungrueng & Assarut (2020) emphasize that interactive features such as live comments, question-and-answer sessions, and reaction tools contribute to building trust and emotional connection between the host and the audience, allowing live shopping to develop as a social space that mimics the offline shopping experience while offering digital flexibility. At this stage, the development of live shopping is also driven by changes in consumption culture, where consumers now seek shopping experiences that are not only efficient but also entertaining and community-oriented.

The development of live shopping in the digital era is gaining momentum as platforms integrate algorithms, audience preferences, and technological capabilities to deliver a dynamic visual experience. Song & Liu (2021) state that the emergence of real-time persuasion cues in live shopping – such as limited-stock displays, audience counts, and live demonstrations – reinforces the immersive nature of this shopping model. In line with this, Chen et al. (2022) explain that live shopping has evolved into a digital ecosystem that allows consumers not only to see products but also to feel a sense of social closeness through intermittent interactions throughout the broadcast. This development is reinforced by the findings of Mindiasari et al. (2024), which show that the rise in live shopping popularity is not solely due to technological factors but also to the platform's ability to create an engagement-driven experience in which consumers feel involved in the shopping process. Maharani & Dirgantara (2023) add that immersion is an important element that makes live shopping much more attractive than conventional e-commerce models, as consumers can watch products being tested by the host and respond spontaneously. Furthermore, Aulianur & Purwanegara (2024) show that the development of live shopping is supported by a strong social presence, in which the host's presence, communication style, and ease of interaction create psychological closeness, thereby increasing the platform's appeal. Thus, the development of live shopping in the digital era is not only a technological evolution but also a structural shift in consumption culture, placing interactivity, immersion, and social experience at the center of modern shopping.

The Symbolic Interaction Perspective in Digital Consumption

The symbolic interaction perspective in digital consumption refers to how consumers construct, negotiate, and interpret symbols circulating in digital spaces through ongoing social interaction. In this context, consumption is not only the act of purchasing products but also an interpretive process involving symbols, self-representation, and socially mediated experiences. Belk (2013) argues that digital consumption extends the concept of the extended self, as users not only consume goods but also symbols that shape their identity through avatars, visual uploads, and communication styles on digital platforms. This process of meaning construction becomes even more complex in a digital ecosystem saturated with algorithms, where Kim et al. (2019) show that algorithms also interpret consumer preferences and create new symbols that influence user perceptions through automatic recommendations. In the digital space, symbolic interactions emerge through signs, comments, emojis, or visual representations that help consumers interpret the value of a product or experience. Alicia et al. (2024) explain that digital interactions enable consumers to

engage in co-creation of meaning, which is the process of creating meaning together with producers and other users on a platform, making digital consumption a social phenomenon rich in symbols and reflections of self-identity.

Consumers in the digital space not only interpret products based on their functions, but also based on symbols formed through interactions with communities, algorithms, and digital content. Wong & Lee (2022) show that meaning formation in digital consumption occurs when consumers interpret symbolic stimuli, such as reviews, comments, or product images, within the flow of social media interactions. These symbols serve as the basis for consumers' interpretations of value, so that the products they consume are not only seen as objects but also as representations of status, lifestyle, or a particular identity. Arghashi & Yuksel (2022) add that the presence of symbolic cues, such as the host's delivery style, visual aesthetics, and other users' reactions, strengthens consumer engagement in the digital environment by fostering perceptions of closeness, authenticity, and trust. From this perspective, digital consumption is filled with signs that function as a medium of social communication. Symbolic interactions are also evident in community-based consumption practices, where Park et al. (2020) found that symbols circulating on social media can shape consumer identity through processes of identification and adjustment to a particular group. This phenomenon aligns with the view that digital consumption is a social arena where individuals construct shared meanings and negotiate their identities through the symbols they choose to display or accept.

Green Marketing and the Risk of Greenwashing

Green marketing and the risk of greenwashing are two closely related concepts in sustainable marketing practices. Green marketing is a communication strategy that emphasizes environmental friendliness to enhance a product's image and appeal. At the same time, greenwashing refers to manipulative practices in which companies make green claims without sufficient evidence. Essentially, green marketing aims to reinforce a product's ecological value so that consumers not only assess its functional benefits but also its environmental impact. Martínez (2015) asserts that increased consumer awareness of sustainability issues encourages companies to use green attributes as an effective marketing strategy to build loyalty. However, the expansion of green marketing practices also presents the risk of greenwashing. Companies that do not actually implement sustainable practices can still build a "green" perception through persuasively designed symbols or visual messages. Netto et al. (2020) identify that greenwashing can take the form of exaggerated claims, concealment of facts, and the use of technical terms that are difficult for consumers to verify. The information imbalance between companies and consumers increases the potential for this manipulation. Nyilasy et al. (2014) mention that consumers often rely on visuals, narratives, and corporate communication styles in assessing the credibility of claims, so that even baseless green messages can appear convincing. Competitive pressure and increasing demand for sustainable products also encourage companies to adopt symbolic strategies rather than fundamental operational changes, as explained by Burbano et al. (2024). In the digital environment, the risk of greenwashing is even higher due to the fast-paced, visual, and difficult-to-verify nature of content. Testa et al. (2018) warn that although profitable in the short term, greenwashing can damage public trust and corporate legitimacy in the long term. In Indonesia, Sari's (2020) research shows that

greenwashing weakens consumer trust in green brands, encouraging skepticism towards sustainability claims that lack transparency.

In the development of sustainability marketing studies, green marketing is not only seen as a communicative strategy but also as a symbolic device that shapes consumer perceptions of a product's environmental value. When companies display visual elements such as green colors, leaf icons, or “eco-friendly” labels, these strategies work as symbols that guide consumers to interpret the product as part of a commitment to sustainability. Arghashi & Yuksel (2022) assert that visual symbols play an important role in shaping consumer experiences, as symbolic cues can reinforce perceptions of authenticity and credibility when consistently packaged with environmentally friendly messages. However, these symbols do not always reflect the company's operational reality. In many cases, visual symbols are used as tools of manipulation that obscure the facts, leading consumers to accept illusory green claims unconsciously. This perspective aligns with Nyilasy et al. (2014), who found that greenwashing occurs when consumers focus more on symbolic elements than on assessing a company's environmental practices. The risk of greenwashing also increases because green marketing content is increasingly integrated into digital media, which relies on speed and visual appeal. Netto et al. (2020) highlight that digital media enables companies to widely disseminate green claims without adequate public verification mechanisms widely, thereby allowing inaccurate information to circulate and influence consumer perceptions. In this context, green marketing can be a double-edged sword: capable of building environmental awareness but also potentially misleading. Testa et al. (2018) add that greenwashing threatens marketing ethics by minimizing transparency and neglecting corporate responsibility to the public. These concerns are particularly relevant in Indonesia, as noted by Sari (2020), where consumers are becoming increasingly selective about green claims and demanding tangible evidence of sustainability.

The Role of Sustainability Accounting in the Digital Age

The role of sustainability accounting in the digital age is to enable accounting to provide transparent, accurate, and easily accessible environmental, social, and governance (ESG) information through digital technology. Essentially, sustainability accounting provides factual evidence of an organization's environmental and societal impacts, enabling companies to be more transparent about their activities. Antonini (2024) emphasizes that the digitization of accounting enables sustainability reporting through web-based reporting, real-time monitoring systems, and data automation, making ESG disclosure faster, more efficient, and verifiable by stakeholders at any time. In line with this, Lestari & Gangodawilage (2025) note that digitization strengthens the future of ESG reporting, as investors increasingly rely on immediate, evidence-based data to inform investment decisions. In the realms of education and the accounting profession, digitization expands accountants' role as guardians of the integrity of sustainability information. Al-Hazaima et al. (2025) found that sustainability accounting education now emphasizes mastery of reporting technology, understanding of environmental ethics, and analytical skills in assessing the authenticity of green claims. This shows that sustainability accounting is not only about technical reporting, but also about moral values to prevent manipulation, such as greenwashing. Digitalization also enhances organizations' ability to deliver ESG reporting interactively. Research by Napisah et al. (2024) shows that the

digitalization of accounting practices in the financial industry improves the efficiency, accuracy, and timeliness of sustainability data presentation.

The development of digital technology not only changes how sustainability data is collected but also how ESG reporting is interpreted and used by various stakeholders. Suhardjo et al. (2024) explain that in the digital banking sector, sustainability accounting serves as a social mechanism that demonstrates an organization's commitment to ethics, integrity, and public responsibility through more interactive and transparent reporting. The use of digital dashboards, automated reporting systems, and big data integration makes it easier for the public to see organizations' social and environmental impacts more clearly, enabling the relationship between companies and the public to be built on data-based trust. In this context, sustainability accounting is not only a final product in the form of an annual report, but also a continuous communication process that demonstrates an organization's commitment to sustainability through verifiable evidence. This understanding is further reinforced by the findings of Posawa & Mappadang (2025), which show that the success of sustainability accounting in the digital era is also influenced by organizational culture and transformational leadership that can encourage the use of technology to improve corporate sustainability performance. Digital technology offers companies significant opportunities to reduce information asymmetry, accelerate sustainability audit processes, and make ESG reports more openly available through various digital channels. However, this digital transformation also requires strategic adaptation from the accounting profession to ensure that all sustainability data presented has a strong evidentiary basis and is free from manipulation.

METHODOLOGY

This study uses a qualitative approach grounded in a symbolic interaction perspective, within a non-positivistic paradigm. This approach is used to understand how social meanings, symbols, and actions are formed through interactions among live shopping actors, influencers, and consumers in the digital e-commerce space. The symbolic interaction approach, as proposed by Blumer (1969), assumes that meaning is not objectively attached to an object but is constructed through social interaction and the individual interpretation of symbols arising in communication. Therefore, this study seeks to explore how symbols such as the "eco-friendly" label, "best-selling" badge, and sustainability narratives are interpreted by digital actors and how these meanings shape consumption behavior and perceptions of sustainability ethics.

Data was collected through three main techniques: (1) virtual observation of live shopping shows on platforms such as TikTok Shop, Shopee Live, and LazLive, to observe communication patterns and symbols used; (2) in-depth interviews with hosts, consumers, and business actors who present sustainability narratives; and (3) digital documentation in the form of screenshots, promotional transcripts, and audience comments related to green symbols and consumption ethics. Informants were selected purposively, and the sample size was adjusted until data saturation was achieved. Data analysis was conducted inductively through thematic analysis, with steps including data coding, identification of meaning patterns, and interpretation of social symbols that emerged in digital interactions. Data validity

was maintained through triangulation of sources and methods, as well as the application of the principles of trustworthiness (Lincoln & Guba, 1985), including credibility, transferability, dependability, and confirmability. This study also upholds research ethics, including informed consent, confidentiality of participant identities, and the use of data solely for academic purposes.

RESULTS AND DISCUSSION

The Dynamics of Symbolic Interaction in Live Shopping

Based on virtual observations across platforms such as TikTok Shop, Shopee Live, and LazLive, it was found that live shopping activities serve not only as a means of buying and selling products online but also as a space for social interaction among sellers (hosts), influencers, and consumers. In live shopping broadcasts, sellers actively use symbols such as “best-selling” badges, “eco-friendly” labels, limited-time discounts, and audience-positive emojis or reactions to attract attention and build trust in the products they are selling. The interaction between the host and the audience occurs in real time through the comments section, creating a friendly, dynamic atmosphere. Hosts often praise products with phrases such as “this product is viral and environmentally friendly” or “buy it before it runs out, it is this month's best seller.” Meanwhile, viewers respond with supportive comments, questions, or heart and green leaf emoticons that reinforce the positive impression of the product. From these observations, it can be concluded that purchasing decisions in live shopping are not only based on needs or price considerations, but are also influenced by the symbolic and social meanings that arise from these interactions. This aligns with symbolic interaction theory, as proposed by Mead and Blumer, which holds that the meaning of an object (in this case, a product) is formed through social interaction. In the context of live shopping, the meanings of “quality product” and “environmentally friendly product” are constructed through symbolic communication between the host and consumers in the digital space.

Sustainability Narratives and the Risk of Greenwashing

From observations and interviews with several hosts and live shopping viewers, it was found that many sellers use sustainability narratives (green marketing) to strengthen their product image. Hosts often claim that their products are “environmentally friendly,” “made from natural ingredients,” or “support a green lifestyle.” However, upon further investigation, these claims are often not accompanied by clear evidence or explanations. Some hosts admit they only convey information provided by suppliers, without verifying whether the products are truly sustainable. Meanwhile, consumers also admit that they do not have enough time or information to verify the truth of these claims because live broadcasts are fast-paced and focused on promotion. This phenomenon points to the potential for greenwashing, a marketing practice that presents an environmentally friendly image without objective evidence. This aligns with Chidera's (2024) view that green marketing strategies in digital media carry a high risk of symbol manipulation, as the information conveyed is visual and difficult to verify. Thus, symbols and narratives of sustainability in live shopping often function more as marketing communication strategies than as reflections of ethical and responsible business practices.

The Role of Sustainability Accounting as a Digital Accountability Mechanism

The study also shows that sustainability accounting can play an important role in verifying sustainability claims made in live shopping. Through sustainability reports, environmental audits, or disclosure of ESG (Environmental, Social, and Governance) indicators, companies can provide more objective evidence of their symbolic “environmentally friendly” claims. Several large e-commerce businesses have begun using QR codes or digital links that direct consumers to information about the origins of materials, production processes, and environmental impacts. However, for small businesses or individual hosts, this practice is not yet widely used due to limited resources. This finding reinforces the view of Gray, Adams, and Owen (2023) that sustainability accounting serves not only as a recording tool but also as a moral communication tool that builds public trust. In the context of live shopping, integrating accounting and digital media is important to ensure the sustainability narrative is not merely symbolic but grounded in accountable facts.

Consumption Ethics and the Sustainability Paradox

From interviews with consumers who frequently watch live shopping shows, a paradox was found between ethical awareness and consumptive behavior. Most informants admitted to being attracted to products labeled “environmentally friendly” because they wanted to contribute to nature conservation. However, in practice, purchasing decisions were often influenced by emotional factors such as significant discounts, limited-time promotions, and social influence from the host or other audience members. Some informants said they bought products because they were “afraid of missing out” or “influenced by testimonials from other viewers.” As a result, despite their awareness of sustainability, their consumption behavior remained impulsive. This phenomenon supports the findings of the Provenance report (2024), which states that although 70% of consumers claim to care about environmental issues, only about 35% are actually consistent in buying sustainable products. From a sustainability accounting perspective, this condition underscores the importance of transparency and education in the delivery of product information. If consumers have access to precise, verified sustainability data, they can make more rational, ethical decisions. Thus, the role of sustainability accounting extends beyond companies to include public education in building responsible consumption behavior.

Integration of Sustainability Symbols and Accounting Transparency

The analysis shows that sustainability symbols such as green colors, leaf icons, or “eco-friendly” labels have a significant impact on consumer perceptions. However, the meaning of these symbols is potent only when supported by transparent evidence in accounting reports. When sustainability symbols are linked to factual data—such as ESG reports, environmental audits, or certificates from official institutions—consumers tend to be more trusting and view the product as truly ethical. Conversely, if symbols appear only as visual decorations without supporting evidence, consumers may feel deceived and lose trust. The integration of symbolic interaction and sustainability accounting is important in building digital trust. Symbols attract attention and evoke emotions, while accounting strengthens credibility through verifiable evidence. The synergy between the two can create more ethical, transparent, and sustainable marketing practices in the e-commerce space.

CONCLUSION

This study confirms that live shopping in the digital era has transformed an economic activity to a symbolic interaction arena that shapes the process of social meaning and ethical considerations of consumption. The study shows that digital symbols such as “eco-friendly” labels, influencer testimonials, and real-time interaction patterns play a role in building consumer identity while influencing purchasing decisions through socially constructed meanings. However, the symbolic nature of sustainability narratives in live shopping also opens the door to greenwashing when green claims lack adequate evidence. In this context, sustainability accounting plays a central role as a mechanism for accountability and transparency, verifying environmental claims through ESG reporting, sustainability audits, and digital disclosure innovations. Overall, this study summarizes that symbolic interaction and sustainability accountability are two key elements in understanding the dynamics of ethical consumption in the modern digital ecosystem.

The scientific value of this research lies in its integrative approach that links symbolic interaction theory, live shopping practices, and the function of sustainability accounting—a perspective that has rarely been discussed in previous studies. The originality of this study lies in its attempt to formulate a framework that integrates aspects of meaning, ethics, and accountability into a comprehensive analysis. From a practical standpoint, this research has implications for companies, platform managers, and marketers: strengthen transparency around sustainability claims, conduct open ESG data verification, and design ethical marketing strategies to increase consumer trust. For policymakers, these findings underscore the importance of strengthening digital regulations and standardizing green claims to prevent greenwashing and encourage a more responsible consumption culture.

The limitations of this study lie in its conceptual nature and reliance on secondary literature, which does not provide a comprehensive picture of empirical dynamics. Therefore, further research using empirical methods such as interviews, digital ethnography, or content analysis of live shopping is recommended to understand how consumers and businesses interpret sustainability symbols in genuine interactions. Future research could also explore cross-cultural differences in the meanings of symbols, the effectiveness of accountability mechanisms across platforms, and the impact of regulatory interventions on reducing greenwashing in the digital space. This research direction is expected to enrich academic understanding and contribute significantly to the development of more transparent and ethical sustainability practices in the digital age.

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