

SOCIAL-CULTURAL LEARNING TO IMPROVE SELF-DEFENSE MECHANISM FOR AUDITORS TO COMMUNICATE AUDIT FINDINGS

R Nelly Nur Apandi^{1*}, Denny Andriana¹, Arim¹

Abstract

Novice auditors often meet clients with diverse socio-cultural background. In countries with multi ethnicities and customs, the situation can be even worse. Auditors who have lack of understanding on the clients' socio-cultural background tend to face difficulty in defending the audit opinion. These phenomena have gained interest from many scholars. Therefore, this study aims to identify socio-cultural learning materials needed by auditors to improve their self-defense mechanisms when communicating audit findings. This study uses a qualitative method by conducting an in-depth interview with key informants. Triangulation technique was used to validate the findings. The results of this study show that socio-cultural learning needs to be conducted systematically, starting from the audit planning phase, collecting and evaluating audit evidence, and reporting and communicating findings phase. In the audit planning phase, auditor must understand the characteristics, i.e., socio-cultural background, of the clients. In the collecting and evaluating audit evidence stage, auditors must build communications with the clients. In this phase, auditors must know how to engage closely with the clients to prevent miscommunication. At the last stage, auditors must communicate the findings in a style where clients can accept the findings and audit opinion without reluctance. The implications of this study show that the process of developing audit learning must be understood comprehensively by auditors so that the audit findings and opinion can be accepted unconditionally.

Keywords

Socio-cultural, self-defense mechanism, auditor, audit findings, audit evidence

¹ Faculty of Economics and Business Education, Universitas Pendidikan Indonesia

***Corresponding author**

Email: nelly.nna@upi.edu

Introduction

Auditors are one type of profession currently in great demand (Kurniyawati & Listyowati, 2021). The increasing need for audits is driven by the expansion and expansion of the business, which causes the company's owner to be unable to directly control the reporting of the company's financial transactions. The auditor profession is considered one of the difficult professions to do because of the high level of job stress (Rohman, 2019). The pressure of audit work is related to the relatively short audit work time and because the communication process in conveying audit findings requires very high communication skills both verbally and in writing. Good communication will affect a good audit quality (Prastika & Trisnaningsih, 2022).

Novice auditors often face audit assignments on clients with different socio-cultural characteristics. Indonesia is a country that has a high cultural diversity. Based on statistical data, in 2010, there were 1340 ethnic groups in Indonesia. The Javanese are the largest ethnic group in Indonesia, reaching 40% of the total population in Indonesia. The Sundanese, Batakese, and Madurese are the largest ethnic groups after the Javanese. Countries with a high diversity of ethnicities and customs will cause the communication process to be different. Tribes in coastal areas generally have a louder voice intonation than tribes in highland areas (Fajrie, 2017). Each tribe has other traditions and customs responding to a condition or problem (Widiastuti, 2013). Such differences can lead to unavoidable conflicts. Auditors who are accustomed to a non-violent cultural environment when dealing with auditees with a contrasting cultural background will experience pressure and difficulty carrying out their audit work properly.

Audit work is closely related to collecting and evaluating audit evidence. Auditors who audit the company's financial statements are members of a public accounting firm. Companies whose financial statements are audited by auditors are called auditees. In conducting the audit process, the auditor must communicate well to obtain reliable and competent audit evidence (Al Yaqin, 2018). One type of audit evidence can be done through the interview process and direct observation of the auditee. Suppose the auditor does not use his professional attitude carefully and thoroughly. In that case, the audit quality will decrease (Mardiati & Pratiwi, 2019) because the auditor will tend to assess audit evidence based on the conditions and situations that occur in the environment where he comes from.

This socio-cultural difference causes auditors to assess evidence differently. This socio-cultural difference also causes the auditee to respond to audit findings differently. Auditors who do not have a good understanding of the socio-cultural aspects of the auditee will face difficulties in concluding sufficient audit evidence. Ultimately, the auditor will find it difficult to maintain an opinion on the audit findings. When the auditor feels pressure and has difficulty disclosing audit findings, the auditor's defense mechanism to communicate effectively must be studied properly before carrying out the audit assignment. Auditors should maintain their independence and professionalism under pressure (Tjan, 2020).

Research on communication in the audit process in Indonesia has been carried out by (Badjuri, 2008; Fitriani & Chariri, 2014; Lestari 2021; Prastika & Trisnaningsih, 2022). The research proves that to achieve good audit quality, the process of expertise in communication is needed by the auditor. The auditor can overcome the various obstacles in the audit process through good communication between the audit team and good communication with the auditee. Other research on communication in the audit process that occurs outside Indonesia

has been investigated (Bobek et al., 2012; Danos et al., 1989; Dickins et al., 2014; Dirsmith & Covaleski, 1985). This study explains the effective communication that auditors must build to achieve good audit quality. Research on the importance of effective communication in the audit process has been widely studied. Still, the analysis that specifically relates to aspects of cultural diversity has not been widely carried out. At the same time, the condition of cultural diversity that occurs in Indonesia can cause communication problems between auditors and auditees.

Communication problems can be overcome by learning about socio-cultural to prospective auditors. Socio-cultural learning is related to understanding ideas, habits, skills, arts, and even tools used by a certain group of people at a certain time (Fuadi, 2020). Auditing standard 315 also requires the auditor to comprehensively understand the entity being audited and its environment. These standards mean that various aspects of the entity's environment being audited by the auditor must be well understood because the background of a commodity will determine how the entity conveys ideas, practices, or conducts its business operations. Novice auditors should learn about social and cultural differences so that auditors can more easily collect audit evidence and present audit findings. Based on the description above, this research must be carried out to identify the required socio-cultural learning materials.

Literature Review

Audit Process and Auditor Communication

Auditing is a systematic process of gathering and evaluating evidence to conclude the degree of conformity between the criteria and the audit evidence. The audit of financial statements will produce an opinion on the audited company's financial statements (auditee). In the audit process, the auditor will face three important processes, namely planning, testing, and audit reporting. The audit planning phase is critical because the auditor must understand the entity and the audit environment well. Understanding the entity and the audit environment will determine the effectiveness of the audited entity's internal control. The point of the audited entity's internal control will determine the extent and audit evidence that must be collected and evaluated by the auditor. When understanding the entity and the audit environment, the auditor will do various ways, including:

1. Understanding the flow chart diagram that describes the company's standard operating procedures.
2. Conducting walkthroughs on business transactions that occur within the company.
3. Using questionnaires or interviews with auditees.

The communication process must be carried out properly for the auditor to understand better the internal control of the entity being audited. After planning the audit, the auditor will enter the testing phase. In this phase, the auditor must collect audit evidence to carry out a testing process consisting of 1) Internal Control Testing; 2) Substantive testing of transactions; 3) Testing Analytical Procedures; and 4) Testing Detailed Balances (Arens, 2012). To obtain audit evidence, the communication process between the auditor and the auditee must be well developed so that the auditor can get proof from what has been

determined in the planning phase. Good communication will help auditors get audit evidence more easily. The short audit time will cause the process of requesting audit evidence to be carried out in a fast time. Still, the field obstacle that the auditor often faces is the difficulty of the auditee in providing audit evidence because the search for documents takes time. After all, it is stored in the file warehouse or other places in the cupboard. Even some audited entities find it difficult to provide documents. After all, they are unavailable because they are lost, damaged, or incorrectly provided the documents intended by the auditor and other technical problems.

The last phase carried out by the auditor is the audit reporting degree. In this phase, the auditor will submit audit findings. Submission of audit findings is made orally and in writing. The auditee is asked to respond to the audit findings presented by the auditor. Psychologically, in general, not all parties feel comfortable with audit findings because the audit findings can describe the audited entity's weaknesses or shortcomings. Therefore, the communication process with the auditee must be carried out properly so that the auditee understands and accepts the audit findings submitted by the auditor; then, the auditee makes improvements according to the auditor's recommendations.

Socio-cultural Learning and Self-Defense Mechanism

Every human being is born different from one another. These differences can add to the socio-cultural diversity of a nation. However, many problems arise because of social and cultural differences. Socio-culture is the ideas, habits, skills, arts, and tools that characterize a certain group of people at a certain time. Socio-cultural is a system of integrated patterns that regulate human behavior. It is not easy to live in social life because of the diversity of life orders in the form of rules and norms enforced and obeyed by the community. Therefore, an understanding of social and cultural diversity is needed.

Socio-cultural learning becomes the basis for fostering wise and sensitive attitudes and critical thinking in understanding diversity, equality, and human dignity in social life. Through socio-cultural knowledge, individuals in society will more easily adapt to the surrounding environment. The scope of socio-cultural learning is closely related to 1) Aspects of life that are entirely related to human and cultural issues; 2) Human nature is one or universal but has various manifestations in the culture of each era and place (Fuadi, 2014). Socio-cultural learning is very useful for auditors when dealing with auditees with different social and cultural backgrounds so that the communication process of audit findings can run effectively. Auditors can have confidence and a better understanding of the social and cultural situation of the auditee so that the auditor has a Self Defense Mechanism in defending audit findings.

Methodology

The research method used in this study is a qualitative research method with a centralized interview approach. The data in this study were obtained through in-depth interviews with resource persons with expertise in fields related to the object of this research. The research sources have expertise in auditing (10 Years Experience), social education (8 Years Experience), and communication (10 Years Experience). The results of the interviews were processed using the Miles and Huberman (2002) model. Miles and Huberman (1984) suggest

that the activities in qualitative data analysis are carried out interactively and take place continuously until complete so that the data is saturated.

Data were collected through in-depth interviews using semi-structured interview instruments. The keywords used to reduce the interview data are social culture, audit process, audit evidence collection, communication, findings, and self-defence mechanism. Furthermore, the data from the interviews were validated through a technical triangulation approach. The results of the three interviewees were compared to test the internal validity of the interview data. The results of the interviews were also compared with the literature review and with secondary data published by third parties.

Results and Discussion

Results

This study aims to identify socio-cultural learning materials needed by auditors to improve self-defense mechanisms when submitting audit findings. The results of the interviews from the three sources were reduced by using keywords, namely social culture, audit process, audit evidence collection, communication, findings, and self-defense mechanism. The interview instrument used is semi-structured. The results of the interviews are shown in the following table:

Resource Person / Competency of Interview	Result Interviewee
Resource Person 1/Have competence in the field of audit	<p>The auditor will carry out the audit process starting from the planning, testing, and reporting processes. In the planning process, an auditor based on auditing standard 315 is required to conduct an understanding of the entity and the environment being audited. The standard also indirectly requires the auditor to understand how the entity communicates. The audited entities can vary, ranging from small to large-scale entities. The characteristics of different entities cause their socio-cultural differences to be distinct. Learning about socio-cultural can be done on audit planning materials with a case study or project approach to analyze the socio-cultural of the audited entity.</p> <p>Meanwhile, self-defense mechanisms can be learned in the audit reporting phase. The next audit process is testing. In this phase, the auditor will be required to collect data. The auditor's presence is sometimes not directly accepted by the auditee because it is considered that it can add to their work to find the required data. Therefore, it is necessary to have a good art of communication so that the auditee does not mind</p>

	<p>conveying the data needed by the auditor. The next phase is audit reporting. Auditors must submit audit findings both orally and in writing. Class presentations help and train students to have good verbal communication skills. However, junior auditors are often required to communicate with older people, people who have high job titles or people who have various job titles, and people who have diverse social or cultural backgrounds so that this can trigger a decrease in auditor confidence. . In fact, the auditor must have the confidence to convey audit findings. When the auditor submits the audit findings in the management letter, the auditee is allowed to provide feedback on the auditor's findings. In some circumstances, the auditee accepts the auditor's recommendation.</p> <p>However, not a few auditees do not want to accept the auditor's recommendation because it is considered that the auditor's request is not by the auditee's expectations for the financial statements they make. The auditor must be able to defend his opinion because the auditor must be independent, objective, and free from various interests. Auditors must carry out the audit process using professional knowledge and expertise so that when formulating audit findings, an auditor must have high confidence that these findings need to be corrected. Someone will be confident if they master the material presented. After getting the material, the auditor must convey the results systematically so that the auditee can understand and accept the recommendations. However, socio-cultural differences between the auditee and the auditor can cause the auditor to feel powerless in front of the auditee to convey findings. This can happen because the auditee has an older age, a higher position, ethnic differences, language dialects, voice intonation, and other things. Socio-cultural understanding will make the auditor understand the differences and learn the auditee's culture so that it will be easier to adapt.</p>
<p>Resource Person 1/Have competence in the field of Social Education</p>	<p>A professional must be able to carry out his profession by referring to his professional code of ethics. Likewise, auditors must have a code of ethics in carrying out their duties and functions. The professional attitude will reflect the auditor's sincerity in carrying out his duties. The task will generally be done well if the goal setting is clear and well-planned. In carrying out a plan, it will be measured which weaknesses, shortcomings, opportunities, and potential are possessed so</p>

	<p>that the goals that have been set will be achieved. The inability to unite with a community will certainly be an obstacle in moving the resources owned by the community. It is therefore important to understand how a community works, thinks, and interacts from one individual to another.</p> <p>Indonesia is a country that has high diversity. This diversity occurs because of the first differences in the area and environment; The second is ethnic and cultural diversity. Differences in regional and environmental diversity will lead to different natural conditions, different flora and fauna, and other food sources. Auditors must understand different regional and ecological needs so that when assigned, for example, an auditor from the city of Bandung, which has cool weather, gets an assignment to audit a palm oil company in Kalimantan, which has hot weather. If you bring the wrong type of clothing, it will cause discomfort at work. Likewise, with the kinds of food available, it is necessary to understand that if in coastal areas the main food source is fish, auditors who do not come from coastal areas must be able to adapt to the types of food available. The second diversity because of ethnic and cultural diversity illustrates the differences in customs, cultures, beliefs, and languages. This must also be clearly understood. For example, a Muslim auditor from the Java region gets an audit assignment to a company in the Bali area, where the majority of the Balinese population is Hindu and has worship times and religious celebration days that are different from Islam. Of course, audit planning must also be adapted to local customs and culture. Learning about socio-cultural diversity in Indonesia can be done through the inclusion attached to the systems in the study program. Learning can also be done through a case approach to understanding various cultures in Indonesia and be linked to cases in the audit process.</p>
<p>Resource Person 3/Have competence in the field of Communication</p>	<p>Communication is carried out between the giver of information and the data recipient. Communication failure can be influenced by factors that come from the giver of information and can also be from the recipient of the information. Therefore, information providers must convey information systematically and effectively. Meanwhile, recipients of data must also focus on receiving information to understand it better. Auditors as professionals must be able to communicate well. The way for the auditor to communicate well is to understand the information conveyed. Someone, including</p>

	<p>auditors, must have good expertise knowledge because comprehensive knowledge will encourage confidence to share data properly, apart from mastering information content. An auditor or professional must also learn the art of effectively delivering information or presentations. Many people convey convoluted information because the structure of thinking is often moving. The ability to communicate in a structured manner must also be learned. In addition, the intonation of the voice must also be studied well—people who come from Java, for example, Central Java. The intonation of the voice is softer and quieter.</p> <p>Meanwhile, people from North Sumatra, which is close to the ocean, tend to have a loud and fast voice intonation. Therefore, when communicating, an auditor must learn how the auditee communicates. So that during the audit process, there are no communication errors.</p>
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Based on the interview results, it is understood that the auditor must have good communication skills in conducting the audit process. However, there are various obstacles faced in the audit process, namely the high socio-cultural differences between the auditor and the auditee, which often causes the process of delivering information and processing information to be inappropriate. Therefore, a good understanding is needed in dealing with differences, namely tolerance, sensitivity, and empathy for both

Discussion

Financial statement audit learning materials for students in the undergraduate accounting program generally focus on students' abilities in carrying out financial statement audit procedures. There are three main phases in the audit process: planning, collecting and testing evidence, and reporting. Each stage in the audit process requires the auditor to communicate effectively and efficiently. Still, the constraints of socio-cultural differences can cause the audit process not to run as it should. Therefore, learning materials regarding socio-cultural are needed in each phase of the audit. This study aims to identify socio-cultural learning materials required by auditors to improve self-defense mechanisms when submitting audit findings.

Material on Social Culture in the Planning Phase

Based on the interviews conducted with the three informants, it was concluded that socio-cultural materials could be included during the auditor's process of understanding the entity being audited in the planning phase. This is in line with auditing standard 315, which explains the auditor's obligation to perform an understanding of the entity and the environment being audited. Socio-cultural knowledge can be done by asking case study questions to determine audit planning for an entity with a different socio-cultural. Case 1 is planning an audit of a company in the Kalimantan area. Case 2 is planning an audit of a company in the Bali area.

Students are asked to mention important factors that need to be considered related to natural, environmental, social, and cultural conditions. This is in line with what was conveyed in the research by Wardhana and Indrajati (2019), who conducted research in urban spatial planning. This study states that the planning aspects of activities need to consider socio-cultural elements. This is also done in the audit implementation process.

Materials Regarding Social Culture in the Phase of Collecting and Testing Evidence

Based on the interviews conducted with the three informants, it was concluded that it is necessary to consider socio-cultural aspects in collecting and testing audit evidence. The auditor's presence is sometimes not directly accepted by the auditee because it is believed that it can add to their work to find the required data. Therefore, it is necessary to have a good art of communication so that the auditee does not mind conveying the data needed by the auditor. Many people give convoluted information because the structure of thinking is often moving. The ability to communicate in a structured manner must also be learned. In addition, the intonation of the voice must also be studied well. Communication is carried out between the giver of information and the recipient. Communication failure can be influenced by factors that come from the giver of information and can also be from the recipient of the data. Therefore, information providers must convey information systematically and effectively. Meanwhile, recipients of information must also focus on receiving information to understand it better. This is in line with auditing standard 500 that the objective of the auditor is to design and perform audit procedures in such a way as to obtain sufficient appropriate audit evidence to draw reasonable conclusions on which to base the auditor's opinion.

Discussion of socio-culture in the classroom can be done with a project-based learning approach. Students are asked to identify social and cultural factors in multinational companies, and regionally owned enterprises that can affect how evidence is obtained and audit evidence is tested. Students are asked to develop internal audit testing procedures by considering socio-cultural factors. This study's results align with Lismawati et al. (2020), which states that socio-cultural factors can affect auditor performance.

Materials Regarding Social Culture in the Reporting Phase

However, junior auditors are often required to communicate with older people, people who have high job titles or people who have various job titles, and people who have diverse social or cultural backgrounds so that this can trigger a decrease in auditor confidence. . In fact, the Auditor must have the confidence to convey audit findings. Based on the interviews conducted with the three informants, it was concluded that the Auditor must communicate audit findings orally and in writing. Class presentations help and train students to have good verbal communication skills. When the Auditor submits the audit findings in the management letter, the auditee is allowed to provide feedback on the Auditor's findings. In some circumstances, the auditee accepts the Auditor's recommendation. However, not a few auditees do not want to get the Auditor's advice because it is considered that the Auditor's request is not by the auditee's expectations for the financial statements they make. The Auditor must have the ability to defend his opinion because the Auditor must be independent and objective, and free from various interests.

Socio-cultural discussions can be done by giving assignments to students to simulate as auditors and auditees (role-playing assignments). They are opening the meeting and presenting the findings. Disprove the findings. Social and cultural factors should also be an important part of role-playing. So that students can try to simulate to convey audit findings. These auditing standards provide an overall framework for the Auditor's communications materials and identify specific matters that need to be communicated with them. This is in line with Diana's research (2018) which states that there is anxiety between auditors and auditees due to cultural differences.

Conclusions and Suggestions

The results of this study illustrate that socio-cultural learning needs to be carried out in a structured manner starting from 1) In the audit planning phase, the auditor must understand the management characteristics and the company's business environment in detail, including how to conduct effective internal interviews. 2) In the phase of collecting and evaluating audit evidence, the auditor will be required to collect data. The auditor's presence is sometimes not directly accepted by the auditee because it is considered that it can add to their work to find the required data. Therefore, good communication is needed so that the auditee does not object to submitting the data required by the auditor, and 3) In the reporting and communicating findings phase, which is a critical phase because basically, not everyone will be open to receiving audit findings reports. Sometimes the auditee will make justifications that invalidate the audit findings that the auditor finds. Auditees who come from certain ethnic groups with a habit of communicating in a softer tone will respond differently to auditees who speak in a louder tone. The speaking style also needs to be studied so that the auditor can maintain audit findings more precisely. The results of this study have implications for the process of developing audit learning that needs to pay attention to aspects of socio-cultural differences so that auditors can maintain audit findings properly.

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