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**CONTROL SUPPORT OF THE MONETARY RESOURCES
MANAGEMENT SYSTEM**

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Abstract

Currently, the majority of business processes carried out by an economic organization, including the fulfillment of counterparty settlements, are linked to the movement of cash flows. As a result, the implementation of internal control, which contributes to information and advisory assistance as well as the optimization of the enterprise's financial and economic operations, has become particularly important. Internal cash flow control that is well-organized enables for the prevention of resource loss and the stabilization of accounting and analytical assistance for company activities. The goal of this article is to establish a system of methodological support for the enterprise's internal control of finances. The theoretical foundations for the implementation of control processes are investigated in this article. The fundamental concepts, objectives, and techniques of internal fund control are defined. It is proposed that the created formats of internal control working papers be used to build methodological tools. These documents allow for the systematization of control measures, the evaluation of the efficiency of accounting system organization, the generalization of cash and bank account transaction inspection results, their appropriateness and validity, and the recording of revealed violations by cash and bank account transaction inspection results. The company's management decides to enhance the efficiency of cash consumption by implementing a liquidity management system based on the results of internal control.

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1. Introduction

Nowadays environment, cash is one of the most resources that guarantee the monetary well-being of endeavors that are connected with counterparties by carrying out cash and non-cash settlements (Begenau & Palazzo, 2021; Diaw, 2020; Marwick et al., 2020).

If an undertaking needs the least fundamental save of money-related assets, it implies that the endeavor has genuine money-related issues. At the same time, in the event that the venture has over the top cash, it implies that there's a probability of their disability and expansion, and there's a missed opportunity to get extra pay and to put them productively (Drobetz et al., 2017; Imhof & Seavey, 2018; Li, 2019).

Cash is a present-day asset, which has absolute liquidity, that is, it can straight away act as a means of price for the present duties of the enterprise. The extent of cash and the speed of its movement decide liquidity, solvency and have an effect on the efficiency of monetary and economic things to do of the employer (Karpuz et al., 2020; Leontieva et al., 2018; Zakirova et al., 2020).

Cash administration system signify choicest planning of their movement so that the enterpriser should timely repay its tasks at the rate of cash obtained from consumers whilst preserving a certain quantity of reserve (Chang et al., 2018; Jankensgård & Moursli, 2020; Sasaki, 2016). Thus, enterprises can hold operational solvency, extract additional income by means of financing free cash in the business expansion (Chen et al., 2020a).

Cash is the enterprise's asset in an unpredictable economic scenario since it serves as a measure of worth, a medium of trade, and a source of capital accumulation, as well as ensuring the company's strategic goals are met (Mullins, 2020; von Beschwitz, 2018). Cash's total liquidity, as well as its vulnerability to both accidental and purposeful breaches, necessitates timely, methodical, and continual internal management of its safety and movement (Chen et al., 2020b; Huang et al., 2015).

Each economic unit must maintain strict control over cash on hand and non-cash bank account circulation.

- objectively - control measures should employ verification procedures that enable for the formation of an objective view on the status of funds (Chalmers et al., 2019);
- consistency - control measures should be conducted on a regular basis and in a systematic manner (Demirakos, 2018);
- scientific validity - in the case of internal control, basic scientific methods of research must be applied, with the help of which a general idea of liquidity at an enterprise is formed (Li et al., 2018);
- timeliness - internal control of funds must be implemented in a timely manner, so that information is obtained in time to provide the management system with which to make management decisions (Chang et al., 2019; Zakirova et al., 2021);
- logic - the costs of establishing internal cash flow control should be significantly lower than the outcomes of doing so (Ji et al., 2018).

2. Problem Statement

The issues surrounding the implementation of internal financial control are one of the most significant aspects of an enterprise's control system, as the information obtained by managers as a consequence of the check encourages adoption of timely and effective administrative choices. Despite the importance of researching problems of fund structure and internal control, contemporary situations need the development of practical features of the check.

3. Research Questions

The article considers the control procedures and developed forms of working documents of internal control, aimed at improving the internal control of funds and taking into account the peculiarities of financial and economic activities of enterprises.

4. Purpose of the Study

The purpose of the research is to improve the system of methodological tools for internal control of funds at the enterprise to improve the efficiency of planning, evaluation of the accounting system, control procedures and registration of the results of the audit.

5. Research Methods

A systematic approach, comparison, technique of data systematization, and generalization of data were used in the study process. Legislative and regulatory acts, publications by international and local experts in the field of internal control development, materials from scientific and practical conferences, and scientific journals served as the work's information foundation.

6. Findings

One of the most important stages of internal control is planning, which allows for the creation of an overarching strategy and a comprehensive approach to implementing successful control processes. An internal control program is designed as part of the planning process (Table 01). Internal control resources, such as the employees who will conduct the audit, normative and information support for the audit, and methodological support for the audit, should all be considered while establishing the program.

Internal Control Working Document (ICWD) «Internal Control Program of Cash Transactions» allows systematizing control measures, determining the nature of the audit and control processes used, and, as a consequence, improving the quality of the working documentation created by the audit findings.

It is vital to have complete and reliable information on the organization of accounting and internal control systems at the firm at the early stage of cash flow transaction checking.

For testing, we recommend utilizing an internal control working document (table 02)

Table 1. Internal Control Working Document (ICWD) «Internal Control Program of Cash Transactions» (Zakirova et al., 2021)

Direction Control	Regulatory framework	Sources of information	Period Control	Controller's name	Nature of verification	Control procedures
1. Evaluation of the accounting system and internal control of cash transactions	Federal Law «On accounting»; Instructions of the Central Bank of the Russian Federation dated 11.03.14 № 3210-U «On the procedure for conducting cash transactions by legal entities and a simplified procedure for conducting cash transactions by individual entrepreneurs and small businesses» and Instructions the Central Bank of the Russian Federation dated 07.10.13 № 3073-U «On the implementation of cash payments»	Accounting policy, workflow schedule, job descriptions, inventory acts, bank document setting the limit for keeping funds at the cash desk	10.02.2020	V.P. Aryamov	Solid	Testing, formal verification
2. Checking cash transactions	Instructions of the Central Bank of the Russian Federation dated 11.03.14 № 3210-U «On the procedure for conducting cash transactions by legal entities and a simplified procedure for conducting cash transactions by individual entrepreneurs and small businesses» and Instructions the Central Bank of the Russian Federation dated 07.10.13 № 3073-U «On the implementation of cash payments».	Cash book, inventory acts, incoming and outgoing cash documents, bank document setting the limit for keeping funds at the cash desk, cashier reports, documents confirming the legal justification for issuing cash from the cash desk	11-12.02.2020	V.P. Aryamov	Solid	Inventory, observation, formal inspection, logical inspection, arithmetic inspection, inspection
3. Checking funds in bank accounts	Civil Code of the Russian Federation; Federal Law of 27.06.2011 №. 161-FL «On the National Payment System»; Federal Law «On Currency Regulation and Currency Control» dated 10.12.2003 No. 173-FL, «Regulations on the Rules for Transferring Funds» (approved. Bank of Russia June 19, 2012 № 383-P), Letter of the Central Bank of the Russian Federation dated August 24, 2004 № 36-3/1643 «On settlements under a letter of credit»	Bank account agreements, bank statements with supporting documents (payment orders, collection orders), correspondence with servicing banks, analytical and synthetic accounting registers	13-14.02.2020	V.P. Aryamov	Solid	Formal check, inventory, inspection, confirmation, traceability, counter check, arithmetic check

Note: Reprinted from A. Zakirova, G. Klychova, S. Doronina, O. V. Abasheva, N. Nigmatullina Improvement of methodological support of internal control in the cash management system of the enterprise E3S Web of Conferences 284, 07011 (2021) <https://doi.org/10.1051/e3sconf/202128407011>

Table 2. Internal Control Working Document (ICWD) «Test of cash transactions accounting and internal control system evaluation» (Zakirova et al., 2021)

Contents of the question	Answer content			Note
	Yes	No	Partial	
Assessment of the cash accounting system's organization				
1. There are distinct tasks and authority for assembling source documents and managing synthetic and analytical cash accounting?	+			Job descriptions for accounting service employees detail their responsibilities and talents.
2. Will the organization have an accounting policy in place, including a section that governs cash accounting?	+			The company's accounting policy has been prepared and authorized by the CEO.
3. Is there a document flow timetable in place in the accounting department?	+			The accounting department of the company has prepared a workflow timetable that specifies the divisions through which the document and its executors must pass, as well as the length of time they must spend in each division.
4. Will you adhere to cash transaction documentation deadlines?	+			Deadlines for recording monetary transactions are adhered to.
5. Have the cash flow accounting standards of timeliness, completeness, and legality been followed?	+			Cash flow is recorded in the accounting records in a timely, complete, and regulatory-compliant way.
Assessment of the organization of the internal control system for cash transactions				
1. Is there a material responsibility agreement in place with the individual who handles cash transactions?	+			The corporation and the individual who handles cash transactions come to an agreement on material responsibility.
2. Have all of the requisites for cash accounting been filled out in the documents?	+			The paperwork for cash accounting contain all of the necessary information.
3. Have all required signatures been obtained on the papers pertaining to cash flow?	+			All of the relevant signatures are present on the documents that record financial movements.
4. The consistency with which the data in accounting registers and the data in original documents are reconciled	+			Accounting register data is compared to main document data on a regular basis.
5. Is the enterprise's financial security guaranteed?	+			An alarm system is installed in the cash room. A fireproof safe is used to store cash.

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The internal controller evaluates the degree of safety of the proposed use of money belonging to the economic entity using these working papers to test the accounting and internal control systems. In this

situation, areas of accounting activity are exposed to which particular attention should be paid during the internal control process.

Internal control of cash operations is carried out in the following sequence:

1. Inventory of the cash register is carried out the cashier provides documents that record the operations of the day preceding the check; available cash and other valuables (securities and monetary documents);

2. The existence of a material responsibility commitment with the cashier, the cashier's workplace's compliance with set regulations, and the safety of cash in hand;

3. Confirmation of the accuracy of the cash flow accounting documentation registration of operational processes:

4. Mutual reconciliation of equal amounts in bank statements and cash receipt vouchers ensures the accuracy and timeliness of cash receipt from the bank.

5. Checking the timeliness and accuracy of cash transaction reflection in the accounts, as it affects the reliability of financial statements, unreasonable veiling of income, and reducing the taxable base (Zakirova et al., 2021).

We recommend using the following working paper to correct the breaches indicated by the results of the cash operations audit (Table 03).

Table 3. Internal Control Working Document (ICWD) «Report on the results of cash operations audit»

Content of the operation	Basis of the business transaction	Amount, rub.		Correspondence of accounts				Identified violations
		By Record Data	By Control Data	By accounting data		By control data		
				Debit	Credit	Debit	Credit	
1. Issued cash to accountable persons	Account cash warrant № 21 dated 09.12.2020	5780	5780					
				70 «Settlements with personnel on remuneration of labor»	50 «Cashregister»	71		
						«Settlements with accountable persons»		
							50 «Cashregister»	
								For the issuance of funds for the report, account 70 «Payments with personnel for labor remuneration» is unreasonably used

2. Contribution of cash on account of contribution to authorized capital Cash receipt slip №. 34 as of 02.07. 2020 4600 4700	75 «Settlementswiththefounders» 50 «Cashregister» 50 «Cashregister» 75 «Settlementswiththefounders»	Incorrect correspondence of invoices. The primary document incorrectly reflects the amount of cash in the account of a contribution to the authorized capital
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The steps for verifying bank account transactions are as follows:

- determining the availability of the business's bank accounts (settlement, currency, and special accounts);
- the legality and correctness of paperwork of bank account transactions are verified;
- checking the accuracy and timeliness of cash receipts at bank accounts.
- if the budget's taxes and non-budgetary funds' insurance premiums are paid on time;
- the company's financial situation is examined, its solvency is assessed, and the causes of arrears in contractor payments are identified;
- transactions on current bank accounts are monitored for economic efficiency and dependability;
- verifies that the statistics on cash flow and availability, which are represented in the papers, are correct;
- accounts on activities on settlement accounts in banks are double-checked for accuracy;

It is required to reconcile the bank statements, accounting, and reporting registers when verifying current account activities. If there are any differences, the causes should be determined.

When money are written off without documentation or for purposes not specified in the papers, a reconciliation of bank statements and the paperwork linked to them reveals realities.

The study of bank documentation reveals:

- unlicensed banking operations. Thus, an illegal banking operation is one in which the debts of a company with whom the audited organization has no contractual relationship are returned; it is also an illegal banking operation to pay other firms' invoices in cashless transactions;
- whether material resources are received and paid in whole and on schedule;
- whether the credit and loan papers given to legal organizations and persons are legitimate;
- if the financial situation and available funding sources permit the issuance of loans.

We recommend utilizing the working document to improve the checking of current account transactions. «Questionnaire for Control over Safekeeping and State of Accounting of Bank Transactions and Purposeful Use of Non-Cash Funds» (Table 04).

Table 4. ICWD «Questionnaire for Control over Safekeeping and State of Accounting of Bank Transactions and Purposeful Use of Non-Cash Funds»

Contents of the question	Contents Of Answer			Note
	Yes	No	Partial	
1. Is it legal to make non-cash settlements?	+			Non-cash settlements are permissible. The chief accountant oversees the legality of the transactions.
2. Are the banking regulations being followed?	+			The chief accountant monitors compliance with the standards for performing banking activities.
3. Are the financial activities carried out authentically and satisfactorily?	+			Banking transactions that are carried out are genuine and dependable. An inventory of non-cash settlement transactions confirms this.
4. Is every financial transaction accounted for in the synthetic and analytical ledgers?	+			Accounting registers, both synthetic and analytical, record each banking transaction.
5. Are monies properly capitalized in bank current accounts?	+			Funds in settlement accounts with banks are fully credited. The chief accountant monitors the completeness of the posting on a regular basis.
6. Is a permanent inventory commission in place to take stock of settlement accounts?	+			For the inventory of settlement accounts, the corporation establishes a permanent inventory commission.

The internal controller can objectively analyze the safety and condition of accounting of bank transactions, as well as the planned use of non-cash money, using this working document.

Checking cash that arrived in the current accounts is important to ensure the completeness of their registration and the accuracy of their accounting. To do this, the profits received from customers are reconciled with the data on sales and settlement accounts with buyers and consumers. Furthermore, by using the cross-checking approach, you may restrict the flow of payments from other debtors. In this scenario, bank statements, associated papers, and accounting records on relevant transactions in the audited entity and the organization-counterparty, as requested by the controller.

Processes involving the transfer of funds to repay debts owed to suppliers, contractors, and other creditors should be properly examined. It is also recommended in this scenario to use reconciliation of connected primary documents on homogenous procedures.

We recommend utilizing the following working document to correct the detected breaches based on the results of verifying transactions on settlement accounts (Table 05).

Table 5. Internal Control Working Document (ICWD) « Identified Violations in Accounting of Bank Operations» (Zakirova et al., 2021)

Control directions	Identified violations	Control procedures	Amount. thousand rubles.	Recommendations for correcting violations
1. Cash flow in current accounts in the bank is checked.	A number of supporting documents for bank statements are missing.	Scanning, inspection	4873,2	It is necessary to verify the information in the bank.
2. Verification of transactions on foreign currency accounts.	Inconsistency of correspondence of accounts indicated in payment documents with similar correspondence in accounting registers.	Checking the Correspondence of Accounts Inspection.	24368,2	Correct errors in primary documents and accounting registers by the following methods: proofreading, «Red Reversal», additional posting

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This paper provides information on the found abnormalities in specific areas of the audit and suggestions for their eradication, as well as the regulatory framework, information sources, and control techniques employed throughout the audit. Internal Control Working Document (ICWD) «Identified Violations in Accounting of Bank Operations» would enable an internal controller to create an objective report on the results of the inspection and establish the basis for management actions.

In order to improve the efficiency with which monetary resources are used, it is required to control the sources of these money in addition to the direct management of cash. Before deciding to improve the efficiency with which financial resources are used, it is vital to examine their composition, dynamics, and structure in order to identify critical issues associated to their management (Klychova et al., 2017). It is advised that the data from financial and management reporting for the last five years be used for the study.

The goal of a cash flow analysis is to discover the sources and uses of cash flows, as well as the reasons of cash shortages or surpluses. Furthermore, the enterprise's financial sustainability and profitability are assessed during the study process.

By studying cash flow, it is possible to assess the enterprise's degree of self-financing, financial potential, and financial well-being, which are mostly dependent on the receipt of cash that ensures the repayment of its creditors (Clarkson et al., 2020). Financial issues arise as a result of a lack of cash, which impedes the implementation of manufacturing and financial operations.

Surplus money is also a negative element since inflationary processes, currency depreciation, missed chances for financial investment, and eventual income extraction can all result in economic losses. In this context, the study of the enterprise's cash flows becomes more important.

During the analysis, cash flow study is conducted by activity type: basic, investment, and financial activity. The principal activity of an economic entity is the activity that generates the majority of its income. The primary source of profit and cash is the primary activity. Investment operations are directly tied to the purchase and selling of long-term assets such as real estate. Generally, an enterprise's investment activity

is coupled with a cash outflow for a set length of time (Klychova et al., 2019). Financial activity is the activity of providing financial assistance to the operation of a business, during which the amount and composition of equity and borrowed cash fluctuates. During the course of financial activity, the company gets funds from shareholders by issuing securities, pays dividends to shareholders, and borrows money from banks. As a result, cash flow analysis is critical for the enterprise's operational and strategic financial planning.

7. Conclusion

As a result, each economic organization in the course of its financial connections with counterparties conducts non-cash and cash settlements. Enterprises have a cash desk for cash settlements; for non-cash settlements, settlement accounts are created in banks, which are also used to keep their own money. Cash is a crucial and required resource for firms' effective and seamless production and financial activities. In this sense, any business should maintain strict control over the availability and flow of cash.

Internal control is one of the techniques that can be used to improve the efficiency of a company's operations and contribute to the expansion of its investment attractiveness. Internal control provides stakeholders with the information they need to analyze the financial status of the firm and make subsequent managerial decisions in modern times.

It is suggested that created formats of working documents of internal control be used for the creation of methodological instruments of cash internal control. These documents enable the systematization of control measures, the evaluation of the efficiency of the accounting system organization, the summarization of cash flow operations and bank accounts, their appropriateness and validity, and the recording of revealed violations as a result of cash flow and bank account operations inspection. Based on the findings of internal control, the company's management decides to create a liquidity management system to increase the efficiency of cash utilization. Before making a choice to improve the efficiency of cash resource usage, the composition, dynamics, and structure of cash resources should be examined in order to identify critical issues associated to their management (Zakirova et al., 2021). The study of cash flows determines the causes of cash shortages or surpluses, as well as the sources of receipt and directions of usage.

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