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Research on the Practical Application of Accounting in the Era of Artificial Intelligence

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Abstract

This paper explores the practical application of artificial intelligence (AI) in the field of accounting. It discusses the impact of AI on various accounting tasks, including data input and collection through OCR technology, financial analysis and forecast using AI-assisted tools like Gaodeng Financial AI Assistant, and risk management and audit with AI-based risk assessment tools. While AI enhances accounting efficiency, accuracy, and supervision, it also poses challenges such as job displacement, information security, confidentiality concerns, decision-making limitations, accountability issues, and dependence on technology. The paper highlights the need for accounting professionals to enhance their hard and soft skills, ensure confidentiality, make reasonable use of AI tools, and foster innovation to adapt to the evolving landscape. The study concludes that AI, when used wisely, can be a powerful tool to augment human capabilities in the accounting domain.

Keywords: Artificial Intelligence; OCR Technology; Financial Analysis; Employment Issues

1. Introduction

In the current era, artificial intelligence led by ChatGPT gradually rises and has many impacts on all aspects of people's lives. It is widely used in various professions, especially in the field of accounting. Artificial intelligence technology has brought convenient tools and quick ways for it, but it has also brought a lot of risks and challenges. Accounting, as an indispensable field with a long history, should seize the opportunity of change, constantly keep pace with The Times, and make good use of the double-edged sword of artificial intelligence, constantly explore the

application of intelligent statistics and cloud computing, and at the same time do a good job in preventing all kinds of negative effects and developing appropriate measures.

2. Practical Application of Artificial Intelligence in the Field of Accounting

2.1. Input and Collection of Intelligent Data and Statements

In the era of innovative technology and intelligence, the Chinese government has put forward the strategy (Zhang L,2024) of "Internet + artificial intelligence" to promote the in-depth exploration and development of artificial intelligence and various industries, and AI technology is also integrated with the economic system. Some of the more complex and tedious work tasks such as data entry and collection, the production of reports, etc., can be completed with high quality, high speed and low cost through sensitive AI systems. At the same time some traditional technology combined with artificial intelligence in the field of accounting industry leading the new trend of intelligent data, such as OCR (Optical Character Recognition, optical character recognition) platform and the integration of artificial intelligence. [3]OCR is a kind of image or handwritten text into electronic text technology, his basic idea is first proposed by German scientists, according to the basic idea of the American scientist Handel put forward the use of technology to identify the idea of text. Casey and Nagy of IBM Company made the first exploration and research on printed Chinese character recognition, published the first article on this technology in 1966 and used template matching method to identify 1000 printed Chinese characters, which laid the foundation for subsequent research. In the 1960s and 1970s, countries began to study the character recognition aspects of OCR, and made some simple products such as postal code recognition by using numbers as objects. China started the research work late, but in 1986, Professor Ding Xiaoqing and the Chinese Academy of Sciences successively launched Chinese OCR products, which became the most advanced Chinese OCR technology in China. The early OCR software was not widely used because of the imperfection of the operating equipment. After the 1990s, with the updating and improvement of technology, it greatly promoted the development and application of OCR technology. On September 28, 2020, at the 2020 AIIA Artificial Intelligence Developer Conference guided by the Ministry of Industry and Information Technology of the People's Republic of China, Beijing Municipal People's Government and ITU-T, the first intelligent text recognition capability evaluation and white paper in China was officially released, which promoted the accelerated landing and sustainable development of OCR technology industrialization. The working principle of OCR is divided into six steps, first through the scanning function of electronic equipment to collect and put forward paper or image on the bill, voucher and other information to form a digital image; Then preprocessing, image binary, noise removal, gray processing and other correction; Then carry on the text area detection, detect the text area on the image, lay the foundation for the text recognition; Then the core part of the text recognition, the application of artificial intelligence algorithm to identify the text in the text area and transform it into a computer recognizable code. Then post-processing, correction, and use Euclidean space comparison method, Dynamic Programming method for comparison

recognition; Finally, data storage and output, the transformed data is stored in the software or directly exported to the required forms and reports.

Compared with the traditional OCR technology, the OCR platform technology combined with artificial intelligence technology is more convenient and perfect, which is reflected in the following aspects (Gong,2024): 1. Artificial intelligence algorithm such as deep learning algorithm. Through the CNN technology (volume neural network) to automatically learn the text and strengthen the character recognition model, so as to continuously improve the character recognition ability, some more complex handwritten text or mixed background of multiple languages can be effectively recognized, improve the accuracy and reduce the error rate; 2. The artificial intelligence algorithm can improve the work efficiency by quickly processing a large number of complex documents, fonts and pictures, etc. In the face of diversified documents, OCR platform can also better adapt; 3. The OCR platform combined with artificial intelligence extracts the key information and important marks through scanning, collects and organizes the information, and carries out intelligent analysis and understanding; 4. The combination of OCR and artificial intelligence has gradually developed in recent years, and there is a great deal of room for future development and expansion. Of course, to a certain extent, OCR technology also has limitations, such as some vague, damaged, non-reissued bills and documents, will affect the accuracy of automatic recognition. However, enterprises need certain technology and a large amount of funds when introducing OCR technology, and the subsequent updates, maintenance and other procedures also need financial support and technical support.

In the accounting field, what convenience does the OCR platform combined with artificial intelligence bring to it? 1. Extraction of invoice data information, OCR platform can automatically extract the information on the invoice, such as invoice date and amount, buyer and seller information, invoice number and other information, through automatic extraction of information, avoid the trouble and error of manual input, speed up the speed and improve security; 2. Bill collection, automatic classification and collection of the identified bill information, optimize the process of bill management, and facilitate the follow-up search and statistics of bills; 3. Automatic supervision of expense reimbursement (Xi,2024). By uploading pictures or scanned copies of bills to be reimbursed, OCR can automatically identify and automatically compare with the reimbursement system of the enterprise. Such functions can on the one hand, quickly process the reimbursement vouchers, and on the other hand, review the reimbursement basis and supervise and standardize the enterprise and accounting personnel; 4. Process financial statements, realize the transformation of electronic paper, and accurately and quickly transform paper statements into electronic data. Through the systematic learning of the accounting language can accurately restore the logical structure of the paper report, and the function of image processing can clearly show the same layout and pattern as the original report. These flexible functions not only reduce the manual workload, but also help enterprises to make financial decisions to a certain extent, and effectively reduce its risk. While improving work efficiency, it also improves the accuracy and quality of data information.

2.2. Financial Analysis and Forecast

Financial analysis and financial forecast play an extremely important role. For enterprises, financial analysis can help managers accurately understand and grasp the operating conditions of enterprises. Financial prediction is an important method to plan the future development of enterprises. For investors, financial analysis helps them to measure and evaluate the value of the enterprise, so as to decide whether to invest, while financial prediction helps investors to estimate the development prospects of the enterprise.

Financial analysis (Ca, 2014) first determines the target to be analyzed and collects a large number of relevant data, such as enterprise balance sheet, income statement, etc., then collates and collects the data and checks it. Finally, according to the demand, the analysis is selected according to the industry situation, such as debt paying ability analysis, development ability analysis, etc. Provide accurate and intuitive information and reasonable suggestions to investors, shareholders and decision makers, so as to facilitate decision-making and subsequent adjustment direction. The whole process is cumbersome and complex, which requires not only the correctness of data sorting and analysis, but also the professionalism of analysts.

In the same way, financial forecasting (Sun, 2001) first determines the target to be predicted and collects some relevant data such as financial statements, sales data, etc. Then, according to the current industry trend, market competition and other macro data combined with the needs of customers to choose the appropriate forecasting methods such as quantitative methods, qualitative methods, etc. Finally, financial forecasting is carried out and evaluated. Present the forecast report to internal or external investors. The whole process is equally complex and requires professionalism and accuracy.

With the development of AI technology in the accounting field in recent years, new machines and program software are gradually applied in practice, such as Gaodeng financial AI Assistant. On September 28, 2024, "AI Application Salon" was successfully held in Beijing. In the conference, Gaodeng Financial AI Assistant passed the strict evaluation and investigation of the Digital Science and Technology Center of the Industrial Culture Development Center of the Ministry of Industry and Information Technology, and officially passed the national-level "AI Industry Innovation Scenario Application Case" certification. Gaodeng Financial AI Assistant is an intelligent AI tool on finance developed by Gaodeng Technology, which can be applied in a variety of fields. It can combine the market and data analysis of a large number of financial transaction data to make decisions, risk assessment and income forecast; It can provide financial analysis and forecasting services, and provide decision support and suggestions for customers in need; Can also interpret documents in combination with tax knowledge system, provide services for customers and give answers. This software applies the intelligent model algorithm developed by Gao Deng Technology, mixed retrieval and reordering technology, document recognition and other AI intelligent technologies, especially the advanced underlying technology of GPT. GPT's advanced underlying technologies include four aspects: Transformer architecture, pre-training and fine-tuning, self-supervised learning, massive data and strong computing power support. Transformer architecture (Guo, 2022) is the core architecture of GPT, which is composed of

multi-layer encoders and decoders. The main mechanism is the self-attention mechanism, which can make the model pay attention to different parts of the generated text and realize their importance. Capture long-term dependencies in the language to better understand and process text content and information. Pre-training and fine-tuning (Ma, 2023): The pre-training process, through the use of massive amounts of data, books, online media platforms, etc., to learn the language in greater depth and master the various voices, contexts and semantics of the language; The fine-tuning process, based on the pre-training, further strengthens the training for specific data, so that the model can be applied to different scenarios. Self-supervised learning (Li, 2022), compared with supervised learning, unsupervised learning and reinforcement learning, this learning method has greater advantages. It does not need manually labeled input-output and can make use of a large number of unlabeled data. It can learn better representations and improve downstream task performance; Have good generalization ability, adapt to different tasks and scenarios, improve the accuracy of generated text. Massive data and powerful computing support: these data provide a wealth of useful information, easy to learn a large number of language expressions and semantic relations.

Through the integration of advanced intelligent AI technology and professional financial knowledge, Gao Deng financial AI assistant provides financial analysis and data processing work, so that decision-makers can understand the future development situation and trend more clearly and intuitively. At the same time, combining a large number of knowledge modules in the field of finance and taxation, provide tax consulting services, efficiently and accurately give answers and suggestions. Through the application of AI technology, the work efficiency of financial and accounting personnel has been greatly improved, and the intelligent and efficient office experience has been brought to the financial and accounting personnel and the company. The financial processing efficiency has been increased by 50%, the tax consulting efficiency has been increased by 200 percent, and the competitiveness and business value of enterprises have been gradually enhanced. In addition to the software, Guangzhou AI financial forecasting platform, Changjietong Good Accounting and other software are also intelligent tools for financial analysis and forecasting combined with AI technology. With the exploration and development of AI technology, these intelligent software also has a large-scale scope of improvement, and needs to be improved in data security and privacy protection. I believe that such software can better supervise and control risks in the future, and obtain user recognition and trust.

2.3. Risk Management and Audit

In the era of AI and intelligence, AI tools are gradually applied to a large number of enterprises. With the use of large-scale AI tools, the security risks associated with them have gradually emerged in the public eye -- will privacy be leaked? Is the data accurate? Will calculations go wrong? These questions warn of the importance of risk management for AI tools. Using accounting and auditing AI technology and real-time information, AI can deeply explore data and construct risk assessment risks, quickly and accurately screen out erroneous information, locate high-risk areas and report anomalies and trends; Through machine learning algorithms, AI accurately extracts key audit credentials from a large amount of data, ensuring the accuracy of data while improving efficiency, so as to intelligently generate relevant reports and statements

with clear logic and detailed content; Through AI model and system, it can effectively detect and prevent fraudulent and dangerous behavior transactions, timely discover potential problems, reduce financial losses and legal risks for enterprises, and effectively provide reasonable and optimized decisions for enterprises. This kind of risk tools are large and extensive, such as Green League AI big model risk assessment tool, risk assessment model building tool, etc. Professional visual data and the evaluation of the basic ability of the model, the final accuracy of the security defense assessment, so that customers and enterprises can rely on this and make decisions with confidence. There is a study on the application of risk assessment model building tool in the accounting cloud service industry. This tool has built a risk assessment model and conducted risk assessment on about 535 accounting cloud service providers in China, helping cloud service providers to better manage risks.

The emergence of various types of AI technology has also provided auditors in the field of accounting with a large number of intelligent tools (Trinkle,2006), such as computer-aided Audit Tool (CAAT). The tool is highly applicable. Financial audit, performance audit, compliance audit, etc., can borrow CAAT tools for modeling analysis and data processing. At the same time, CAAT is based on computer based operation, which is easy for auditors to use. It can not only reduce the pressure of auditors, but also improve the efficiency and effect of auditing.

3 Artificial Intelligence to Enhance the Field of Accounting (Zou Z H,2018)

3.1. Improved Efficiency

The application of artificial intelligence such as financial robots, OCR technology, etc., through automatic identification of information, information extraction, automatic bookkeeping, generating statements and other convenient functions, improve the accounting speed, enhance the accuracy of accounting reconciliation and improve the efficiency of accounting. It effectively reduces some cumbersome and complex basic work (Liu,2024), so that accounting personnel can use more time to help managers to plan and analyze, choose the best decision and control risks.

3.2 The Quality and Accuracy of Information Are Improved

Through the input of information by artificial intelligence system, artificial intelligence can match the correct accounting subjects, not only to ensure the accuracy and security of data information, prevent errors, but also to supervise accounting personnel and prevent information tampering. Through the analysis and interpretation of the report form and the comparison of all aspects of artificial intelligence, the information quality is improved and the manager's decision-making mistakes are avoided. It can provide managers with the best decision plan and improve the fault tolerance rate.

3.3. Strengthen Supervision and Business Norms

On September 27, 2025, the Ministry of Finance issued the Notice on the Launch and Operation of the National Unified Service Management Platform for Accounting Personnel, and accounting supervision will be officially launched on January 1, 2025. Through the collection of accounting information, data upward declaration into automatic calculation, invoicing tax needs

to brush the face and other measures, to ensure the authenticity of information, strengthen the supervision of accounting internal personnel, prevent the generation of forged information and improve the technical literacy of accounting personnel and business norms.

4. Risks and Challenges Faced by Artificial Intelligence in the Field of Accounting

4.1. The Threat of Artificial Intelligence to Accounting Positions

With the rise of artificial intelligence, the function of AI technology continues to improve, and the application of data statistics and analysis is becoming more and more extensive. However, it is bound to represent that some traditional positions in the accounting field will bring no small threat of layoffs. Artificial intelligence has replaced some of the positions of basic accounting personnel, which leads to many personnel with data statistics, data analysis, financial statements and other professional functions are at risk of being laid off, and the corresponding positions will also have a significant decline in employment. According to statistics, in the next 10 to 20 years, more than 40% of accounting personnel are at risk of being replaced by artificial intelligence. This phenomenon obviously runs (Yang K W,2024) counter to the original intention of artificial intelligence research to become a tool for human beings.

4.2. The Security of Information Provided by Artificial Intelligence

It is difficult to judge the true reliability of information and the correctness and falseness of data. Human's exploration of knowledge is infinite, which means that the expansion of artificial intelligence to the database is also endless. And when its database is extended to a too large scope, no one can guarantee whether the information it provides is accurate or true. This is like a probability problem, it is very simple to find the one you want from two documents, but if it is twenty, two hundred, or even an astronomical number, then we want to find the document we want the most. This problem is probably the most advanced artificial intelligence can not guarantee that it can be 100% accurate. At the very least, if there really is an artificial intelligence that can carry out such a complex calculation, then we also need to consider whether this piece of information in its library is correct. One of the big problems that all artificial intelligence currently faces, and this is the gap between them and humans, is that they do not have their own subjective judgment. Artificial intelligence can only process the huge amount of information given to them by humans and reply to the answer we most want, so we can't help but wonder whether artificial intelligence can generate its own thoughts and correct it if the input information is wrong in the first place. So for the information provided by artificial intelligence, whether it is 100% correct, this is also a big question for us to consider.

4.3. The Problem of Artificial Intelligence for Information Confidentiality

The confidentiality of information cannot be guaranteed by artificial intelligence. In 2023, a law firm sued an artificial intelligence software called OpenAI, and it was accused of obtaining about 300 billion words of professional data on the Internet, including many books, documents, and posts that were not authorized by the authors. This kind of behavior is undoubtedly the theft of knowledge and a serious violation of people's legitimate intellectual property rights. From this,

we can also learn that in today's era of information transparency, it is difficult to ensure that the information we obtain through artificial intelligence is absolutely confidential. Once this kind of problem occurs, at the very least, our personal privacy will be violated, intellectual property rights will not be properly protected, commercial secrets will be maliciously leaked, and at the very least, a lot of information concerning the future of the country and even the whole mankind will be used by people with intentions. And with the development of the network, the number of hackers is also increasing, their technology is also improving, it is difficult not to ensure that they will not also use the powerful tool of artificial intelligence, so that our confidentiality of artificial intelligence information is more difficult to ensure, especially in the field of accounting applications, once some core secrets are leaked, Then I am afraid the consequences will be extremely serious economic losses. Therefore, we must carefully consider how confidential the information provided by artificial intelligence is.

4.4. The Decision-making Problem of Artificial Intelligence

Ai is unable to make some important decisions. We've mentioned this before in the security issue, where AI can't make decisions of its own volition. So far, the common AI on the market can only make the most reasonable judgment based on overlapping knowledge from the Internet, experience from historical events, or judgments that people have made in the past. If the basis mentioned here is too little experience, or human knowledge of a certain aspect is not much, then the most reasonable judgment may be inappropriate judgment. This is a big difference between computer and human brain, human can make the most appropriate decision through the analysis of the current situation, the common sense of life, and the most special point -- as a person's emotions, and so on. Obviously, even the most advanced artificial intelligence in the world can not have such a complex calculation. So they are likely to make "impersonal" and "not in line with human common sense" decisions. As a result, many companies are responding to this situation by assigning another employee to review these decisions. Then we have to face a serious problem, that is, the company should choose to add such a post, or choose to let the original staff add some tasks, if choose the former, then it will face the company's increased expenses, professional talent is difficult to find and other problems; If we choose the latter, we will face a series of problems such as whether to increase the salary of the old employees, whether the employees are willing to do this task, and whether the employees can maintain the original work efficiency in the case of a new task. At this point, we will find that rather than having artificial intelligence assist us in making decisions and humans review them, we might as well give employees full power to make straightforward decisions in the first place. From this, we can see that there are some critical decisions that would be simpler without AI.

4.5. The Problem of AI Accountability

No one takes responsibility for AI after it helps people with tasks. In many businesses, it is important to divide tasks and clarify responsibilities. Then we can't help but think of a serious problem, if we use artificial intelligence as our tool, then if our work goes wrong, who should take responsibility for this mistake. Let's take the judicial field as an example. In the case of Wisconsin v. Lumi in the United States, Ross, the first artificial intelligence lawyer, appeared in

the public eye. His handling of the case and the assistance of both parties have raised the level of the judicial field to an unprecedented level (Guo,2024). But with the popularity of AI assistants, more and more questions arise: who will be held accountable when it goes wrong; Who will mediate conflicts when the information it gives violates the rights of others; And who should make concessions when its tasks conflict with the authority of other employees. Responsibility is a perennial problem in business, and many people take advantage of loopholes in regulations to help themselves escape responsibility. Will the appearance of artificial intelligence make this undesirable phenomenon happen more frequently? Work mistakes, malicious infringement, if the responsibility is all put on artificial intelligence, then I am afraid in the near future, our legitimate rights and interests will not be protected by anyone to help us, people will be tired of exploring, and the pace of knowledge learning will be stagnant. Such a chaotic scene I believe that all people do not want to see. Therefore, artificial intelligence as a tool to assist us, who should bear its responsibility, and how to reasonably divide the area it involves, this series of issues need serious consideration by users.

4.6. Dependence on Artificial Intelligence

In the face of the convenience of artificial intelligence, people's dependence on it is also increasing. Colin Holbrook, an associate professor in the department of cognitive and information sciences at the University of California, Merced, who has published his views on AI in the Scientific journal Scientific Reports, believes that with the rapid development of AI technology, we must pay attention to the potential risks of placing too much trust in AI. Society as a whole is showing a growing reliance on AI as a tool. Admittedly, it is true that no one can resist the temptation of simply typing out questions and getting answers, but whether this behavior of completely relying on tools without thinking will make us greatly slow down the speed of self-improvement. To take a step back, the original intention of people studying artificial intelligence is to improve our efficiency. Simplify some tedious and meaningless work, but this kind of work to artificial intelligence, so that they give up thinking, refuse to learn, this kind of behavior is not some of the cart before the horse. Now, let's take another look at accounting. Data statistics, report summary, even big data management, these functions are possessed by artificial intelligence, the current basic accounting work can be completely replaced by artificial intelligence, human brain is like a precision instrument, if we have been relying on artificial intelligence, and constantly reduce their use of the brain, The final result is that our brain will become more and more dull, and the skills we master will become more and more rusty, thus strengthening the dependence on artificial intelligence, forming a dead cycle that is difficult to break. To rely entirely on artificial intelligence for the sake of temporary convenience, or even subconsciously put artificial intelligence in an important position and make yourself a tool to assist artificial intelligence, this behavior in my opinion is tantamount to drinking poison to quench thirst. Therefore, when using artificial intelligence, we must also be vigilant about whether we will be dependent on it.

5. Conclusions

5.1. Enhance one's Hard and Soft Power

Artificial intelligence can not completely replace human, especially in the professional field, artificial intelligence can not make some humanized choices, calculation method is too rational, then it will lack the exclusive human sensibility. Therefore, on the one hand, we need to improve our professional knowledge, so as to provide better and reasonable work results in the future. On the other hand, we also hope that the company can increase the number of positions related to such specialization that can not be replaced by artificial intelligence. In this way, we can not only relieve the pressure of employment, but also obtain better work results.

And we should not only improve the hard strength of the profession, but also improve the soft strength (Manuel, 2023). Ai can crunch data quickly, but only professional accountants can decipher the meaning behind it. Moreover, AI cannot take the place of human beings to make critical decisions, which is the overwhelming advantage of human beings over artificial intelligence. Moreover, AI's dominance in data processing, accountants should demonstrate their strengths in teamwork, good communication, human decision-making, innovative thinking, and maximizing the benefits of the company. Only by grasping hard power and soft power can we better adapt to this constantly developing era.

5.2. To do a Good Job of Confidentiality

The uncertainty of artificial intelligence and the risk of information disclosure we have talked about before, in order to prevent these situations, we must first do a good job of confidentiality, do not use some public artificial intelligence tools to deal with some more private or confidential information, secondly, we can not randomly spread the company's core content information on the Internet, and finally, Some information related to the future development of the company or the competitiveness of the company, my suggestion is that it is best not to rely on artificial intelligence tools to deal with, as long as the traces left on the network, there is bound to be the risk of disclosure, as an accountant, we should ensure their proficiency in the skill before using artificial intelligence tools, do not rely on these tools, And refuse the help of artificial intelligence tools when necessary to ensure the confidentiality of core information. And we should always be alert to the risk of information disclosure, and always pay attention to the relevant processing of data desensitization and anonymization.

5.3. We Should Make Reasonable Use of Artificial Intelligence Tools

Although we have said a lot about the disadvantages of artificial intelligence tools above, we still need to make proper use of this double-edged sword. In the face of such novel and convenient tools, we should try our best to promote our strengths and avoid our weaknesses. After all, the current economic situation and domestic development trend all show that artificial intelligence will lead the general trend of future development (Chen et al.,2024). Professional training related to artificial intelligence is also becoming more and more important. The so-called blacksmith also needs to be hard, only by constantly increasing their own skills, improve the level of personal ability, we can better adapt to the pace of development of The Times, meet the requirements of the company's continuous progress, keep up with the big wave of data information. Of course, the skilled use of artificial intelligence referred to here is by no means the

work to let artificial intelligence all down, we must stress again, artificial intelligence for us can only be an auxiliary tool, if let artificial intelligence to complete most of the work, we are responsible for polishing, then this behavior is the cart before the horse, but also made an absolute mistake. Therefore, how to use the double-edged sword of artificial intelligence, and how to make good use of it, these convenience and disadvantages coexist with the risk, we must weigh the pros and cons before use.

5.4. For Artificial Intelligence, We Should Have Our Own Innovation

Artificial intelligence is a relatively new tool, but we should not stop here, it as a lightening work, easy to use intelligent tools, in other words, that is, who can perfect and quickly complete a job through this tool, then, how should we reflect our own advantages? Innovation is particularly important at this time. The digitization of data and the intelligence of tools have undoubtedly accelerated the process of innovation and development. Therefore, if we want to strengthen the competitiveness of ourselves or enterprises, we must develop innovations with unique personal colors. We should avoid the rigid cultivation of the original innovation ability, but should let the thinking more divergent, with personal characteristics of the unique innovation, which can greatly improve our competitiveness (Chen, 2021).

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