

# Systematic Review on Sharia Supervisory Board in Islamic Banking

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This study aims to determine previous research trends on Sharia Supervisory Board (SSB), assess the relationship of research collaboration, and identify future research directions. It uses 147 Scopus articles regarding to sharia supervisory board that were published between 2004 and 2023, using a Bibliometric method and Systematic Literature Review (SLR). The data that has been collected for this study is processed using VosViewers software to produce results that can be analyzed. It is known that four sub-themes dominate the research related to the sharia supervisory board: the relationship between SSB to sharia banking performance, sharia financial management, sharia governance compliance, and sharia audit effectiveness. This study can be used as a guide for determining influential writers, journals, organizations, and countries, making it simpler for future scholars to locate sources that had a substantial influence on the growth of the sharia supervisory board literature. This result may also have implications for regulators to re-evaluate the effectiveness of the structure and performance of the SSB to control and oversee Islamic bank governance. It is hoped that researchers, practitioners and regulators will collaborate to improve the sharia supervisory board's quality in both theory and practice.

**Keywords: Sharia Supervisory Board (SSB); Islamic Banking; Bibliometric; Systematic Literature Review (SLR)**

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## INTRODUCTION

Islamic banking encompasses all economic endeavours, financial agreements, and exchanges and is founded on the fundamentals of sharia. To strengthen client loyalty and achieve a competitive edge, Islamic banks (IBs) must maintain Sharia compliance. The effectiveness of the Sharia Supervisory Board (SSB) is crucial for IBs operating in nations with various regulatory frameworks (Nomran et al., 2018), to monitor and certify compliance with the governance structure of Islamic banks (Alman, 2012).

Numerous scientific research on the shariah supervisory board have been published in publications, particularly Islamic economics and finance journals. According to information obtained from the Google Scholar website, more than 5,000 scientific research papers that address this topic have been published by a number of journals, both domestic and foreign, from the start of the initial observation period in 2020 until the writing of this paper, which is in December 2022.

A mapping of the literature is necessary due to the numerous research on shariah supervisory boards that have been conducted by specialists, both generally and in specific disciplines. In order to identify numerous popular trends, such as subjects and keywords, authors, journals, and top citations in shariah supervisory board research, this study intends to create a bibliometric visualization that displays the mapping of research trends on the theme of the shariah supervisory board.

The bibliometric method is an important research topic (Börner et al., 2003). Unfortunately, the graphical representation of bibliometric maps has received little attention. Although some researchers seriously study graphical representations (Cawkell, 2003; Skupin, 2004), most published articles in the bibliometric literature rely on simple graphical representations provided by computer programs such as SPSS and Pajek (Laila et al., 2021). Bibliometric mapping will benefit the scientific community and the general public on the grounds that it helps transform metadata publications into maps or visualizations (Tanudjaja & Kow, 2018).

In addition to showing bibliometric results, this study also used Systematic Literature Review (SLR) analysis. SLR is a systematic method for evaluating relevant research. Compared to traditional literature reviews, SLRs offer a deeper and more precise level of understanding (Delgado-rodríguez & Sillero-arenas, 2018). Literature review is a traditional study method, where the method of gathering facts and synthesis techniques does not follow standard methods such as SLR (Siswanto, 2010). Several earlier studies have

reviewed this topic and tracked the evolution of research trends using literature reviews. However, there haven't been any several research that discussed sharia supervision boards utilizing bibliometric and SLR analyses.

The researcher wants to identify the main areas and dynamics of the shariah supervisory board current and suggest future research directions. Therefore, the researcher has the following three research questions (RQ) which are addressed in this study:

- RQ1: What are the current publication trends of the shariah supervisory board (author, journal/organization, and country)?
- RQ2: What are the recurring themes in the research of this field's researchers?
- RQ3: How is the shariah supervisory board's current research and future research direction's intellectual structure?

To answer the above problems, researchers used a combination of bibliometrics and SLR. This research is divided into five parts. The second part reviews in general the research methodology used. The third section presents and reports the results of the descriptive research and provides a content analysis of each cluster category in the meta-analysis which consists of topics used in papers published under the theme of shariah supervisory boards, followed by explaining the visualization of bibliometric mapping, which consists of trending keywords, authors, published journals to excerpts of papers on the theme of Sharia Supervisory Board. The last section is the closing which contains a summary of the subject matter and conclusions of this research.

## METHOD

This study uses mixed methods, often known as mixed research. Mixed research is when a researcher incorporates both quantitative and qualitative research methods into a single research project. conducting a bibliometric analysis first. Bibliometrics is a quantitative analysis of the literature reflected in the bibliography (White & McCain, 1998). The systematic literature review (SLR), which is a second analysis, is a qualitative type of study.

This study uses secondary data. Sources of data in this study were obtained from the official Scopus website, contains credible papers that were published between 2004 and 2022 on the subject of sharia supervisory boards in the Scopus database. The data used are articles with the keywords "shariah supervisory

board” in the Scopus database. Scopus is a trusted online database containing a collection of scientific publications and detailed bibliographies. Many thousand publications from tens of thousands of publishers are included in the Scopus database. Publications featured in the Scopus database are reviewed annually to ensure and maintain high-quality standards (Mohamed et al., 2018). Researchers discovered 147 papers pertaining to the Shariah Supervisory Board from 2004 to 2023, which were accessed on December 22, 2022.

This study adopted SLR and bibliometric analysis techniques from previous studies conducted by (Apriliyah & Fianto, n.d.; Laila et al., 2021). Publish or Perish (PoP) and VOS Viewer are the programs utilized. VOSviewer is a program that is developed for creating and viewing bibliometric maps. This program is available free of charge to the bibliometric research community (see [www.vosviewer.com](http://www.vosviewer.com)). VOSviewer can create author or journal maps based on co-citation data or create keyword maps based on shared event data. The software provides a bibliometric map view that allows detailed inspection.

To create a map, VOSviewer uses the VOS mapping technique, where VOS stands for similarity visualization. The goal of VOS is to locate objects or items on a map in low dimensions so that the distance between two items accurately reflects the uniformity or association of those items. As a result, VOSviewer may present maps that use mapping techniques appropriate for multidimensional scaling in a variety of ways, each emphasizing a distinct component of the map. It has function to zoom, scroll, and search capabilities, make it easier to examine the map in depth. The display capabilities of VOSviewer are useful for maps containing a large number of items (instance, 100 items) (Laila et al., 2021).

In general, there are four steps suggested. These four steps are called the acronym SALSA (Search, Appraisal, Synthesis, Analysis) (Denyer & Tranfield, 2009). However, this step only applies to SLR analysis. As for the bibliometric analysis used the step technique carried out by (Det Udimsap & Hallinger, 2020) using

PRISMA (Preferred Reporting Items for Systematic Review and Meta-Analyses). As a result, SALSA and PRISMA are combined in this study. Research by using bibliometric approach or SLR on Islamic economics and finance, for the example has been done by As-Salafiyah et al., (2021), Laila et al., (2020), Rusydiana & Al-Parisi (2016), and Marlina et al., (2021).

## RESULTS & DISCUSSION

A descriptive analysis of 147 articles was carried out to know the basic on-going trend of publication on this topic. The publication trend analysed in terms of total publication by author, journal/organization, and country:

### The most productive author

In general, every researcher has a unique propensity. Some are co-authored with additional scholars, while others are indexed as single authors. From the data collected, there are 307 authors who have contributed to writing literature on sharia supervisory board. Alam M.K. is the most prolific writer, having published a total of 16 papers on the sharia supervision board. The fact that his publications have a total of 126 citations demonstrates the high quality of his work.

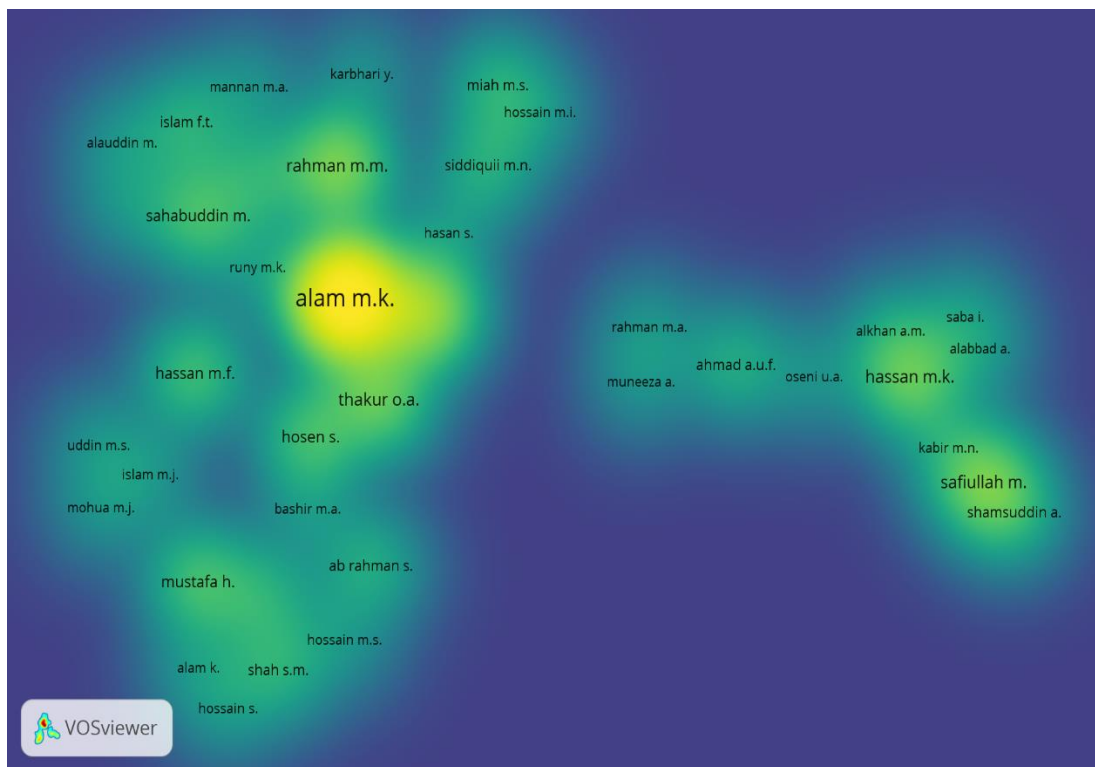
**Table 1:** The most productive authors

No	Authors	TP	TC
1	Alam M.K.	16	126
2	Tabash M.I.	6	34
3	Quttainah M.A.	5	150
4	Haron R.	5	99
5	Rahman M.M.	5	25
6	Safiullah M.	4	141
7	Hassan M.K.	4	51
8	Thakur A.O.	4	37
9	Mukhibad H.	4	1

Notes:

TP=total number of publications

TC=total citations



**Figure 1:** Visualization Density Analysis Mapping Co-authorship

Furthermore, the author's bibliometric mapping was located using the VOSViewer program in Figure 1 above. We may deduce the authors who published the most articles from this image. The number of recent papers published on the subject of a sharia supervisory board is indicated by the size of the author's name circle. The density of one item relative to other things shows the degree of significance of the journal topics that each of the listed writers have chosen. By focusing on which aspects of the items are deemed to be more significant for analysis, this section is helpful for getting a general understanding of the structure of a bibliometric map. So that future researchers might use these findings as a guide to choose which authors in determining because they are more pertinent to the sub-themes to be addressed and have conducted the most research on the shariah supervisory board.

**Top country**

**Table 2:** Top country

No	Country	TP	TC
1	Malaysia	57	742
2	Indonesia	25	178
3	Bangladesh	23	155
4	United Kingdom	21	482
5	Pakistan	11	95
6	Australia	10	708
7	Bahrain	10	218
8	United States	9	310
9	Tunisia	9	230
10	Yamen	7	263
11	Kuwait	7	154
12	United Arab Emirates	6	34

Notes:

TP=total number of publications

TC=total citations

Overall, the literatures of the sharia supervisory board have been written by authors from 25 different nations. Malaysia has the most publications, with a total of 57 publications. Then Indonesia is in second place with a total of 25 publications. Furthermore, the publication growth was followed by Bangladesh, England, and Pakistan with a total of 23, 21, and 11 publications respectively. Australia and Bahrain each published ten publications related to sharia supervisory boards. The United States and Tunisia have each published nine publications on this theme. Meanwhile, Yemen and Kuwait each published seven issues. Then there is the United Arab Emirates with a total of six issues. Meanwhile, thirteen other countries published fewer articles than the countries mentioned above.

With a total of 50 publications pertaining to the shariah supervisory board, Malaysia takes the top spot in terms of overall publications. This is because a sizable portion of the shariah supervisory board's article authors are from Malaysia. This nation's publications have received 742 citations. This indicates that numerous publications published in Malaysia have been cited in other Scopus articles. Therefore, it may be concluded

that Malaysia is taking the development of study into this shariah supervisory board extremely seriously.

Indonesia ranks second after Malaysia. However, the quality of publication tends to be lower with other Scopus articles when compared to the majority of other countries listed in the table above. This has motivated Indonesian researchers to focus more on quality than quantity in order to compete with other countries.

Bangladesh, which ranks third, is a publishing powerhouse when it comes to shariah supervisory board publications. This is due to the large number of writers on the nation's sharia supervisory boards, including Alam M. K., Tabash M. I., Rahman M. M., and Thakur A. O. Additionally, according to the previous section, these authors are also the authors with the most publications.

Based on the total citations, western nations including Australia, the United Kingdom, and the United States of America have the most citations overall, with 708, 482 and 310 citations each. It can be stated that other Scopus articles have been significantly influenced by the calibre of publications in these nations.

### Top contributing organization

**Table 3:** Top contributing journal on amount of publication

No	Organization	TP
1	College Of Business, Al Ain University, Al Ain, United Arab Emirates	4
2	Department of Economics and Finance, University of New Orleans, New Orleans, United States	3
3	Department of Business Administration, International Standard University, Dhaka, Bangladesh	3
4	BRAC Business School, BRAC University, Dhaka, Bangladesh	3
5	Research Methodology Tools and Systems (Rm2s), Dhaka, Bangladesh	3
6	Putra Business School, Universiti Putra Malaysia, Selangor, Malaysia	2
7	Department of Finance and Banking, Faculty of Administrative Sciences, Thamar University, Thamar, Yemen	2
8	Higher Institute of Accountancy and Entrepreneurial Administration (Iscae), La Manouba, Tunisia	2
9	Department of Accounting And Finance, Faculty of Economics And Management, Universiti Putra Malaysia, Serdang, Malaysia	2

Note: TP=total number of publications

**Table 4:** Top contributing journal on amount of citation0[

No	Organization	TC
1	QUT Business School, Queensland University of Technology, Brisbane, Australia	260
2	Stockholm Business School, Stockholm University, Stockholm, Sweden	260
3	Department of Economics and Finance, University of New Orleans, New Orleans, United States	196
4	Birmingham Business School, University of Birmingham, Birmingham, United Kingdom	192
5	Norwich Business School, University of East Anglia, Norwich, United Kingdom	192
6	Islamic Capital Markets, Thomson Reuters, Manama, Bahrain	171
7	School of Accounting, University of Technology, Sydney, Sydney, Australia	171
8	Accounting Department, College of Business, Universiti Utara Malaysia, Kedah, Malaysia	100
9	Accounting Department, Hadhramout University, Hadhramout, Yemen	100

Note: TC=total citations

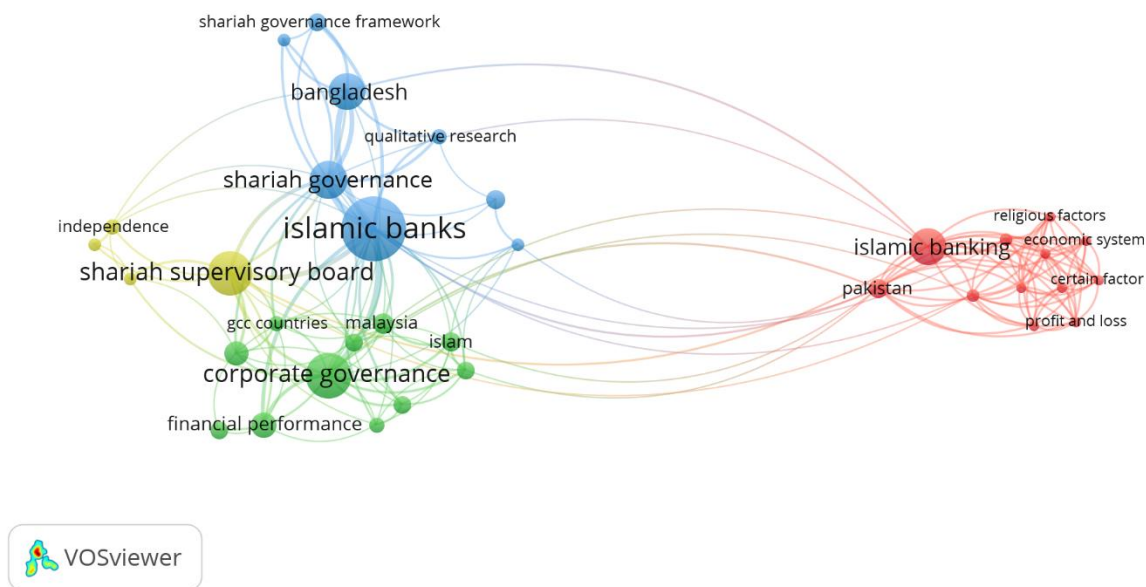
Table 3 shows that College Of Business, Al Ain University, Al Ain, United Arab Emirates is the highest published organization with a total of 4 articles. Meanwhile QUT Business School, Queensland University of Technology, Brisbane, Australia and Stockholm Business School, Stockholm University, Stockholm, Sweden are the organizations with the highest number of citations where each is cited 260 times.

Furthermore, with a total of 3 publications, the Department of Economics and Finance, University of New Orleans, New Orleans, United States, is ranked second in the group that publishes the most papers. other than that, this organization's publications have received 196 citations, which is the most after the two organizations mentioned in the previous paragraph. This shows that many articles from this organization's publications have been referenced in other Scopus entries. In light of this, it can be said that the Department of Economics and Finance at the University of New Orleans in New Orleans, the United States, is seriously considering the development of study into this shariah supervisory board, both in terms of quantity and quality.

### Bibliometric Graphic Analysis

This section will display a graphic representation of a paper's publishing on the topic of the Shariah supervisory board. The findings of the keyword mapping analysis serve as the foundation for the co-occurrence mapping of significant or distinctive terms found in a given article. A person can identify knowledge items and their configuration, dynamics, interdependencies, and interactions via mapping.

Bibliometrics is a mapping method for visualizing a field of knowledge. This visualization is done by making a landscape map that can display topics from related sciences (Laila et al., 2021). This bibliometric analysis reveals a number of keywords that are often used in the research publications. The circle will grow in size the more keywords that appear. The relationship line between keywords, meanwhile, demonstrates how closely related they are to one another. The visualization results of the co-word map network for publication of papers with the theme of shariah supervisory can be seen in Figure 1 below.



Notes: Cluster 1 (red); cluster 2 (green); cluster 3 (blue); Custer 4 (Yellow)

**Figure 2:** Visualization Network Analysis Co-occurrences

**Table 5:** Bibliometric Keywords Mapping in Vosviewer

No	Clusters	Word extraction	Sub-themes
1	Red (12 Items)	Banking system, certain factor, economic cycles, economic system, financial system, Islamic banking, motivational factors, Pakistan, profit and loss, profitability, religious factors, socio-psychological factors and economic factors	Performance in Islamic banking
2	Green (11 Items)	Banks, corporate governance, corporate social responsibility, disclosure, earning management, financial performance, GCC countries, Indonesia, Islam	Sharia financial management
3	Blue (8 Items)	Bangladesh, Islamic banks, Islamic finance, problems, qualitative research, shari'ah compliance, shariah governance, shariah governance framework	Sharia governance compliance
4	Yellow (4 Items)	Effectiveness, independence, shariah audit, shariah supervisory board.	Effectiveness of shariah audit

Co-occurrence analysis clusters terms based on comparable themes in VOSviewer (shown in different cluster colors). From 35 items, the results are divided into four clusters. A group of strongly connected nodes is referred to as a cluster. Depending on how the nodes in a cluster are arranged, each has a unique color. The content analyst SLR approach was applied in this study. Sample data for content analysis includes bibliometric research findings that have been clustered.

Cluster 1: Performance in Islamic banking

Using 15 Malaysian Islamic Banks (IBs) as a sample, [Nomran et al., \(2018\)](#) supports the idea that SSB

with recycling and rehabilitation is crucial in enhancing the performance of IBs. Furthermore, in 2008, out of 53 samples of Islamic banks operating in the Gulf Cooperation Council (GCC) countries, [Rahma & Bukair \(2015\)](#) found that the combination of SSB attributes has a significant positive influence on CSR disclosure. This means that the characteristics of SSB are important factors in determining the level of CSR disclosure.

Cluster 2: Sharia financial management

According to data gathered on equity financing and the governance structure of 88 Islamic banks in 16 countries between 2009 and 2014, the Shariah

Supervisory Board (SSB) members' qualities and traits are regarded as being crucial in boosting equity financing. Additionally, Islam could play a substitutive role in relation to the SSB, institutional system, and environment (Meslier et al., 2020).

Alman, (2012) discovered that risk-taking in loan portfolios is significantly influenced by the effectiveness of supervision and disciplinary power of each SSB bank across nations in the Middle East, North Africa, and Southeast Asia from 2000 to 2010.

Cluster 3: Sharia governance compliance

According to Rosnia Masruki et al. (2018), bank profitability impacts Sharia governance, including an

impact on Sharia governance, which includes the characteristics of Sharia supervisory board and disclosure & transparency. This suggests that greater trust in Islamic banks among Sharia committee members encourages them to be more transparent.

Cluster 4: Effectiveness of shariah audit

By Rosnia Masruki et al. (2018) research, suggested that each officer in the Sharia and audit departments should be equipped with the necessary cross-disciplinary knowledge of Sharia, auditing and risk management. Therefore, it is necessary to raise awareness of the value of sharia review, sharia audit, and sharia risk.

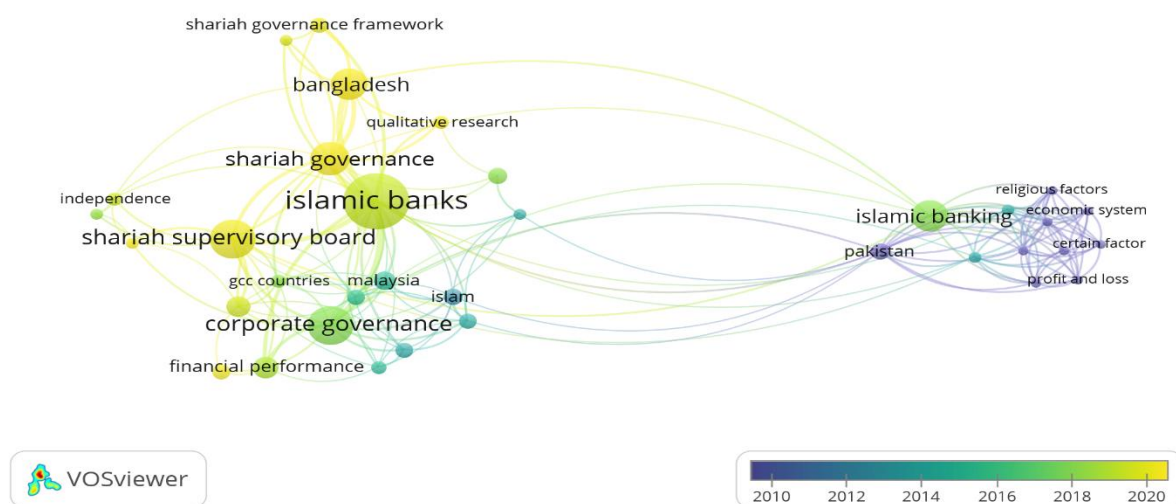


Figure 3: Visualization Overlay Timeline Analysis Co-occurrences

Figure 3 shows data from VOSviewer that may be used to visualize trends in keyword usage over specific time periods. The publication under examination discussed the more recent theme of the keywords, which was shown by the brighter hue. On the other hand, the longer the journal about sharia supervisory board addressed the keyword theme, the darker color was exhibited. According to the image, cluster 4 is the most recent material that has been the subject of recent discussion. While cluster 1 contained the content that was often addressed for the longest period of time in the research publication under consideration.

## CONCLUSION

This study aims to find out how far the theme of the Shariah Supervisory Board (SSB) has developed

in the world. The results show an increase in the number of papers published on this theme in recent times. Using a qualitative and quantitative approach with the Bibliometric method and Systematic Literature Review (SLR). The data that has been collected for this study is processed using Vos Viewers software to produce results that can be analyzed.

The bibliometric mapping visualization shows that the SSB research development map is divided into 4 clusters. Cluster 1 consists of 12 topics, cluster 2 consists of 11 topics, cluster 3 consists of 8 topics and cluster 4 consists of 4 topics. So it is known that there are four sub-themes that dominate research related to SSB, namely: the relationship between SSB to sharia banking performance, sharia financial management, sharia governance compliance, and sharia audit effectiveness.

The recommendation that can be given to academics is to continue to develop scientific research within the Sharia Supervisory Board by utilizing bibliometric results. For example, by using popular keywords, selecting references based on the most popular authors, journals and citations. Academics can also expand their study of the SSB literature with more specific references, for example use other indexed articles or other software to produce more diverse bibliometric mappings, such as R-Biblioshiny.

This result may also have implications for regulators to re-evaluate the quality and effectiveness of the structure and performance of the SSB to control and oversee Islamic bank governance. Therefore, researchers, practitioners and regulators will collaborate to improve the sharia supervisory board's quality in both theory and practice.

It should be noted that the purpose of this study is to present an overview of research trends with the theme of the shariah supervisory board, but the limitations are only in recent years. Although research has been conducted using certain bibliometric indicators so that readers get an overview of the most critical data on this theme, the results presented are still dynamic and may change from time to time with new trends emerging or variables increasing or decreasing in the future.

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