

The Role of Environmental Management Accounting for Vietnamese Seafood Enterprises

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Abstracts: EMA provides material and monetary information on the use and flow of energy, water and materials and monetary information on costs, income and savings related to the environment. The adoption of EMA has been witnessed around the world including developing and developing countries. Demolition is one of the manufacturing and processing industries that has significant environmental impacts. This study conducted in-depth interviews with 56 Vietnamese seafood enterprises to find out the motivations for applying EMA of enterprises or the role of EMA. The results show that by entering the EMA, businesses can recognize an unusually large amount of losses that the traditional accounting department has not recorded.

Keyword: EMA, Environmental Management Accounting, Seafood Enterprises, Vietnam.

1. Introduction

There are many reasons for organizations around the world to take their environmental performance seriously (Parker, 2000; Lee, 2012). These include but are not limited to man-made disasters as well as natural disasters such as the BP oil spill in the Gulf of Mexico, hurricanes, tsunamis in Asia, and global warming. These incidents have led to increased media coverage and increased public awareness, leading to growing stakeholder demand for organizations to adopt cleaner and safer environmental practices (Burrill et al., 2002). Environmentally friendly practices have given rise to a group of accounting practices known as Environmental Management Accounting (EMA). Although there are no clear boundaries or definitions, EMA has emerged as an interface between

management accounting and environmental management (Bennett et al., 2002). Many recent studies on EMAs from different perspectives reflect the importance of accounting when pursuing environmental management strategies (Schaltegger et al., 2013).

The term EMA has many different definitions but no single, widely accepted definition (IFAC, 2005), although the interpretation of EMA has been quite common over the past two decades (Schaltegger et al., 2013). The EMA provides material and monetary information on the use and flow of energy, water and materials and monetary information on costs, income, and savings related to the environment (Burrill et al., 2002). This results in two types of EMA systems: the Currency EMA (MEMA) and the Material EMA (PEMA). MEMA

addresses the environmental aspects of corporate activities expressed in monetary units while PEMA focuses on the company's impact on the natural environment expressed in physical units.

The adoption of EMA has been witnessed around the world including developing and developing countries. Much research on EMA to date has focused on developed countries and research on developing countries is just beginning to emerge (Herzig et al., 2012). In addition, fisheries is one of the processing industries with significant environmental impacts (Lee, 2011). However, whether the application of sustainable accounting practices in Vietnam's seafood industry will bring many benefits has not been confirmed. Therefore, this study focuses on the role of EMA for Vietnamese seafood enterprises.

2. Theoretical basis of Environmental Management Accounting

The limitations of conventional management accounting practices are the main challenge limiting the application of EMAs to businesses (Gray et al., 1993). In explaining the problem of conventional accounting systems, Gray et al. (1993) suggest that both current accounting practices and accounting frameworks hinder environmental initiatives and encourage the implementation of activities harmful to the environment. According to IFAC (2005), limitations in traditional management accounting can result in management making decisions based on inaccurate or misinterpreted information because relevant information is missing and unavailable to management. As a result, managers may misinterpret the negative

financial consequences of poor environmental performance as well as the potential costs and benefits of improving environmental performance.

There are many compelling reasons why organizations should consider the environment in accounting at a time when the environmental pressures organizations face are increasing in both quantity and frequency. These imperative pressures can come from legislators, customers, green groups, communities, bankers, shareholders, and acquirers (Schaltegger and Burritt, 2006). While the pressure on environmental sustainability comes from different stakeholders, some common interests that can motivate organizations to pursue environmental sustainability are managing regulatory compliance and the business case, responding to stakeholder influences, and gaining a competitive advantage (Doody, 2010). Gray et al. (1993) suggest that these dynamics can be divided into law-based or market-based motives. Encouraged by these motivations, taking action to protect the environment can create avenues for additional revenue streams and cost-saving opportunities for an organization (Lee, 2011). While these dynamics are general in nature, there are more specific factors/reasons that have been identified regarding environmental strategies in the hospitality sector.

Burritt (2004) and Lee (2011) highlight key issues with traditional management accounting that can hinder the search for an improved EMA system. These key issues include assuming environmental costs are unimportant, combining environmental costs with overheads, focusing on overly limited and short-term oriented performance

evaluation techniques, excluding external considerations in investment due diligence, and neglecting to take into account social and externality issues. In addition, underdeveloped communication/linkages between accountants and other departments are thought to be barriers to improving the EMA system (IFAC, 2005)

To develop and implement an environmental strategy, EMA provides a useful approach to gathering both environmental and financial information. In particular, information about environmental costs can provide a competitive advantage because most environmental costs and associated opportunities are often not identified by organizations and/or competitors (Burritt, 2004). Moreover, in order to successfully implement a company's environmental strategy, decision-makers require accurate information about the current, future and potential environmental costs of the company's products, processes, and operations. In addition to these internal requirements, the need for environmental cost information may come from external stakeholders (Kim, 2002). The nature and extent of environmental costs are widely debated and different types and forms of environmental costs have been proposed (Kim, 2002).

To provide useful information to decision makers, it is important to establish a management system to pursue EMAs and environmental management strategies. The concept of ecological control can offer a useful approach to integrating environmental and cost information into an environmental management strategy. Henri and Journeault (2010) give a definition of ecological control

as formalized processes and systems that use financial and ecological information to maintain or change patterns in environmental performance. This concept indicates that information about the results of financial and environmental activities should be an integral aspect of formal procedures and systems in organizations. Schaltegger and Burritt (2000) take a similar view, arguing that ecological control is designed to ensure that environmental issues are addressed through an ongoing, company-wide process, by focusing on incentives to make appropriate decisions." As core procedures of implementing ecological control, Schaltegger and Burritt (2000) highlighted five procedures including i) development of goals and policies; ii) information management (environmental performance information); iii) decision support; iv) direction and implementation; and (v) internal and external communications. In particular, information management is a core activity of any environmental management system at the enterprise level. Since information needs to be evaluated according to its relevance and usefulness to the environmental management strategy, it is important to gather useful and relevant information to make the 'right' decision in order to continuously improve the cycle of ecological control processes (Schaltegger and Burritt, 2000; Lee, 2012).

3. Therole of Environmental Management Accountant at Vietnamese seafood enterprises

3.1. Background

3.1.1. Environmental issues caused by Vietnam's seafood processing industry

In Vietnam, environmental protection has not been paid attention to by many businesses. Many companies violated environmental regulations, dumping wastewater into rivers, canals and surrounding environments without any treatment. In particular, only about 70% of seafood processing enterprises are equipped with wastewater treatment systems. The seafood processing industry is releasing a large amount of waste into the environment. According to the Vietnam Marine Fisheries Research Institute, to produce 1 ton of products, enterprises dispose of 0.75 tons of scrap for shrimp and 0.8 tons of scrap for pangasius fillets (Tran Nguyen, 2014). This amount does not include wastewater and emissions. Moreover, waste from this industry is extremely toxic to the environment due to high organic impurities from fish intestines and shrimp cells; for example, in surimi production, the Biochemical Oxygen Demand (BOD) and Chemical Oxygen Demand (COD) in wastewater are high at 3120 mg/l and 4890 mg/l, respectively. In addition, according to information about the shortcomings in the seafood processing industry, the average wastewater volume of a seafood processing enterprise is about 50,000 m³/day. With this trend, polluted water sources may cause serious impacts on the lives and welfare of Vietnamese people in the future.

It is clear that the seafood processing industry has caused severe and severe environmental degradation in Vietnam. Therefore, immediate actions to remedy these environmental impacts need to be taken in Vietnam.

3.1. 2. Challenges for the seafood processing industry

Due to recent international protocols on sustainable development, the Vietnamese government has issued decrees on natural resource management and environmental protection. Among them are decrees and decisions on management of seafood resources, regulations on seafood exploitation, thereby restructuring production of seafood processing enterprises. Due to stricter government laws related to fishing, Vietnamese enterprises in the seafood processing industry have to deal with scarcity of raw materials and higher input prices. In addition, the shortage of raw materials in the seafood processing industry due to saltwater intrusion and drought in many aquaculture areas, so the production of shrimp and pangasius in recent years has been decreasing. According to the Steering Committee for Mitigation and Adaptation to Climate Change in Vietnam, in the first months of 2016, "shrimp died due to drought and saltwater intrusion, salinity over 30%.

Another challenge is that seafood processing consumes huge amounts of water; Therefore, seafood processing enterprises often have high costs for water use and wastewater treatment. For example, in the production of surimi, a seafood processing company needs about 70 m³ of water to produce 1 ton of product. However, according to the latest research on surimi production (Park, 2013), the reasonable level is only 20–25 m³. This shows that Vietnam's seafood industry is abusing water. In addition, according to the official report of the Ministry of Finance of Vietnam (2016) and compliance with the new environmental law, the fee for wastewater

treatment in the seafood processing industry will be higher. This means that seafood processing businesses may have to pay very high wastewater treatment costs.

From the perspective of global competition, the price of Vietnam's seafood products is relatively lower than that of countries such as Indonesia, India and Thailand. Vietnam's export turnover is also lower than that of these countries due to unstable aquaculture output (VASEP, 2016). Meanwhile, inferred from Vietnam's seafood development strategy to 2020, the profit of the seafood industry is expected to increase by 8–10% per year and exports are expected to reach 9 billion USD by 2020. This trend puts pressure on the seafood industry in Vietnam. To achieve this goal, Vietnam's seafood industry needs to gain a higher competitive advantage in exports, operate more efficiently and produce cleaner. These challenges suggest that Vietnamese seafood enterprises will have to achieve higher productivity and cleaner production to reduce the pressure of raw material shortages, global competitiveness and higher environmental fees.

According to information from the current accounting system, production costs cover up to 80% of material costs, 12% of general management costs and only 8% of direct labor costs. Moreover, the ratio of finished products to input materials is very low, only about 50%. This means that 1 ton of raw materials makes half a ton of products. This practical characteristic poses a great challenge for the company in case of fluctuating seafood prices and a shortage of raw materials. While the loss of solid waste makes wastewater more polluted and reduces

the profit gained from recycling this waste. Indeed, from the perspective of the current cost accounting system, solid waste that is not recycled is ignored; whereas, in the MFCA cost system, this can be observed and calculated. Based on MFCA data, you can identify potential losses and waste in your production process and combine those data to find solutions to reduce solid waste loss using the continuous PDCA cycle. In the first round of PDCA implementation, enterprises can achieve a plan to collect more solid waste in the preliminary process and reduce polluted wastewater at no additional cost. By applying the continuous PDCA cycle, plans and solutions to reduce solid waste loss will continue, so Vietnamese seafood enterprises need to continue to improve production management systems and increase economic benefits, while protecting the environment in a better direction.

3.2. Interview results

The study conducted in-depth interviews with the chief accountants of Vietnamese seafood enterprises that have conducted EMA. The objective of this study is to identify the motivations for businesses to decide to apply EMA in production and business operations. According to the objectives, the study sent invitations via email to 100 Vietnamese seafood enterprises with more than 200 employees and received the consent of 56 enterprises (the rate reached 28%). The interview period took place over 5 months from November 2021 to March 2022. The results are presented as follows.

3.2.1. Implement Environmental Management Accounting to address pressure from authorities

The frequently repeated dynamics for the EMA in waste management and recycling appear to be related to various pressures from regulatory authorities, such as the Ministry of Natural Resources and Environment's environmental and permit requirements and local authorities' requirements. These legal pressures almost exclusively come from state management agencies. Case studies indicate that such stringent environmental regulatory requirements have spillover effects on EMA activities in waste management by local governments.

"We have to comply with environmental requirements and be prepared for possible legislative changes, and that's as we move further into the future that we'll see environmental laws become more challenging, the cost of providing waste disposal services become higher, and landfills become more expensive than other sustainable options stronger. So we have to do something now to prepare for this." (Interviewee No. 9)

"Obtaining a discharge permit is definitely being tightened. Every time we apply for a permit, there is always a different condition. "I think we have to spend to comply with landfill environmental management permits and plans, to comply with those specific requirements or documents." (Interviewee No. 12).

"We have a waste reduction goal, just like the House's goal, which is to increase the material recovery rate to 66% by 2025. I think it's achievable, but we need commitment, as well as information systems to track progress. We must know exactly how much we have to pay for garbage collection and disposal; how much it costs us to recycle

and dispose of organic matter in the garden; What does it cost us to clean up sidewalks... So we can continue to monitor them." (Interviewee No. 28).

3.2.2. *Implement Environmental Management Accounting to meet the expectations of the community*

Respondents stated that their businesses need to adopt EMAs to give feedback to the public on how they are operating, affecting the living environment of the general community. Most businesses want to know what happens to the materials they put in the recycling bin and what they're doing actually has some impact. Some businesses surveyed waste reduction opportunities in the area and received feedback from some residents that they wanted to be informed about *"who buys different recyclable materials, what they use them for and how much the council makes – perhaps an annual summary included in the weekly report year"*. That's why businesses need metrics to show they're actually improving environmental performance.

"We are in the coastal zone. People appreciate the natural environment around here. There are some people who are interested in how we maintain the current performance and how we will improve it further. So the expectation of the people is that we have to meet the same standards that they achieve in urban areas or metropolitan areas. They write letters and send emails. They care about environmental activism and they want to make sure that the right actions are being taken... The council should and is willing to meet community expectations for environmental improvements as well as financial improvements, and this must be

accountable to the community." (Interviewee No. 55).

"We regularly conduct surveys on how the community views our services. Garbage and recycling services and management are always at the top of the list. They're really happy with what they've done and have strong support for our waste strategy... The community is always interested in what the government is doing. A financial report of how much we spend on waste management must be sent to our community annually. We also provide reports on what programs we are implementing and how much waste we manage to divert each year." (Interviewee No. 28).

"We are getting more and more complaints about not having recycling services. But every time we try to do something, we get the same complaints about its added cost. They expect more and they want to see more, especially in the recycling sector. We are getting more and more questions about why we don't recycle. But the reality is that they are still not willing to pay for it ... But the very positive reality is that we are in increasing demand for recycling. So we are now planning a full cost assessment of waste alternatives and look forward to finding the most cost-effective way to recycle." (Interviewee No. 41).

3.2.3. Perform Environmental Management Accounting, help design quality operating processes, solve complex problems;

As the primary concern of almost every waste manager in local government, complex waste disposal operations and service design are important organizational drivers for Environmental Management Accounting. The interviewees' statement

revealed that businesses seek as much environmental information as possible to support and justify waste and landfill operations and services. Challenges range from roadside collection services, various garbage collection and recycling designs, managing upgrades to landfills that are about to close or disposing of landfills during closure, and managing material sorting and recovery, All of which provide an immediate incentive for waste managers to seek information to ensure the effectiveness and sustainability of waste management activities. Potentially, the more complex and difficult these activities or services, the more environmental information and identification is needed. For example, if the business strives to provide residents with the highest recycling convenience, increase the volume of recyclables, and reduce the volume of waste, then it must opt for more complex services and activities such as regular collection, curbside recycling, and sorting facilities to designate the collection of special materials such as batteries cars, tires and scrap iron. These complex operations encourage businesses to seek further relevant information to monitor their services and operations and to ensure the efficiency and effectiveness of the complex services provided, as one of the interviewees pointed out:

We have to provide curbside garbage collection, we have to increase collection frequency, provide smaller trash cans and larger recycling bins, we have to separate paper and cardboard from other materials, such as plastic, glass bottles, we have to manage recycling facilities, sorting and recovery of collected materials. We

definitely need information to support these activities – the amount of waste and recyclables, waste collection costs, education costs and disposal costs. (Interviewee No. 36)

"Our landfill has been operating since 1995 and has an expected lifespan of 5 to 6 years at the current rate of use. We decided to work with the authorities to carry out a major upgrade from February 2014 to maximize its lifespan. This includes renovating old landfill plots, installing leachate collection systems, lining existing leachate dams, and digging a new landfill plot. The cost will be enormous. An examination of these costs and impacts is ongoing. This is the first time we have estimated the greenhouse effect for the new landfill plot. We have also estimated the projected cost of landfill closure. But we don't want to close it. Reducing waste to that is very important to us. That's why we look at all of these waste collection and recycling costs to maximize waste reduction and recycling opportunities." (Interviewee Nos. 42).

3.2.4. Implementing Environmental Management Accounting helps to face changes and uncertainties towards waste management and recycling.

Within the context factors of the business, changes and uncertainties in recycling and landfill management stand out as another incentive for gathering EMA information. This can be seen from changes and uncertainties, such as the growing difficulty of locating new landfills, rapidly decreasing space in existing landfills, limited and unstable recycling markets, and changing service and waste disposal costs. The waste management environment has become

challenging. The continued generation of large volumes of waste accelerates the consumption of existing land space, which raises the problem of increasing disposal costs. In addition, the adverse environmental impacts of landfills have made it more difficult to approve and build new landfills in developed areas. Even if waste can be diverted to remote disposal sites, the transportation costs, energy use, and labor costs will increase the uncertainty of these alternatives. Example:

"There is now less vacant land to convert into landfills. We are going through a lot of urban development, which means land that would have been suitable 10 years ago is now being developed for residential neighborhoods. 85 per cent of the council's area is national forest, so this is not land ready for landfill. One of the direct benefits of identifying this information is about waste generation, resource recovery and its environmental benefits." (Interviewee No. 5)

"The cost of waste disposal, landfill and provision of waste disposal services has changed dramatically. It is essential that fees and charges are reviewed annually. Once you start putting in environmental control, better management, better security, that's when you have to control costs." (Interviewee No. 12).

"We're very limited in who we meet, who handles recyclables for us. Not many companies are involved in recycling. There is only one limited market out there. It's a very volatile, volatile market. "We have to have better control over this, I mean, information that's critically important for this kind of control, (to) provide quality recyclables, better sorting and less contamination,

especially for food waste." (Interviewee Nos. 4, 8).

4. Conclusions

The interview results show that a range of motivations were found when exploring the reasons for the adoption of EMA for waste management in Vietnamese seafood enterprises. These dynamics are classified and distinguished into two groups: social structural factors and organizational context factors. Social structural factors reflect influences from members of society, such as regulatory pressure from various environmental management bodies, environmental expectations and benefits from local communities. Organizational context factors that reflect those situational needs in the organizational context, such as the need for service design and the council's waste disposal operations, changes and uncertainties in waste management and recycling faced by the council, and the council's strategic position for waste management. These two types of dynamics seem to drive the adoption of EMA in corporate waste management. They offer different but complementary explanations.

Enterprises can identify unusually large losses (solid waste dumped into the wastewater stream) that are not recognized by ordinary accounting departments thanks to EMA lenses. For example, because wastewater is less contaminated by solid waste, the company can pay cheaper wastewater treatment fees and make more money from selling solid waste. In addition, since all data is collected through the existing accounting system and production department, EMA does not require a new

information system. Therefore, EMA analysis can be considered beneficial and suitable for Vietnamese seafood enterprises. Therefore, it is anticipated that the use of EMA will support Vietnamese seafood enterprises to overcome obstacles to achieve better productivity and environmental performance. On the one hand, material losses and waste are evident through the EMA. Therefore, implementing EMA does not require more investment in information systems. Therefore, the use of EMA can be advantageous for Vietnamese seafood processing enterprises. It should be understood that EMA is a tool for observing data, not an independent problem-solving tool. The collaboration of managers, accountants, and employees within the organization can be critical to the success of environmental accounting.

However, there are benefits and drawbacks to using environmental accounting in the context of Vietnam. A Vietnamese company does not need to change its production processes or investments to use this method to collect EMA information and can demonstrate increased economic benefits and less environmental impact. In addition, the Japanese government as well as other organizations such as ISO have released a large number of EMA application templates and EMA rules. Therefore, management solutions for EMA implementation of Vietnamese enterprises can be more practical and successful by learning from these experiences. In addition, with the support of APO and the help of Japanese experts, the Vietnamese government has signed an agreement to encourage environmental accounting in Vietnamese enterprises. This

will create opportunities for Vietnam's SMEs in the future to approach and apply environmental accounting as a management tool to achieve get its economic and environmental goals. On the other hand, there may be some difficulties in promoting EMA expansion in Vietnamese seafood enterprises. First of all, penalties for violations of environmental rules continue to be less severe than those associated with environmental protection. As a result, corporate organizations have little obligation to change their production methods or care about the impact of their activities on the environment. This means that managers tend to overlook the benefits of using EMA. Second, Vietnamese businesses have relatively weak connections between departments. Much of the work is done by employees, who simply submit their results to senior supervisors. Therefore, combining EMA information with existing management information can be a challenge for a Vietnamese organization. Last but not least, for EMA to be fully developed, senior managers must have a thorough understanding of environmental accounting (Nakajima, 2011). However, meeting this requirement takes time and requires professional support and formal education. In summary, to encourage the application of environmental accounting in Vietnam, the government must implement policies such as environmental taxation, environmental management and environmental management training for businesses, besides raising awareness of the need of Vietnamese companies for more environmentally friendly production methods.

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