

Lecture Overheads Communication Skills For Leaders Manual

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Effective communication is a cornerstone of successful leadership. Leaders are often required to deliver complex ideas, motivate teams, and foster a collaborative environment—all of which hinge on their communication skills. Lecture overheads serve as a powerful visual aid to enhance understanding, retention, and engagement during presentations. Mastering the art of using lecture overheads effectively can significantly elevate a leader's ability to convey messages clearly and persuasively. This article delves into the critical communication skills leaders must develop when using lecture overheads, offering practical insights and strategies to optimize their presentations.

Understanding the Significance of Lecture Overheads in Leadership Communication

What Are Lecture Overheads?

Lecture overheads are visual aids, such as transparencies, slides, or digital projections, used to complement spoken words during a presentation or lecture. They help in illustrating concepts, highlighting key points, and maintaining audience interest.

The Role of Lecture Overheads in Leadership

Leaders utilize overheads to:

- Clarify complex information
- Illustrate data and statistics
- Structure their message for clarity
- Engage and motivate their audience
- Ensure message retention

Proper use of lecture overheads can make leadership communication more impactful, ensuring that messages are understood and remembered.

Core Communication Skills for Leaders Using Lecture Overheads

1. Clarity and Simplicity

Effective leaders know how to distill complex ideas into clear, simple messages that can be easily understood through overheads.

- **Use concise language:** Avoid jargon and overly technical terms unless necessary.
- **Limit information per slide:** Focus on one idea per overhead to avoid confusion.
- **Highlight key points:** Use bold or color to emphasize critical messages.

2. Visual Design and Layout

The visual presentation of overheads significantly impacts comprehension.

- **Maintain consistency:** Use uniform fonts, colors, and layouts throughout your presentation.
- **Use visuals effectively:** Incorporate charts, graphs, images, and diagrams to illustrate points.
- **Ensure readability:** Use large fonts and high-contrast colors for clear visibility.
- **Avoid clutter:** Keep slides uncluttered; leave sufficient white space.

3. Effective Delivery and Engagement

Using overheads is not just about visuals; delivery matters.

- **Maintain eye contact:** Connect with your audience rather than just reading from overheads.
- **Use gestures:** Reinforce points with appropriate body language.
- **Vary your tone and pace:** Keep the audience engaged and attentive.
- **Time management:** Allocate appropriate time to each overhead to ensure comprehensive coverage without rushing.

4. Preparation and Familiarity with Content

Confidence in presenting overheads stems from thorough preparation.

- **Practice your presentation:** Rehearse to ensure smooth transitions and familiarity with slides.
- **Anticipate questions:** Be prepared to elaborate on or clarify points on your overheads.
- **Technical readiness:** Ensure all equipment is functioning properly before the presentation.

5. Adaptability and Responsiveness

Effective leaders adapt their communication based on audience feedback.

- **Monitor audience reactions:** Adjust your delivery if engagement wanes.
- **Encourage interaction:** Invite questions or discussions to clarify overhead points.
- **Be flexible:** Ready to skip or elaborate on overheads as needed.

Strategies to Maximize the Effectiveness of Lecture Overheads

Designing Impactful Overheads

To create compelling overheads:

- **Start with a clear purpose:** Know what you want your audience to learn or do after viewing the overhead.
- **Use a logical flow:** Organize slides sequentially to build understanding.
- **Incorporate storytelling elements:** Use narratives or examples to make content relatable.
- **Limit text:** Use bullet points and keywords rather than lengthy paragraphs.
- **Utilize visuals:** Charts, infographics, and images can communicate complex data effectively.

Practicing Effective Delivery with Overheads

Leaders should:

- Practice the timing of each overhead to ensure smooth flow.
- Use a pointer or digital highlighting tools to draw attention to specific areas.
- Engage the audience through questions related to the overheads.
- Pause after displaying key overheads to allow absorption.

Handling Technical Challenges

Leaders must prepare for potential tech issues:

- Test equipment beforehand.
- Have backup copies of slides on different media.
- Be ready to continue without overheads if needed, maintaining confidence and professionalism.

Enhancing Leadership Through Communication Skills with Lecture

Overheads

Building Credibility and Authority

Clear, well-designed overheads demonstrate professionalism and command respect.

Facilitating Decision-Making

Visual data helps leaders present options and persuade stakeholders effectively.

Fostering Team Alignment

Shared understanding via overheads ensures everyone is on the same page regarding goals, strategies, and roles.

Developing Persuasion and Influence

Impactful visuals combined with confident delivery can persuade audiences and influence their perceptions.

Conclusion

Mastering the communication skills required to effectively use lecture overheads is vital for leaders aiming to inspire, inform, and influence their audience. Clarity in message design, visual appeal, engaging delivery, and adaptability are key components that enhance the impact of overheads. Leaders who invest time in preparing meaningful, visually appealing overheads and hone their presentation skills can significantly improve their leadership effectiveness. By leveraging these skills, leaders can foster stronger relationships, drive organizational success, and establish themselves as credible and inspiring figures.

Remember, the ultimate goal of using lecture overheads is to facilitate understanding and motivate action. When combined with genuine passion and confident delivery, overheads become a powerful tool in the leader's communication arsenal.

Lecture Overheads Communication Skills for Leaders: An In-Depth Investigation

In the realm of leadership, effective communication remains a cornerstone of success. Among the myriad tools available, lecture overheads—whether traditional transparencies, PowerPoint slides, or digital presentations—serve as pivotal mediums for conveying ideas, guiding teams, and shaping organizational culture. This article offers a comprehensive examination of lecture overheads communication skills for leaders, exploring their role, best practices, common pitfalls, and strategies

for maximization.

The Significance of Lecture Overheads in Leadership Communication

Understanding why lecture overheads are vital in leadership contexts requires an appreciation of their unique position in the communication landscape.

Visual Reinforcement of Key Messages

Lecture overheads serve as visual aids that complement spoken words, helping to reinforce critical concepts. They act as anchors that keep audiences focused, facilitating better retention and understanding.

Structured Delivery and Clarity

Well-designed overheads provide a clear structure to presentations, allowing leaders to organize complex ideas into digestible segments. This clarity fosters confidence among listeners and underscores the leader's credibility.

Engagement and Interaction

Properly utilized overheads can stimulate engagement, encouraging participation and dialogue. They serve as catalysts for discussion, making sessions more interactive and responsive to audience needs.

Core Communication Skills for Leaders Using Lecture Overheads

Mastering the effective use of lecture overheads demands specific communication competencies. These skills ensure that overheads enhance, rather than hinder, message delivery.

Preparation and Content Design

- Clarity and Simplicity: Use concise language and avoid cluttered slides.
- Consistency: Maintain uniform font styles, colors, and layouts.
- Relevance: Ensure all content aligns with core objectives.
- Visual Aids: Incorporate charts, graphs, and images to illustrate points.

Verbal Delivery Skills

- Pacing: Speak at a pace that allows absorption of information.
- Tone and Emphasis: Use vocal variation to highlight key points.
- Pausing: Allow moments for reflection after complex ideas.
- Body Language: Maintain eye contact, gestures, and movement to reinforce messages.

Technical Proficiency

- Equipment Handling: Know how to operate projectors, clickers, and software.
- Troubleshooting: Be prepared to address technical issues swiftly.
- Slide Navigation: Seamlessly move through presentation materials without distraction.

Audience Engagement Techniques

- Questioning: Pose open-ended questions to foster participation.
- Feedback: Observe audience reactions and adjust delivery accordingly.
- Interactive Elements: Incorporate polls or quick activities via overheads.

Designing Effective Lecture Overheads: Best Practices

Creating impactful overheads is both an art and a science. Leaders must balance aesthetics with functionality.

Principles of Good Overhead Design

- Minimal Text: Limit bullet points; aim for key phrases.
- High-Quality Visuals: Use clear, high-resolution images.
- Consistent Style: Use templates or style guides.
- Readable Fonts: Prefer sans-serif fonts like Arial or Helvetica, sized appropriately.
- Color Contrast: Ensure text stands out against backgrounds.

Common Pitfalls to Avoid

- Overloading slides with information.
- Using distracting animations or transitions.
- Relying solely on text without visual aids.
- Reading directly from slides instead of elaborating.

Maximizing the Impact of Lecture Overheads: Strategies for Leaders

Beyond design, the way leaders utilize overheads significantly influences their effectiveness.

Pre-Session Preparation

- Rehearse with the overheads to ensure smooth delivery.
- Anticipate questions related to visual content.
- Prepare backup copies or alternative formats.

During the Presentation

- Use overheads as cues, not scripts.
- Maintain eye contact, avoiding excessive focus on slides.
- Use gestures to emphasize points.
- Adjust pace based on audience feedback.

Post-Presentation Follow-Up

- Provide handouts or digital copies of overheads.
- Invite feedback on the clarity and usefulness of visuals.
- Use insights gained to refine future presentations.

Evaluating the Effectiveness of Lecture Overheads in Leadership Settings

Assessment is crucial to ensure that overheads serve their intended purpose.

Criteria for Evaluation

- Audience comprehension and engagement.
- Clarity and relevance of visual content.
- Alignment with spoken message.
- Ability to inspire action or change.

Methods of Evaluation

- Surveys and feedback forms.
- Observation of audience reactions.
- Follow-up discussions or Q&A sessions.
- Performance metrics linked to presentation objectives.

Emerging Trends and Future Directions

The landscape of lecture overheads is evolving with technological advancements.

Digital and Interactive Overheads

- Use of interactive slides with embedded quizzes or polls.
- Integration with real-time data and analytics.
- Use of augmented reality or 3D visuals for immersive experiences.

Training and Development for Leaders

- Workshops on visual storytelling.
- Coaching on presentation delivery.
- Simulation exercises with feedback.

Conclusion: Cultivating Communication Excellence through Overheads

In the complex domain of leadership, mastery of lecture overheads communication skills stands out as a vital competency. Effective overheads not only facilitate clearer transmission of ideas but also bolster a leader's authority and influence. By investing in thoughtful design, honing delivery skills, and embracing technological innovations, leaders can transform overheads from mere visual aids into powerful tools for inspiration and change.

As organizations continue to navigate rapid change and increasing information loads, the importance of compelling, clear, and engaging presentation skills anchored by effective overheads will only grow. Leaders who recognize this and dedicate themselves to mastering these skills will be better positioned to motivate their teams, drive strategic initiatives, and sustain competitive advantage in the years ahead.

Question What are the key components of effective communication in leadership lectures? **Answer** Effective leadership communication components include clarity of message, active listening, non-verbal cues, emotional intelligence, and the ability to adapt messages to diverse

audiences. How can leaders improve their presentation overheads for better understanding? Leaders can enhance their presentation overheads by using simple visuals, minimal text, clear fonts, consistent formatting, and integrating visuals that complement their spoken words to reinforce key points. Why is non-verbal communication important in leadership lectures? Non-verbal communication, such as body language, facial expressions, and eye contact, plays a crucial role in reinforcing messages, building trust, and engaging the audience effectively. What are common communication pitfalls leaders should avoid during lectures? Common pitfalls include using jargon, speaking too quickly, failing to engage the audience, overloading slides with information, and neglecting to encourage questions or feedback. How can leaders use technology to enhance their communication during lectures? Leaders can leverage multimedia tools, interactive polls, real-time Q&A sessions, and engaging visuals to make their lectures more dynamic, interactive, and memorable. What role do feedback and active listening play in improving leadership communication skills? Feedback and active listening help leaders understand audience needs, clarify misunderstandings, and adapt their communication style accordingly, leading to more effective and impactful leadership communication.

Related keywords: lecture overheads, communication skills, leaders, leadership communication, presentation skills, public speaking, effective communication, leadership training, visual aids, professional development

ACCOUNTING MANUFACTURING NOTES IN GRADE 12

accounting manufacturing notes in grade 12 are essential for students pursuing their studies in business studies or accounting. Manufacturing accounting is a specialized branch of accounting that focuses on the recording, analysis, and interpretation of financial data related to manufacturing activities. It helps students understand how costs are accumulated, allocated, and reported in manufacturing enterprises, which is crucial for effective financial management and decision-making. In Grade 12, understanding manufacturing notes enhances students' grasp of core concepts such as cost classification, inventory valuation, and financial statements preparation specific to manufacturing firms.

Understanding Manufacturing Accounting

Manufacturing accounting differs from service or trading business accounting because it involves the management of raw materials, work-in-progress, and finished goods. It aims to determine the cost of goods manufactured (COGM), cost of goods sold (COGS), and the valuation of inventory at different stages of production.

Key Concepts in Manufacturing Accounting

- **Raw Materials:** The basic materials used in the production process.
- **Work-in-Progress (WIP):** Goods that are in the process of being manufactured but are not yet complete.
- **Finished Goods:** Completed products ready for sale.
- **Direct Costs:** Costs directly attributable to production, such as raw materials and direct labor.
- **Indirect Costs (Overheads):** Costs not directly traceable to a specific product, like factory rent and utilities.

Cost Classifications in Manufacturing

Understanding how costs are classified is fundamental for accurate manufacturing accounting.

Types of Costs

- **Prime Costs:** The sum of direct materials and direct labor.
- **Manufacturing Overheads:** Indirect production costs such as factory expenses, depreciation, and maintenance.
- **Total Manufacturing Costs:** Prime costs plus manufacturing overheads.
- **Cost of Goods Manufactured (COGM):** The total cost of producing finished goods during a specific period.

Recording Manufacturing Transactions

Accurate recording of manufacturing transactions is vital for generating reliable financial statements. Key journal entries include:

Raw Materials Purchase

- Debit: Raw Materials Inventory
- Credit: Accounts Payable or Cash

Raw Materials Used in Production

- Debit: Work-in-Progress Inventory
- Credit: Raw Materials Inventory

Direct Labor Costs

- Debit: Work-in-Progress Inventory
- Credit: Wages Payable or Cash

Manufacturing Overheads Accumulation

- Debit: Manufacturing Overheads
- Credit: Accounts Payable or Cash

Applying Overheads to WIP

- Debit: Work-in-Progress Inventory
- Credit: Manufacturing Overheads

Completion of Goods

- Debit: Finished Goods Inventory
- Credit: Work-in-Progress Inventory

Calculating Cost of Goods Manufactured (COGM)

The COGM is a crucial figure in manufacturing accounting, representing the total production cost of goods completed during a period. The formula to compute COGM is:

$$\text{COGM} = \text{Opening WIP Inventory} + \text{Total Manufacturing Costs} - \text{Closing WIP Inventory}$$

Where:

- Opening WIP Inventory is the value of WIP at the beginning of the period.
- Total Manufacturing Costs include direct materials used, direct labor, and manufacturing overheads.
- Closing WIP Inventory is the value of WIP remaining at the end of the period.

Valuation of Inventory

Proper valuation of inventory is essential to determine accurate profit figures and balance sheet values. The main methods used include:

1. FIFO (First-In, First-Out)

- Assumes the oldest inventory is sold first.
- Values inventory at the most recent costs.

2. LIFO (Last-In, First-Out)

- Assumes the newest inventory is sold first.
- Values inventory at older costs.

3. Weighted Average Method

- Calculates an average cost per unit based on total cost and total units.

4. Specific Identification

- Tracks the actual cost of specific items sold and remaining in inventory.

Preparing Financial Statements for Manufacturing Business

Manufacturing firms prepare specific financial statements to reflect their unique operations.

1. Manufacturing Account

- Summarizes the costs incurred during production.
- Includes raw materials, direct labor, overheads, and WIP.

2. Cost of Goods Sold (COGS) Statement

- Calculates the cost of goods sold during the period.
- Uses inventory data and COGM.

3. Income Statement

- Reflects revenue, COGS, gross profit, operating expenses, and net profit.
- Adjusted to include manufacturing-specific accounts.

4. Balance Sheet

- Shows assets including raw materials, WIP, finished goods, and plant equipment.
- Liabilities and equity also include manufacturing-related expenses.

Important Notes for Grade 12 Students

To excel in manufacturing accounting, students should focus on:

- Understanding the flow of costs through different inventory accounts.
- Mastering journal entries related to manufacturing transactions.
- Being able to compute COGM and COGS accurately.
- Applying appropriate inventory valuation methods.
- Preparing clear and structured financial statements for manufacturing entities.

Practical Tips for Learning Manufacturing Notes

- Practice solving various problems involving inventory valuation and cost calculations.
- Familiarize yourself with real-world manufacturing scenarios and their accounting treatments.
- Use diagrams and flowcharts to visualize the movement of costs and inventory in the production process.
- Review past exam questions to understand how manufacturing notes are tested.
- Collaborate with classmates or teachers for clarification of complex topics.

Conclusion

Mastering manufacturing notes in Grade 12 is fundamental for students aiming to pursue careers in accounting, finance, or business management. These notes provide the foundation for understanding how manufacturing costs are accumulated, recorded, and reported. By grasping key concepts such as cost classification, inventory valuation, and financial statement preparation, students can develop a comprehensive understanding of manufacturing accounting. Consistent practice and a clear understanding of the flow of costs will enable students to excel in their studies

and prepare for professional accounting roles in manufacturing industries.

Accounting Manufacturing Notes in Grade 12 are essential for students aspiring to understand the intricacies of cost management and financial reporting within manufacturing organizations. These notes serve as a foundational guide that bridges theoretical concepts with practical applications, enabling students to grasp how manufacturing costs are calculated, allocated, and reflected in financial statements. As manufacturing companies play a pivotal role in the economy, mastering these notes equips students with the knowledge necessary for higher studies and future careers in accounting, finance, or management.

Introduction to Manufacturing Accounting

Manufacturing accounting is a specialized branch of accounting that deals with recording, analyzing, and reporting costs related to production activities. It helps in determining the cost of goods manufactured (COGM), the cost of goods sold (COGS), and the valuation of inventory. These notes are tailored to help students understand how manufacturing processes influence financial outcomes and how to accurately reflect manufacturing activities in financial statements.

Key Features:

- Differentiates between manufacturing and non-manufacturing operations.
- Emphasizes cost control and efficiency.
- Provides frameworks for calculating various manufacturing costs.

Types of Manufacturing Costs

Understanding the types of costs involved in manufacturing is fundamental. These notes categorize manufacturing costs into three main types:

1. Direct Materials

- Raw materials that are directly traceable to the final product.
- Examples include wood for furniture, steel for cars, etc.
- Features:
 - Easily identifiable with the product.
 - Cost varies with production volume.
- Pros:
 - Accurate cost allocation.
- Cons:

- Variability in material quality affects costs.

2. Direct Labour

- Wages paid to workers directly involved in production.
- Includes wages, wages-based benefits, and overtime.
- Features:
 - Directly attributable to products.
 - Usually calculated based on time studies.
- Pros:
 - Precise cost measurement.
- Cons:
 - Difficult to allocate accurately in complex production processes.

3. Manufacturing Overheads

- Indirect costs related to production that cannot be traced directly.
- Includes rent, depreciation, factory utilities, maintenance, and supervisor wages.
- Features:
 - Incurred regardless of production volume.
 - Allocated using predetermined rates.
- Pros:
 - Ensures comprehensive cost coverage.
- Cons:
 - Potential for over/under-absorption of overheads.

Costing Methods in Manufacturing

Different methods are employed to determine the cost of production and inventory valuation, each suited to specific types of manufacturing processes.

1. Job Costing

- Used when products are customized or produced in batches.
- Costs are accumulated per job or batch.
- Features:
 - Suitable for industries like printing, construction, or bespoke manufacturing.
 - Requires detailed records for each job.

- Pros:
- Precise costing for individual jobs.
- Cons:
- Time-consuming and complex for large-scale production.

2. Process Costing

- Used for continuous or mass production industries like chemicals, textiles, or food processing.
- Costs are averaged over identical units.
- Features:
- Cost per unit is derived by dividing total costs by total units produced.
- Involves equivalent units calculations.
- Pros:
- Efficient for large-scale homogeneous products.
- Cons:
- Less accurate for customized products.

3. Activity-Based Costing (ABC)

- Allocates overhead costs based on activities that drive costs.
- More precise than traditional overhead allocation.
- Features:
- Identifies cost drivers.
- Useful in complex manufacturing environments.
- Pros:
- Accurate cost attribution.
- Cons:
- Implementation complexity and cost.

Preparation of Cost Sheets

A cost sheet is a detailed statement that summarizes the production cost of a particular job or batch. It includes direct materials, direct labor, manufacturing overheads, and the total cost.

Features of a Cost Sheet:

- Provides clarity on individual job costs.
- Helps in pricing decisions.

- Facilitates cost control and variance analysis.

Steps to Prepare:

- Record the cost of direct materials used.
- Add direct labor wages.
- Allocate manufacturing overheads.
- Sum up to find the total cost.
- Determine the selling price based on desired profit margin.

Work-in-Progress and Finished Goods Inventory

Managing inventory is crucial in manufacturing accounting. The notes explain how to account for work-in-progress (WIP) and finished goods:

- Work-in-Progress Inventory: Represents partially completed products. It is valued at manufacturing costs incurred up to that point.
- Finished Goods Inventory: Completed products awaiting sale. Valued at total production cost, including all manufacturing costs.

Features:

- Proper valuation impacts gross profit.
- Helps in inventory management and cost control.

Pros:

- Accurate reflection of production status.
- Aids in financial analysis and decision-making.

Cons:

- Valuation complexities, especially with overheads.

Cost of Goods Manufactured (COGM) and Cost of Goods Sold (COGS)

Cost of Goods Manufactured (COGM)

- Represents total production costs for goods completed during a period.
- Calculated as:

$\text{COGM} = \text{Opening WIP} + \text{Total Manufacturing Costs} - \text{Closing WIP}$

Cost of Goods Sold (COGS)

- Represents the cost of goods that have been sold during the period.
- Calculated as:

$\text{COGS} = \text{Opening Finished Goods} + \text{COGM} - \text{Closing Finished Goods}$

Features:

- Essential for preparing income statements.
- Reflects manufacturing efficiency.

Pros:

- Helps in profit analysis.
- Facilitates cost control measures.

Cons:

- Errors in inventory valuation affect accuracy.

Importance of Manufacturing Notes in Grade 12

These notes are vital for students because they encompass core concepts necessary for understanding manufacturing accounting at an advanced level. They bridge theoretical knowledge with practical skills such as cost calculation, inventory management, and financial reporting.

Advantages:

- Enhance understanding of manufacturing processes.
- Develop analytical and problem-solving skills.
- Prepare students for higher academic pursuits and professional certifications.

Limitations:

- Complexity of concepts may require supplementary explanations.
- Practical application may demand additional case studies or industry exposure.

Conclusion

In summary, accounting manufacturing notes in Grade 12 serve as an indispensable resource for grasping the complexities of manufacturing costs and their impact on financial statements. They provide a structured approach to understanding various costing methods, inventory valuation, and cost control techniques. By mastering these notes, students can develop a comprehensive understanding of how manufacturing organizations operate financially, setting a solid foundation for further studies or careers in accounting and management. The detailed features, pros, and cons discussed help students appreciate the nuances of manufacturing accounting and prepare them to approach real-world scenarios effectively.

QuestionAnswer What are manufacturing accounts in grade 12 accounting? Manufacturing accounts are specialized accounts used to record all costs related to the production process, including raw materials, direct labor, and manufacturing overheads, to determine the cost of goods manufactured. How is the cost of raw materials recorded in the manufacturing account? The cost of raw materials purchased is recorded in the raw materials stock account. When used in production, the cost is transferred to the manufacturing account as raw materials consumed. What is the purpose of a work-in-progress (WIP) account? The WIP account tracks the value of partially completed goods at the end of an accounting period, helping to determine the cost of goods manufactured upon completion. How do manufacturing overheads affect the manufacturing account? Manufacturing overheads include indirect costs like factory rent, utilities, and depreciation, which are allocated to the manufacturing account to arrive at the total production cost. What is the difference between cost of goods manufactured and cost of goods sold? The cost of goods manufactured is the total cost of goods completed during a period, while the cost of goods sold is the cost of goods sold during the period, deducted from sales to find gross profit. Why are manufacturing notes important for grade 12 students studying accounting? Manufacturing notes help students understand how production costs are accumulated and analyzed, which is essential for calculating profits and managing manufacturing operations. What are common errors to watch out for in manufacturing accounts? Common errors include miscalculating overheads, incorrect recording of raw materials used, not adjusting for work-in-progress, and failing to allocate costs properly to different production stages. How does understanding manufacturing notes prepare

students for real-world accounting? It provides foundational knowledge of cost control, inventory management, and financial reporting, which are essential skills for careers in accounting and manufacturing industries.

Related keywords: accounting notes, manufacturing accounting, grade 12 accounting, cost accounting, inventory valuation, factory overhead, work-in-progress, finished goods, manufacturing expenses, financial statements

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