

## CEO POVERTY EXPERIENCE AND CORPORATE SOCIAL RESPONSIBILITY: ANALYSIS IN COVID-19 PERIOD FOR ENVIRONMENTALLY SENSITIVE INDUSTRIES



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### Abstract

The Indonesian government pursues sustainable development goals with CSR from organizations. Sustainable development goals begin with ending global poverty. As Indonesia still suffers from poverty (especially during COVID 19), it is imperative to analyze the effect of CEO poverty experience on CSR in COVID 19 period. 207 Indonesia Stock Exchange-listed environmentally sensitive enterprises from 2020-2022 were sampled for this report. This analysis demonstrates that CEO poverty has negative effect on CSR using Driscoll-kraay standard errors. The difference between this finding and previous research (which is done in China) is in the moral of poor people. While China's poor people has positive perspective of poverty, Indonesia holds the opposite view. The implication of this study is government need to fix the moral of Indonesian people, especially the poor ones.

## INTRODUCTION

The COVID-19 pandemic had a significant and far-reaching effect on society, particularly by adversely affecting persons with lower incomes and exacerbating existing inequalities (Yonzan et al. 2021; Andrew et al. 2021). To respond this situation, companies heightens the emphasis on corporate social responsibility (CSR) during COVID 19 (Manuel & Herron 2020). Aguilera et al. (2007) assert that there are three motivations behind engaging in CSR: enhancing enterprises' longevity, strengthening relationships with stakeholders, and fulfilling the moral obligations of CEOs (deontological motivation). These incentives coexist, not exception to corporations' CSR during COVID-19. Nevertheless, the surge in corporate social responsibility (CSR) during the COVID-19 pandemic seems to be driven by the moral considerations of CEOs (deontological motivation) (Manuel & Herron 2020).

Manuel and Herron (2020) shows that COVID-19 provides perfect situation where CSR actions can be directly related to deontological motivation. According to upper echelons theory, top executive's personal interest drives differences in the quantity, quality and types of CSR activities (Xu & Ma 2021; Dunham et al. 2022; Arvidsson 2023). Previous academic research has identified various internal factors that contribute to corporate social responsibility (CSR) such as executive incentives, board characteristics, financial performance, and the political ideologies of the CEO (Hu & Fang 2022; Hu et al. 2018; Bianchi et al. 2019; Dunham et al. 2022). However, due to the difficulties to separate with other motivations, prior research frequently avoids or disregards the deontological motivation, which is CSR actions frequently arise as a result of empathy (Greenwald & Lai 2020). Based on this situation, this paper analyzes the effect of CEO's personal deontological motivation on corporate social responsibility in COVID 19 period.

Jia et al (2021) describe the deontological motivation as reflective capacity. Reflective capacity is the capacity of CEOs to analyze and make judgment about what has happened and what had been learned and also what the future might happen (Jia et al. 2021). Reflective capacity of CEOs originates from a moral sentiment acquired via personal experience (Greenwald & Lai 2020; Jia et al. 2021). Experiencing difficult life circumstances, such as poverty, can increase people's sensitivity to the needs of others and make them more distressed by the suffering of others. This can lead to differences in how individuals respond with empathy, sympathy, and prosocial behavior, which leads to differences in CSR actions as shown in studies by Côté et al. (2013) and Eisenberg (2000).

The purpose of this research is to analyze the effect of CEO's poverty experience on CSR. Poverty has become one of the biggest problems of Indonesia. Recent survey found that Indonesia is second largest new poor in Asia (Praha 2022). Data shows that in 2023, 9.4% of Indonesians were considered to be below the country's poverty threshold, 3.1% of the working population will earn less than \$2.15 a day in purchasing power parity and out of every 1,000 kids born, 21 will pass away before turning five (Asian Development Bank 2022). Indonesia needs corporations' help to be freed from poverty. Thus it is crucial to examine the impact of CEOs with personal experience of poverty on corporate social responsibility (CSR) in Indonesia during the COVID-19 pandemic. This study contributes in enhancing our understanding of the psychological outlook of affluent individuals who have personally experienced poverty, particularly in impoverished nations, during times of crisis.

Previous researches find that CEO's poverty experience has positive effect on CSR (Xu & Ma 2021; O'Sullivan et al. 2021; Long et al. 2020) or other decisions (Bernile et al. 2017; Feng & Johansson 2018; Hu et al. 2019; 2020). However, most researches are done in China and not in crisis period. These are the research gaps of previous researches.

This paper provides theoretical and practical contributions by filling the research gaps. This research contributes to and fills several gaps in previous literature by expanding previous researches on different study setting, which is different country with different poverty and inequality setting; and different period. For the theoretical contributions, the existing literature on the upper echelons theory suggests that a firm's corporate social responsibility (CSR) is greatly influenced by the demographic and psychological characteristics of its CEOs (Lewis et al. 2014; Al-Shammari et al. 2019; Xu & Ma 2021). However, previous studies have not particularly investigated the influence of CEOs' psychological traits on corporate social responsibility (CSR) under crisis situations and in economically challenged countries. Most of the researches analyzing CEO's psychological traits (such as poverty experience) are done in China. Upper echelons theory states that the cognitive structures and value preferences (shown in reflective capacity) influence CSR activities (Dhir et al. 2023). One of the factors that affective the cognitive structure of CEO is culture (Chen et al. 2020; Holderness 2017).

Although China has significantly reduced the rate of poverty, other nations—like Indonesia—continue to face this issue (Praha 2022). It is argued that the result will be different in different country. In addition, the study setting in previous researches is in normal condition. COVID-19 period forces Indonesian companies to struggle for companies' continuation than taking care of other stakeholders (Kasih et al. 2021), particularly as the majority of these businesses lack a basic understanding of corporate social responsibility (Rudyanto 2019; Lestiananda et al. 2023). Thus, the companies in Indonesia may reduce their CSR during COVID-19. Given the different study setting, it is argued that Indonesian CEO's poverty experience has negative effect on CSR in COVID-19 period.

Practically, this study contributes in showing the government the influence of a positive culture. Chinese individuals possess a favorable outlook on poverty, firmly believing that diligent efforts will enable them to overcome it. However, the Indonesian population exhibits a pessimistic outlook towards poverty and tends to attribute their own suffering to other factors, rather than taking personal responsibility. This negative attitude discourages individuals who have successfully escaped poverty from being inclined to assist those who are still disadvantaged. Therefore, the Indonesian government must exert significant effort to rectify the unfavorable mindset of Indonesians towards poverty.

Upper echelon theory signifies that CEO personal traits affect corporates' decisions, including CSR actions (Hambrick & Mason 1984). Bounded rationality serves as the foundation for the theory (Simon and March, 1958). According to bounded rationality, uncertain and informationally complex situation can be explained by CEO personal traits. Since the most influential player in an organization are CEOs, understanding why they behave the way they do requires considering their personalities. Psychological characteristics and observable experience are interconnected reasons of CEO personalities.

CEO poverty experience is the observable experience that shapes CEO psychological characteristics. As CEOs have seen and/or experience poverty personally, they will act differently with CEOs who do not have personal experience with poverty. As CSR often occur as a form of deontological motivation based on personal experience, CEO personal experience is one of the key factors in shaping companies' CSR. CEOs develop their CSR cognition based on moral sentiments derived from personal experience, even though they are the main decision-maker and actual implementers of CSR initiatives (Fabrizi et al. 2014). Previous research argues that poverty can make CEOs more sensitive to others' needs and will increase companies' CSR actions (Xu & Ma 2021).

It should be noted that one of the factors that significantly affects CEOs' values are culture. Numerous studies show that without taking into account features unique to a certain nation, individual-level traits are unable to adequately explain the behavior of an organization. National culture offers a cognitive map for individuals inside the institution to think, reason, act, react, perceive, and interact because companies are an integral part of a nexus of formal and informal institutions (Rosenbaum 2001). CEOs may view poverty experiences differently due to cultural differences between nations, which will impact their CSR efforts even in businesses with well-established standard operating procedures. (Boey & Wooi 2021).

China and Indonesia have different culture regarding poverty and inequality. This can be shown in different poverty and inequality trend. Despite formerly having the greatest level of income inequality worldwide, China has experienced a dramatic decline in income inequality and proportion of individuals living in poverty (Jain-Chandra et al. 2018). Indonesia, on the other hand, has decreased the level of income inequality and poverty in rural area but increase overall income inequality (Hill 2021). The dramatic decline in income inequality of China is due to some policies that China government implemented such as personal income tax reform, labor market policies, the Dibao system, etc (Jain-Chandra et al. 2018). On the other hand, the rise of income inequality in Indonesia is due to Indonesia government's policy (Hill 2021). Research finds that human development index is the most important factor affecting poverty index in Indonesia (Sinurat 2023) and the human development index of Indonesia is far below China (Badan Pusat Statistik 2019). Human development index depends on the government's policy. Most of Indonesians who survived from poverty are due to their own effort. In addition, Indonesia, being a democratic country, has a lesser degree of coercive power in its response to the pandemic compared to autocratic countries (ex. China) (Mulyadi et al. 2021). This circumstance necessitates a single deduction: Indonesian CEOs who have emerged from poverty must independently strive to ensure the survival of their enterprises within the COVID-19 crisis, without even being able to prioritize the welfare of others (CSR). Additionally, recent research find that people with poverty experience are less sensitive to the difficulties of poor than those are born rich (Koo et al. 2023). In order to avoid returning to the state of poverty they have previously experienced, CEOs with poverty experience would decrease the extent of their corporate social responsibility (CSR).

Based on the arguments above, the hypothesis is CEOs with poverty experience have negative effect on CSR during COVID 19 period.

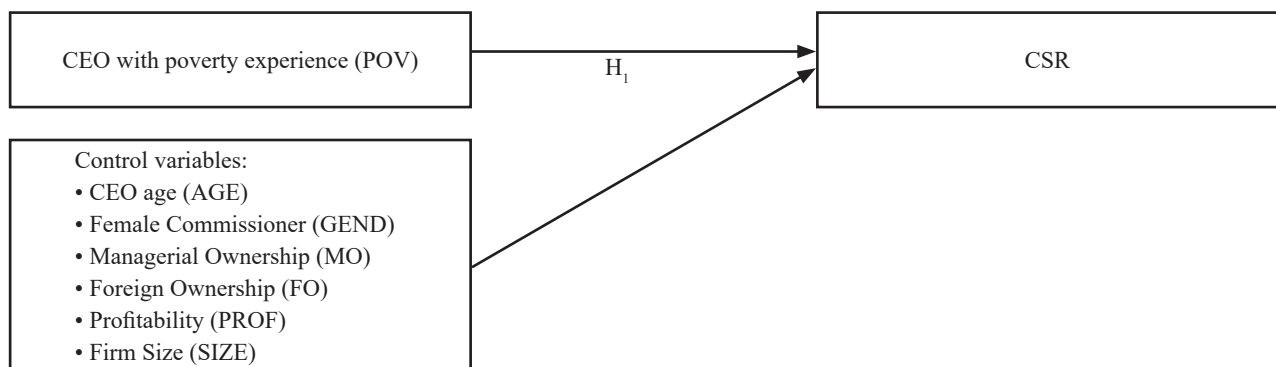


Figure 1. The Research Concept Framework

## METHODS

This study focuses on companies in Indonesia. This study focuses on Indonesia because of two reasons. First, Indonesia ranks as the second largest emerging poverty-stricken nation in Asia, according per the Praha 2022 report, underscoring the need of studying poverty in Indonesia. Second, Indonesia has very different social culture with China, in terms of governance and moral obedience (Mulyadi et al. 2021), which could have different effect.

This paper uses energy, basic materials and industrials companies listed in Indonesia Stock Exchange in COVID period which is 2020-2022. Energy, basic materials and industrials companies are used as these industries are environmentally-sensitive industries which are more concern on CSR (Rudyanto et al. 2022; Garcia et al. 2017). Environmentally-sensitive industries are facing new restrictions implemented under COVID 19 for the energy sector, which include the inability to export nickel ore, the need to establish smelters, and other requirements that have the potential to significantly impact the financial standing and environmental responsibility of energy businesses (Pribadi 2019; Sitohang et al. 2023). This situation provides perfect setting in showing the companies' struggle in balancing CSR and financial problem which forces CEOs to use their reflective capacity (Jia et al. 2021).

This paper eliminates companies which do not state information about CEO's hometown and companies which annual report cannot be accessed and excludes companies whose CEOs left their birthplace before adulthood, resulting on 207 observations. To determine whether CEOs left their birthplace before growing up or not, the authors search the background of CEOs from all CEO's social media, interviews, resumes, annual report, and other online news. If there is no information about whether they left their birthplace or not, authors assume that the CEOs didn't leave their birthplace before adulthood. This paper refers to Xu and Ma's definition of adulthood, which is 18 years old (Xu & Ma 2021). The sampling result is shown in Table 1.

Table 1. Sampling Results

Criteria	Total
Energy, basic materials and industrials companies consistently listed in IDX from 2020-2022	146
Companies which do not state information about CEO's hometown or leave their birthplace before growing up	(72)
Companies which annual report cannot be accessed	(5)
Total companies	69
Total observations	207

This study utilizes secondary data resources via the Indonesian Stock Exchange website and companies' website. For CEO's hometown, this paper uses all online news available via googling. This paper uses BPS Statistics website to gather the economic conditions of CEO's hometown.

Corporate social responsibility (CSR) is measured using content analysis of companies' sustainability reports with Global Reporting Initiative (GRI) Index Standards specific disclosures (indicator 2-4) (Colakoglu et al. 2021). This paper does not use general disclosures as general disclosures do not reflect CSR activities. This paper includes both sustainability reports which are separated with annual report and sustainability reports which are embedded in annual report. CEO poverty experience (POV) is measured by CEO hometown economic condition and excludes CEOs who left their birthplace before growing up (Xu & Ma 2021). This research refers to BPS Statistics data (2023) via the website by looking at the economic conditions in the CEO's hometown through a table of the percentage of poor people by district/city for 2020-2022. The standard for whether the CEO's hometown is classified as a poor city or a rich city is set based on 2/3 of the median percentage of poor residents by district/city in 2020-2022. First, researchers ranked cities based on their poverty levels. The city with the highest poverty score is in first place. After that, researchers took 1/3 of the median of these cities to be considered poor cities. CEOs born in poor cities are coded with the number 1, while CEOs born in rich cities are coded with the number 0.

This paper adds CEO age (AGE), female commissioner (GEND), managerial ownership (MO), foreign ownership (FO), profitability (PROF), and firm size (SIZE) as control variables. CEO age is employed as a control variable due to prior studies indicating that it influences the decision-making process of CEOs (Talbi 2017; Tang et al. 2023). Previous literatures find that ownership (Rudyanto et al. 2022; Alsaadi 2022; Han & Zheng 2016; Buchanan et al. 2018) and monitoring system (Rudyanto 2018; Colakoglu et al. 2021) play big role on CSR decision. Among all monitoring systems, female commissioners exert the most influence on corporate social responsibility (CSR) decisions due to their heightened concern for CSR (Campopiano et al. 2023; Furlotti et al. 2019). Almost all previous researches find that profitability and firm size affect CSR



(Rudyanto 2023; Brammer et al. 2005; Kalbuana et al. 2022). Female commissioner is measured by percentage of female commissioner (Biswas et al. 2022). Managerial ownership is measured by percentage of ownership by directors, managers and commissioners (Firnanti et al. 2019). Foreign ownership is measured by percentage of ownership by foreigners (Tokas & Yadav 2020). Profitability is proxied by return on asset (Rudyanto 2024). Firm size is measured by natural logarithm of total asset (Rudyanto & Hidagusti 2023; Rudyanto 2024). All measures are summarized in Table 2.

Table 2. Measurement of Variables

Variables	Measurement
Dependent Variable (CSR)	Global Reporting Initiative (GRI) Index Standards specific disclosures (indicator 2-4)
Independent variable (CEO poverty experience)	hometown economic condition and excludes CEOs who left their birthplace before growing up. 1 if born in poor cities, 0 otherwise
Control variables	
CEO age	The age of CEO (year of observation-birth year)
Female commissioner	percentage of female commissioner (total female commissioner/total commissioner in the company)
Managerial ownership	percentage of ownership by directors, managers and commissioners (share owned by directors, managers and commissioners/ total outstanding shares)
Foreign ownership	percentage of ownership by foreigners (share owned by foreigners/ total outstanding shares)
Profitability	return on asset (net income/total asset)
Firm size	natural logarithm of total asset (ln total asset)

The empirical model is as follows:

$$CSR = \alpha + \beta_1 POV + \beta_2 AGE + \beta_3 GEND + \beta_4 MO + \beta_5 FO + \beta_6 PROF + \beta_7 SIZE + \varepsilon \dots\dots\dots(1)$$

CSR is corporate social responsibility, POV is CEO poverty experience, AGE is CEO age, GEND is female commissioner, MO is managerial ownership, FO is foreign ownership, PROF is profitability, and SIZE is firm size.

The study employed STATA software to execute the multiple-panel regression model. The Hausman test was employed to ascertain that random effects would be more suitable for this research (P:0.010). Additionally, tests for multicollinearity, autocorrelation, and heteroscedasticity were performed. The average VIF value was used to conduct the multicollinearity test. The mean VIF values were less than 10, indicating the absence of any multicollinearity issue. The Breusch-Godfrey test was employed to test for heteroscedasticity. However, this analysis uncovered a heteroscedasticity issue with a significance level of 0.000. The Wooldridge test was employed to conduct an autocorrelation test, which revealed the presence of an autocorrelation issue (P: 0.000). In order to address these issues, the Driscoll-Kraay Standard Error was employed for the purpose of accounting for fixed effects (Hoechle 2007; Rudyanto et al. 2023).

## RESULTS

Table 3 shows the descriptive statistics of the research variables.

Table 3. Descriptive Statistics

Variable	Obs	Mean	Std. Dev.	Min	Max
CSR	207	.355	.223	.011	.978
POV	207	.063	.243	0	1
AGE	207	56.251	9.338	29	84
GEND	207	.09	.159	0	.667
MO	207	.076	.16	0	.739
FO	207	.217	.247	0	.998
ROA	207	.03	.137	-.451	.593
SIZE	207	21.974	4.587	12.796	29.988

Notes: CSR denotes corporate social responsibility; POV denotes CEO poverty experience; AGE denotes CEO age; GEND denotes female commissioner; MO denotes managerial ownership; FO denotes foreign ownership; ROA denotes profitability; SIZE denotes firm size

It reveals that the average score of CSR is below 50% (only 35.5%), showing the low level of CSR activities as indicated by their disclosures in sustainability report (32 disclosures over 91 disclosures). Further analysis (untabulated) shows that these companies concentrate more on economic and environmental activities (37,35%) than social activities (33,9%). This is due to new restrictions implemented under COVID 19 for the energy sector, which include the inability to export nickel ore, the need to establish smelters, and other requirements that have the potential to significantly impact the financial standing and environmental responsibility of energy businesses (Pribadi 2019). The sample used in this research has low managerial and foreign ownership and low profitability level. The low profitability level is understandable given that enterprises are seeing the impact of the COVID-19 pandemic.

Table 4 provides a more detailed depiction of the CEO's experience with poverty. Most of the CEOs are from Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi) (30%) and the rest are from big cities such as Surabaya (6%), Medan (6%), Bandung (5%), and others. Only 6.28% of total CEO are coming from poor hometown, such as from Kalimantan Barat and Jawa Tengah. Readers should be careful in interpreting the result of this paper as the imbalances in CEO poverty characteristics may obscure the real effect of CEO's poverty experience.

Table 4. Tabulation of CEO Poverty

POV	Freq.	Percent	Cum.
0	194	93.72	93.72
1	13	6.28	100.00
Total	207	100.00	

Pairwise correlation test result, shown in Table 5, display no correlation between CEO poverty experience and CSR. The pairwise correlation analysis does not consider the influence of other factors. Therefore, it is necessary to do a multiple regression test in order to evaluate the hypothesis.

Table 5. Pairwise Correlation Test Result

Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(1) CSR	1.000							
(2) POV	-0.096	1.000						
(3) AGE	0.042	-0.022	1.000					
(4) GEND	-0.037	0.115*	0.002	1.000				
(5) MO	-0.047	0.047	0.011	0.052	1.000			
(6) FO	0.190*	0.054	0.084	0.068	-0.117*	1.000		
(7) ROA	0.198*	0.021	0.053	0.017	0.121*	0.112	1.000	
(8) SIZE	-0.280*	-0.057	-0.084	-0.057	0.087	-0.346*	-0.134*	1.000

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Multiple regression test in Table 6 shows that CEO poverty experience has negative effect on CSR. Thus, the hypothesis is accepted. This result is consistent with Koo et al (2023) and not consistent with previous researches whose samples are from China (Xu & Ma 2021; O'Sullivan et al. 2021).

Upper echelons theory states that CEOs' reflective capacity affects their CSR decisions (Jia et al. 2021). This reflective capacity is a combination of knowledge, experience and culture. Thus, CEOs who experienced poverty in different culture may act differently.

In Indonesia, CEOs who have lived in poor cities tend to do less CSR activities than their counterparts. CEOs who have experienced poverty are determined to avoid returning to poverty. Having witnessed the impoverished lives of both their neighbors and themselves, they exerted diligent efforts to escape poverty and are determined to avoid returning to such destitution. Consequently, they will give preference to the financial state of their own enterprises and engage in only restricted corporate social responsibility initiatives.

Table 6. Multiple Regression Test Result

VARIABLES	(1)
	CSR
POV	-0.102** (0.0158)
AGE	8.79e-05 (0.000535)
GEND	-0.0630 (0.0780)
MO	-0.0389 (0.0198)
FO	0.0884 (0.0600)
ROA	0.263*** (0.0232)
SIZE	-0.0112** (0.00211)
Constant	0.583*** (0.0163)
Observations	207
Number of groups	69
Prob>f	0.01
F	96.49
R-squared	0.129

## DISCUSSION

The analysis shows that CEOs with poverty experience have negative effect on CSR. The result supports upper echelons theory which states that top management's personal experience affects companies' decisions, including CSR (Reimer et al. 2018; Han et al. 2021).

Comparing to previous researches in China, China operates under an autocratic system of governance, and the Chinese government has implemented numerous policies that have greatly improved societal welfare. In addition, Chinese has distinct culture and perspective on poverty. Research find that poor Chinese people have positive perception on poverty. Some of them even attached a positive meaning to their experience of poverty (Lam et al. 2004). Consequently, they develop a greater capacity for understanding and sharing the feelings of others who require assistance.

When it comes to Indonesian, things are different. Most of poor people in Indonesia come from rural area. The lack of access to livelihood information in rural areas influences their perception of poverty, resulting in a sense of powerlessness and restricted prospects (Yusup et al. 2017). Ironically, those facing poverty frequently refuse to acknowledge their own predicament and instead attribute it to others in like situations, a practice that is driven by the negative perception, disgrace, and societal bias (Shildrick & MacDonald 2013). Individuals who hold such a perspective will face challenges in achieving success and wealth. Conversely, impoverished individuals who ascend to the position of CEO witness firsthand the perceptions held by their impoverished neighbors. Therefore, those CEOs are unwilling to assist the poor, reflected by their decreased CSR.

This predicament is exacerbated by the COVID-19 pandemic. The COVID-19 pandemic has had a substantial adverse impact on Indonesia's economy, as stated by Rudyanto (2023). The survival of energy industries is further complicated by COVID-19 laws (Pribadi 2019). CEOs will prioritize the viability of their companies in this scenario and focus on persuading shareholders that they can still endure, as evidenced by economic disclosures in CSR reports. CEOs who have experienced poverty tend to prioritize short-term performance over long-term performance due to concerns of returning to poverty. This often leads to a decrease in corporate social responsibility (Nollet et al. 2016). Prior studies indicate that managers facing pressure have a tendency to emphasize short-term performance over long-term performance (Rudyanto 2023; Block & Wagner 2014).

## CONCLUSIONS

All nations, including Indonesia, are pursuing sustainable development goals. However, until now, Indonesia still suffers from poverty, especially during COVID 19. As companies are one of the most influencing parties in pursuing SDG through CSR, this research tries to examine the effect of CEO with poverty experience on CSR. Unlike the results from previous researches, this research finds that CEO with poverty experience has negative effect on CSR. The results are not consistent with previous researches done in China as Chinese has different moral and attitude with Indonesian. Thus, the urgent matter that the Indonesian government should do is increasing the moral of Indonesian.

There are two implications of this research. Theoretically, it can be implied that culture defines CEO's cognitive structure and values and thus change the way they act on CSR. Practically, Indonesian government should work hard to fix the moral of Indonesian. From Table 2, it is apparent that only 6% of the CEOs are coming from poor hometown. Due to the negative perspective held by impoverished individuals in Indonesia toward poverty, and their tendency to attribute blame to others for their circumstances, only a limited number of them are able to achieve success. If the Indonesian government improves the moral values of the poor, they will be able to perceive poverty in a positive manner and enhance their socio-economic standing. CEOs who observe disparities in their neighboring communities and strive to alleviate poverty are inclined to extend assistance through increased corporate social responsibility (CSR) initiatives, as exemplified in China. One of the ways to fix the moral of Indonesian is through education (Sari & Isnaini 2021; Madhakomala et al. 2022).

This research is not without limitations. The concept of poverty experience might be subject to variation (Hill 2021). This research exclusively examines the poverty experiences of CEOs based on the poverty status of their hometowns. Subsequent study can examine the socioeconomic status of CEOs' households in order to provide a more accurate depiction of their own poverty level. Furthermore, there is a scarcity of information regarding the personal background of CEOs. This paper is based on data that individuals report about themselves, which may be influenced by personal biases or may not provide a complete picture. Subsequent research can conduct interviews with CEOs in order to provide impartial data and corroborate the findings of this study. Furthermore, a CEO's prior experiences may undergo changes as time progresses, thereby influencing their attitude to corporate social responsibility (CSR) in distinct ways at different points in their professional trajectory. Subsequent research can examine the specific periods of life during which CEOs encounter financial hardship. Finally, this study exclusively focuses on environmentally sensitive sectors that have been subject to additional detrimental laws during the COVID-19 pandemic. Subsequent study can employ alternative businesses to determine the extent to which the findings can be applied universally.

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