

Reconceptualisation of Corporate Social Responsibility Model in the Era of Sustainable Development

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Abstract: Corporate Social Responsibility must be based on the principle of social justice so that the implementation of Corporate Social Responsibility will not burden one party resulting in the ineffective implementation of Corporate Social Responsibility. This research aims to reconceptualize the model of Corporate Social Responsibility in the legal framework in the era of sustainable development to realize social justice. This research is legal research with the type of empirical legal research. Implementing Corporate Social Responsibility does not mean that the state delegates its overall responsibility to business actors but invites business actors to work together to create sustainable development and improve people's quality of life. Social problems can only be solved through social engineering because the causes and consequences are multidimensional and involve many people. This reconceptualization includes Reconceptualisation of the Idea of Implementing Corporate Social Responsibility, which is carried out with the application of the Social Capital Concept; Reconceptualisation of Funding; Reconceptualisation of the Duties of the Central Government and Regional Governments; Reconceptualisation of the Corporate Social Responsibility Forum; Reconceptualisation of Awards; and Reconceptualisation of Administrative Sanctions.

Keywords: Corporate Social Responsibility; Sustainable Development; Environmental law; Social justice.

JEL Classification Codes: G30; K20; K22; Q01; Q56.

INTRODUCTION

Corporate Social Responsibility is often defined as a corporate concern that sets aside a portion of its profits to benefit sustainable human and environmental development based on appropriate and professional procedures (Banerjee, 2008). Corporate Social Responsibility is a corporate responsibility to stakeholders to behave ethically, minimize negative impacts and maximize positive impacts that include social and environmental aspects (triple bottom line) to achieve sustainable development goals (Želazna et al., 2020). Corporate Social Responsibility is also a triangle of stakeholder life that the Company must pay attention to during its pursuit of profit—namely economic, environmental, and social (Carroll, 2016). The relationship is illustrated in the form of a triangle. These three pillars measure the value of a company's success with three economic, environmental, and social criteria. Corporate Social Responsibility is the moral responsibility of a business organization towards its stakeholder groups affected directly or indirectly by the Company's operations (Kim & Thapa, 2018).

Corporate Social Responsibility is all management efforts carried out by business entities to achieve sustainable development goals based on economic, social and environmental pillars. Corporate Social Responsibility is also a business commitment to contribute to sustainable economic development, working with company employees, their families, local

communities, and society as a whole to improve the quality of life (Camilleri, 2017).

The existence of Corporate Social Responsibility as all management efforts to achieve sustainable development goals in terms of economic, environmental, and social aspects, was initially a moral responsibility of a business organization to its stakeholder groups, turned into a legal responsibility with the enactment of regulations regarding corporate social responsibility in Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies that carry out their business activities in the field and related to natural resources are required to carry out Social and Environmental Responsibilities. Social and Environmental Responsibility is the Company's obligation which is budgeted and calculated as the Company's expenses, which implementation is carried out with due regard to propriety and fairness. Companies that do not carry out their obligations are subject to sanctions by the provisions of the legislation. Government Regulation regulates further provisions regarding Social and Environmental Responsibility.

In Indonesia, justice is described in Pancasila as the basis of the state, namely social justice for all Indonesian people. The five precepts contain values that are the goal of living together. Justice is based on and imbued with the essence of human justice, namely justice in the relationship between humans and themselves, humans with other humans, humans with society, nation and state, and human relationships with God (Rosidah, 2020).

Social justice is part of the formulation of the fifth principle of Pancasila. This social justice naturally presupposes the

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existence of individual justice. The attitude or behaviour of individual Pancasila is an attitude and behaviour that has virtue or goodness in the form of justice. Besides that, the individual is also the goal of justice (Dimiyati et al., 2021). The point is that justice is not only addressed to society in general but also to individuals. However, this individual is not just an atomistic entity wholly separated from its socio-cultural context but an individual in his relationship with other individuals and society. Here social justice is not the same as socialism which is not too concerned with individual interests (Winata et al., 2018).

Social justice is structural justice; this justice is achieved when economic, political, social, cultural and ideological processes in society result in a fair distribution of community wealth and ensure that every citizen gets what his or her right is. Social justice is more easily obtained by dismantling unjust structures (Barata & Cabrita, 2019). Franz Magnis-Suseno stated that social justice is a justice whose implementation depends on the structure of the economic, political, social, cultural, and ideological processes in society. So the social structure is the main thing in realizing social justice. Social justice concerns efforts to enforce these justices and matters of propriety and fulfil the community's needs of everyday life (Suseno, 1987).

On the other hand, an entity will burden the Company with various costs, including taxes, permits, levies, etc. Companies are also forced to commit to other expenses in the name of social responsibility. The author sees an imbalance in which the company/private economic system supports itself in real terms through production activities. The Company's financial balance is in the Company's income and expenses, and this must be added with the payment of taxes, levies and other expenses. Therefore the law should balance the interests between the Company and the state (Mangoting, 2007).

Corporate Social Responsibility should be a collaborative process and form social capital based on social justice for joint development. This means that each stakeholder (both internal and external) has balanced rights and obligations. The existence of Corporate Social Responsibility must be based on the principle of social justice so that the implementation of Corporate Social Responsibility will not burden one party, which results in the ineffective implementation of the Corporate Social Responsibility (Taghian et al., 2015).

Article 4 of the Regulation of the Minister of Social Affairs of the Republic of Indonesia Number 9 of 2020 concerning Social and Environmental Responsibilities of Business Entities turns out to be the same as Article 4 of the Regulation of the Minister of Social Affairs Number 6 of 2016 which regulates the goals of Social Responsibility that have been revoked. The Targets of Corporate Social and Environmental Responsibility Business is intended for a person, group, and community who has a life that is not humanely appropriate. Humanly unworthy has the following criteria: Poverty; Abandonment; Disability; Remoteness; Social tuna and behavioural deviance; Disaster victims; and Victims of violence, exploitation, and discrimination. Companies are forced to commit to giving priority to job opportunities for people with social welfare problems around the Company according to the needs and requirements of the Business Entity: Provide support in the provision of various social facili-

ties for the community, especially those with social welfare problems; Supporting environmentally sustainable social development; Prioritizing local resources in their environment, and Implement social empowerment to the environment around the Company. The Company seems to be forced by the state to take responsibility which is the state's responsibility.

Based on the problems above, the purpose of this research is to reconceptualize the model of corporate social responsibility in the legal framework in the era of sustainable development in order to realize social justice.

RESEARCH METHODS

This research is legal research with empirical legal research type. Empirical legal research, or field research, examines the applicable legal provisions and what is happening in society. Empirical legal research is legal research regarding the application or implementation of normative legal provisions in action on every particular legal event in society. In other words, research conducted on the actual situation or natural conditions that occur in society to know and find out the facts and data needed after the required data is collected leads to problem identification which ultimately leads to problem-solving (Burns & Hutchinson, 2009)(Nalle, 2015).

The point of view in the results of this study is interpreted as the basis for the conception of reality (ontology) by researchers about phenomena (symptoms) related to research interests. The standpoint includes several conceptions, namely: law, social justice, state/government responsibility, corporate social responsibility. Law, conceived as a set of rules issued by a legitimate ruler, contains orders and sanctions, but its applicability must be tested in society, whether these regulations can indeed create justice, order and welfare, which are the objectives of the law. So the law is interpreted as a provision that must be enforced and studied how far the law can create justice, order, and welfare. Social justice is conceptualized in distributive justice, which the state must realize to balance various interests (proportional). Social justice is defined as social justice based on Pancasila, which has been accepted as the source of all sources of law in Indonesia, as stipulated in Article 2 of Law no. 12 of 2011 concerning the Establishment of Legislation. The state's responsibility is not the state's responsibility in the discipline of international law but is conceptualized as a responsibility that the state must bear because of state actions that have the potential to harm its citizens. Corporate Social Responsibility is conceptualized as a responsibility that a corporation must realize because its activities impact people's lives, in the sense of having the potential to change the quality of people's lives.

RESULTS AND DISCUSSION

The Relationship between Corporate Social Responsibility and Sustainable Development

National development is an effort to improve human quality, which is carried out sustainably, based on the ability to utilize advances in science and technology and consider the challenges of global development (Vinuesa et al., 2020). The centralized and uneven development that has been carried

out so far has only prioritized economic growth and has not been balanced by a democratic and just social, political and economic life. The development of the national economy, which is carried out based on economic democracy with the principles of togetherness, efficiency with justice, sustainability, environmental insight, independence, and maintaining a balance of progress and national economic unity, aims to realize the welfare of the community (Marilang et al., 2021). The state cannot carry out national development alone, so this is called togetherness. The relationship between humans and humans to meet needs is a human collaboration to create a production unit. Humans work together to meet their primary, secondary and tertiary needs (Absori et al., 2019).

Humans as creatures have various needs to be met to maintain their survival. To get these basic needs, humans must get them through various fields, including the economic field. In the view of conventional economics, economic growth is broadly aimed at material welfare, meeting their needs, creating companies, creating technology and creating knowledge to make it easier for humans to achieve their needs. Technology is the work of humans to process the environment and adapt to it. Technology is also an instrument for humans to fulfil their basic needs, namely food, mobility, communication and defence, and improving their quality of life. Technology becomes a crucial subject for the mastery of Corporate Social Responsibility is one of the global issues and issues of democracy and human rights.

Corporate Social Responsibility is a global demand where the Company's success is judged by its financial performance, product marketing, and social and environmental performance. Conceptually, Corporate Social Responsibility also intersects and is often interchanged with other phrases, such as corporate responsibility, corporate sustainability, corporate accountability, corporate citizenship, and corporate stewardship. The definition of corporate social responsibility is divided into two meanings, namely in a broad sense and in a narrow sense. In a broad sense, Corporate Social Responsibility is closely related to achieving sustainable economic activities.

The sustainability of economic activities is related to social responsibility and the Company's accountability to society, the nation, and the international community. Corporate Social Responsibility, in a narrow sense, can be described as a form of cooperation between companies (not only limited liability companies) with all things that directly or indirectly interact with the Company to ensure the existence and survival of the Company's business. As explained in the Introduction Chapter, the echo of Corporate Social Responsibility began to be felt in the 1950s (Kanji & Chopra, 2010).

The book entitled Social Responsibility of the Businessman by Howard R. Bowen, written in 1953, is early literature that became a milestone in the modern history of Corporate Social Responsibility (Bowen, 1953). Bowen is nicknamed the "Father of Corporate Social Responsibility" because of his work. After that, the echo of Corporate Social Responsibility was enlivened by the publication of "Silent Spring", written by Rachel Carson, which reminded the world community that pesticides are deadly to the environment and life (Carson et al., 2002). The Company's behaviour needs to be examined first before it leads to destruction. Since then, attention

to environmental problems has grown and received wide attention. The idea of Corporate Social Responsibility was discussed again in 1966 in "The Future Capitalism" written by Lester Thurow (Thurow, 1997), followed by the publication of "The Limits to Growth" in the 1970s, which is the fruit of the thoughts of world scholars who are members of the Club of Rome, this book continues to be updated today (Meadows & Rome, 1974).

According to Wibisono, in line with the ongoing discourse on environmental concerns, the Company's philanthropic activities continue to develop in the form of Philanthropy and Community Development (CD) (Wibisono, 2007). In the 1980s, more and more companies shifted the concept of Philanthropy towards Community Development. The 1990s were marked by various approaches, such as an integral approach, a stakeholder approach and a civil society approach. At the global level, in 1992, the Earth Summit was held in Rio de Janeiro, Brazil; this meeting emphasized the concept of sustainable development based on environmental protection economic and social development as something that must be done. John Elkington made the most significant breakthrough in Corporate Social Responsibility through the concept of "3P" (Profit, People and Planet) outlined in the book *Cannibals With Forks: The Triple Bottom Line in 21st Century Business* in 1998. The World Summit on Sustainable development (WSSD) was held in 2002 in Johannesburg, South Africa. Since then, the definition of Corporate Social Responsibility has grown. According to The World Business Council for Sustainable Development (WBCSD) (Bombiak & Marciniuk-Kluska, 2019), Corporate Social Responsibility is a business commitment to contribute to sustainable economic development, working with company employees, the employees' families, as follows local communities and society as a whole, in order to improve the quality of life (Hys & Hawrysz, 2012). Improving the quality of life means the ability of humans as individual members of society to be able to respond to existing social conditions and be able to enjoy and take advantage of the environment, including existing changes and at the same time maintaining it. Alternatively, in other words, Corporate Social Responsibility is a corporate way to ensure (Ridwanullah, 2017):

1. Diversity is one of the essential aspects of ecological principles, where diversity in nature will maintain the cycle of life. In community development, this principle emphasizes respect for different values, the absence of a single answer to existing problems, decentralization, equal networking and communication, and technology that is easy to apply at a low level.
2. Organic development is the opposite concept of mechanistic development. Community development implies a complex relationship between community members and their environment. Therefore, it is not recommended to use a simple technique but through a complex and dynamic process.
3. In nature, dynamic balance will maintain the balance of nature as a whole, where changing this balance will change the order of life. In a system, loss of balance will lead to the risk of environmental failure; in the perspective of community develop-

- ment, the principle of balance is directed at the balance between global and local interests, gender justice, responsibility, and justice in law.
4. The principle of social justice, eliminating structural inequality, community development must be able to change the existence of class inequality and gender inequality in the context of realizing social justice for the community; for this reason, it must be adequately understood about the complexity of pressure on class, gender, race, and must be critical of background class, gender, and race.
 5. Focus on harmful discourse. The discourse of power and oppression needs to be a concern in Community Development. Workers need to have the ability to identify and decipher discourses of power and to understand how these discourses effectively privilege and empower some while also marginalizing and empowering others. This dissection of discourse is a critical component of the principle of raising awareness. Empowerment, this concept becomes the primary basis in community development. Empowerment means generating their resources, opportunities, knowledge, and skills to increase their capacity to determine their future. The central concept is how to provide broad opportunities for the community to determine the direction of life in their community.
 6. Defining needs, this principle is fundamental in determining priorities for community development needs. There are two things in determining needs: community development is carried out based on an agreement from various elements, pays attention to the resulting president, and pays attention to the principles of social justice and ecological balance.
 7. To Uphold human rights, it is necessary to have regulations that provide protection and recognition of human rights, such as the right to education, the right to participate in the community's cultural life, the right to develop independently, and the right to family protection.
 8. Respect local values. This principle is based on the importance of local knowledge in community development, where the community up to the lower class can identify and validate this knowledge. Cultural globalization has taken the cultural identity of people around the world, that local culture can show its ability to support community development, this is considering that local culture is not static but dynamic, even this principle is by human rights, inclusive, sustainable, and also directed by the community, in the context of sustainable development.
 9. Local resources the use of local resources is better than using resources or assistance from outside parties. This use covers all forms, including financial, technical, natural resources will be able to encourage various ways of community development (there are various forms of community development).
 10. Local skills, that in community development, "outsiders" must know that local skills can be utilized, maximizing local skills better in community development. For this reason, in carrying out community development, it must run in two directions between outsiders and the community.
- Connecting community members and politics is an effort to build a dialogical relationship to share experiences in dealing with pressure and open up opportunities for action. This principle is an essential part of community empowerment and development. Community development must always see maximum participation to ensure that every community member can be actively involved (Hannon, 2019). Cooperation and consensus, problems that exist in society must be faced by all members together with the approval of all community members. Stages of development community development are carried out in stages over a long period; this is because it prioritizes the activity and participation of community members. Peace and non-violence, in this context, community development requires a non-violent approach. Therefore, a coercive approach or an approach with pressure on others must be avoided. Inclusive, the application of inclusive principles in community development requires community involvement to participate in implementing development. The development process must be open and capture the aspirations of all community members, even to the lowest groups.
- All community development should aim to build community. Community development encompasses all social interactions with communities and helps them communicate the path to genuine dialogue, understanding, and social action. The relationship between global and local, currently the whole world cannot escape the influence of globalization, so it can no longer ignore global issues regarding development and the environment, but also locality becomes the focus of development. The global movement will impact the whole community and contribute to the problems and issues faced by society. Thus, every community work must understand global conditions and understand local conditions and how the two interact.
- Visser't Hooft conveyed that the change in public awareness created a new awareness about the importance of implementing corporate social responsibility (Hooft, 2013). This understanding clarifies that the corporation is no longer an entity that only cares about itself. It is alienated from the community environment where they work, but a business entity must adapt culturally to its social environment. The same is true for the environmental aspect, which requires companies to be more concerned about the environment in which they operate.
- The Earth Summit in Rio de Janeiro, Brazil, in 1992 emphasized the concept of sustainable development as something that is not only an obligation of the state but also must be considered by corporations (Basiago, 1999). The concept of sustainable development requires corporations, in running their business, to take into account the following aspects (Genevey et al., 2013):

1. Availability of funds;
2. Environmental mission;
3. Social responsibility;
4. Implemented policies (society, corporate, and Government); and
5. Have the value of benefits/benefits.

Then, at the Johannesburg Meeting in 2002, a new principle emerged in the business world, namely the concept of Social Responsibility. Starting from the emergence of a concept in the corporate field to pay attention to environmental and social aspects, in this case, we will discuss the application of the principles of Social and Environmental Responsibility by companies, including their regulations. The substance of the existence of the principle of Social and Environmental Responsibility for the Company is to strengthen the Company's ability to adapt to its environment, community, and stakeholders related to it, both locally, nationally, and globally. In its implementation, it is hoped that the elements of the Company, Government, and community interact and support each other, corporate social responsibility can be realized comprehensively, so that in making decisions, carrying out decisions, and carrying out responsibilities together.

In September 2004, the International Organization for Standardization or ISO, as the parent organization of international standards, succeeded in producing guidelines and standardization for social responsibility, ISO 26000: Guidance Standard on Social Responsibility. ISO 26000 is the guiding standard for the implementation of CSR. ISO 26000 defines CSR as the responsibility of an organization for the impact of its decisions and activities on society and the environment, through transparent and ethical behavior (Dillow, 2008), which:

6. Consistent with sustainable development and community welfare.
7. Pay attention to the interests of stakeholders.
8. By applicable law and consistent with international norms.
9. It is integrated into all organizational activities, in this sense covering both activities, products, and services.

In ISO 26000, Corporate Social Responsibility covers seven main issues (Valmohammadi, 2014), namely:

1. Community development.
2. Consumers.
3. Practice healthy institutional activities.
4. Environment.
5. Employment.
6. Human Rights.
7. Organizational Governance.

In 1980-1990, the discourse on Corporate Social Responsibility continued to develop, the emergence of the Earth Summit in Rio de Janeiro, Brazil, in 1992 confirmed the concept of sustainable development and a sustainable econ-

omy. In 2002 the Johannesburg Meeting attended by world leaders, the concept of born social responsibility was, which accompanies the two previous concepts: economic and environmental sustainability. These three concepts are the basis for the Company's social responsibility. The critical meeting of the United Nations Global Compact in Geneva (UN Global Compact), Switzerland, on 7 July 2007, received worldwide attention to ask companies to demonstrate responsibility and healthy business behaviour known as Corporate Social Responsibility (Navickas et al., 2021).

One of the Earth Summit results, among others, agreed to change the development paradigm from economic growth to sustainable development. ISO 26000 translates social responsibility as an organization's responsibility for the impact of its decisions and activities on society and the environment through transparent and ethical behaviour to be consistent with sustainable development and the welfare of society. The basic principles of social responsibility that form the basis for the implementation that animates or become information in making decisions and social responsibility activities according to ISO 26000, include, among others: respecting stakeholders and their interests, implementing transparency and accountability, ethical behaviour, taking action prevention, and respect for human rights (Tang et al., 2021).

Corporate Social Responsibility is no longer interpreted as a movement or moral demand but has developed into a company obligation, obligation, or mandatory that must be implemented. The Company's awareness to carry out its Corporate Social Responsibility obligations can mean that the Company is no longer a group or entity that is selfish. Behave and be characterized by the exclusivity of the community environment, nevertheless, as an entity that is obliged to make cultural adaptations to its social environment (Andrini, 2016).

Another philosophical view can be studied in the Decision of the Constitutional Court Number 53/PUU-VI/2008, because philosophically, the Constitutional Court is the guardian of constitutionalism, where the principle of constitutionalism becomes the unifying rope between human relations, with the state, and the state with companies or all three with nature. Based on the Decision of the Constitutional Court Number 53/PUU-VI/2008, the Government stated that: The provisions of Article 74 paragraph (1), paragraph (2), and paragraph (3), along with the explanation of Law Number 40 of 2007 concerning Limited Liability Companies, which regulates the social environment, Corporate Social Responsibility to companies or companies whose business activities are in the field and or related to natural resources. Alternatively, specifically, a company or Company whose business activities manage and utilize natural resources is by the mandate of Article 33 paragraph (4) of the 1945 Constitution of the Republic of Indonesia. The provisions quo have provided certainty and justice for the Company or Company to try and seek profit as well as to the community and the environment to obtain protection, preservation and sustainable development for the welfare of the community as much as possible; The Government thinks that the provisions of Article 74 paragraph (1), paragraph (2), and paragraph (3), along with the Elucidation of Law Number 40 of 2007 concerning Limited Liability Companies, do not and or have provided discrimi-

natory behaviour. The provisions of Article 74 paragraph (1), paragraph (2), and paragraph (3), along with their explanations. Law Number 40 of 2007 concerning Limited Liability Companies have provided guarantees of certainty and fair treatment both to the Company or Company and the community and its social environment to establish interaction and harmonization towards sustainable economic development or sustainability development.

In the Decision of the Constitutional Court Number 53/PUU-VI/2008, the House of Representatives also stated that: The House of Representatives disagreed with the argument of the Petitioners which stated that the implementation of legal social and Environmental Responsibility obligations normative in Article 74 and its explanation of the Law Limited Liability Company is against "fair efficiency". The House of Representatives believes that "efficiency with justice" is one of the principles of implementing the national economy based on economic democracy. About the implementation of environmental management in the context of sustainable development, the meaning of fair efficiency must be based on legal norms by considering the level of public awareness to realize the greatest prosperity of the people. This is based on the fact that natural resources are essential for human survival. The loss or reduced availability of these natural resources will significantly impact the survival of humankind on this earth. Therefore, the fundamental issue about managing natural resources is how to manage these natural resources to produce the maximum benefit for humans and not sacrifice the sustainability of the natural resources themselves.

The House of Representatives thinks that implementing Article 74 of the Limited Liability Company Law is for legal certainty. Considering that social and environmental responsibility obligations are intended to support the establishment of a harmonious, balanced and appropriate corporate relationship with the environment, values, norms and culture of the local community, and aims to realize sustainable economic development in order to improve the quality of life and the environment that is beneficial to the Company itself, the local community, and society in general.

Article 33 of the 1945 Constitution of the Republic of Indonesia affirms the "State Obligations" and "Government Duties" to protect all-natural resources that control many people's lives within the Indonesian environment to promote the general welfare of the general welfare all Indonesian people. The provisions of Article 74 paragraph (1), paragraph (2), and paragraph (3), along with their Elucidation Law Number 40 of 2007 concerning Limited Liability Companies, provides "control rights to the state overall of Indonesia's natural resources and provides "obligations to the state" to use it for the greatest prosperity of the people.

The role of the Government as a regulator and supervisor for the implementation of Corporate Social Responsibility is essential. Implementing Corporate Social Responsibility does not mean that the state delegates its overall responsibility to business actors but invites business actors to work together to create sustainable development and improve the community's quality of life. Social problems can only be solved through social engineering because the causes and

consequences are multidimensional and involve many people (Visser et al., 2010).

Reconceptualisation of the Corporate Social Responsibility Model in the Legal Framework in the Era of Sustainable Development in the Framework of Realizing Social Justice

Edith Brown Weiss stated that in general, there are three actions generation earlier and now highly detrimental to future generations in the field of the environment (Weiss et al., 2007):

1. Excessive consumption of quality resources;
2. The use of natural resources whose best benefits are currently unknown;
3. Extensive use of natural resources by previous generations.

To ensure the availability of natural resources, the World Commission on Environment and Development (WCED) in 1997 formulated a concept that we later know as the concept of sustainable development. In its report entitled *Our Common Future*, WCED defines sustainable development as: "development which meets the needs of the present without compromising the ability of future generations to meet their own needs". For the first time, countries in the world formulated sustainable development in the Stockholm United Nations Conference on Human Environment in 1972, which was then outlined in Principle II of the Stockholm Declaration as follows: "the natural resources of the earth including the air, water, land, flora, and fauna, and as especially representative samples of the natural ecosystem, must be safeguarded for the benefit of present and future generations through careful planning or management, as appropriate."

The principle of the Stockholm Declaration is that natural resources must be saved for the well-being of present and future generations through careful planning and management. As a follow-up to the 1972 Stockholm conference, the United Nations formed the World Conservation Union, which is tasked with developing an action plan for the human environment. The action plan, entitled *World Conservation Strategy*, was compiled based on the grouping of all recommendations and actions that could be accepted by the conference, followed by the identification of cross-border programs for environmental protection purposes. The United Nations Conference on environment and development in Rio de Janeiro in 1992 produced five main principles of sustainable development, namely:

1. Principles of Intergenerational Justice. This principle implies that every generation of humanity has the right to receive and occupy the earth not in bad condition due to the previous generation's actions.
2. The Principle of Justice in One Generation. This principle speaks of justice in a generation of humanity, where the burden of environmental problems must be shared by society in one generation.
3. Principles of Early Prevention. This principle contains an understanding that if there is a significant threat or a threat of irreversible environmental damage and the absence of conclusive and definite sci-

entific findings or evidence, it cannot be used as an excuse to delay efforts to prevent environmental damage.

4. Principles for the Protection of Biodiversity. This principle is a prerequisite for successfully implementing the principle of intergenerational justice.
5. Principles of Internalization of Environmental Costs. Environmental damage can be seen as an external cost of an economic activity suffered by parties who are not involved in the economic situation.

Based on this, then, like humans or legal entities, the environment requires a guarantee of recovery from the consequences of environmental utilization by the Company. Therefore the conceptualization of Corporate Social Responsibility can adopt the concept of Social Capital. The concept of social capital arises from the idea that community members cannot solve the various problems they face individually. To overcome this, there is a need for togetherness and good cooperation from all interested community members. At the beginning of the 20th century, this kind of thinking inspired an educator in the United States named Lyda Judson Hanifan to introduce the concept of social capital. In an article entitled 'The Rural School Community Center'. Hanifan said that social capital is not capital in the usual sense, such as wealth or money, but instead has a figurative meaning, but is a real asset or capital that is important in social life. According to Hanifan, social capital includes goodwill, a sense of friendship, mutual sympathy, social relations and close cooperation between individuals and families that form a social group. In principle, social capital talks about social bonds or cohesion. The central idea of social capital about social bonds is that networks are a valuable asset base for social cohesion because they encourage a climate of cooperation to benefit.

Using relationships to work together helps people improve their lives. Social capital has three essential elements, namely norms, networks and trust. The first element is social norms (social norms). In general, norms are concrete values. They were created to guide each individual to behave by the rules that apply in society. Norms consist of understanding, values, expectations, and goals believed and carried out by a group of people. Norms can be formed from religion, moral guidelines, or secular standards such as codes of ethics which are pre-conditions or products of social beliefs. Fukuyama explained further that there would be four kinds of norms with four different characteristics: spontaneous-arational (naturallyself-regulated), spontaneous-rational (organized voluntary), hierarchical-arational (religious) and hierarchical-rational (political). Values and norms are the foundation that underlies the emergence of trust. These norms of information will not disappear and will remain in the future. These norms will, in turn, create social virtues: Several sets of individual virtues that are social include honesty, reliability, willingness to cooperate with others, cohesiveness and sense of duty towards others. Social capital requires familiarity with prevailing norms and, in its context, is manifested in the general social virtues of loyalty, honesty, cohesiveness and dependability.

The next element of social capital is social networks. The definition of a network as an element of social capital is a group of people who have informal norms or values and the norms or values required for ordinary transactions in the market. Networks of cooperation between people are realized from the dynamic infrastructure of social capital that facilitates communication and interaction that allows the growth of trust, and strengthens cooperation. A healthy society will also have a solid social network that can strengthen cooperation among its members and benefit from their participation.

According to Fukuyama, trust is a significant side effect of cooperative social norms that give social capital. Trust is exchanged based on shared norms for the benefit of the people. Trust involves reciprocity. If each party has expectations that both parties equally fulfil, then a high level of trust will be realized. Trust is a hope that grows in a society shown by honest, orderly, and cooperative behaviour based on shared norms. High social trust in society tends to have favourable social rules, and good cooperative relationships are formed.

The precepts of social justice for all Indonesian people show that Indonesian people are aware of the same rights and obligations to create social justice in Indonesian society. Social justice has elements of equity, equality, and communal freedom. In this context, noble deeds are developed that reflect the attitude and atmosphere of kinship and cooperation. For this reason, a fair attitude is developed towards others, maintaining a balance between rights and obligations and respecting the rights of others (Kurniawan, 2018).

The value of social justice mandates that all citizens have equal rights and that everyone is equal before the law. With such an attitude, there are no attempts to extort other people, wasteful things, live in a luxurious style, and other actions contrary to or detrimental to the public interest. Likewise, an attitude of liking to work hard and appreciate the work of others is fostered, which helps achieve mutual progress and prosperity. All of this is carried out to realize equitable progress and social justice. The precepts of social justice for all Indonesian people contain the values that every legal regulation, both laws and court decisions, reflects the spirit of justice. The justice that is meant is the spirit of social justice, not justice centred on the individual's spirit. This justice must be felt by most Indonesian people, not by a few specific groups. The legal for implementing corporate responsibility basis social must meet three foundations: philosophical, sociological, and juridical. Third, building on this foundation, then complete the legal basis the implementation of Responsibility Corporate Social obtain the validity of philosophical, sociological and legal. Essential enactment of Responsibility Corporate Social business activities in Indonesia, among others:

1. The values and principles that became the basis of the importance of The Preamble to the 1945 Constitution of the Republic of Indonesia stipulate that one of the goals of the Republic of Indonesia is "to promote the general welfare and welfare for all Indonesian people".
2. Article 33 of the Republic of Indonesia Constitution mandates that the economy is structured as a joint

effort on the principle of kinship. The national economy is organized based on economic democracy with the principles of togetherness, the efficiency of justice, sustainability, environmental insight, independence, and maintaining the balance of progress and national economic unity. The Preamble and Article 33 of the 1945 Constitution of the Republic of Indonesia constitute the legitimacy of various economic actors carried out by individuals, groups, organizations, or legal entities in Indonesia.

3. As referred to in Article 33 of the 1945 Constitution of the Republic of Indonesia, a joint business based on kinship can be interpreted narrowly, broadly, and as a principle or soul. It is associated with cooperatives as a form of joint business in a narrow sense. Broad meaning, namely that the national economic system is a joint effort to all elements of the Indonesian people. As a principle or soul, every form of business must have a cooperative spirit in which there is a joint effort based on the principle of kinship.
4. The notion of togetherness relates to the concept of economic actors, which is not only limited to State-Owned Enterprises, private companies, and cooperatives, but includes all economic subjects, both in production, distribution, and consumption activities.
5. Whether corporations, State-Owned Enterprises and Regional-Owned Enterprises, all forms of business have cooperative principles and joint ventures as cooperative mental principles.
6. Every form of business, cooperatives, private companies, State-Owned Enterprises and Regional-Owned Enterprises can only be said to have a cooperative spirit if one of them is realized by owning and implementing a Corporate Social Responsibility program as a form of corporate concern for the interests of the parties. Others then not just the interests of the Company alone. Corporations that have a cooperative spirit are private companies / State-Owned Enterprises / Regional Owned Enterprises), which through the Corporate Social Responsibility program provide public access to a share of the Company's profits.

The goals and functions of the Indonesian state are expressly stated in the fourth paragraph of the Preamble to the 1945 Constitution of the Republic of Indonesia. According to Barda Nawawi Arief, if the goals and functions of the Indonesian state are compressed, namely to social welfare and social defence (Arief, 2005). In order to achieve social justice, all Indonesians are guided by Pancasila as the Nation's Way of Life. The Indonesian nation will not be able to achieve the goals it has aspired to without the noble values it upholds as a way of life, namely Pancasila.

The implementation of Corporate Social Responsibility obligations is carried out to realize the state's goals and functions by Pancasila. To explain briefly, one of the precepts in Pancasila is Indonesian Unity. If it can be understood from these precepts, to achieve the goals and functions of the state, it is necessary to take action from all components of the nation,

to unite to help the Government. Corporate responsibility Socialis a concrete manifestation of the effort to provide welfare to the community and protect people who are in line with the values of the Indonesian Unity. The reality in a society forms the basis for the need to regulate Corporate Social Responsibility as business ethics. Empirically, corporate responsibility Social has a relationship with the community. Thus the existence of companies can be in dialogue with the community and the environment in which the Company lives.

The normalization of Corporate Social Responsibility in Article 74 of Law no. 40 of 2007 has reflected social justice. John Rawls connects the concept of justice with two fundamental values of social order, namely freedom and equality (Rawls, 1971). Everyone has the same right to the most basic guarantees of freedom. In a society that runs the free-market competition, if there are different interests due to socio-economic differences, the policy must prioritize those who are the least benefited. Thus, the level of social inequality will not widen and will be closer to social justice. Corporate Social Responsibility can be seen as a means to create justice while at the same time providing justice to future generations.

In the aim of distributing social justice, the state must create institutions that are built based on three backgrounds, namely:

1. Fair laws and regulations that can guarantee independence for the same citizenship, freedom of consciousness, non-negotiable freedom of thought, and independence in politics;
2. Equal and fair opportunities in the fields of education culture by providing subsidies to private schools and through the establishment of state schools, providing equal opportunities and opportunities in economic activities employment, and preventing the occurrence of monopolies in highly demanding jobs. Desirable (desirable position);
3. To realize justice, people should not think about their interests. Rawls says: "Individuals Pursue only interest in Themselves, it is impossible for them to have an effective sense of justice."

Idealized model construction Corporate Social Responsibility to achieve social justice is the responsibility of law by adopting the approach of Social Capital by using Theory of Legal System According to Lawrence Meir Friedman (substance, structure, culture)(Friedman, 1975). In addition, the reconceptualization of Corporate Social Responsibility is carried out in the context of realizing social justice, including:

1. Reconceptualisation of the Idea of Implementing Corporate Social Responsibility, which is carried out by the application of the Social Capital Concept;
2. Clarity of the Paradigm and subject of Corporate Social Responsibility, namely through the legal paradigm, and determining the subject companies that are subject to Corporate Social Responsibility obligations;

3. Corporate Social Responsibility forms that focus on two forms, namely environmental recovery impact and other activities;
4. Funding reconceptualization, namely Corporate Social Responsibility funding, is calculated as a cost and budgeted in the work plan and budget of the Company Transparency Publication Reporting, namely the Company submits a written report on the results of the implementation of Corporate Social Responsibility to the Corporate Social Responsibility Forum in the province or district/city;
5. Reconceptualisation of the Duties of the Central Government and Regional Governments, namely in the Implementation of Corporate Social Responsibility, the Central Government is in charge of funds collecting responsibility environmental social, in addition to formulating policies, standards, and guidelines in the implementation of Corporate Social Responsibility, while the Regional Government is in charge of compiling maps social and environmental impacts of the Company's business activities in the regions, preparing data on social and environmental conditions of the community, providing information on Corporate Social Responsibility programs needed by Beneficiaries, conducting monitoring and evaluation as well as disseminating policies, standards, and guidelines in the implementation of Responsibility Corporate Social; coordinate with the Corporate Social Responsibility Forum, and give awards to the Company for the proposed Corporate Social Responsibility forum;
6. Reconceptualisation of the Corporate Social Responsibility Forum, namely that the implementation of Corporate Social Responsibility activities runs effectively, efficiently, and on target, it is necessary to establish a Corporate Social Responsibility Forum which the local Government facilitates by its authority;
7. Reconceptualisation of Awards, namely with compensation that the Government can give in the form of tax cuts, tax reductions or even tax amnesty; Ease of licensing, protection of business existence, support for going public; Giving awards for the Company's appreciation and actions in carrying out Corporate Social Responsibility, and Provide easy access to loans and various other forms of compensation;
8. It is necessary to reconceptualize administrative sanctions in the form of written warnings, restrictions on business activities, suspension of business activities and temporary suspension of business licenses, or revocation of business licenses (Machmuddah et al., 2020).

That corporate social responsibility has not run optimally by the expectations of the law. Therefore, legal awareness in society needs to be fostered and instilled so that people are more obedient to the existing law, whether it is a written law or a law that grows and develops in a society whose exist-

ence is recognized by the community, specifically on corporate social responsibility.

CONCLUSION

Corporate Social Responsibility is a global demand where the company's success is judged from financial performance, product marketing, and social and environmental performance. The role of the Government as a regulator and supervisor for the implementation of Corporate Social Responsibility is essential. Implementing Corporate Social Responsibility does not mean that the state delegates its overall responsibility to business actors but invites business actors to work together to create sustainable development and improve the community's quality of life. Social problems can only be solved through social engineering because the causes and consequences are multidimensional and involve many people.

The implementation of Corporate Social Responsibility obligations is carried out to realize the state's goals and functions by Pancasila. The ideal model for the construction of Corporate Social Responsibility to achieve social justice is responsibility legal by adopting a Social Capital approach using the Legal System Theory According to Lawrence Meir Friedman (substance, structure, culture). This reconceptualization includes Reconceptualisation of the Idea of Implementing Corporate Social Responsibility, which is carried out by the application of the Social Capital Concept; Reconceptualisation of Funding; Reconceptualisation of the Duties of the Central Government and Regional Governments; Reconceptualisation of the Corporate Social Responsibility Forum; Reconceptualisation of Awards; and Reconceptualisation of Administrative Sanctions.

The current study on the reconceptualisation of the corporate social responsibility model in the era of sustainable development has presented the need to revise the traditional approach towards corporate social responsibility (CSR) and integrate sustainability into the core of business operations. This was presented as a result of the findings of the study. According to the findings of the study, corporate social responsibility (CSR) shouldn't just be limited to philanthropic activities; rather, businesses should adopt a more holistic approach that takes into account the impact that their operations have on the environment, their employees, and the community in which they are located.

In addition, the study's findings indicate that businesses that implement environmentally friendly policies help society and the long-term health of their firms. For instance, a sustainable supply chain and energy-efficient operations contribute to decreased costs and improved revenues, giving a clear economic benefit for companies.

The study does suffer from several shortcomings. The researchers used a small sample size, making it difficult to generalise the results. Second, the research is primarily conducted in rich countries. Hence the findings may or may not apply to developing countries. Therefore, additional research is required to investigate the application of CSR principles in various settings and cultures.

It is vital to consider the following suggestions if one wishes to create a future study in this area. To begin, future studies'

primary focus should be on the processes and results of implementing sustainable CSR practices across various industries and sectors. Second, research should also consider the part that governments and other stakeholders play in advancing environmentally responsible corporate social responsibility policies. Thirdly, research should investigate the influence of CSR activities on consumers and how their perceptions of the long-term viability of businesses are affected.

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COMPETING INTERESTS

The authors declare that they have no competing interests.

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