

Societal engagement from a cooperative perspective: An exploratory case study

L'engagement sociétal sous l'angle coopératif Une étude de cas exploratoire

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Summary

The cooperative system, by its purpose, values and foundations, carries a large part of the principles and foundations on which the concept of Corporate Social Responsibility (CSR) is based. It is a key player in responsible practices and has major assets to ensure that current and future generations are able to transmit a high-quality economic, environmental and social heritage.

The purpose of this article is to contribute to a better understanding of how this approach is constructed, and what are the specificities of evaluation, through an exploratory case study, (Copag of Taroudant).

Our research is exploratory and is essentially part of the interpretative philosophical tradition, which led to the construction of our research object and our problematic.

The results that emerged from this study indicate that the cooperative's commitment to a social responsibility approach is a continuation of the identity building of the organization and the consistency between displayed values and daily action.

Key words: CSR, cooperatives, practices, evaluation. Social and Solidarity economy.

Résumé

Le système coopératif, de par ses objectifs, ses valeurs et ses fondements, repose en grande partie sur les principes et les fondements de responsabilité sociale des entreprises (RSE). Acteur clé des pratiques responsables, il dispose d'atouts majeurs pour permettre aux générations actuelles et futures de transmettre un patrimoine économique, environnemental et social de grande qualité.

Le but de cet article est de contribuer à une meilleure compréhension de la manière dont cette approche est construite et des spécificités de l'évaluation, au travers une étude de cas exploratoire (Copag de Taroudant).

Notre recherche est exploratoire et fait essentiellement partie de la tradition philosophique interprétative, qui a conduit à la construction de notre objet de recherche et de notre problématique.

Les résultats issus de cette étude indiquent que l'engagement de la coopérative dans une démarche de responsabilité sociale s'inscrit dans la continuité de la construction identitaire de l'organisation et de la cohérence entre les valeurs affichées et l'action quotidienne.

Mots clés : RSE, coopératives, pratiques, évaluation. Economie sociale et solidaire

INTRODUCTION

Taking into account social and environmental issues in the managerial field raises the question of the meaning and scope of these issues for an organization of the social and solidarity economy (SSE) such as the cooperative. In fact, it did not escape this movement and it is considered as an actor, which incorporates the values of social responsibility, democracy and solidarity in a very particular context.

The concept of CSR has largely focused on the analysis of market economy approaches, while this literature remains less developed within the framework of the social and solidarity economy. That is why the integration of a CSR approach can transform the value system and management of the cooperative enterprise?

The initial research question that will lead this article is as follows: How is the CSR strategy developed for cooperative organizations in general and in the case of COPAG in particular, how do these organizations appropriate this step? How to evaluate rigorously this responsibility while identifying its specificities, the convergences and the divergences with the commercial world? And what management tools can these approaches rely on?

This article aims to explore the concept of cooperative CSR and to question the actual practices and the way in which the cooperative enterprise adopts a social responsibility approach. Our intention is structured as follows: First, we will present the theoretical framework of this research. Second, we will present the results of a case study concerning the Agricultural Cooperative of Taroudant COPAG, a cooperative enterprise of the region of Sous in Morocco. Last but not least, we will conclude this article with a discussion of the results.

1. Literature review:

In this first part, we recall the theoretical principles and approaches of the concept of CSR, before addressing it in the field of the social and solidarity economy. We will then highlight the possible proximities between CSR and cooperative principles.

1.1. The concept of CSR

The social responsibility of the company is not a theme of recent appearance; it is rather the reappearance in an updated form of an old interrogation. Indeed, the ethical or social issues raised by business activity have always existed in the field of management. Although these

questions have often been overshadowed in the past (Lépineux, 2003), they reflect nowadays a specific form and a particular importance linked to current socio-economic changes.

Born in separate spheres, CSR and sustainable development had parallel trajectories until the beginning of the 1990s, when the two concepts were brought together under the guidance of consultants, public actors and international institutions (Achaby, 2018). Indeed, the concept of sustainable development was initiated at the Rio Conference in 1992 on environmental issues, but was enriched by taking into account human rights, ethics in business, social and societal issues. CSR then integrates the environmental dimension and sustainable development which includes the social component (Capron, 2008).

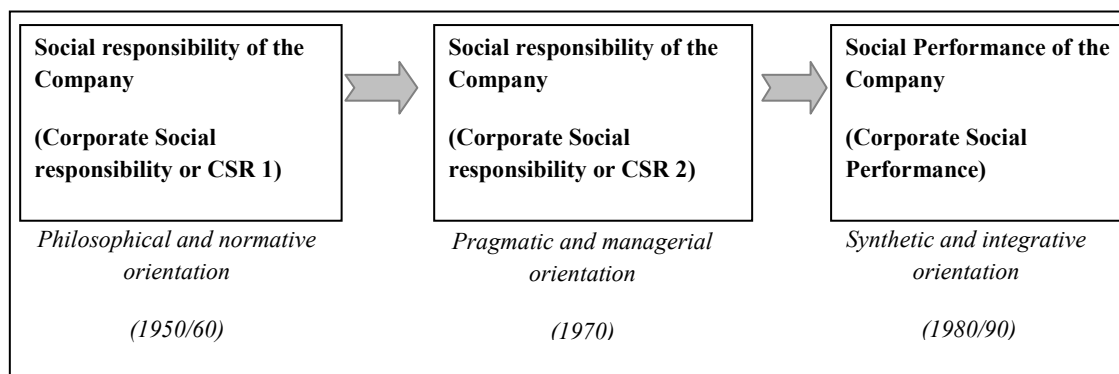
1.1.1. The genesis and maturation of the concept of CSR

The difficulty of constructing a single theoretical definition of CSR comes down to the multiplicity of analysis and conceptual categories; which makes the analysis of the origin and succession of different streams of analysis that have contributed to the enrichment and the gradual maturation of the reflection on this concept more relevant.

The synthesis of historical analyzes (Frederick, 1978, Pasquero, 2005, Gendron, 2000, Acquier and Gond, 2006b, Aggeri and Acquier, 2008) reveals three major phases in the theoretical development of the contemporary concept of corporate social responsibility. The first stage, set in the 1950s and 1960s, is characterized by a philosophical and normative approach to CSR. These early researches focused on the contours of CSR. The studies sought to determine the company's responsibilities to society. The second stage, located in the 1970s, is characterized by a certain pragmatism. Qualified as pragmatic and managerial, this approach focuses on how the company could actually detect and manage CSR issues relevant to it: What tools or means can be used to manage CSR? This approach led to a more procedural vision and the development of the concept of "Corporate Social Responsiveness" (Ackerman, 1973). The third stage, starting from the 1980s, is dominated by an approach that is a synthesis of the previous approaches.

This synthesis would be based on the following questions: What are the principles or ethical values of the company? How does the company concretely apply its principles? What are the concrete results of such an approach? The following diagram, proposed by Gond (2006), summarizes these three stages of the theoretical development of the concept of CSR.

Figure 1.1: the stages of the theoretical development of CSR



Source: according to JP. Gond (2006)

1.1.2. Integrating CSR into the body of strategic management

Despite a chaotic path, the CSR and SD concepts have benefited in recent years from a renewed interest in the research community and are gradually integrating into strategic management analysis frameworks (Pasquero, 2005). In retrospect, Pasquero (2005) reports that the concept of CSR, which has historically developed in the field of social criticism following a philosophical and normative approach, is introduced into the framework of analysis of corporate strategy in mid-1960s thanks to professors of corporate policy, notably at Harvard (Ackerman and Bauer, 1976). The two authors exploited the concept of CSR as a strategic response mechanism for companies in the face of an increasingly turbulent socio-political context. Qualified as pragmatic and managerial, this approach to CSR focuses on how the company could actually detect and manage CSR issues relevant to it: What tools or means can be used to manage CSR?

However, this trend did not survive the paradigm shift in business strategy. In fact, at the beginning of 1980, in the wake of the neo-liberal movement, the general management model in touch with the practices, gives way to a project of scientific development derived from the ideological and methodological models of the micro-economy. A new generation of researchers then reoriented the field of strategy research, emphasizing quantitative methods and removing the moral considerations that had accompanied the origins of the concept of social responsibility. This evolution explains the reorientation of research in this field towards external perspectives to the company and seeking to update predictive laws of the company's behavior. This academic movement must be put in perspective with the transformations of the American socio-political and economic context from the second half of

the 1970s and the beginning of the 1980s, which will lead to the disappearance (or resizing) of CSR programs in within companies.

In this context of falling socially responsible business practices, undermined by unfavorable socio-political and economic evolutions, important works have been multiplied in order to give legitimacy to this field and re-anchor the concept of Social Responsibility of the Company in the frameworks of the strategy. As such, many quantitative studies have been conducted to establish a statistical link (and against the backdrop of predictive laws) between social responsibility and the financial performance of the company. Research on CSR will then be based around external perspectives on the company. In spite of the vivacity of this current of research, the various efforts of methodological and statistical refinement did not manage to establish an obvious link and to close the numerous controversies around the link between financial performance and social performance of the company (Acquier, 2007).

On this basis, there are also tricky methodological issues. As reported by Acquier and Gond (2006), the majority of academic works used the data provided by the rating agencies non-reflexively. In fact, the strategic dimension of CSR differs from one sector to another and the link between financial performance and societal performance is probably not measurable on the same basis for all companies. The integration of the issues of sustainable development and social responsibility into all areas of the company's business and these strategic processes often remains a qualitative assessment whose external evaluation appears to be a difficult and delicate exercise (Acquier, 2007). By integrating these measures, the authors tend to present this data as an objective representation of the level of environmental and social performance of companies, and do not question the methodology or the method of construction of the data. Researchers tended to legitimize the so-called evaluation methodologies in an indirect way.

In a synthetic way, it appears that the theoretical crisis of the academic current "Business & Society", where we find the most developed conceptualization efforts of the notion of CSR and relations between company and society, is linked to this external approach to the work of this field, gradually establishing a compartmentalization between the theories and real practices of CSR (Acquier and Gond, 2006a). This compartmentalization seems to have led to a growing difficulty of interpretation and action on contemporary managerial transformations. As such, Waddock (2004) used the metaphor of "parallel universes" to describe the absence of

relations between the managerial sphere dedicated to the management of CSR and the academic sphere theorizing this concept.

This theoretical breathlessness called for a reorientation, both conceptual and methodological, of CSR research in order to restore its theoretical and practical relevance. In this perspective, several authors have emphasized the value of a reconsideration of the theoretical ambitions of Ackerman and Bauer (1976) and an extension of their work. In particular, the questions and qualitative approach adopted by these authors seem particularly rich and fruitful. Nevertheless, this thirty-year theoretical project required contextualization work to better understand current issues and situations.

1.2. The dynamics of CSR in the field of the social and solidarity economy (ESS)

The concept of the social economy refers to a set of organizations whose purpose is to respond to collective human needs, in a democratic way and with a social and educational purpose.

1.2.1. The doctrinal sources of the cooperative movement

At least three approaches need to be identified to develop and identify cooperative specificity.

- 1- A "systematic" approach based on the rules attempts to account for the organizational specificity of the cooperative organization: According to this approach, four cooperative rules can be distinguished:
 - A grouping rule: equality: one member, one vote,
 - A rule related to the group of company members: the determination of the activity of the company by the activity of the people,
 - A rule related to company-members relations: the distribution of results proportional to the operations carried out with the company,
 - A rule related to the company: the durably collective ownership of reinvested results.
- 2- A second so-called deontological approach is based on the following values and cooperative principles: on one hand, the basic values that express the universal essence of cooperation, on the other hand, the basic cooperative rules that give actions taking into account the diversity of situations and types of cooperatives.
- 3- A third approach called "utilitarian" or "consequentialist" is concerned with the survival of the company and therefore its competitiveness. The guiding principle of

this approach becomes the necessary development of the company and sometimes its survival.

1.2.2. The proximity between CSR and cooperative principles

The intrinsic characteristics of cooperatives can be a powerful asset for the strategic integration of CSR issues. If the organizations of the ESS do not have the legal obligation to report on CSR, they often go beyond the principles of CSR in the framework of proactive strategies. By the statutory rules that underpin their organization and production process, cooperatives, mutuals and associations have potential for social and even societal responsibility and for sustainable development.

There are indeed a number of differences with private companies. The profit-making enterprises have the dominant function of profit maximization and especially when they have shareholders, maximizing the income of the owners of the capital. On the contrary, the principle of non-profitability is at the heart of the production function of the Organizations of the Social Solidarity Economy (OESS). This does not mean the absence of profits but to limit the individual redistribution or even to exclude it, according to the statutory chosen model. Generally, this rule has the effect of favoring the constitution of reserves to invest and thus to project the organization into a long-term managerial horizon, very different from the short-term logic of the shareholders. The mechanism of indivisible reserves reinforces the perspective further. A second difference concerns decision-making methods. In SSEOs, participation is central and independent of the amount of capital held unlike profit-making enterprises. It is based on the principle of one person = one voice and presupposes the construction of mechanisms for the mobilization and participation of partners, members or other members.

A third point of difference concerns the consideration of stakeholders. In the capitalist enterprise, the three stakeholders - shareholders, customers and employees - have strained relations because of different objectives and the arbitrations carried out, in relation to the balance of power and the differentiated bargaining powers of each. Stakeholders rarely result in win-win compromises. In the OESS, the dual quality of the members, employees and members (holding a share of the collective capital), or client and member, potentially limits tensions between stakeholders and promotes the realization of the collective project of all its

members. Thus, the client, when a member, is involved in the management of the organization.

In this context, we go beyond the simple dialogue between the stakeholders advocated by CSR in favor of a governance model, which can be described as a partnership (Aglietta, Réberieux, 2004). It integrates the stakeholders within their intrinsic operating principles, their institutional foundations and in a voluntary approach, the SSEAs strive to reconcile societal logic and economic performance, as well as sustained relations with their stakeholders. We are here in an integrated model of CSR.

If the cooperative principles go beyond the principles of CSR on specific points, it is not possible to generalize all the statutory provisions characterizing these organizations. However, this natural commitment to CSR does not encourage them to prove it, nor even to communicate explicitly about their social added value and their partnership dynamics. Certainly, the values that underpin the ESS in terms of solidarity, equality, cooperation, autonomy and voluntary commitment are the same as those that drive CSR. But few people know that these values are at the heart of the OESS project; which means that these values must be recalled, and beyond that, their correspondence with CSR. Also, regarding the environmental aspect, the cooperative status does not guarantee a responsible posture. But the process does not stop there. It remains for the OESSs to prove that the values they display fit well in the acts and therefore in the practices.

2. Societal commitment from a cooperative perspective: Case of Copag

2.1 Research Methodology

Our research is exploratory and is essentially part of the interpretative philosophical tradition, which led to the construction of our research object and our problematic. The exploratory character is justified for several reasons. On one hand, the formalization of a CSR approach and the disclosure of social or environmental information among cooperative enterprises is a recent phenomenon, particularly in Morocco. On the other hand, our research subject, located at the intersection of two fields of study (CSR and ESS), presents a certain complexity of analysis due to the interweaving of institutional, socio-cultural, economic and governance issues. In fact, it's a matter of understanding how social economy organizations, in this case cooperatives, appropriate the approach and tools of CSR? The qualitative and contextualized approach was needed to understand this complexity of our research subject.

The methodology of the case study was favored insofar as we analyze the dynamics around a complex process. It was therefore guided by an inductive process. The available data were, of course, tinted by the data collection tool and the research objectives, but did not constitute a framework limiting the emergence of unintended categories or variables.

The main criterion that guided us in choosing the field (Copag), is that of the "significance" of the experiments conducted. To answer our problem, we needed a company that had developed a real commitment (of human and financial resources) in the social and environmental field, and also, if possible, a business program, so as to have formalized policies and developed tools. Plus, the opening of the leaders of the cooperative to our investigation was decisive for the choice of Copag. The data collection was mainly based on 15 semi-structured interviews within the Copag: 8 interviews with senior executives of the production unit located in Ait Izza (Taroudant city), 4 interviews with the managers of the association of social works of the cooperative and 5 middle managers of the Environment Department. The interviews were supplemented by the analysis of internal documents.

2.2 Presentation of the field of study

The cooperative sector occupies an insignificant place in the national economic fabric, it plays a predominant role in the durable development, insofar as it represents an important part in the programs of economic and social development of the country. A place that has been strengthened by the National Initiative for Human Development (INDH) through the creation of cooperatives especially in rural areas, which suffered from exclusion and poverty.

The Moroccan cooperative sector continues to be attractive and integrates with other sectors of the economy. His weight is more and more important. These are (according to the data of the Cooperation Development Office of 2016), 15735 cooperatives with 484 231 members, Unfortunately the insufficient monitoring and evaluation activities of cooperatives do not measure their real economic, social or environmental level, and this requires great efforts in this direction.

COPAG, an agricultural cooperative, was created in 1987 following the consolidation of 39 farmers in the Taroudant region, taking advantage of the Moroccan government's liberalization of exports policy. This grouping would allow a better control of the activity from the production's phase until a stage of commercialization. The Copag's mission is to ensure itself or through its members the socio-economic development of the rural

environment of the Sous region, to offer way more developed agricultural products of animal and vegetable origins, which can meet the current and future expectations of consumers, and improve the income of the organization and its members through joint actions at all stages of production, processing, and marketing of products. agricultural products (and their derivatives) with high added value. The cooperative will become, in the space of a few years, a locomotive of local development and the pride of a whole region.

The Copag has found its place in a changing environment while keeping its specific cooperative. Its aim was to always go further by implementing an innovative strategy while respecting the requirements of its customers in terms of health and efficiency.

Its commitment to this approach was aimed at sustaining and developing the group's business while remaining in line with the principles and values of the CSR approach and the cooperative system. Copag did not want to stop there, the commitment of the cooperative has materialized in its activities "downstream" with the certification process to the World Standard for Food Safety.

Upstream, the cooperative's wish is to encourage the commitment of a maximum of members around some structuring projects. "We worked in a logic of collective approach, seeking to build our own course with milk and citrus fruits producers"explains Hicham Zaânoun, Head of the health, safety and environment unit. In this context, four major actions have been collectively undertaken:

- A quality approach in the context of a project initiated by AFAC and COPAG
- The "STEP" program (waste water treatment plant)
- Cooperative Upgrading Program
- The establishment of the Association of Social Works

But how does CSR does apply concretely in the field? And what are Copag's specific assessment tools? A whole series of actions in the field has enabled Copag to demonstrate its societal commitment to its stakeholders (Associates, customers, suppliers, local communities, investors, competitors...) Our observations show a variety of evaluation tools that are almost as broad as the co-operative's sectors of activity. Nevertheless, we can draw a first series of observations. First of all, we noted that the objects covered by the evaluations are very

different from one document to another, the evaluation in each case on dimensions related to the nature of the main activities of the organization or to requirements from the body that controls the evaluation, usually a funder. We could see then that the organizational and institutional specificity of the social economy could also influence evaluation. These factors are not mutually exclusive, which means that assessment tools can be influenced by more than one of them.

Copag is committed to a responsible approach while respecting auditing and certification requirements for food manufacturers.

From the point of view of the president of the company, "Social and environmental responsibility seem to be part of the company's culture and heritage". CSR is also a vector of dialogue and innovation, as far as the concept of CSR is part of everyone's life at Copag, and the fundamental principles of CSR are well integrated into this business model. Values and commitments citizens are deeply embedded in this business development model. CSR is a powerful engine of innovation that must be seized in order to continue to exist and adapt to the natural mutations of the cooperative.

CSR is part of a real corporate strategy, it is a global vision at Copag, it is not only a succession of isolated actions conducted without any link. The Company makes sure to involve all stakeholders, internal or external. Thus, employees, employee representative bodies, subcontractors, suppliers and even customers are involved in the CSR strategy, there are three aspects that relate to CSR: the valuation of men (the social pillar), efficiency and economic profitability (the economic pillar) and the environment; without omitting the innovation component, which can be considered as an essential component of CSR.

The following table illustrates the types of commitment made by Copag and gives a vision of the various actions undertaken as part of the CSR approach, as well as the different evaluation frameworks put into effect:

Table 1: Summary table of Copag's major CSR achievements, as well as the various evaluation benchmarks put into effect

CSR actions Pillars	Major achievements in CSR	Evaluation systems
Economic	At the level of : - The improvement of the quality - Job creation - Improvement of the living conditions of breeders	The Quality Management System (QMS) ISO9001 version 2000.
Social	- The Association of Social Works in force since 2010. - Cooperatives Upgrading Program.	
Environnemental	The project of water saving and industrial pollution through the program « STEP » (sewage treatment plant).	- The ISO 14001 Environmental Management System version 1996. - The HACCP standard analyzes risks and the control of ISO22000 critical points relating to the safety of food products; it is the BRC (British Retail Consortium) which corresponds to specifications that manufacturers and suppliers of food products for large retailers (Anglo-Saxon) must respect.
Innovation	- At the level of the organization of quality - At the dairy marketing level - At the level of the living conditions of the breeders	- Certified in accordance with the World Food Safety Standard (created and published in 1998) - The World Food Safety Standard is based on two fundamental components: Management Commitment and HACCP (Hazard Analysis Critical Control Points)

Source: myself

• The economic pillar

The mother cooperative has improved the quality of its products throughout the process of producing milk and its derivatives. In this sense, COPAG created in 2002 a department of quality management and development. This one is responsible for setting up, developing, maintaining and improving the quality management system. It set up a monitoring of the quality of products from upstream to downstream.

All these procedures involve the improvement and development of product quality in order to guarantee an important place in the market both nationally and internationally.

The cooperative has recently put in place a quality approach as part of a project initiated by AFAC and COPAG setting certain objectives:

- Consolidation of the position on the market by strengthening its weight in the national economy and in the dairy sector.
- Improvement of the internal organization of the cooperative.
- Building a credible image with customers.
- Development of a decisive competitive advantage through innovation and technological improvement.
- Increasing motivation of the entire cooperative.

All these objectives aim to achieve significant results in the future at different levels: to save money on the production chain, to retain customers, to win new customers and to be recognized as a national brand.

To do this, it chose to work according to a benchmark that has proven its worth, the ISO 9001 version 2000 standard, supplemented by HACCP, by making hygiene, safety and respect for the environment permanent concerns at all levels. This quality approach is based on two certification systems. The first system is established in accordance with the requirements of ISO 9001 version 2000. The second system based on HACCP is aimed at health verification.

• The social pillar

The training policy is a priority for the cooperative, announces the head of the Health, Safety and Environment Unit. It is part of a logic of continuity and well-being at work. This attention paid to the group's employees is reinforced by tools allowing them to reconcile their professional activity and their personal life as much as possible.

This support for employees was concretized by the creation of the Association des “Oeuvres Sociales” whose main mission was the fulfillment of employees and their families (about 3000 beneficiaries). This institution was created in 2009, but its implementation in force was not achieved until 2010. It has about seven central committees: economic, social, sports, women and children, cultural, information and communication. The association is financed by membership fees (1% of their net salary), which represents around 35%, and the rest is covered by Copag.

Since its creation, the association has not spared any systematic help to support the members who are in the wedding ceremonies (1500 MAD), the cases of hospitalization (2000 MAD + 200 MAD of dairy products), death (MAD 10,000 in case of the death of the member, MAD 2,000 in case of the death of one of his children and MAD 1,000 in case of the death of one of his parents + 30 sterilized liters). Members also benefit from support classes for their children at the start of each school year (200 MAD for primary school, 300dh for middle school and 400 MAD for secondary school).

Globally, the experience of Copag is a successful case of integration into major distributions, as we have shown acting on the impact on the organization of the cooperative, on the affiliated cooperatives and finally on the breeders.

The impact on the organization of the production systems of the dairy processing and marketing cooperatives is real. This explains the sustainability of today's commercial relations with supermarkets. Copag is the only collection and processing cooperative in Morocco that has achieved significant experience in grouping and social training. Wealth has been created throughout the region in terms of employment, income and more generally to improve the living conditions of livestock farmers. In a few years, it has succeeded in integrating itself completely into the mass retail sector; competing at this level with companies with more important means such as the dairy and the royal estates. The key lies in an organization of all links in the chain and a vertical integration of activities and production systems.

The integration of Copag in supermarkets has had an impact on the situation of farmers. This has resulted in the importance of the investments made by these farmers in buildings, cattle herds, areas, herds and agricultural equipment. These investments are largely financed by own funds (self-financing).

The improvement of production systems on farms has had an impact on the change of status of pastoralists which has resulted in the improvement of their income and living conditions.

The remuneration of farmers through a regular fortnightly salary allows them to provide for their families (food, clothing requirements and education of children), to provide secondary needs (television, radio, satellite dishes, household appliances) to renovate their homes, to build the buildings, to connect to the electricity grid and to acquire wells.

• The environmental pillar

For Copag, the will to commit to a sustainable development approach dates back to several years. In 2007, a new impetus was given and several projects are now open, mainly on the environmental aspect. In the precautionary principle and in the face of the scarcity of resources, a duty of solidarity is essential, particularly with regard to future generations, limiting the negative consequences of these activities.

Copag has engaged in actions to measure, prevent, limit and correct the damage to its environment. Its goal is to embark, immediately after being certified ISO 9001-2008, in an environmental approach to obtain the ISO 14001-2004 label towards the end of 2011, so it started with:

- The implementation of the necessary means and resources to ensure its permanent regulatory compliance, and imposed on us stricter environmental constraints than the authorized limits, thus allowing us to anticipate any modification of regulations.
- The implementation of tools and indicators to assess its environmental performance and prevent any form of pollution and feed its continuous improvement process.
- The treatment of all waste by the establishment of selective sorting, with the aim of increasing the possibilities of recycling, reuse and recovery and thus reduce the landfilling of industrial waste.

- Training and informing its staff of the importance of integrating respect for the environment into their everyday professional activities.
- The introduction of environmental criteria and especially water saving in the acquisition of new equipment and the development of new processes.
- The encouragement of its members and suppliers and subcontractors to adopt rules of conduct respectful of the environment.
- The control, reduction and treatment of liquid effluents that have negative impacts that cause an imminent threat to all elements of our environment: water, air, soil, inhabitants ...

COPAG started the the project for water saving and industrial pollution in 2004. Today, this project is well advanced since its wastewater treatment plant whose work started in April 2005 is functional since June 2006.

3. Discussion of the results

The analysis of the organizational responses provided by the Copag cooperative for the integration of new CSR standards and requirements offers some lessons and offers possibility to formulate some proposals.

At the strategic level, the cooperative's commitment to a social responsibility approach is a continuation of the identity building of the organization and the consistency between the displayed values and daily action. This commitment also seems fundamental for the organization to maintain externally its legitimacy taking in consideration its economic weight in the region.

Relative to the fields of engagement, it turns out that in the social axis (internally) the reality of actions is much higher than the desired display. This proactive nature shows the important influence of the cooperative culture on social practices and solidarity behavior. In the vision of the leader, this commitment is part of the prospect of sustaining the success of the cooperative. Several works (Sen et al., 2001, Thierry, 2005), confirm this link between the positive image internally, the good reputation and the loyalty of the stakeholders. Conversely, in terms of the environment, Copag's actions are less advanced and are in a minimalist position, and aim at correcting negative externalities related to the discharge of wastewater from the production process.

It appears that Copag's approach is more in a utilitarian and strategic direction, raising the interest of the organization to act sustainably on the theme of the socially responsible (Freeman, 1984). The cooperative CSR also seems to be built and fed on the value system of the organization and recalls the appropriation of the middle management of the values of the organization for their operational translation.

Conclusion

The starting point of this article was the description and understanding of an organizational and managerial phenomenon which has only been a managerial practice for less than a decade. It is about CSR from the cooperative angle and its specificities of evaluation.

At the beginning of this article, we asked ourselves the following research question: How is the CSR approach built within cooperatives and what are the specificities of evaluation?

To answer this question, we mobilized both the CSR literature and that of the cooperative movement, which allowed us to build theoretical grids for the different reference frameworks and CSR evaluation tools mobilized by different actors in the market or non-market sector; as well as the specificities of each sector.

Our objective in this article is the exploration of a new phenomenon, for which we have set up a qualitative research methodology based on an exploratory approach. This methodology allowed us to describe and analyze the practices and actions undertaken within the Copag, object of study. These empirical observations have led to several conclusions that have shown that, despite the efforts made, and despite the discourses and values displayed, the appropriation and integration of CSR assessment tools remain rather difficult and constraining, and sometimes even nonexistent.

The thesis that emerges from this research can be as the following:

The Copag, object of study, sets up more and more specific indicators to measure and control the environmental and societal dimensions whose objective was to legitimize itself, to differentiate itself as well as the search for a potential competitive advantage which best explains the adoption of this practice. However, this research suffers from certain limitations, particularly concerning the adopted methodology.

First of all, the limited number of conducted interviews and the only studied case do not allow a generalization of the results brought about the practices and tools for evaluating CSR; indeed, we have positioned ourselves from the beginning behind objectives of exploration and description of observed phenomena. We sought, above all, to build empirical observations and to propose innovative theoretical results that could enrich the existing theory.

Several avenues can be considered to continue this work. First, it would be interesting to analyze the CSR practices of cooperatives belonging to sectors other than our case. We will also be able to question the relevance of the continued analysis of the Copag case. It may be interesting to meet external stakeholders, these actors could certainly allow us to deepen our vision of the case, and to have a more critical observation.

It would also be relevant to try to test the conclusions and proposals developed in this article on a larger sample of firms, of different sizes and belonging to heterogeneous activities. The idea would aim to see if the answers given in terms of tools would be the same according to these different criteria.

Admittedly, this article does not allow the generalization of the results achieved for all institutions of the social and solidarity economy, of different sizes, different sectors, or different origins. But she participates in the recent and emerging debate on CSR from a cooperative perspective. This article has shown that this debate is only at its first drafts and that the challenge is not fully taken.

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