



Social management in cooperatives: analyse of sustainability reports

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Abstract

This study aims to verify the social indicators reported by the Paraná agroindustry's cooperatives, those that show their commitment to society. This is a qualitative, descriptive study. The content analysis technique was used through the software Atlas.ti and for data analysis, se used Multiple Correspondence Analysis. The results of this study demonstrate that small cooperatives tend to disclose low-level information on accountability indicators (product and society) and average level of dissemination of labor practices and human rights. Medium-sized cooperatives tend to disclose a low level of evidence of labor practices and decent work and human rights. Large-scale cooperatives disseminate high levels of human rights. The average and high disclosure of the other aspects are not related to the size. It is concluded that the indicators most reported by the cooperatives are: Training; employment; Local community; Decent work; Society; Employee health; Human rights; Labor practices; Salary; Employed workers' ratio; Security. From the results of the content analysis, it can be inferred that Agribusiness cooperatives in general have practices of relationship with society, seeking continuous improvement for their associates and employees.

Keywords: GRI Social Indicators. Environmental Reports. Agribusiness cooperatives.

Introduction

The mobilization of society is focused on sustainable practices and policies, a significant part of the population articulates, through actions and collections, initiatives that evidence active socio-environmental development strategies (OLIVEIRA; SILVA; FRANCISCHETTO, 2010; KASSAI; HA; CARVALHO, 2011). In turn, entities, seeks to meet the aspirations of the population for a better quality of life and concern

for the future and practices that minimize social and environmental impact by the rise of artefacts that enable the continuity of social, economic and environmental aspects, evidencing the concern with the socio-environmental aspect (MACHADO, 2010).

By addressing the behavior and image of organizations facing social and environmental actions, it is possible to identify organizations as a result of a coalition of interests between different social groups (OLIVEIRA; SILVA; FRANCISCHETTO, 2010). The sustainable management process seeks, through communication with society and stakeholders, greater effectiveness in innovation, product and process management, and awakens new opportunities for growth and development in the organization (ELKINGTON, 2012; KRATEN, 2014).

Social responsibility can be delineated by ethical and morally appropriate attitudes, such as an organization's commitment to society, respecting the environment, acting in a coherent and proactive manner regarding its role in society and its accountability (VELOSO, 2005; LUKE, 2013).

Also, demands of investors, suppliers and consumers, obliged organizations to take into account the impact generated through their activities, to reflect and ponder their strategic decisions, for that, they need to adopt, measure and present indicators to the borrowers of decision-making (TINOCO; KRAEMER, 2004).

The importance of cooperatives in society refers to the social and economic emancipation of people, to the creation of the humanist economy with commitment to social responsibility; they offer an alternative model of social enterprise, with contributions to social good, sustainable development, creation Employment and participation in the Gross Domestic Product (MACPHERSON, 2012; ILO, 2014).

Cooperatives represent a form of social organization whose main purpose is not profit but the satisfaction of a group of individuals who cooperatively seek a common value. In this understanding, it is asked: What social indicators based on GRI released by Agribusiness cooperatives in the State of Paraná? In addition, the objective is to verify the main social indicators reported by the agribusiness cooperatives of Paraná.

Cooperatives represent a form of social organization whose main purpose is not profit but the satisfaction of a group of individuals who cooperatively seek a common value. In this understanding, it is asked: What social indicators based on GRI released by agricultural cooperatives in the State of Paraná? And the objective is to verify the main social indicators reported by the agribusiness cooperatives of Paraná.

Theoretical Framework

Disclosure Theory

The theory of voluntary disclosure addresses the theory of disclosure by treating disclosure as an endogenous process, where the incentives that managers or entities must disseminate information are considered (SALLOTI; YAMAMOTO, 2008). In the theory of the disclosure, it stands out in the work of Verrecchia (2001), pre-

sented in an analytical way describing the mathematical models developed by the theory to explain and predict phenomena related to disclosure.

For Murcia and Wuerges (2011) the theory of disclosure is based on empirical evidence and models of analysis derived from economic theory to explain and predict reality, the main objective of this theory is to explain the phenomenon of disclosure of financial information. For Verrecchia (2001), however, there is no comprehensive or integrated dissemination theory, since there is no central paradigm that delimits research in this area. Dye (2001) argues that this theory, which Verrecchia (2001) delimits, as a theory of voluntary disclosure, is a special case of game theory, with the central premise that the entity will disclose favorable information, at the same time, as it does not Evidence of unfavorable information.

The theory of voluntary disclosure addresses the development of the theory of disclosure, bringing the disclosure as an endogenous method, that is, the stimuli that managers or companies must disseminate information (SALOTTI; YAMAMOTO, 2008). Verrecchia's work (2001) presents an analytical approach and describes the mathematical models developed by theory to explain and predict phenomena related to disclosure. In this scenario, managers or companies have economic incentives to provide reliable and relevant information, but also have incentives to provide skewed information. For Verrecchia (2001), Murcia and Wuerges (2011), managers have several personal incentives in the choice of disclosure procedures. According to Watts and Zimmerman (1986), before making an accounting decision, managers evaluate the possible impacts on their own well-being.

Companies that opt for a higher level of voluntary disclosure, according to Verrecchia, (2001); Murcia and Wuerges, (2011); Tend to manage their results less. The theoretical basis, of this hypothesis is based on the idea that a higher level of corporate transparency is beneficial to external users, since it reduces informational asymmetry (HEALY; PALEPU, 2001), while a higher level of profit management is detrimental to the users, since it sends the accounting statements (GROSSMAN; STIGLITZ, 1980), so it is expected that companies that opt for greater corporate transparency will manage lowest their profits.

Social Indexes and GRI

A Sustainability Report integrates all the dimensions of a company, reports the information and results related to the social, environmental and economic dimensions, its differential consists of being a quick means of accessing this information, for this study considered only socio-environmental indicators by the fact that the issue of sustainability lies in cooperative principles.

The G4 guidelines (Sustainability Reporting Guidelines) provide reporting principles, disclosure standards, and an implementation manual for preparing sustainability reports by organizations (IR, 2013). The G4, in addition to a greater focus on the value chain and materiality, proposes changes in the information on management forms, new guidelines for defining reporting boundaries and new information to be disseminated in key areas such as governance and the chain of management supply (KPMG, 2011).

The GRI G4 version encourages focus on the most relevant and strategic business impacts, citing energy intensity, emissions per unit of output, and oversight of issues related to sustainability (CARVALHO; KASSAI, 2014).

In this way, Table 1 shows the structure proposed by the GRI of the social indicators that should be included in the social and environmental reports of the organizations.

Table 1 - Structure for the elaboration of GRI environmental indicators

Variables	Operative definitions	Specific Standard Disclosures
Labor practices and Decent work (OECD/UNGC)	Employment; Labor/Management Relations (UNGC); Occupational Health and Safety (OECD); Training and Education (OECD); Diversity and Equal Opportunity; Equal Remuneration for Women and Men; Supplier Assessment for Labor Practices; Labor Practices Grievance Mechanisms (OECD)	G4-LA1; G4-LA2; G4-LA3; G4-LA4; G4-LA5; G4-LA6; G4-LA7; G4-LA8; G4-LA9; G4-LA10; G4-LA11; G4-LA12; G4-LA13; G4-LA14; G4-LA15; G4-LA16
Human Rights (OECD/UNGC)	Investment; Non-discrimination (OECD/UNGC); Freedom of Association and Collective Bargaining (OECD/UNGC); Child Labor (OECD/UNGC); Forced or Compulsory Labor (OECD/UNGC); Security Practices; Indigenous Rights; Assessment; Supplier Human Rights Assessment; Human Rights Grievance Mechanisms	G4-HR1; G4-HR2; G4-HR3; G4-HR4; G4-HR5; G4-HR6; G4-HR7; G4-HR8; G4-HR9; G4-HR10; G4-HR11; G4-HR12
Society	Local Communities (OECD/UNGC); Anti-corruption (OECD/UNGC); Public Policy (OECD/UNGC) Anti-competitive Behavior (OECD); Compliance (OECD); Supplier Assessment for Impacts on Society (OECD); Grievance Mechanisms for Impacts on Society (OECD)	G4-SO1; G4-SO2; G4-SO3; G4-SO4; G4-SO5; G4-SO6; G4-SO7; G4-SO8; G4-SO9; G4-SO10; G4-SO11
Product Responsibility	Customer Health and Safety (OECD); Product and Service Labeling; Marketing Communications; Customer Privacy; Compliance	G4-PR1; G4-PR2; G4-PR3; G4-PR4; G4-PR5; G4-PR6; G4-PR7; G4-PR8; G4-PR9

From GRI (2014)

Notes: OECD Linkage to OECD Guidelines for Multinational Enterprises
UNGC Linkage to UN Global Compact 'Ten Principles'

The "Variables" column presents the requirements required by the GRI for a full disclosure and disclosure of social indicators. The "Operational Definition" column is almost a description of the categories to be searched for in a complete report. The "Reference" column shows which chapters and paragraphs should be filled in the case of an integrated report. These acronyms represent the GRI issues that should be contained in the organizations' reports.

Material and methods

This research is classified as descriptive and exploratory as it seeks to identify the application of GRI social indicators in the cooperative sustainability reports. The

problem approach is characterized as qualitative. Regarding procedures, it is characterized as a documentary research. As far as the time dimension characterizes as transversal and in relation to the data collection, secondary data were used (COOPER; SCHINDLER, 2003; MARTINS; THEOPHILO, 2007).

The population comprises 67 agribusiness cooperatives in Paraná, 52 agribusiness cooperatives were eliminated for not making their reports available on their websites. After the selection of the cooperatives, and for the operationalization of this study, the data were collected in the cooperative websites, referring to the base year 2013, such reports were accessed in November 2014.

It was used the multiple correspondence analysis, exploratory data technique, which investigates the association between categories of two qualitative variables (FÁVERO *et al*, 2009). Among the advantages of this technique is the possibility of visualizing the existing relationships in the perceptual map, helping in the interpretation of the associations between the variables and allowing the researcher to make inferences, albeit in an exploratory way.

The content analysis technique was also used through *Atlas.TI* software. The analysis of content according to Bardin (1995) is classified in three stages: first stage pre-analysis, second stage elaboration of the material, and third stage treatment of results and interpretation.

In the pre-analysis, the initial phase of the content analysis, we carry out floating readings of the documents, where the notes of the collected reports were collected. Then, the reports were catalogued and the indicators separated. At this stage, the categorization phase, or choice of keywords, occurred to be able to identify in the reports, evidence or objective evidence of GRI social indicators. In the preparation of the material, after the coding of the data in *Atlas TI* software, the analysis of the reports was separated by key words, as shown in Table 1, which will serve as the basis for the content analysis and possible comparisons of the results.

In the treatment of results and interpretation, the analysis of the reports against the GRI social indicators was analyzed. Thus, the synthesis of the results was obtained from the congruence of the data that generated the comparison, the similarities and differences between the GRI indicators and the reports published by the agribusiness cooperatives.

Discussions and Results

In this session, we present the description and analysis of the data, first the descriptive statistics was performed. After the descriptive analysis, the multiple correspondence analysis was run in SPSS to see the association between the variables. Then, through the *Atlas.TI* Software, the content analysis was run to highlight the frequency of the indicators released by the agribusiness cooperatives.

Descriptive Analysis

Table 1 shows the results of the descriptive analysis, with emphasis on the minimum, maximum, mean, median and standard deviation, in relation to variables.

Table 1 - Descriptive statistics

Variables	Minimum	Maximum	Average	Medium	Mode	Standard Deviations
Labor practices and Decent work	1	3	1,73	2	2	0,704
Human Rights	1	3	1,60	1	1	0,737
Society	1	3	1,73	2	1	0,799
Product Responsibility	1	3	1,40	1	1	0,507
Size	1	3	2,00	2	2	0,756
Valid N (List wise)						

Source: Search Data, 2016.

Table 1, shows that the average index of social indicators with the highest index is the variable labor practices and decent work and society with 1,73 of the disclosures between levels 1 and 3, followed by human rights and product liability. It is possible to perceive from the fashion that the low disclosure of social indicators by the cooperatives of Paraná predominates, having a predominance of level 1, that is, the low level of disclosure.

After the verification of the means of the indicators, the frequencies of the reported indicators were carried out, according to Table 2.

Table 2 – Frequencies

Variables	Low	Middle	High	Total
Labor practices and Decent work	6	7	2	15
Human Rights	8	5	2	15
Society	7	5	3	15
Product Responsibility	9	6	0	15
Size	4	7	4	15

Source: Search Data, 2016.

Table 2 shows the predominance of low and average disclosure of social indicators by cooperatives in their social reports. It can be inferred that cooperatives do not disclose the lack of knowledge of GRI standards and the importance of such indicators to society.

Multiple Correspondence Analysis

The use of multiple correspondence analysis was performed with the intention of verifying in an exploratory way the variables of GRI social indicators had association.

Table 3 - Model Summarizes

Dimension	Cronbach's Alpha	Explained variance		
		Total	Inertia	% variance
1	0,851	3,131	0,626	62,622
2	0,495	1,655	0,331	33,110
Total		4,787	0,957	
Media	0,728	2,393	0,479	47,866

Source: Search Data, 2016.

It can be seen in Table 3 that the percentage proportions of the inertias of each dimension (axis in the graph, line and column) indicate that the former explains 62.62% of the total inertia and the second dimension 33.11%, confirming the representativeness of the first dimension (relative to the second) for the behavior of the data.

Thus, the quantified coordinates can be expressed in a two-dimensional graph, shown in Figure 1.

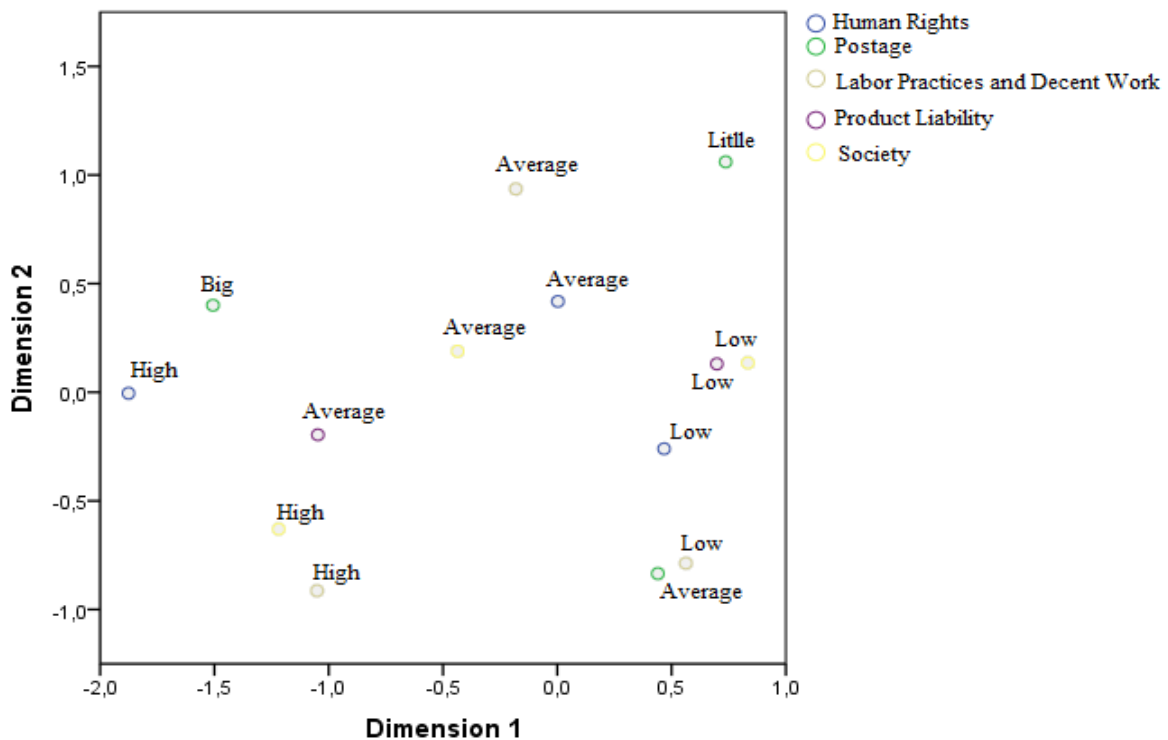


Figure 1 - Percental Map

Source: Search Data, 2016.

It can be seen in Figure 1, small cooperatives tend to disclose low-level information on product and society responsibility and average level on labor practices and human rights aspects. Medium-sized cooperatives tend to disclose a low level of labor practices and decent work and human rights. Large-scale cooperatives disseminate high levels of human rights. The average and high disclosure of the other aspects are not related to the size.

Content Analysis

To associate the reports reported by the agricultural cooperatives with the GRI indicators, the *Atlas.Ti* software was used. This software made it possible to categorize and interconnect the social information present in the Sustainability Reports. Therefore, to obtain these results, the reports were read and the excerpts of the text were classified to the social indicator that make up the GRI, according to Table 4.

Table 4 - Categories Social Indicators

Categories	Sub Categories	Aspects
Social Indicators	Labor Practices and Decent Work	Employment; Labor/Management Relations; Training and Education
	Human Rights	Investment; Non-discrimination; Child Labor; Security Practices
	Society	Local Communities; Public Policy; Compliance
	Product Responsibility	Customer Health and Safety; Product and Service Labeling; Marketing Communications

Adapted from GRI, 2014.

Table 4. Categories Social Indicators From the elaborated categories *Atlas.Ti* was used for data analysis, which enables the illustration of the relationships observed in the data collected through the construction of relationship webs.

Table 5 presents the indicators that are reported by the agribusiness cooperatives of Paraná in the year 2013 and the percentage of disclosure of the indicators in relation to the number of cooperatives.

Table 5 - Sustainability Indicators

Indicators Reported	Number of cooperatives
Training	13
Employment	9
Local Communities	9
Labor Practices Grievance Mechanisms	8
Society	7
Occupational Health and Safety	6
Human Rights Grievance Mechanisms	4
Labor Practices	3
Salary and Remuneration	2
Labor/Management Relations	2
Supplier security	2
Total Cooperatives	15

Adapted from GRI, 2014.

It can be inferred that cooperatives in general have practices of relationship with society, seeking continuous improvement for their associates and employees.

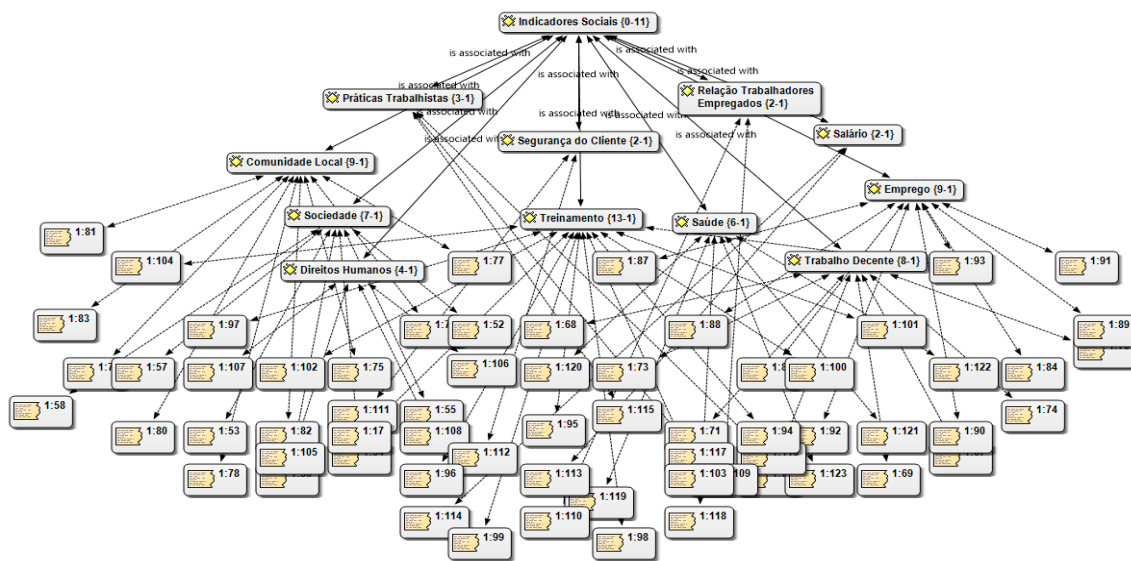


Figure 2 - shows the network results provided by Atlas.TI.

Source: Search Data, 2016.

It can be observed in Figure 2, the indicators published that correspond to the numbers presented in the figures and their respective sections where they are disclosed in the report of each cooperative.

Conclusions

The objective of this article is to verify the main social indicators reported by the agribusiness cooperatives of Paraná that show their commitment to society. The indicators proposed by GRI G4 were used as the basis for the analysis. We sought to study the entire population of 67 agribusiness cooperatives in Paraná, and 52 cooperatives were eliminated because they did not make their reports available on their websites. This shows a mismatch between the openness and transparency of these cooperatives and the principles they follow. Another fact that may reinforce this observation is that a complete GRI G4 questionnaire was elaborated but the cooperatives refused to answer it, claiming high complexity of the topic. This lack of transparency cannot be judged or evaluated, since the questionnaire has been long, approximately 100 questions, it is recommended a more in-depth study of the transparency of these cooperatives.

The work sought to contribute empirically to the validation of the indicators proposed by the GRI G4, based on content analysis of the Sustainability Reports of fifteen agricultural cooperatives in Paraná.

Based on the analyses, it was verified that the small cooperatives presented a low level of disclosure of the responsibility for the product and society and average level of disclosure about the labor practices and human rights aspects. Medium-sized cooperatives tend to have a low level of disclosure regarding labor practices and

decent work and human rights. Large cooperatives had a high rate of human rights disclosure. The average and high disclosure of the other aspects are not related to the size.

It is concluded that the indicators most reported by the cooperatives are: training; employment; Local community; Decent work; society; Employee health; human rights; Labor practices; salary; Employed workers' ratio; Security. From the results of the content analysis, it can be inferred that cooperatives in general have practices of relationship with society, seeking continuous improvement for their associates and employees. In a way, the minimum disclosure requirement is met, however, it is noticed that the complete G4 service is still missing a lot of information.

However, in the analysis of the results it should be considered that the findings are restricted to the Sustainability Reports analyzed and the agricultural cooperatives of Paraná, therefore, cannot be generalized. Also, as a limitation, it is noted that the study refers to the year 2013, so it is possible that in previous years the analyzed cooperatives have disclosed other aspects of environmental disclosure. It is suggested that future research can be carried out in other segments.

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