

Original article

Procedure for cooperative intercooperation based on Social Responsibility fulfillment

Procedimiento para la intercooperación cooperativa en función del cumplimiento de la Responsabilidad Social

Procedimento de intercooperação cooperativa em termos de cumprimento da Responsabilidade Social



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ABSTRACT

Cooperative intercooperation from its social dimension allows the consolidation of the cooperative movement, the strengthening of its identity and the elevation of its social management capacity. From a multidimensional and inter-actors' approach that generates an impact on the development of the territories, a procedure is proposed for cooperative intercooperation based on the fulfillment of Social Responsibility. To achieve this purpose, a qualitative research was carried out, where the historical-logical, dialectical and systemic methods were used as theoretical methods, as well as

measurement as an empirical method. Associated to them, the procedure of analysis and synthesis and the documentary analysis technique were applied. The theoretical-methodological conception of the cooperative intercooperation process and its contribution to Social Responsibility, the characterization of the current state of relations between cooperatives in terms of the materialization of such responsibility and the determination of the components that integrate the procedure for cooperative intercooperation in terms of the fulfillment of Social Responsibility are offered as results. The main impacts are associated to the intercooperation actions, as well as to the design and execution of projects of greater scope and incidence in the level and quality of life of the population.

Keywords: cooperative; intercooperation; procedure; social responsibility; cooperative sector.

RESUMEN

La intercooperación cooperativa, desde su dimensión social permite la consolidación del movimiento cooperativo, el fortalecimiento de su identidad y la elevación de la capacidad de gestión social. Desde un enfoque multidimensional e interactoral que genere un impacto en el desarrollo de los territorios, se propone un procedimiento para la intercooperación cooperativa en función del cumplimiento de la Responsabilidad Social. Para lograr este propósito, se realizó una investigación cualitativa, donde se emplearon los métodos histórico-lógico, dialéctico y sistémico como métodos teóricos, además, la medición como método empírico. Asociados a los mismos, se aplicó el procedimiento de análisis y síntesis y la técnica de análisis documental. Se ofrecen como resultados la concepción teórico-metodológica del proceso de intercooperación cooperativa y su contribución a la Responsabilidad Social, la caracterización del estado actual de las relaciones entre cooperativas en función de la materialización de dicha responsabilidad y la determinación de los componentes que integran el procedimiento para la intercooperación cooperativa en función del cumplimiento de la Responsabilidad Social. Los principales impactos están asociados a las acciones de intercooperación, así como al diseño y ejecución de proyectos de mayor alcance e incidencia en el nivel y calidad de vida de la población.

Palabras clave: cooperativa; intercooperación; procedimiento; responsabilidad social; sector cooperativo.

RESUMO

A intercooperação cooperativa, da sua dimensão social permite a consolidação do movimento cooperativo, o reforço da sua identidade e a elevação da sua capacidade de gestão social. A partir de uma abordagem multidimensional e interativa que gera um impacto no desenvolvimento dos territórios, é proposto um procedimento de cooperação intercooperação baseado no cumprimento da Responsabilidade Social. Para atingir este objetivo, foi realizada uma investigação qualitativa, onde os métodos histórico-lógicos, dialéticos e sistémicos foram utilizados como métodos teóricos, bem como a medição como um método empírico. Associado a estes métodos, foram aplicados o procedimento de análise e síntese e a técnica de análise documental. A concepção teórico-metodológica do processo de intercooperação cooperativa e a sua contribuição para a responsabilidade social, a caracterização do estado atual das relações entre cooperativas em termos da materialização desta responsabilidade e a determinação dos componentes que compõem o processo de intercooperação cooperativa em termos do cumprimento da responsabilidade social são oferecidos como resultados. Os principais impactos estão associados a ações de intercooperação, bem como à concepção e execução de projetos de maior alcance e impacto no nível de vida e qualidade de vida da população.

Palavras-chave: cooperação; intercooperação; procedimento; responsabilidade social; sector cooperativo.

INTRODUCTION

The cooperative enterprise, from its very nature and essence and as part of the practice of its values and principles, responds intrinsically to the need to cooperate with other organizations, cooperative or not, in terms of their socioeconomic development and the fulfillment of their organizational objectives. However, it is also essential to catch up and innovate, as new generations do not start from the same values as 60 years ago. Therefore, the key may lie in this renewal or updating, with greater emphasis on certain values: intercooperation, solidarity, cooperation and interest in the community. All of this together, of course, with new resources to seek new financing solutions for the future (Gaminde Egia, 2021).

Cooperation among cooperatives constitutes a principle that guarantees these entities the conditions for the establishment of collaborative relationships in the economic, productive and social order, as defined by the International Cooperative Alliance (ICA) (1995): cooperatives serve their members as effectively as possible and strengthen the cooperative movement by working together through local, national, regional and international structures.

In practice, the materialization of this principle has not occurred in correspondence with the problems and needs of the sector, and the potentialities it offers have been wasted, thus constituting a challenge for the cooperative movement. From a multidimensional and inter-actors' approach that generates an impact on the development of the territories, a procedure is proposed for cooperative intercooperation in terms of the fulfillment of Social Responsibility.

In order to analyze the background and trends of the cooperative intercooperation process, it is necessary to take as a starting point the cooperative principles formulated by the ICA.

The ICA, an organization that has been bringing together and promoting the cooperative movement in the world since 1895, has established a set of principles that constitute a universal rule for the development of the sector. The conformation of these postulates has evolved since its emergence and up to the present time, through the main congresses of the institution.

It was not until 1995, at the Manchester Congress, that the ICA instituted the cooperative principles as the guidelines by which cooperatives put their values into practice, and established that they are common to the various types of cooperatives and forms of cooperation at all times and in all places (International Cooperative Alliance, 1995).

Under this conception, the ICA recognizes the principle of Cooperation among Cooperatives, which ensures the extension of cooperation towards other levels of impact, both through the need to integrate its operations within the scope of cooperative enterprises, in a first stage, and through the development of activities, alliances and businesses with other productive sectors, in a second stage, which translates into economic, productive and social progress of cooperatives in particular and of society in general.

Several authors and institutions have approached this topic with different criteria, among them ICA (1995), Prego Regalado et al. (2017), Nova González et al. (2018). The common aspect in this

analysis deals with the establishment of the two levels through which the process of cooperation between cooperatives has gone through. A first level related to the simple form of cooperation, in this case, between cooperatives, and a higher level of cooperation, given by the development of alliances with other economic actors, thus producing a process of intercooperation.

Cooperative intercooperation is based on mutual cooperation links that in the economic and social order are established between cooperatives with different legal personality, which does not imply an alteration of the legal and economic autonomies of the cooperating organizations (Prego Regalado et al., 2017).

From the analysis of the definitions addressed, a distinctive element stands out, which is related to the development of alliances, the structure of which is a function of the objectives and interests of the organizations involved and of society. In this sense, the process of cooperative intercooperation should be conceived as a superior, comprehensive, systemic and structured process, which fundamental core is constituted by the correlations with other cooperatives and organizations at all levels, as a function of the socioeconomic development of the sector.

The phenomenon of intercooperation can be studied from various perspectives, including: the form of cooperative integration, the nature of the relationships established, the relationship between organizations, the dimensions, the levels of intercooperation and coordination, the form of unification and the types of collaboration, all of which constitute the fundamental features that characterize this process.

The fundamental objectives of cooperative intercooperation are: to contribute to the increase in the production of goods and services, to the reduction of costs and prices, to the improvement of the living conditions of the members of the sector and other groups with which it is related, to the realization of actions that allow the satisfaction of economic and social needs and to the design and execution of programs, projects and actions that, independently, cooperatives cannot carry out. This process can take place through the establishment of intercooperation agreements or collaboration agreements, which promote alliances between cooperatives of their own free will, allowing them to work in a coordinated manner for mutual benefit and contributing to forge relationships of trust, sharing risks and responsibilities in pursuit of future integrations.

Intercooperation does not lead to the creation of new cooperative organization structures, it is carried out through a systematic cooperation link in the economic, social and representation order between cooperatives with different legal personality, without reducing their legal autonomy, although with a certain decrease in the economic one (Prego Regalado et al., 2017).

In order to comply with the sixth universal principle of cooperativism, at the international level, work has been done to reflect in the legal norms of the sector, the techniques of cooperative integration that facilitate the practice of said process. These techniques are intended to comply with the economic, productive and social objectives of cooperatives in terms of their strengthening and the promotion of the cooperative movement's own representative structures.

The cooperative management processes developed in recent years have been mostly conceived under an economic-financial approach. However, the integration of the economic and social dimension of cooperatives is a priority for the sector, in accordance with its particularities. In line with the above, the Social Responsibility of cooperatives is fundamentally conceived on the basis of profit-making. This practice has been evolving according to the analysis and evaluation of the impact that the fundamental activities developed by cooperatives have on the quality of life of their members and on the inhabitants of the communities where they are located.

As a result, cooperative enterprises begin to recognize Social Responsibility as a crucial issue for business development from a systemic perspective, not only from their commitments to employees, but also from their links with the sectors with which they relate (community, customers, consumers, suppliers, society and state) in the areas of economic, social and environmental performance among others (Mirabal González, 2019).

While for the rest of the sectors this may be an alternative issue, in the case of cooperatives, the principles of the Social and Solidarity Economy sector to which they belong, their duality of economic and social objectives and their very nature and essence condition the ongoing practice of Cooperative Social Responsibility (CSR).

The cooperative must be able to ensure and enable associative action, allowing the creation of spaces and mechanisms to be able to intervene in the planning, organization, execution and evaluation of the tasks derived from its objectives and social purposes, just as it does in its economic activity. On the other hand, there are the objectives and tasks that may respond to personal interests or those

of a certain group. Therefore, a condition for Social Responsibility is given by the real participation of its members in the process, which requires an educational process that, in addition to achieving the economic training of members and other workers, deepens and achieves an ethical and ideological training based on the values of cooperativism (Alfonso Alemán, 2008).

CSR is based on three basic supports for its management: material support, educational support and legal support, which condition the definition offered by Alfonso Alemán (2008), which defines it as the mandatory and conscious commitment of the cooperative to contribute to the development and improvement of the quality of life of its members and workers, their families, the community and society in general, on the basis of efficient and effective economic processes, a concept assumed by the authors as the basis for the design of the proposed procedure.

In Cuba, Decree-Laws 365/2019 (On Agricultural Cooperatives) and 366/2019 (On Non-Agricultural Cooperatives) that govern the operation of the cooperative sector establish Social Responsibility as a principle, from the contribution to the planned development of the economy and the welfare of members and their families for the materialization of that principle. It is established that the cooperative's plans aim to contribute to the sustainable economic and social development of the nation from the territorial scope where it carries out its activities, protect the environment, develop its social purpose without speculative intent and guarantee the disciplined compliance of fiscal and other obligations.

To this end, a variety of programs, projects and social actions are undertaken in such important areas as the economy, education, health, recreation and the environment.

In spite of the actions carried out, which generate an impact on the level and quality of life of their members, in many cases the expected results are not achieved for several reasons, among which the following stand out: resource limitations, the scope of the cooperatives' activities, the lack of commitment of their managers and workers to satisfy the needs of the organization's members and the community in which they are inserted, and the need for articulation with political, mass and social organizations.

The cooperatives must overcome the identified limitations; to this end, they will intercooperate among themselves and with other institutions in the implementation of actions that contribute to the development of economic, productive and social management in an integrated manner, where the

conscious practice of Social Responsibility prevails, from the contribution to the satisfaction of the needs of the actors, defined in a participatory manner, as part of the management process of each of the cooperating cooperatives and their consolidation and determination of priorities, in correspondence with the requirements defined by the governments in each of the territories.

Cooperatives can contribute more effectively to local development through different forms of intercooperation (from agreements between several cooperatives to higher-level cooperatives), which could - if guided by social interests - serve the triple purpose of enjoying the advantages of larger productive scales, strengthening local institutionality and spilling over capacities and attitudes to other organizations in the territory, which would significantly facilitate the implementation of development strategies in those communities (Piñeiro Hamecker, 2020).

Considering the economic, social, technological and environmental advances and transformations of current and future times, it is given to cooperativism an even greater relevance and pertinence to promote growing economic and social inclusion and the promotion of territorial development. These new perspectives suggest management qualification, greater investments in the education of its members, productive and technological innovation and the formation of new and greater strategic alliances of intercooperation and of the cooperative system with society (Büttenbender et al., 2018).

The background information provided allows to define the general objective of the research, which is aimed at: To design a procedure for the cooperative intercooperation in function of the fulfillment of the Social Responsibility. In order to achieve this objective, the following specific objectives are proposed:

- Theoretically and methodologically base the cooperative intercooperation process and its contribution to Social Responsibility
- To characterize the current state of relations between cooperatives in terms of the materialization of Social Responsibility
- Define the components that make up the procedure for cooperative intercooperation in terms of Social Responsibility

The scientific novelty of the research lies in the design of a procedure for cooperative intercooperation based on the fulfillment of Social Responsibility.

MATERIALS AND METHODS

The cooperative intercooperation process is approached from three perspectives: the systematization of the theoretical and methodological trends of the cooperative intercooperation process and its contribution to Social Responsibility, the analysis of the current state of the cooperative intercooperation process and the design of a procedure for cooperative intercooperation in terms of Social Responsibility.

In this sense, qualitative research was carried out on the basis of the following hypothesis: if a procedure for cooperative intercooperation is designed based on the fulfillment of Social Responsibility in these entities, it will be contributed to the consolidation of the cooperative movement, the strengthening of its identity and the materialization of CSR as a contribution to the development of the territories.

The field of the study is the Cuban cooperative sector and includes an analysis of the experiences of several territories in terms of cooperative intercooperation and its contribution to the fulfillment of Social Responsibility.

For this purpose, the analysis variables identified were: the cooperative intercooperation process as an independent variable, in addition to: compliance with cooperative principles, including cooperation among cooperatives, the implementation of CSR, the contribution to the development of the territories and the establishment of strategic alliances as dependent variables.

The dialectical-materialist method is assumed as a general method, which allowed determining the components of the object of study and the main dialectical relationships among them, as well as their contradictions. In addition to the foundation and integration of the other theoretical and empirical methods.

The theoretical methods used were:

Historical-logical method: with the objective of deepening the conceptual elements, theoretical and methodological that characterize cooperative intercooperation, as well as the historical development of this process from its emergence to the present.

Systemic-structural method: to base the conception of the proposed procedure, establishing the links between its components and the logical sequence of its process.

The procedures used were analysis and synthesis, and their use made it possible to determine the essential aspects of the process under study, breaking it down into its parts and qualities for the theoretical analysis, which were unified taking into account those common elements, which made it possible to understand its structure and subsequently model it.

The empirical methods used were:

Observation method: it was developed through the application of the documentary analysis technique for the evaluation of the bibliographic material related to the different conceptions on cooperative intercooperation, both in the international context and in Cuba, and the characterization of this process in the country.

For the characterization of the current state of relations between cooperatives in terms of the materialization of Social Responsibility, secondary sources of information were used, complemented with methods and techniques of scientific research, mainly the documentary review of the legal system of the Cuban cooperative sector, scientific results related to the object of study, experiences of good practices in Cuba; all this in order to verify the main findings and impacts in terms of cooperative intercooperation.

It is started from a characterization of the Cuban cooperative sector. For its realization, empirical methods were used, mainly documentary analysis.

RESULTS AND DISCUSSION

Evolution of the Cuban cooperative sector

The evolution of the cooperative sector in Cuba has gone through the following stages:

- Stage I: Emergence of Credit and Service Cooperatives (CCS)
- Stage II: Creation of Agricultural Production Cooperatives (CPA)
- Stage III: Establishment of the Basic Units of Cooperative Production (UBPC)
- Stage IV: Creation of Non-Agricultural Cooperatives (NAC)

Agricultural cooperatives are governed for their operation by Decree Law 365/2019, which recognizes them as an economic and social organization that is part of the agricultural and forestry production system. Their general objective is the production of goods, mainly agricultural and livestock goods and their commercialization, as well as the provision of services through collective management for the satisfaction of the social interest and that of the cooperative members.

As for the types of cooperatives, there are differences among them, recognized by Decree Law 365/2019 as to their form of incorporation and type of ownership.

The creation of the CNoA in Cuba was preceded by the updating of the economic model, derived from the Economic and Social Policy Guidelines of the Party and the Revolution. This process was supported by the accumulated experience, the results achieved and the studies carried out, which laid the foundations for the feasibility of the creation of cooperatives in different sectors of the Cuban economy.

Integration between cooperatives is a requirement in the development of this form of management, both in the economic order due to the benefits that can be generated with economies of scale, from productive linkages and cost reduction, as well as in the social aspect through consolidating the cooperative movement at all levels, based on the cooperative identity as a way to preserve autonomy, avoiding concentration (Prego Regalado et al., 2017).

The analysis of the revision of the legal system of the Cuban cooperative sector starts with the study of Decree Law 365/2019, which states in Chapter I, Art. 8j, "cooperatives collaborate among themselves, as well as with other entities to provide goods or services, supply information and exchange experiences and other activities for the benefit of production and the fulfillment of their social purposes, according to the approved social purpose, for which they sign contracts in appropriate cases or another document that they so agree, when the collaboration does not have a commercial purpose".

Assuming that collaboration does not have a mercantile intention, the limited scope of actions that can be generated from intercooperation in production or service agreements that generate profits can be appreciated. Furthermore, it is not shown what the variants may be in the relations between cooperatives or other forms of management, nor how the principle of collaboration between

cooperatives and other actors, which is undoubtedly essential to ensure a greater impact on the socioeconomic order, should be materialized.

On the other hand, the CNoA, under Decree Law 366/2019, in (Chap. I, Art. 6g), establishes the principle of collaboration and cooperation between cooperatives and other entities: cooperatives relate with each other and with other entities, state or not, through contracts, collaboration agreements, exchange of experiences and other lawful activities.

Even though the law recognizes the principle of collaboration and cooperation, the legal framework that protects the functioning of the cooperative sector in Cuba does not establish the guidelines for the practice of intercooperation as part of cooperative management.

Experiences of cooperative intercooperation in Cuba

In Cuba, intercooperation experiences date back to the 1980s, when, with the aim of improving management structures, the Municipal Unions of Cooperatives were created on an experimental basis.

After this experience, a new system of cooperation was implemented with a different concept: The Agricultural Cooperation Councils (Conca) and the Agroindustrial Cooperation Councils (Concai) were created. Both Conca and Concai were to guarantee the coordination, integration and supervision of activities at the local level and develop the cooperativization process.

Since 2014, there has been the experience of markets leased to productive forms (mainly agricultural cooperatives producers) (Prego Regalado et al., 2017), according to the authors, it is an important modality that allows incorporating the marketing to direct producers, i.e., an integral part of its production and value chain. This market, more than a year old, is located in Havana and receives agricultural productions from the CCS "Frank País García" and "Antero Regalado Falcón", as well as from the CPA "Waldo Díaz Fuentes", all from the municipality Güira de Melena, Artemisa province.

The purpose of this practice is to demonstrate that there are untapped capacities in the agricultural sector, as well as to guarantee a stable supply and marketing, with fair final retail prices that are more in line with the purchasing power of the population. To manage to obtain an appropriate profit

margin by way of income, once costs are deducted, which stimulates the respective cooperatives (Prego Regalado et al., 2017).

Another example of intercooperation is offered by the Intercooperation Project identified as "Support for a Process of Capacity Building and Conditions to Achieve in the Medium-Term Superior Forms of Cooperative Management in the Agricultural Sector in Cuba", in four municipalities (Alquízar, Banao, Manatí and El Salvador), sponsored by the National Association of Small Farmers and Oxfam. This project began in 2016 with each municipality integrating a number of cooperatives, which voluntarily decided to face together the problems that arise during the economic-productive management and the search for joint solutions to problems and difficulties (productive, systemic, economic, environmental and social), within their own territory, on legal and contractual bases (Prego Regalado et al., 2017).

The theoretical study and the experiences related to cooperative intercooperation that have been developed in the country shows that most of the latter are economic and productive in nature. Even when social actions have been generated, they have been the result of cooperative relations in economic and productive matters and not as part of a planned and organized process for the fulfillment of CSR.

The analysis of the experiences presented evidences an isolated character in time; they have not arisen from the cooperative sector itself, but by State initiative, with a focus on encouraging production in the agricultural sector. This shows the limitations in the management process of the cooperative enterprises derived from the impairment of compliance with the principle of autonomy.

On the other hand, the essence and nature of the cooperative and the effective fulfillment of its Social Responsibility are in line with the objective of cooperative intercooperation, based on the commitment to carry out actions that allow the satisfaction of economic and social needs of society in general. However, the experiences studied do not reflect the approach towards a process of planning, organization and management of Social Responsibility.

The experiences analyzed lack methodological tools to ensure their effective development, hence the need to present a procedure for cooperative intercooperation in terms of compliance with Social Responsibility, which supports the establishment of strategic alliances between cooperatives and

other forms of management, allowing the design and implementation of programs and projects for economic and social development and contributing to the development of the territories.

As a result of the research, a procedure is proposed for the implementation of the cooperative intercooperation process based on the materialization of the Social Responsibility that constitutes an indispensable issue in the execution of the intercooperation process, being a tool that guarantees its effectiveness.

Procedure for cooperative intercooperation based on Social Responsibility compliance

The procedure is made up of four stages and ten steps, as shown in figure 1; these together allow, based on the fulfillment of the established requirements, the execution of the cooperative intercooperation process, with the objective of contributing to the integral development of the cooperative sector and the incorporation of the cooperative as a key actor in development.

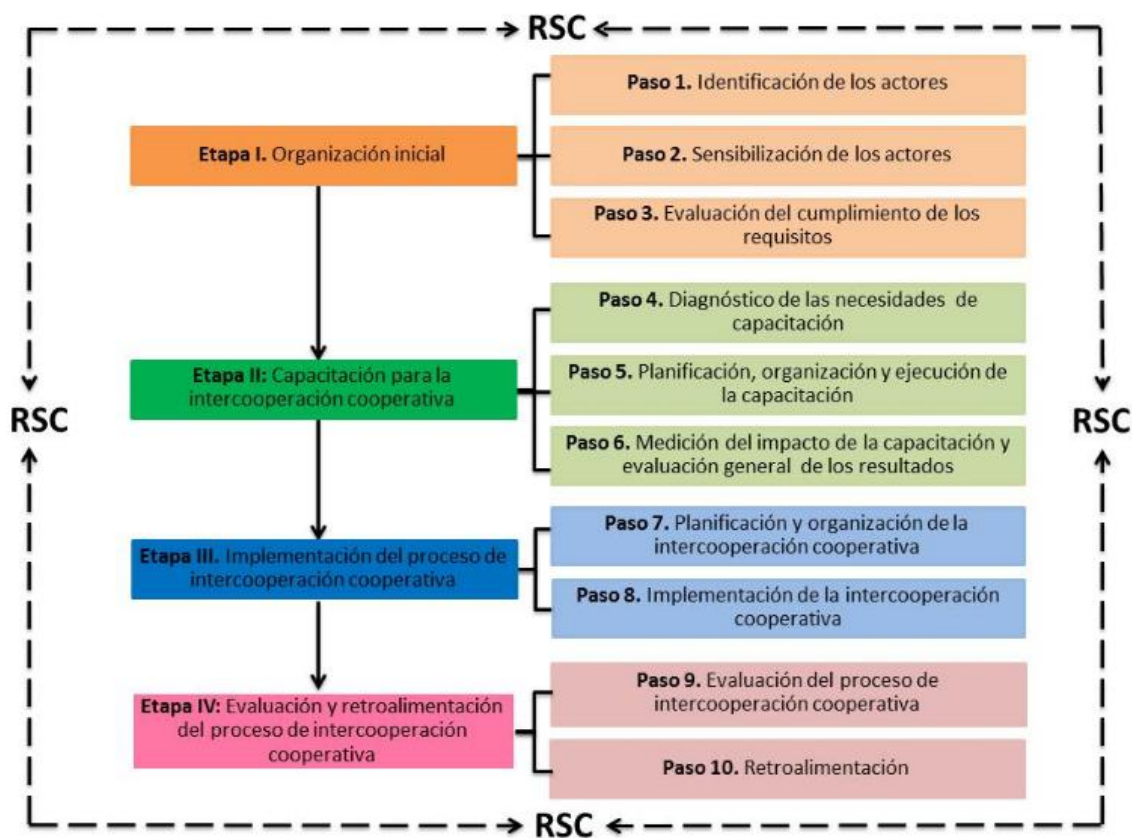


Fig. 1 - Procedure for cooperative intercooperation in terms of Social Responsibility fulfillment

Source: Prepared by the authors

The responsibility for the implementation of the procedure will be in charge of the cooperative intercooperation structure that will be created in the government of the municipality and will have the function of methodologically advising the cooperative sector.

In the design of the procedure, the elements driving the intercooperation process were identified:

- Firstly, by the consolidation of a social commitment awareness of the actors involved in intercooperation, through the development of specific training processes
- Second, the guarantee of human, material and financial resources generated mainly in the economic-productive activity of the participating institutions, destined to the programs, projects and actions that are defined

Finally, and as a third element, the strategic nature of the entire management process.

The main objective of the cooperative intercooperation procedure in terms of compliance with Social Responsibility is aimed at: offering a tool for the implementation of cooperative intercooperation, which contributes to the consolidation of the socioeconomic management process that is generated.

The results of the analysis carried out generate the need to establish a set of requirements that guarantee the implementation and operation of the procedure. In this sense, the following are considered:

1. Government will in the territory

It is expressed in the political will of the municipal government to recognize the need and usefulness of cooperative intercooperation and its relevance in terms of promoting the development of the municipality, as well as the integral management of the cooperative enterprise, which sustains its role as an actor of local development.

2. Willingness and commitment of the cooperative sector

It is based on the recognition from the cooperative sector in the municipalities, of the need to consider and consequently generate intercooperation actions, starting from inter-sectorial relations on the basis of their direct commitment to intercooperation in the territory, for which a process of sensitization and training will be developed as part of the procedure.

3. Compliance with the legal framework of the cooperative sector in Cuba

The proposed procedure is designed in accordance with what is established in the legal system of cooperative enterprises in Cuba, which will allow the implementation of the proposal from the Law.

4. Creation of the intercooperation structure at the municipal level

It is proposed the creation and constitution of an intercooperation structure at the municipal level, which is integrated to the rest of the structures that from the government facilitate these processes and that offers advice on issues related to the cooperative intercooperation, with the purpose of guaranteeing the relations and strategic alliances of the cooperatives and the rest of the actors, as well as the representativeness before the Administration Council (Cam) for the decision making regarding the execution of programs and projects of the cooperative enterprises. This structure will be made up of representatives of the municipal government, of the Central State Administration Agencies (Oace), according to the activity developed by the non-agricultural cooperatives involved in the process, of the National Association of Small Farmers, of the Delegation of Agriculture and of the cooperatives.

The functions of this structure will be in correspondence with the particularities of each territory and the development of the cooperative intercooperation process.

The main function of this structure will be to promote and coordinate the intercooperation process, not only in its economic and productive dimensions, but also in its social dimensions, in terms of the development of the cooperative sector and its impact on the territory. A member of this structure will participate as a guest in the meetings of the Cam, when topics related to cooperative relations between the cooperatives and the rest of the actors are discussed, in order to develop a bilateral relationship between this structure and the factors of the territory, which will strengthen the intercooperation process and the contributions that can be made from this to the development of the municipality, creating the necessary communication mechanisms.

The procedure for the development of cooperative intercooperation in terms of compliance with Social Responsibility is detailed below.

Stage I. Initial organization

Objective: Achieve the required preparation of the actors for their participation in the cooperative intercooperation process.

Step 1. Stakeholder identification

The intercooperation structure to be created at the municipal level will be responsible for identifying the actors that will be part of the cooperative intercooperation process as part of which not only the needs from the economic and productive point of view will be considered, but also the social needs that guarantee the fulfillment of Social Responsibility. It is important to consider the representativeness of the actors and the particularities of each territory in terms of the fulfillment of this process.

Step 2. Sensitization of actors

As part of this step, activities are carried out including: workshops, encounters and meetings with the participation of the different actors. In these activities, emphasis will be placed on the importance of the cooperative intercooperation process in general, its contribution to the Social Responsibility process and its contribution to the economic and social development of society.

Depending on the role that the actors play within the cooperative intercooperation process, awareness-raising actions will be designed and developed.

In the case of the members of the intercooperation structure at the municipal level, these actions will be aimed at knowing the particularities of the cooperative intercooperation process and its advantages from the materialization of Social Responsibility in the satisfaction of the socioeconomic needs of the territories for the cooperatives' managers. These will be in function of recognizing the need to strengthen the cooperative management processes, based on intercooperation, as well as the general aspects of the procedure in order to guarantee its adequate implementation.

Step 3. Evaluation of compliance with requirements

In this step, it is verified that the conditions that guarantee the implementation and operation of the proposed procedure are in place. Once compliance with the requirements defined according to the

needs of the procedure has been verified, the procedure is implemented. In the event that any of the identified requirements are not met, it will be necessary to design an action plan that guarantees the creation of the necessary conditions to execute the planned stages and steps. In the development of this step, representatives of the intercooperation structure at the municipal level, of the Oace, according to the activity developed by the non-agricultural cooperatives involved in the process, of the National Association of Small Farmers, of the Delegation of Agriculture and of the cooperatives participate.

Stage II: Training for cooperative intercooperation

Objective: To train the actors involved in the cooperative intercooperation process, in order to ensure proper preparation for the development of the process and the implementation of the procedure.

Step 4. Diagnosis of training needs

As part of this step, the training needs of the actors involved in the cooperative intercooperation process are determined, taking into consideration their role in it and the aspects that guarantee real and effective participation. The determination of the needs will make it possible to evaluate the level of knowledge of the actors regarding cooperative intercooperation and, as a result, will offer the training needs, on the basis of which the planning of the actions to be developed will be carried out to achieve an adequate preparation regarding the ethical-doctrinary, technical-professional and research-innovative aspects of the participants. The techniques to be used to carry out the diagnosis are: Interviews, surveys, group work and brainstorming.

Step 5. Planning, organizing and executing training

In this step, training activities are planned, organized and executed according to the needs identified and the level of stakeholder participation. The training planning process must be coordinated with the interests, motivations and specific needs of the identified actors. To this end, the training program is designed with contents that guarantee preparation on the process of cooperative intercooperation and its particularities in terms of compliance with Social Responsibility. The design of the program includes: the forms of organization of the training process (workshops, seminars, courses, trainings,

conferences, exchanges) and the necessary human, financial and material resources, which must be budgeted in such a way as to guarantee their availability for the realization of the training.

The organization of training lies in defining the how and the elements and conditions necessary for the fulfillment of the proposed objectives. It is in this step where authority and resources are assigned among those in charge of executing the training process.

The execution consists of the implementation of training actions designed to facilitate the learning of new knowledge for cooperative intercooperation in general and on the particularities of this process in terms of Social Responsibility.

Step 6. Measuring the impact of training and overall evaluation of results

The impact of training for cooperative intercooperation is conceived as the process by which the effect of training actions on the desired level of competencies is determined. The planning, follow-up and determination of the impact of the training actions are carried out in three moments: before, during and after the training process, through the application of different techniques: group work, documentary review and surveys. In these three moments, the possible impacts of the training are foreseen: the planned training actions are carried out and their effectiveness is evaluated and the degree of fulfillment of the objectives is analyzed.

The measurement of the impact of training management for cooperative intercooperation and the particularities of this process in the materialization of Social Responsibility will be carried out through a set of indicators.

Stage III. Implementation of the cooperative intercooperation process

Objective: Define intercooperation actions and the mechanisms and instruments for their management, implementing the latter in terms of the implementation of the cooperative intercooperation process and its contribution to the fulfillment of Social Responsibility.

Step 7. Planning and organization of the cooperative intercooperation

As part of the planning process, the needs and potentialities for the cooperative intercooperation process are determined through the diagnosis. The development plans of the cooperating

cooperatives provide important information in this regard. The intercooperation structure created at the municipal level will ensure that these needs and potentials correspond to the priorities established in the territory, resulting in its strengths and weaknesses.

Subsequently, the objectives and goals of the process are defined, as well as the programs, projects and economic, productive and social actions that will form the basis of the cooperative intercooperation process and the actors that will be involved in each of them. These programs, projects and actions should have a greater scope than that achieved by each of the participating cooperatives individually, should correspond to the needs and potentialities identified, and should contribute to the solution of problems in the territory.

The actors participating in the programs, projects and actions are identified and the work system to be followed is established as part of which the following are defined: the role of the participating cooperatives, the economic, productive and social programs and projects, the actions, their scope, as well as the participants, those responsible, dates of execution, material and financial resources required in each case.

Therefore, in the design of economic, productive and social programs and projects, it will be necessary to evaluate sources of financing that guarantee their execution, the fundamental source being the own resources generated as surpluses from its economic management (profits). In addition, the intercooperation structure will have among its functions to manage with the municipal government the possibilities of financing programs, projects and actions aimed at raising the standard of living and quality of life of the population, in which the use of the cooperative sector's own capacities and potentialities will also be perceived.

In this regard, other sources of financing generated from international collaboration and foreign investment should be strengthened.

The municipal government, at the request of the intercooperation structure created, will evaluate and approve the programs, projects and actions to be developed, after presentation to and approval by the General Assemblies of Members of each of the cooperatives participating in the intercooperation.

In this step, the cooperative intercooperation process is conceived and the elements involved in it are defined, resulting in a planning tool that will serve as a work guide for each of the participating cooperatives and for each of the programs, projects and actions planned.

Step 8: Implementation of cooperative intercooperation

Through this step, programs, projects and economic, productive and social actions are implemented, which from the cooperative intercooperation will contribute to the materialization of Social Responsibility.

It is through the implementation of the actions that impacts are generated in the economic, productive, social and environmental order, which contribute to the fulfillment of the objectives defined in accordance with the process.

In this step, the mechanisms for cooperative intercooperation are determined. Among them, the following stand out: the intercooperation roundtables, in which the actors identified for each program, project and action participate, where their performance is reviewed, new actions are coordinated and agreements are adopted based on the cooperative intercooperation process. In addition, collaboration agreements and/or intercooperation agreements are signed as instruments that formalize cooperative relations.

The financing mechanisms to be used in the intercooperation process will depend on the levels of efficiency and economic effectiveness of each of the participating cooperatives, the use of endogenous and exogenous resources of the territory, the level of management of the intercooperation structure at the municipal level, government support based on the recognition of the impact of the programs, projects and actions, and the relationships and alliances that can be established between actors.

Stage IV: Evaluation and feedback of the cooperative intercooperative process

Objective: Evaluate the impact of the cooperative intercooperation process and its contribution to the development of the territory, based on its constant feedback.

Step 9: Evaluation of the cooperative intercooperation process

The measurement of the impact of cooperative intercooperation and its contribution to CSR will be carried out by means of a set of quantitative and qualitative indicators, which will make it possible to evaluate the efficiency and effectiveness of the programs, projects and economic, productive and social actions implemented. To this end, the steps to be followed for monitoring the cooperative intercooperation process are defined.

In this step, the cooperation relations between the different actors, compliance with the intercooperation mechanisms adopted and the aspects limiting their implementation are also evaluated, with a view to making the necessary adjustments.

The evaluation of the cooperative intercooperation process will be carried out through the presentation of a report reflecting the degree of compliance with the planned objectives, and the positive and negative aspects presented in the cooperative intercooperation process, in which the municipal government, the intercooperative structure and the cooperative sector of the territory will participate.

Step 10: Feedback

The purpose of this step is to provide feedback on the cooperative intercooperation process, thereby correcting the main deficiencies in its execution, which will lead to the improvement of the process.

Feedback is a permanent monitoring and control tool for the evaluation of the cooperative intercooperation.

The results of this step will be presented to the municipal government, the intercooperation structure and the cooperative sector of the territory.

A procedure composed of four stages and ten steps is presented, with the intention of facilitating the implementation of the cooperative intercooperation process in terms of Social Responsibility compliance, where the techniques and tools that facilitate such implementation are proposed, as well as the measurement and evaluation of the impact of the process.

The proposed procedure for the implementation of the cooperative intercooperation process and its contribution to Social Responsibility determines the main limitations and results that are presented in its practice and guarantees the planning, organization, execution and evaluation of this process.

The analysis of the limitations of this intercooperation suggests that it is still insufficient in relation to the opportunities that this process offers, in terms of the economic and social development of the cooperative sector and the territories. The main limitations are:

- Difficulties in negotiations, in power sharing and decision making, and in organizing and systematizing information
- Conflicts that lead to modifications in the different types of contracts that are established
- Resistance to change in the face of new initiatives, new products and customers
- Failure to visualize possibilities for growth in the production of goods and services through cooperation among cooperatives
- Inadequacies in cooperative training processes in intercooperation and their advantages for CSR
- High priority in the cooperative intercooperation process to economic and productive programs, projects and actions over social ones in accordance with its integral management
- There are still cooperatives in the sector that do not develop CSR and therefore do not recognize intercooperation as a strength for the practice of CSR
- The legal framework of the cooperative sector does not explicitly establish the compliance of the cooperative intercooperation process with the socioeconomic management of cooperatives

The essence and nature of cooperative enterprises encloses in itself the satisfaction of the needs of its members, those existing in the communities where they are located and those of society in general, based on a consultation process in which all the actors involved in the process participate, to which cooperative intercooperation contributes.

The main actions carried out as part of the practice of intercooperation in terms of CSR constitute an objective proposal that is appropriate to the environment of the cooperative and the territories. These include the design and execution of programs, projects and economic, productive and social actions that guarantee:

- The timely securing of inputs for the production of goods and services that stimulates the diversification process
- A stable supply of products and services to the population
- A decrease in the prices of products and services acquired as a result of the offers made as a result of the intercooperative relationships established between cooperatives and other actors, which allow the establishment of reference prices
- The sale of retail products, with higher added value and quality, due to the specialization of the actors during the production of the finished product
- The development of educational activities for children and young people that contribute to the formation of cooperative values and principles and environmental protection
- The development of socio-cultural activities that promote culture and recreation in the territories
- Maintenance of health and educational facilities. In addition to providing water supply, energy, transportation and recreation services
- The supply of essential products and services to the members of cooperatives, communities and the territory
- Maintenance and construction of housing and social works prioritized by the territories
- Consolidation of the economic-productive and social results of the cooperatives and their recognition at the provincial and national levels

The practice of cooperative intercooperation in Cuba allows us to determine the main contributions that the implementation of this process has achieved in the economic, productive and social fields:

- Efficient use of endogenous and exogenous resources available in the territory
- Capacity building of actors through the exchange of best practice experiences
- Increased access to potential markets
- Productive interconnection that favors the creation and strengthening of productive and value chains
- Identification of the potential of the territories
- Increased socio-economic performance of cooperating actors
- Raising the standard of living and quality of life of cooperative members, communities and territories in general
- Strengthening the management autonomy of the cooperative sector

- Evaluation of the CSR approach, based on the intercooperation processes developed
- Determination of sources of financing for the implementation of programs, projects and actions designed to meet social needs
- Establishment of strategic alliances with other organizations and institutions for CSR compliance

Finally, from a theoretical point of view, the different definitions from which intercooperation is approached justify the need to strengthen this process as part of cooperative management, as well as to incorporate into its conception the contributions in the fulfillment of CSR, in accordance with the particularities in the management of these companies.

The analysis of the behavior of relations between cooperatives made it possible to confirm the validity and scientific relevance of the problem posed, demonstrating the lack of cooperative intercooperation mechanisms and their contribution to CSR, which contribute to the socioeconomic development of the cooperative sector and its impact on the territories.

The procedure proposed through its stages and steps integrates the economic, productive and social dimensions in the intercooperation process, makes it possible to determine the main limitations and results of this process and guarantees its functionality and feedback.

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Conflict of interest:

Authors declare not to have any conflict of interest.

Authors' contribution:

Yamira Mirabal González designed the procedure for the development of cooperative intercooperation in terms of social management.

Yenileidys Lorenzo Cabezas carried out the theoretical-methodological conception of the cooperative intercooperation process and its contribution to social responsibility.

Iriadna Marín de León elaborated the draft and made the final revision of the article.

Yosvany Barrios Hernández and Beatriz Ramos Armenteros carried out the data collection, analysis and interpretation.

All the authors reviewed the writing of the manuscript and approve the version finally submitted.



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