

The Contribution of Cooperatives to Sustainable Development in Burkina Faso: An Analysis Based on Stakeholder Theory and Environmental, Social, and Governance (ESG) Criteria

François Sondo¹, Christophe Gbossou²

¹Finance, Control, Organization and Strategy Research Laboratory, Catholic University of West Africa, Dakar, Senegal

²3A BALMA, Toulouse, France

Email: sondof80@gmail.com, cgbossou@expadd.org

How to cite this paper: Sondo, F., & Gbossou, C. (2026). The Contribution of Cooperatives to Sustainable Development in Burkina Faso: An Analysis Based on Stakeholder Theory and Environmental, Social, and Governance (ESG) Criteria. *Open Journal of Business and Management*, 14, 1470-1495.

<https://doi.org/10.4236/ojbm.2026.143083>

Received: April 12, 2026

Accepted: May 26, 2026

Published: May 29, 2026

Copyright © 2026 by author(s) and Scientific Research Publishing Inc. This work is licensed under the Creative Commons Attribution International License (CC BY 4.0).

<http://creativecommons.org/licenses/by/4.0/>



Open Access

Abstract

The purpose of this article is to understand and document the contribution of cooperatives to sustainable development in Burkina Faso. It examines this contribution by drawing on stakeholder theory and environmental, social, and governance (ESG) criteria. Based on data collected during six focus groups, it highlights a clear environmental contribution and a significant social contribution. This underscores the important role cooperatives play in sustainable development. However, it shows that their contribution remains limited in terms of governance. In light of this finding, which shows that despite the strengths of the cooperative model, governance often remains the weak link in cooperatives' participation in sustainable development, the article recommends that cooperatives place member participation at the heart of their decision-making and clarify and/or strengthen the rules governing the renewal of their decision-making bodies. This helps revitalize their internal governance systems.

Keywords

Cooperative, Sustainable Development, Stakeholder Theory, ESG Criteria

1. Introduction

Neoliberal economic theory has long advocated for an economic model based on competition and characterized by ever-increasing competitiveness. This model,

which falls far short of meeting the socio-economic needs of the population, appears increasingly ill-suited to today's societal challenges. Income inequality has widened because economic growth benefits only a certain elite and not the poor or marginalized. The much-touted economic progress has failed to reduce social inequality (LaRose, 2016).

Today, sustainable development is emerging as a new approach that takes into account the aspirations of all people across time and space. Indeed, this model of development seeks to meet the needs of the present while preserving those of future generations. It advocates for an economy based on the collective good, prioritizing people over capital and cooperation among all stakeholders in society (Carbonnel & Philippe-Dussine, 2013). It champions economic development that combines environmental protection with social equity. It provides an answer to the question that all countries are striving to resolve: how to find a sustainable solution to the imperatives of economic development, environmental protection, and social equity (ACI, 2025). The issue of sustainable development has thus become a major challenge for all countries and their economic actors. A challenge that leads all stakeholders to make unprecedented choices (Pasquero, 2008), requiring a change in attitude, both individually and collectively.

Cooperatives embody this change thanks to their vision, which differs entirely from that of a capitalist enterprise, and through their actions, which align with sustainable development goals (Lebel, 2025). The ILO and ACI (2015) believe that cooperatives are uniquely positioned to promote sustainable development. They have an important role to play in improving the living and working conditions of men and women. In fact, they work to establish essential infrastructure and services, even where governments and conventional businesses are absent. By drawing on the principles of inclusion, equity, and human-centered growth, and by prioritizing the needs of their members and communities, they contribute to the achievement of the Sustainable Development Goals. They offer innovative and sustainable solutions to some of the most pressing challenges facing the world, particularly in the areas of promoting decent work, gender equality, food security, and climate resilience (ACI, 2025).

Ultimately, the role of cooperatives in achieving the Sustainable Development Goals stems from the relevance and significance of their actions (Lebel, 2025), which arise from their commitment to their values and principles. True to these values, cooperatives do not seek to maximize the return on their members' invested capital. Rather, they establish reciprocal and sustainable commitments with them (Filippi, in *La Coopérative Agricole*, 2019). Their operating model reduces intermediation costs, thereby easing the financial burden on their members. The issue of inclusive economic and social development emerges as a fundamental requirement. Due to their dual social and economic nature (Fauquet, 1942), they meet the often-diverse needs of their members. They identify economic opportunities for their members, empower disadvantaged people to defend their interests, ensure security for the poor by allowing them to pool their individual risks into col-

lective risks, and facilitate their members' access to the resources they need to meet their needs.

In Burkina Faso, cooperatives are key players in socio-economic life. They are present in all sectors and remain indispensable instruments of the economic system. They are a major asset in structuring supply chains and rebalancing the power dynamics between upstream and downstream sectors. According to the Directorate for the Organization of Producers and Support to Rural Institutions (DOPAIR, 2022), cooperatives primarily cover the sectors of agriculture, livestock, crafts, housing, energy, the environment, and other sectors, and serve as major tools for the development of production, processing, and marketing chains. However, the contribution of cooperatives to all these areas essential to sustainable development is often overlooked. The question that arises, then, is: what is the contribution of Burkinabè cooperatives to sustainable development? This question serves as the central theme of this research, which aims to provide an analytical framework for evaluating the contribution of cooperatives to sustainable development.

This article aims to examine the initiatives undertaken by cooperatives in the area of sustainable development, drawing on stakeholder theory, which emphasizes the coordination of actions by all stakeholders through a participatory approach. It also draws on ESG criteria, which provide a concrete framework for evaluating the contribution of socially and environmentally oriented enterprises, such as cooperatives. Sustainable development is undoubtedly a timely topic. Once considered a political reality, it now appears as a managerial reality (Aggeri & Godard, 2006). In this sense, the article brings an academic dimension to the practice of sustainable development that is often neglected in management research (Acquier, 2009), particularly with regard to cooperatives. It also proposes a new analytical approach based on stakeholder theory and ESG criteria.

To this end, this article addresses the following question: What is the contribution of Burkinabè cooperatives to sustainable development? This central question raises further questions, the most important of which include the following: What is the impact of Burkinabè cooperatives on environmental conservation? What is their social impact on their members? And what is their impact on governance within these organizations?

2. Presentation of the Research's Theoretical Framework

First, we present stakeholder theory as a framework applicable to cooperatives. Next, we define sustainable development as an emerging issue. Finally, we demonstrate how stakeholder theory and ESG criteria provide a relevant theoretical approach for studying sustainable development in cooperatives.

2.1. Stakeholder Theory: A Theory Applicable to Cooperatives

The context of cooperatives could be particularly conducive to the application of stakeholder theory, given the diversity of the actors involved (Sondo, 2025). Stake-

holder theory advocates taking into account all actors involved in an organization's activities, whether their involvement is direct or indirect. A well-managed cooperative must bring together at least six categories of stakeholders to fulfill its missions and achieve its objectives. These stakeholders include members or owners, customers, managers, elected representatives, employees or volunteers, suppliers of various inputs, and external partners who interact within the context of their activities (Périlleux, 2008, cited by Sondo, 2025). These various stakeholders influence overall outcomes through their participation in the activities and/or management of cooperatives.

Participation by all is the guiding principle of stakeholder theory. It is also a key element in the success of cooperative projects and their impact on local communities. According to Sühr (2018), cooperatives embody participation by combining the implementation of an economic and entrepreneurial project with the ambition to generate and stimulate a comprehensive impact on local development. In cooperatives, this participatory process enables the identification of appropriate, even innovative, solutions through the sharing of diverse experiences and skills. This collaborative approach, based on partnership and cooperation, leverages the melting pot that is the cooperative community and ensures that the common good takes precedence over private interests (Rochat, 2014). When this is done in accordance with the values of democracy, solidarity, responsibility, equality, equity, etc., which govern the operation of cooperatives, each stakeholder effectively contributes to value creation and benefits from the resulting outcomes.

Ultimately, the stakeholder theory approach promotes cooperation (Jones, 1995), as the concept of "partnership" aligns with the collective spirit that drives cooperatives. There is therefore a certain similarity between the cooperative model and the business model promoted by stakeholder theory. Stakeholder theory provides an analytical framework through which the behavior of cooperatives in Burkina Faso regarding sustainable development goals could be examined.

2.2. Sustainable Development: An Emerging Issue

Sustainable development is a complex concept that has been the subject of numerous studies over the past 30 years. These studies agree that the goal of sustainable development is to create optimal living conditions for as many people as possible, while respecting environmental constraints and future needs. The Brundtland Report (1987) defines sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Brundtland, 1988). In 1992, at the third United Nations Summit in Rio de Janeiro, experts defined sustainable development as follows: "development that, through the economic, environmental, and social benefits it creates, will improve the standard of living of current and future generations, contribute to peaceful coexistence, social cohesion, social justice, and social progress, and do so in a manner that protects and does not degrade the natural environment". This definition, which is much more detailed than that of the Brundtland Report, clearly

highlights the close relationship between human needs, environmental protection, and the responsible management of natural resources with a view to their responsible transfer to future generations.

Sustainable development is, in essence, based on the idea that each generation must meet its needs while preserving an environment capable of meeting the needs of future generations. It emphasizes three closely linked aspects that are essential to the well-being of individuals and society: the economic, social, and environmental aspects. This triad of economy, social equity, and ecology (Pasquero, 2008) underpins the entire doctrine of sustainable development. The economic aspect is incorporated into the concept of need, as there can be no sustainable development until everyone's basic needs are met, both intergenerationally and intragenerationally. The environmental aspect, meanwhile, must be considered from the perspective of preserving natural heritage for future generations. The societal aspect, meanwhile, encompasses issues such as access to healthcare and education, gender equality, etc., as well as intergenerational equity and justice, corporate social responsibility, etc. (Karmi & Chkir, 2014).

By combining these three elements (the economy, social equity, and the environment) into a single framework, sustainable development breaks down the barriers that previously separated these central aspects of public life. It redistributes the powers and privileges of traditional social actors, such as public authorities, businesses, and other social entities, prompting each of them to redefine the meaning of their roles and their relationships with others (Commenne, 2006, cited by Pasquero, 2008). From this perspective, it is clear that the coordination of socio-economic action is taking on new forms (Pasquero, 2006) and that at all levels (local, regional, national, international, etc.), actors are moving toward more participatory practices (Pasquero, 2008). Such a shift makes sustainable development an essential research topic, an emerging issue that researchers must now take into account. An emerging issue that stakeholders at all levels (governments, businesses, and civil society) must tackle head-on in order to prevent crises. Addressing this issue makes it possible to tackle political, social, and economic challenges, such as the crisis of representative democracy, the difficulties of traditional social dialogue, the worsening of social inequalities, and the negative effects of human economic activity (Koleva, 2009).

2.3. Sustainable Development, Stakeholder Theory, and ESG Criteria

In the field of management, the discourse surrounding sustainable development is based on two concepts: responsibility and stakeholders (Berkowitz, 2014).

The concept of responsibility refers to corporate social responsibility, described by Combes (2005) as a "new social paradigm" that serves as an alternative to the liberal paradigm. Over the past five decades, there has been a growing global awareness that economic growth does not necessarily lead to social development but can even jeopardize the planet's natural balance. The growing number of industrial dis-

asters has heightened public concerns (Jahmane & Louart, 2013). This general observation compels companies to promote socially beneficial activities even when these conflict with the logic of profit maximization (Brummer, 1991). The concept of responsibility is not limited to the pursuit of profit by companies; it goes beyond their strictly economic role and extends to social requirements and institutional constraints (Koleva, 2009). Sustainable development is therefore not at odds with the social and environmental issues addressed by corporate social responsibility. It is both an end goal and a means to achieve it from the perspective of corporate social responsibility (Brégeon, 2004, cited by Combes, 2005).

The term “stakeholder” refers to a person or group of people who can influence or be influenced by an organization’s achievement of its objectives (Freeman, 1984). Stakeholders include, for example, shareholders, customers, suppliers, employees, local communities, and government authorities. According to Berkowitz (2014), they possess a spirit of initiative, collaboration, or confrontation, and play their own social role both among themselves and in relation to businesses. Their expertise in the field of sustainable development is recognized. They are capable of articulating and expressing the expectations of society and businesses, defining the role of businesses in society, experiencing the consequences of business actions, and drawing conclusions from these for their individual and collective behavior. They also have the ability to define the acceptable limits of corporate action and to co-construct the systems of relationships that connect the company to its environment (Pasquero, 1990b, 1996, cited by Berkowitz, 2014).

The concepts of responsibility and stakeholder are “inherent” to the very notion of sustainable development. Indeed, stakeholder theory is an approach that emphasizes the responsibilities and contributions of each stakeholder to the company’s success. It is an approach that leads companies to greater productivity (Raher, 2024) insofar as all factors implemented by all stakeholders contribute to the creation of what is known as “partnership value” (Morin, 2009). According to this theory, the company’s objective is no longer to maximize value for shareholders, but to maximize value for stakeholders (Caby & Hirigoyen, 2005). The company is no longer perceived as a group of actors bound by contracts, but as an organized community of diverse actors capable of collaborating and building a shared space in which they can interact (Reberioux, 2003; Aglietta & Reberioux, 2004) with mutual respect and in the interest of all.

This positive dynamic, inspired by Freeman (1984), provides fertile ground for the implementation of sustainable development. It is a framework that fosters collaboration among all stakeholders within the organization, where each individual is held accountable for their actions and reaps the rewards of their efforts. Stakeholder theory allows us to evaluate how a company conducts its day-to-day management, governance, and objectives, particularly with regard to sustainable development. Thus, the concepts of corporate social responsibility and stakeholders promoted by sustainable development find a theoretical foundation in stakeholder theory.

From this perspective, the stakeholder theory approach offers numerous theo-

retical advantages for supporting the implementation of sustainable development. Berkowitz (2014) identifies four main strengths of the theory that address the challenges posed by sustainable development: First, it offers a new way of conceiving the role of the firm in society that goes beyond the limits of conventional theories and refocuses the analysis on the relationships between the firm and its external stakeholders rather than on the effectiveness of management systems; second, with a degree of realism, it places actors at the center of the discussion, drawing on both objective and subjective elements (objectives, values, interests, perceptions, resources, strategies). It thus offers a shared analysis of the various factors that explain the nature of actors' commitments and relationships, even in contexts where sustainable development may be marked by ambiguities; furthermore, it promotes democratic governance practices, as envisioned by sustainable development. Finally, it proves to be pragmatic in that it can be easily applied to the study of practices in the field as well as to the definition of appropriate managerial action strategies. Although stakeholder theory has certain limitations (reductionism, statism, insufficient analytical tools for certain socio-technical problems, insufficient conceptualization, etc.), it appears to offer a relevant analytical framework for addressing the challenges of sustainable development.

In this sense, stakeholder theory and ESG criteria go hand in hand, as companies need to address the aspirations of their stakeholders in order to better fulfill their environmental, social, and governance obligations. ESG criteria trace their origins to the work of John Elkington, particularly his book "Cannibals with Forks: The Triple Bottom Line". This concept, derived from the accounting term "bottom line", seeks to integrate financial, social, and environmental results into a single approach. This approach has helped to theorize the concepts of sustainable development for businesses (Fasy-Maura, 2024). ESG criteria thus provide a non-financial framework for evaluating organizations in terms of sustainable development, with the aim of helping them make the best use of their resources from a long-term perspective.

Stakeholder theory goes beyond a shareholder-centric approach and posits that an organization's sustainability depends on its ability to reconcile the interests of its stakeholders by making decisions that are consistent with societal and economic requirements (sustainability requirements). ESG criteria provide a concrete way to assess this ability. They enable an evaluation of the extent to which all economic actors integrate sustainable development practices into their activities. ESG criteria constitute a rigorous investigative approach that allows for a reliable assessment of sustainability issues based on data available within the organization. The environmental component (E) concerns the direct or indirect impact of the organization's activities on its environment, waste management, and the reduction of the harmful effects of climate change and unsustainable practices (Lafont et al., 2023). The social component (S) concerns the direct or indirect impact of the organization's activities on stakeholders, the promotion of respect for societal values, and access to equitable development opportunities (Chopra et al., 2022). The

governance (G) dimension incorporates the concept of good governance within the organization. It assesses the quality of governance, particularly the consideration of stakeholders and sustainability objectives in decision-making. Integrating ESG criteria into corporate strategy contributes to value creation and the advancement of sustainability. In a company that has set specific sustainability goals, such an approach is feasible. The cooperative business model, which is inherently goal-oriented (Novkovic, 2023), appears well-suited to this type of study.

3. Research Methodology

While research aims to uncover new findings (Sekaran, 2000), methodology is what gives it its validity and value (Mohajan, 2020). This section describes the methodological choices made in this study.

3.1. Data Collection Tools and Sample

We have opted for a qualitative approach that allows us to choose from several data collection methods. This may involve choosing between individual interviews and focus groups (Grissa, 2022). Our data were collected in person during focus groups conducted with cooperative members between January 31 and February 10, 2026.

In total, six focus groups were organized, one per cooperative. Due to security concerns in Burkina Faso, we primarily selected cooperatives located relatively close to the center of the country. These focus groups brought together a wide range of stakeholders from the cooperative sector (leaders, members, men and women, young and old). They also included all cooperatives that had been in existence for more than 10 years and were active in the agriculture, industry, and services sectors, with the exception of savings and credit cooperatives, which are financial institutions. The interviews were conducted at the premises of the surveyed entities or at another agreed-upon location, in the Mooré¹ language or in French. For ethical and legal reasons, and to avoid the risk of social desirability, anonymity was required during the interviews to ensure that participants could speak freely. The fact that some focus groups were mixed (i.e., composed of participants from diverse backgrounds) does not entirely eliminate the risk of social desirability. Indeed, in the African context, the individual remains free, but their freedom is subordinate to that of the group (Biyoghe & Dao, 2024). Furthermore, even though everyone is given the opportunity to speak, not everyone speaks at the same time or in the same frame of mind. In such a context, the researcher may miss out on useful information during the interviews. Our interviews lasted between 30 and 45 minutes each, which is the average duration of an interview in management sciences (Pras et al., 2003).

The cooperatives were selected intentionally, taking into account not only their ability to mobilize their members but also the members' ability to answer our

¹Mooré is a language spoken in Burkina Faso. It is the language of the Mossi or Mossi people and is spoken by about 50% of the population of Burkina Faso.

questions. This practice is common in the social sciences. The interviews involved between 3 and 8 people each, depending on the cooperative's ability to mobilize its members, as shown in **Table 1**.

Table 1. The various focus groups conducted.

| Discussion | Date | Headcount |
|--------------|-------------------|-----------|
| 1 | January 31, 2026 | 6 |
| 2 | January 31, 2026 | 7 |
| 3 | February 3, 2026 | 4 |
| 4 | February 3, 2026 | 3 |
| 5 | February 3, 2026 | 5 |
| 6 | February 10, 2026 | 8 |
| Total | | 33 |

Source: Authors.

Unlike a quantitative methodology involving the administration of a questionnaire, this focus group approach allows participants to freely express their opinions, feelings, and suggestions, thereby fostering dynamic interaction between participants and the researcher. The use of open-ended questions makes it possible to explore certain points raised by participants in greater depth (Convert, Marson-Plet, & Vissac, 2025). This enables the researcher to progress toward a meaningful understanding of the participants' statements and to assess this understanding at a certain level of semantic saturation. Saturation refers to the point at which the data collection process is halted when the volume of data reaches a threshold such that adding further data no longer yields new information (Dany, 2016). Beyond the numerical quality that characterizes our interviews (6 group interviews involving 33 people), we believe that semantic saturation has been reached, given the repetitions by respondents, which we felt did not provide us with any new information.

Conducted in the form of structured discussions, the interviews focused on sustainable development and its application in cooperatives. We begin by offering a brief explanation of sustainable development as follows: "Sustainable development is a concept that aims to encourage today's men and women to manage available resources responsibly. Since these resources are not inexhaustible, sustainable development calls on current generations not only to work to meet their own needs, but also to ensure that future generations are not deprived of the opportunity to meet theirs. Today's generations and those of tomorrow must have the same opportunities to lead their lives. Everyone must act to improve environmental conditions, promote social progress, and uphold the principles of good governance. These are the objectives of sustainable development". Once this explanation is provided, we pose this central question, which serves as the guiding thread for the discussion: What sustainable development practices are in place in your cooperative, and how

do they contribute to achieving the intended objectives? This main question, which raises secondary ones, allows us to gather the opinions and testimonials of each participant regarding the cooperative's operations, its activities, and their impact on sustainable development goals. Here are some of the many follow-up questions we asked: Do you engage in cleanup activities that benefit the community, and do they have visible effects? Do you use techniques to protect your land? What do you think of how your cooperative is managed? What benefits do you derive from your cooperative? The goal was to hear from the stakeholders themselves about their practical experiences. We took notes on the responses. At the end of the interviews, we had to transcribe and organize them to create a dataset aligned with our research focus, which follows ESG criteria. This required us to read and reread our notes to fully grasp the content and transcribe it accurately. We then proceeded to analyze the transcribed information. This crucial step allowed us to process the body of information in a way that revealed meanings relevant to our research question without distorting the original intent of our interviewees' responses (Robert & Bouillaguet, 1997, cited by Ninacs, 2002).

3.2. Content Analysis Using an Inductive Approach

We adopted an inductive approach. In an inductive approach, the researcher adopts an investigative methodology aimed at understanding the facts. In this process, the researcher seeks answers to a question by observing the facts in the field. The inductive approach begins with an empirical investigation of a fact, guided by what the theory says about that fact (Merton, 1968). For Popper (1998), the goal is not to accumulate observations to "prove" a theory but to seek "the" right observation that allows for the elimination of a false theory. The idea is that the theory is like a sharp but malleable blade, and the observation is the stone that will force the theory to be "sharpened" by removing the parts that do not hold up (Jacquemain, 2014). The objective is to derive new and relevant knowledge from an empirical study. This involves a description and conceptual interpretation of the empirical data, resulting in an empirical model that incorporates the essential components of the phenomenon to be explained. The results of the theoretical analysis shed light on the real-world situation that the model is intended to explain (Hedström & Swedberg, 1998) and can be formulated as standard hypotheses (Glaser & Strauss, 1967; Nachmias & Frankfort-Nachmias, 1976).

Several limitations of the inductive approach have been identified. Anadón and Guillemette (2007), drawing on Glaser and Strauss (1967), Guillemette (2006), and Strauss and Corbin (1990), identify three major limitations related respectively to sampling, the researcher's theoretical sensitivity, and the researcher's interpretation of the data. The first limitation relates to theoretical sampling, as it has a deductive dimension. The researcher cannot limit themselves to merely accepting what emerges from the data. Indeed, simply to make theoretical sampling operational, they must approach the field with theoretical elements that will allow them to select the situations in which they will collect data deemed relevant. The approach to the field is typically deductive, as it bases the selection of situations

to be explored on theoretical elements. The limitation related to the researcher's theoretical sensibility is that the researcher cannot completely disregard their "biases" and their theoretical perspective or sensibility. For [Anadón and Guillemette \(2007\)](#), the absence of reference to existing theories represents an intellectual effort that enables "discoveries", but this seems unrealistic, as a phenomenon cannot be approached in a manner that is entirely "free" of any preconceptions. The limitation of the researcher's interpretation of the data is that the data are not free from interpretation by the participants themselves, and that the researcher must construct his or her own interpretation based on these data, which are already theoretically loaded. This inevitably involves an element of speculation and is therefore deductive in nature ([Strauss & Corbin, 1990](#)). The use of the MAXQDA Analytics Pro software (version 24.10.0) proved useful within the framework of this inductive approach. Indeed, in qualitative research, the use of a coding system is permitted. This system allows researchers to create and organize codes based on content (text, audio, images, video, etc.) and adapt them to the analytical framework and research questions. MAXQDA facilitates this process by allowing users to create codes, sort them, and identify their various relationships and frequencies for analytical purposes.

In practical terms, this process involved extracting relevant ideas from the interviews in light of the knowledge gained from the literature review. The transcribed data were subjected to content analysis. The MAXQDA software allows for the sorting and structuring of texts, as well as the resulting analysis. This approach offered by the software leads to an understanding of the exact meaning of the interviewee's discourse. To do this, we coded the text by assigning codes, subcodes, and memos to the various thematic segments of the text based on ESG criteria. The aim is to observe how the implemented activities align with ESG criteria. "The purpose of coding is to construct a series of units of meaning that will structure the entire qualitative data set" ([Ayache & Dumez, 2011](#)). Its objective is not only to identify the most frequent codes in the transcribed data, but also to assess the importance of each one within the discourse. This was intended to facilitate the development of an analytical framework for the analysis or interpretive grid.

We began by familiarizing ourselves with the data through active reading and noting key points. This was followed by the coding process itself, which involved developing codes, subcodes, and memos. A code is a kind of descriptive label applied to a text excerpt or verbatim to summarize it. A subcode is a subdivision of the code, a more specific label assigned to a verbatim that already has a code. Subcodes provide further detail and allow us to explore the meaning and potential relationships of the verbatims within the main codes. In our case, each ESG criterion corresponds to a code. We used two subcodes (+ or -) depending on whether the text excerpt describing the impact of the cooperative's activity had a positive or negative connotation relative to the corresponding ESG criterion. We also assigned memos to each code. Memos are descriptions or notes that help identify the codes.

A wealth of methodological literature has been devoted to the issue of coding (Ayache & Dumez, 2011). The question researchers generally face when dealing with handwritten data is how to proceed with coding. Coding involves breaking down units of meaning to fit them into categories or labels. In practice, each unit of meaning is divided into several labels (Ayache & Dumez, 2011). For example, a respondent describes the situation at their cooperative as follows: “In our cooperative, everyone manages to keep busy during the day, and this allows us to improve our daily lives and provide for our families. It should also be noted that, to ensure this continues, we have agreed on certain best practices for water use, but I think we need to do more to coordinate efforts regarding the reservoir so that it lasts as long as possible”. This unit of meaning was coded using the Code/Sub-code/Memo structure as follows (Table 2).

Table 2. Example of coding units of meaning.

| | Category or tag | Occurrence |
|---|---|------------|
| Social/Social +/Job Creation | Everyone manages to keep busy during the day | 1 |
| Social/Social +/Improvement of living conditions | This allows us to improve our daily lives and provide for our families. | 1 |
| Environment/Environment +/Natural Resource Management | We have agreed on certain best practices regarding water use | 1 |
| Governance/Governance +/Environmental Responsibility | We have agreed on certain best practices regarding water use | 1 |
| Governance/Governance-/Cooperation | we need to do more to coordinate efforts regarding the reservoir | 1 |

Source: Field data.

The coding process enabled us to develop a framework for interpreting the data, as shown in Table 3.

Table 3. Data interpretation table.

| Code: <i>ESG criterion</i> | Under code: <i>Impact of activities</i> | | Memo |
|-------------------------------|--|---|--|
| Environmental | Ecological | + | Quality of life, plastic waste management, local focus, ecosystem conservation, natural Resource Management, etc. |
| | | - | |
| Social | Social | + | Job creation, improvement in living conditions, social cohesion, social justice, solidarity, engagement with the local community (village, neighborhood, school, clinic, etc.), etc. |
| | | - | |
| Governance | Decision-making | + | Democracy, community spirit, cooperation, participation, transparency, environmental responsibility, etc. |
| | | - | |

Source: Field data.

3.3. Scientific Value of the Research

The scientific validity of this research is grounded in its methodology. Indeed, the theoretical rigor underlying the research enabled us to select high-quality data collection and analysis tools and to adopt an inductive approach. While theoretical knowledge allowed us to clarify the research objective, the data collection and analysis tools enabled us to gather and select the relevant units of meaning (Alexandre, 2013). Furthermore, the inductive approach allowed us to explain these units of meaning more clearly, going beyond their theoretical significance (Roy, 2009). This strengthened the quality of our results.

In practice, it is not always easy to obtain high-quality data. With this in mind, we must acknowledge that it is impossible to completely rule out the possibility of bias in research results (Alexandre, 2013). This calls into question the reproducibility of study results, particularly in qualitative studies, as the subjects under study are constantly changing. However, even if it is not possible to replicate a qualitative study and obtain exactly the same results, this does not mean that the conclusions of the initial study are invalid (Merriam, 1998, cited by Alexandre, 2013).

In terms of internal validity, the fact that the reality of cooperatives' contribution to sustainable development was constructed in collaboration with all stakeholders in the cooperative sector (leaders, members, and men and women of all ages) constitutes a strength of this research (Merriam, 1998, cited in Alexandre, 2013). We combine our interest in cooperative initiatives related to sustainable development with the use of high-quality tools for processing the collected data. Furthermore, the holistic interpretation we apply to the results (Alexandre, 2013), in accordance with ESG criteria, helps to further strengthen this validity. Indeed, the ESG criteria defined by John Elkington in 1997 have been recognized by the United Nations as essential to the study of sustainable development. They were highlighted in 2004 in the United Nations Global Compact report titled "Who Cares Wins" and incorporated into the "Principles for Responsible Investment" in 2005 (Fasy-Maura, 2024).

In terms of external validity, a lack of representativeness can be a serious criticism (Roy, 2009). In our case, even though our sample is geographically limited and small in size, we sought to broaden our survey as much as possible. In fact, with the exception of credit unions (which are financial institutions), we included cooperatives active in the agriculture, industry, and services sectors. These types of cooperatives make up the vast majority of the cooperative sector.

4. Results and Discussion

The results were presented and analyzed in accordance with the framework established based on ESG criteria.

4.1. Presentation of Results

Using the MAXQDA Analytics Pro software (version 24.10.0), we were able to count the frequencies of the codes according to the ESG criteria listed in **Table 4**.

Table 4. ESG criteria/occurrences.

| Code: <i>ESG criteria</i> | | Occurrences | % |
|----------------------------|---|-------------|------------|
| | | 44 | 29 |
| Environmental | + | 24 | 16 |
| | - | 20 | 13 |
| | | 44 | 29 |
| Social | + | 26 | 17 |
| | - | 18 | 12 |
| | | 63 | 42 |
| Governance | + | 30 | 20 |
| | - | 33 | 22 |
| TOTAL | | 151 | 100 |
| Total occurrences + | | 80 | 53 |
| Total occurrences - | | 71 | 47 |

Source: Field data.

These results demonstrate that sustainable development is a key factor in the activities of cooperatives in Burkina Faso. Overall, positive mentions related to ESG criteria (53%) outweigh negative mentions (47%). The results confirm that sustainable development goals are integrated into the activities of cooperatives in the regions where they operate (Oufary & Abou-Hafs, 2025). This commitment to sustainable development embeds cooperatives within a regional dynamic (Landel & Pecqueur, 2016). This regional dynamic helps strengthen cooperatives' commitments to their local areas by constantly seeking a balance between economic profitability and social benefits (job retention, local production and consumption, natural resource management, protection and restoration of soils, forests, and wildlife, etc.).

The commitment of cooperatives to their local communities demonstrates that they generate local jobs and provide accessible services, which help create sustainable socio-economic benefits specific to each community. This is all the more true given that cooperatives remain firmly rooted in their local environments. These findings therefore provide a basis for discussing the contribution of Burkinabè cooperatives to sustainable development.

4.2. Discussion of the Results

One of the key characteristics of cooperatives is clearly reflected in their economic and social model, as well as in the polycentric governance mechanisms they employ to address environmental challenges (ACI, 2021). The impact of cooperative

activities on sustainable development can be assessed using environmental, social, and governance (ESG) criteria.

4.2.1. A Visible Environmental Contribution

Although interest in the role of cooperatives in sustainable development in general and in the implementation of the 2030 Agenda continues to grow, their contribution to environmental protection remains an under-explored area (ACI, 2021). Our findings show that cooperative activities have a clear positive contribution to environmental protection. Indeed, positive opinions outweigh negative ones regarding environmental issues (16% versus 13%).

In terms of environmental protection, these results demonstrate that Burkinabè cooperatives are key players in addressing environmental challenges. Cooperatives advocate for a holistic view of the economy that promotes ecological well-being (Hickel, 2020), set goals related to the environment, nature conservation, and the preservation of local landscapes (Han et al., 2003), and thus contribute to a collective effort to define these practices (Daniel, 2013). Unlike traditional businesses, cooperative organizations, thanks to their participatory model, focus on pooling their resources and expertise to meet the collective needs of their members. Cooperatives carry out initiatives such as biodiversity conservation, the sustainable use of natural resources (water, soil, forests, etc.), as well as awareness-raising and training activities aimed at building the capacity of their members.

These actions help foster a strong sense of ecological solidarity that extends beyond the cooperative's membership and takes into account the broader context of local communities. Di Bianco et al. (2019) support this view by highlighting how the initiatives developed by cooperatives promote environmental protection. In practice, this translates into initiatives with a significant ecological impact, such as waste collection and processing, soil restoration, the development of short supply chains, and the promotion of responsible consumption, all practices that respect the local environment, as evidenced by the quotes. Indeed, in some cooperatives, collecting plastic waste in public spaces seems to have become a common practice: "We regularly organize cleanup operations around markets, schools, clinics, etc.", some of the people we interviewed told us. Others told us that they were doing everything possible to protect the soil: "We prioritize techniques aimed at soil regeneration". In Burkina Faso, these techniques include stone ridges, half-moons, root pits, and zaï, among others. The stone ridge technique involves arranging stones in a straight line across farmland to regulate water flow and improve soil irrigation. The half-moon technique involves digging a half-moon-shaped hole to create a barrier that protects the soil from the wind while helping to enrich it. The root pit technique, meanwhile, involves digging a hole of a specific diameter to penetrate the laterite layer, then filling it with good soil before planting the young tree at the start of the rainy season. This allows young trees to survive the dry season and develop deep roots. Zaï, on the other hand, is a technique that involves digging small holes about 30 centimeters in diameter and filling them with a mixture of soil and organic matter to create fertile soil for growing

plants.

These practices illustrate how cooperatives contribute to their members' technical efficiency (Abate et al., 2014). "They allow us to help improve soil fertility" and "they help us preserve the land of our ancestors, which continues to provide us with its bounty", noted one of the interview participants. In the words of another participant: "This is a responsibility that extends beyond the present, because the Earth is a legacy we must pass on to our children". In addition to these techniques, which constitute "proof of effectiveness" for cooperatives (Labarthe et al., 2013, cited in ACI, 2021), it is worth highlighting the use of short supply chains, particularly in cereal production (sorghum, millet, maize, rice, fonio, etc.) and vegetable farming, which the cooperatives are developing and which help improve soil productivity without degrading the land. These supply chains enable "better resource management and reduced production costs", as one cooperative leader points out. They place cooperatives at the forefront of promoting quality agriculture and food security in Burkina Faso.

Cooperatives therefore make a significant contribution to promoting the adoption and diffusion of agricultural technologies (Abebaw & Haile, 2024). Membership in a cooperative has a significant positive impact on accelerating the adoption and diffusion of these practices, which are aligned with environmental sustainability. According to Ajates (2020), the concept of sustainability in cooperatives reconciles the tensions between the economic and governance dimensions of cooperatives and the market economy in which they operate, thereby enabling cooperatives to preserve these dimensions while promoting environmental sustainability through their practices. Cooperatives therefore have a crucial role to play in environmental sustainability (Zeng et al., 2023).

The results we have obtained can be attributed to the unique nature of the cooperative structure, which is governed by principles consistent with the members' collective commitment to the environment. They contradict the findings of Mojo et al. (2015), who demonstrate in their studies of Ethiopian coffee producers that farmers' environmental performance is negatively correlated with their membership in a cooperative. However, beyond the work of Mojo et al. (2015), existing research corroborates our findings.

Kessari et al. (2013) demonstrated that cooperatives exhibit greater social responsibility than conventional businesses, particularly regarding environmental protection. These authors show that this responsibility is not only inherent to the very nature of cooperatives but also stems from the conscious practices of cooperative members. Other studies, such as those conducted by Schröder and Walk (2013), have also highlighted the role of cooperatives in collective efforts to combat climate change.

Similarly, Bijman and Höhler (2023), while highlighting the major challenges related to climate change, biodiversity loss, and food security facing agriculture, call for a societal transition toward more sustainable food systems. They demonstrate how agricultural cooperatives play a major role in this transition toward

sustainability. Based on a narrative analysis of the literature on cooperative activities, these authors highlight what cooperatives could do to make agriculture and the entire food system more environmentally sustainable. They view cooperatives as entities capable of fostering dialogue among their members to develop a shared vision of sustainable development; they see cooperatives as organizations capable of building relationships with external stakeholders to advocate for favorable institutional conditions and to act as intermediaries on issues related to sustainable development.

Studies conducted by the ILO and the ACI in 2015 showed that the efforts of cooperatives contribute in many ways to the achievement of the SDGs. These various contributions represent a step toward highlighting the role of cooperatives as key actors in addressing environmental challenges (ACI, 2021).

4.2.2. A Significant Social Contribution

The “social contribution” component focuses on the cooperative’s relationships with its stakeholders, taking into account aspects such as equal opportunity, equity, and diversity, as well as its relationships with the communities in which it operates. The goal is to promote social justice in order to reduce poverty and the cost of living, and to create jobs that sustainably foster social inclusion for all. Cooperatives play an essential role in this social sustainability in terms of poverty reduction, food quality and safety, and member well-being (Zeng et al., 2023).

Our results demonstrate an undeniable social contribution resulting from cooperative activities. Positive opinions (17%) significantly outnumber negative opinions (12%). Since the adoption of the Millennium Development Goals (MDGs) in 2000 and the Sustainable Development Goals (SDGs) in 2015, the issue of inclusive social development has become a top priority. Cooperatives, whose activities focus on social and economic issues and which are deeply rooted in their local communities, perfectly illustrate this essential role; they are clearly linked to sustainable development (Kessari et al., 2013).

The social dimension is inherent in the very nature of a cooperative. A cooperative combines two key elements: one social (the association) and the other economic (the business) (Fauquet, 1942). It thus combines the characteristics of both an association and a business. It is an association in the sense that it brings together people whose needs are not only similar but can also be met through a joint initiative and the pooling of individual resources. It is also a business, as its mission is to meet the needs of its members. However, unlike the conventional business, which is caught in the social development/profit dilemma, the cooperative operates within an economic framework focused on the collective dimension of entrepreneurship, envisioning a pluralistic economy based on respect for human beings and the desire to live and act together (Sarr, 2013).

In light of the above, there is no doubt that the cooperative fosters the development of bonds of solidarity among various social groups, whether among people from the same village or from different villages. This means that the cooperative

is not only a hub of economic activity where everyone can find support to meet their economic needs, but also a place of exchange where relationships foster interactions with all stakeholders, both within and outside a given territory. This is made possible through the implementation of cooperative values and the observance of cooperative principles. This opens up new possibilities: pooling of resources, sharing of means and production risks, job creation, and so on. The results achieved help improve members' living conditions. Some interviewees particularly emphasized the possibilities for shared use of resources, especially water, around dams, developed floodplains, or community wells, as one of them explains: "We share the water from the dam, which has been the case since the 1970s. It's not without its challenges, but working together around this water source allows us to show solidarity and overcome obstacles. We all depend on it for our livelihood". Others highlighted the importance of access to distribution networks. As one of them put it: "One of the benefits of being part of my cooperative is that it gives me access to distribution networks, which makes it easier for me to sell my products". Access to markets helps increase members' incomes and support employment in rural areas. This is why the efforts made by cooperatives to promote local products can serve as tools for sustainable development. It should also be noted that cooperatives enable members to increase their collective bargaining power with retailers. This negotiation often takes place through umbrella organizations that coordinate the activities of cooperatives. In this way, producers can increase their income, reduce their marketing and information costs, and integrate into high-value supply chains, something they could not achieve on their own. Consequently, the marketing of certain products such as shea butter, Faso Dafani cloth, cotton, cowpeas, sesame, rice, etc., is increasingly integrated into local and international supply chains. "Thanks to the cooperative, we discuss setting purchase prices as well as tenders for inputs", explains a cooperative member. It must be acknowledged, however, that the bargaining power of umbrella organizations remains weak, as they often face more powerful distributors who take advantage of this to draft contractual clauses that are unfavorable to the cooperatives.

All things considered, our findings show that cooperatives contribute to the achievement of the Sustainable Development Goals. These findings are supported by several other studies. After examining the characteristics of non-agricultural cooperative enterprises across various sectors, [Bhuyan and Leistriz \(2019\)](#) demonstrated the effectiveness of cooperatives in distributing social costs among their members. Their work highlights in particular the ability of cooperatives to provide food, clothing, and medicine, as well as essential services such as healthcare, childcare, and housing for the elderly. [Bhuyan and Leistriz \(2019\)](#) urge development actors to make better use of the cooperative model as a tool for sustainable development.

In his publication on the nature of cooperative values and principles, [Nilsson \(2020\)](#) demonstrated that cooperatives, through their principles and values, pro-

vide a solution to the problem of transaction costs, which benefits their members. The author distinguishes between two categories of values: social values and sovereignty values. These values reduce members' uncertainties both in their mutual relationships and in their interactions with the business environment. He argues that cooperative principles aim to reduce transaction costs in members' relationships with the cooperative. He distinguishes between business principles, which define how the relationship between the cooperative enterprise and its members should be structured, and social principles, which help reduce transaction costs for members in their interactions.

Using Ghanaian agricultural cooperatives as a case study, [Ankrah Twumasi et al. \(2021\)](#) demonstrate that the development of agricultural cooperatives is a vital institutional mechanism capable of helping farmers in developing countries overcome the obstacles that prevent them from improving sustainable agricultural production and accessing new market opportunities. Their findings indicate that membership in a cooperative can increase household income and agricultural income by 28.54% and 34.75%, respectively. [Ankrah Twumasi et al. \(2021\)](#) conclude that participation in cooperatives is important, highlighting the implications for improving household well-being.

[Ma et al. \(2021\)](#), who studied Chinese banana-producing cooperatives, also concluded that membership in a cooperative increased banana yields by 3% and reduced variance and exposure to downside risk by 60% and 114%, respectively. Based on this finding, they argue that agricultural cooperatives can serve as an effective institutional mechanism for reducing production risks and crop failures, and emphasize the need to implement policies and programs aimed at developing cooperatives and increasing smallholder farmers' participation in them.

[Habiyaremye et al. \(2023\)](#) also demonstrated that cooperatives play a key role in reducing transaction costs and encouraging farmers to adopt best agricultural practices. By examining the effects of joining a dairy cooperative, they found that membership influenced the choice of milk marketing channels, particularly the collection center, the choice of trader, and the selection of other buyers (direct consumers and restaurants). This makes it easier for dairy farmers to access better marketing channels, while meeting the already growing consumer demand for product safety and quality in the food chain.

4.2.3. Limited Contribution on Governance

The "governance" component focuses on the organization's structure and management (autonomy, transparency, responsible practices, etc.). Our findings indicate that this component is relatively unaffected. Negative opinions (22%) outnumber positive ones (20%). The interviews highlighted the sometimes delicate nature of the relationships between cooperative leaders and members. The perspective of one of our interviewees could not be clearer: "To be frank, the atmosphere isn't always very good, because certain people are often excluded from the decision-making process". As a result, some members are hopeful of seeing "positive long-term developments, thanks to the new momentum brought by the cur-

rent government of Burkina Faso”. In addition to the issue of decision-making, the question of democratic succession often poses a problem, as leaders have held their positions for a long time. Some of our respondents felt that “the issue of leadership transition in a cooperative is often delicate, given the dominant role played by the founding members”. Indeed, even though cooperatives have an organizational structure conducive to democracy, the implementation of that democracy, as one cooperative member pointed out, “depends on the willingness of the people involved”. In this regard, one of the participants in our interviews believes that cooperatives must reconnect with their values: “I think we have lost some of our true values, and perhaps we need to rediscover them”. In reality, the model of the “traditional chief” and his traditions and customs, with its value systems and attitudes (unconditional respect for elders, kinship ties, obedience and filial piety, sense of honor, etc.), seems to exert a constant influence on cooperative governance. One reason for this situation may also lie in the illiteracy of cooperative members, as [Maïga \(2012\)](#) pointed out during the International Year of Cooperatives. Our interviewees, however, expressed a degree of satisfaction, highlighting the transparency within their cooperatives: “There is transparency, and that satisfies me”, noted one cooperative member. Another member also stated: “Generally speaking, one cannot say that there is a lack of transparency and fairness in the management of my cooperative’s affairs”. Although few share this view, their accounts suggest that transparency and fairness appear to be well-established practices within certain cooperatives. This means that cooperatives distribute the fruits of their labor among their members in accordance with their bylaws and that they are open to new members, provided they adhere to the cooperative’s economic, social, and cultural objectives ([Chungyas & Trinidad, 2022](#), cited in [Lafont et al., 2023](#)).

All things considered, our findings reveal a cooperative governance system marked by dysfunction, particularly a lack of shared leadership. This could mean that cooperative management suffers from a lack of trust, which does not foster greater cohesion between the cooperative’s leaders and members, on the one hand, and among the cooperative’s members, on the other ([Hoch & Kozlowski, 2014](#)). Even though they have strong priorities related to the management of the cooperative, cooperative leaders must not disregard the deep-seated aspirations of their members, which can affect their participation in the cooperative. According to [Osterberg and Nilsson \(2009\)](#), members’ trust in the cooperative’s management influences their participation. The satisfaction expressed by respondents regarding transparency contributes to some extent to building this trust. This commitment to transparency in Burkinabè cooperatives can undoubtedly be attributed to the cooperatives’ desire to comply with the requirements of the Organisation for the Harmonisation of Business Law in Africa, which now mandates a certain level of professionalism in financial management, including the establishment of a board of directors and transparent management mechanisms, such as the creation of a joint-signature bank account, the maintenance of accounting records (cash

book, membership dues register, activity management register, checks, etc.), and the preparation of financial reports. These practices are beginning to take hold in some cooperatives.

Although Burkinabè cooperatives still have a long way to go in terms of governance, this does not detract from the fact that the cooperative model contributes significantly to the governance of this type of organization. Previous studies show that cooperatives are innovative models that have a real impact on their governance.

Bijman et al. (2014) notably highlighted the ability of agricultural cooperatives to implement innovations in their internal governance structures. This ability to renew their boards of directors, separate oversight and management functions, and ensure member representation helps strengthen members' control over the cooperative and hold leaders accountable for its future development. This ensures professional management of the cooperative, strengthens member engagement, and fosters entrepreneurship.

Castro and Moreira (2022) have demonstrated that the Portuguese cooperative sector plays an important role in rural development and in cooperation with local, regional, national, and international organizations. They draw on the principles and values that guide cooperatives to show how these organizations take on greater responsibility in upholding the pillars of good governance, such as transparency, integrity, and accountability. However, they highlight that Portuguese cooperatives are not immune to corruption. Their findings show that cooperative members have a high perception of corruption levels and that gender, age, turnover rate, and length of service within the cooperative are relevant predictors of these corruption levels. Their conclusions underscore the need for greater social responsibility, increased attention to governance ethics by management and oversight bodies, and the implementation of internal control systems.

Khumalo et al. (2025) highlight the significant changes that have taken place in the governance structures of agricultural cooperatives. Their findings show that cooperatives are able to leverage their principles, such as democratic member control, economic participation of members, and commitment to the community, through their operational mechanisms, and that they are capable of adapting to changing market conditions and the needs of their members. This has implications for member control, leadership accountability, and the overall performance of cooperatives. Khumalo et al. (2025) urge cooperatives to remain true to their core values while adapting to changing market conditions and the expectations of their members.

5. Conclusion

This article examines the contribution of Burkinabè cooperatives to sustainable development through the lens of stakeholder theory and environmental, social, and governance (ESG) criteria.

Our findings show that in Burkina Faso, cooperatives are an integral part of the

local economic fabric and contribute to the development of their members and communities by empowering them to take control of their socio-economic and environmental future. While fostering social ties among stakeholders, particularly between members and local communities, they stimulate economic activity through innovative initiatives and create jobs that cannot be outsourced.

Furthermore, they operate with a long-term perspective, as they are based on a partnership model that prioritizes value sharing and the accumulation of reserves to prepare for the future (Bernasconi, in *La Coopérative Agricole*, 2019).

Our findings also highlight the challenges related to governance within cooperatives. Member participation must therefore be placed at the heart of cooperative organizations, and the rules governing the renewal of decision-making bodies must be clarified and/or strengthened. This dual approach can help revitalize the cooperative governance system.

Ultimately, promoting sustainable development is deeply rooted in the very DNA of cooperatives. This article has laid the groundwork for a study on the contribution of cooperatives to sustainable development in Burkina Faso. However, the intentional nature and limited geographic scope of our sample may restrict the scope of our conclusions. Despite this limitation, our conclusions may help advance the debate on sustainable development within cooperatives. The proposed research areas warrant further exploration in a follow-up study that would complement the findings of this qualitative study.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

References

- Abate, G. T., Francesconi, G. N., & Getnet, K. (2014). Impact of Agricultural Cooperatives on Smallholders' Technical Efficiency: Empirical Evidence from Ethiopia. *Annals of Public and Cooperative Economics*, 85, 257-286. <https://doi.org/10.1111/apce.12035>
- Abebaw, D., & Haile, M. G. (2024). The Impact of Cooperatives on Agricultural Technology Adoption: Empirical Evidence from Ethiopia. *Food Policy*, 38, 82-91. <https://doi.org/10.1016/j.foodpol.2012.10.003>
- ACI (2021). *Cooperation for the Transition to a Green Economy: Global Thematic Research Report. ICA-EU Partnership*. https://coops4dev.coop/sites/default/files/2021-09/Cooperation%20for%20the%20transition%20to%20a%20green%20economy_0.pdf
- ACI (2025). *Les coopératives et les ODD*. <https://2025.coop/fr/sdgs/>
- Acquier, A. (2009). Du “développement durable” au “développement rentable”: Chronique de la marginalisation d’une démarche de développement durable dans une grande entreprise. *Annales des Mines—Gérer et comprendre*, 98, 38-50. <https://doi.org/10.3917/geco.098.0038>
- Aggeri, F., & Godard, O. (2006). Les entreprises et le développement durable. *Entreprises et Histoire*, 45, 6-19. <https://doi.org/10.3917/eh.045.0006>
- Aglietta, M., & Reberieux, A. (2004). *Dérives du capitalisme financier*. Albin Michel, 394 p.

- Ajates, R. (2020). An Integrated Conceptual Framework for the Study of Agricultural Cooperatives: From Repolitisation to Cooperative Sustainability. *Journal of Rural Studies*, 78, 467-479. <https://doi.org/10.1016/j.jrurstud.2020.06.019>
- Alexandre, M. (2013). La rigueur scientifique du dispositif méthodologique d'une étude de cas multiple. *Recherches Qualitatives*, 32, 26-56. <https://doi.org/10.7202/1084611ar>
- Anadón, M., & Guillemette, F. (2007) La recherche qualitative est-elle nécessairement inductive? *Recherches qualitatives, Hors-Série*, 5, 26-37.
- Ankrah Twumasi, M., Jiang, Y., Addai, B., Ding, Z., Chandio, A. A., Fosu, P. et al. (2021). The Impact of Cooperative Membership on Fish Farm Households' Income: The Case of Ghana. *Sustainability*, 13, Article 1059. <https://doi.org/10.3390/su1303105>
- Ayache, M., & Dumez, H. (2011). Le codage dans la recherche qualitative une nouvelle perspective? *Le Libellio d'AEGIS*, 7, 33-46.
- Berkowitz, H. (2014) Le développement durable comme champ stratégique d'action collective. À propos de Organiser le développement durable de Franck Aggeri, Éric Pezet, Christophe Abrassart & Aurélien Acquier. *Le Libellio d'AEGIS*, 10, 21-29.
- Bhuyan, S., & Leistriz, F. L. (2019). Cooperatives in Non-Agricultural Sectors: Examining a Potential Community Development Tool. In *Cooperatives and Community Development* (pp. 219-244). Routledge.
- Bijman, J., & Höhler, J. (2023). Agricultural Cooperatives and the Transition to Environmentally Sustainable Food Systems. In *Handbook of Research on Cooperatives and Mutuals* (pp. 313-332). Edward Elgar Publishing. <https://doi.org/10.4337/9781802202618.00031>
- Bijman, J., Hanisch, M., & van der Sangen, G. (2014). Shifting Control? The Changes of Internal Governance in Agricultural Cooperatives in the EU. *Annals of Public and Co-operative Economics*, 85, 641-661. <https://doi.org/10.1111/apce.12055>
- Biyoghe, P., & Dao, A. (2024). La problématique de la démocratie africaine. *Collections Recherches et Regards d'Afrique*, 3, 28-55.
- Brummer, J. J. (1991). *Corporate Responsibility and Legitimacy: An Interdisciplinary Analysis*. Greenwood Press.
- Brundtland, G. H. (1988). *Notre Avenir à Tous, Rapport de la Commission Mondiale sur l'Environnement et le Développement*. Editions du Fleuve.
- Caby, J., & Hirigoyen, G. (2005). La valeur partenariale: Un outil de gouvernance. *La Revue du Financier*, 155, 27-41.
- Carbonnel, A., & Philippe-Dussine, M. (2013). Gouvernance des territoires pour un développement durable: Une analyse en termes de jeu et d'identité. *Management & Avenir*, 59, 139-156. <https://doi.org/10.3917/mav.059.0139>
- Castro, C., & Moreira, T. (2022). Assessing Corruption in Agricultural Cooperatives: Differences in the Perceived Level of Corruption Using Microdata. *Studies in Business and Economics*, 17, 62-79. <https://doi.org/10.2478/sbe-2022-0025>
- Chopra, M., Singh, S. K., Gupta, A., Aggarwal, K., Gupta, B. Et al. (2022). Analyse et pronostic des objectifs de développement durable utilisant une approche basée sur les mégadonnées pendant la pandémie de COVID-19. *Sustainable Technology and Entrepreneurship*, 1, Article 100012.
- Combes, M. (2005). Quel avenir pour la Responsabilité Sociale des Entreprises (RSE)? La RSE: L'émergence d'un nouveau paradigme organisationnel. *Management et Avenir*, 6, 47-164.
- Convert, M., Marson-Plet, C., & Vissac, S. (2025). La théorie des parties prenantes comme levier de la RSE dans les EHPAD. *Sciences de l'Homme et Société*, Université de Mont-

- pellier, MOMA, 62 p.
- Daniel, F. J. (2013). L'expérience néerlandaise des "coopératives environnementales" est-elle transposable en France? In *Contribution aux 19èmes Controverses européennes de Marciac* (pp. 30-31). SESAME.
- Dany, L. (2016). *Analyse qualitative du contenu des représentations sociales*. <https://amu.hal.science/hal-01648424v1>
- Di Bianco, S., Arfa, N. B., Ghali, M., Turpin E. et al. (2019). Les coopératives agricoles dans la transition écologique des agriculteurs. Les dispositifs de preuve de l'intérêt économique. *Économie rurale*, 368, 75-93. <https://doi.org/10.4000/economierurale.6768>
- DOPAIR (2022). Cahier de participant. Formation des acteurs des sociétés coopératives de la filière manioc sur la bonne gouvernance. 41 p.
- Fasy-Maura, T. (2024). *La prise en compte des notations ESG par les parties prenantes et leurs impacts sur la performance globale de l'entreprise. Approche théorique et étude de cas de Schneider Electric*. Finance [q-fin.GN], dumas-04790308.
- Fauquet, G. (1942). *Le secteur coopératif: Essai sur la place de l'homme dans les institutions coopératives et de celles-ci dans l'économie* (4è Ed.). Union Suisse de Coopératives de Consommation.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman.
- Glaser, B. G., & Strauss, A. (1967). The Discovery of Grounded Theory. *International Journal of Qualitative Methods*, 5, 1-10.
- Grissa, K. (2022). *Les déterminants de partage de Brand Content Digital par les e-Leaders d'opinion sur les réseaux socioprofessionnels: Approche par la théorie du comportement planifié*. *Economies et finances*. Université de Poitiers.
- Guillemette, F. (2006). L'approche de la Grounded Theory; pour Innover? *Recherches Qualitatives*, 26, 32-50. <https://doi.org/10.7202/1085397ar>
- Habiyaremye, N., Mtimet, N., Ouma, E. A., & Obare, G. A. (2023). Cooperative Membership Effects on Farmers' Choice of Milk Marketing Channels in Rwanda. *Food Policy*, 118, Article 102499. <https://doi.org/10.1016/j.foodpol.2023.102499>
- Han, W., Verhoeven, F., Brussaard, L. et al. (2003). Rethinking Environmental Management in Dutch Dairy Farming. Multidisciplinary Farmer-Driven Approach. Preface. *NJAS Wageningen Journal of Life Sciences*, 51, 3-7.
- Hedström, P., & Swedberg, R. (1998). *Social Mechanisms: An Analytical Approach to Social Theory*. Cambridge University Press.
- Hickel, J. (2020). What Does Degrowth Mean? A Few Points of Clarification. *Globalizations*, 18, 1105-1111. <https://doi.org/10.1080/14747731.2020.1812222>
- Hoch, J. E., & Kozlowski, S. W. J. (2014). Leading Virtual Teams: Hierarchical Leadership, Structural Supports, and Shared Team Leadership. *Journal of Applied Psychology*, 99, 390-403. <https://doi.org/10.1037/a0030264>
- ILO, & ACI (2015). *Les coopératives et les Objectifs du développement durable. Une contribution au débat sur le développement pour l'après-2015. Note de Synthèse*. https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@ed_emp/@emp_ent/@coop/documents/publication/wcms_307229.pdf
- Jacquemain, M. (2014). *Epistémologie des sciences sociales—Une Introduction, (SOCI0022-1)*. <https://hdl.handle.net/2268/172056>
- Jahmane, A., & Louart, P. (2013). La Responsabilité Sociale de l'Entreprise: Une diversité des concepts, des enjeux multiples et imbriqués et diverses méthodes de mesure. *Management & Sciences Sociales*, 14, 99-117. <https://doi.org/10.3917/mss.014.0099>

- Jones, T. M. (1995). Instrumental Stakeholder Theory: A Synthesis of Ethics and Economics. *The Academy of Management Review*, 20, 404-437. <https://doi.org/10.2307/258852>
- Karmi, H., & Chkir, A. (2014). Croissance économique et développement durable: Cas de la Tunisie. *Economics & Strategic Management of Business Process*, 2, 58-63.
- Kessari, M. E., Rivière-Giordano, G., & Temri, L. (2013). Coopératives et développement durable: Un lien évident? In *Congrès du Réseau international de Recherche sur les Organisations et le Développement Durable* (6 p.). Centre Lillois d'Études et de Recherches Sociologiques et Économiques—UMR 8019 (CLERSE).
- Khumalo, S., Mkwanzazi, S., & Madonsela, N. S. (2025). The Mediating Role of Governance in the Application of Cooperative Principles amongst Agricultural Cooperatives. In *Proceedings of the International Conference on Industrial Engineering and Operations Management* (pp. 112-138). IEOM Society International. <https://doi.org/10.46254/af6.20250030>
- Koleva, P. (2009). La responsabilité sociale des entreprises Une occasion de repenser les modes de régulation en Europe centrale dans le contexte du développement durable. *Revue d'études comparatives Est-Ouest*, 40, 5-31. <https://doi.org/10.3917/receo.402.0005>
- La Coopérative Agricole (2019). *Les cahiers du développement coopératif*. https://actualites-22/COOP_CAHIERS4web.pdf
- Lafont, J., Saura, J. R., & Ribeiro-Soriano, D. (2023). The Role of Cooperatives in Sustainable Development Goals: A Discussion about the Current Resource Curse. *Resources Policy*, 83, Article 103670. <https://doi.org/10.1016/j.resourpol.2023.103670>
- Landel, P. A., & Pecqueur, B. (2016). Le développement territorial: Une voie innovante pour les collectivités locales? In J. P. Carrière, A. Hamdouch, & C. Iatu (Eds.), *Développement durable des territoires* (pp. 31-45). Economica-Anthropos.
- LaRose, C. (2016). Développement et inclusion. Le grand chantier des inégalités, de la pauvreté. *Revue Interventions économiques*, 56, 2-37.
- Lebel, C. (2025). *Dans la boîte à outils des Objectifs de développement durable: Les coopératives*. <https://cooperateur.coop/fr/reseau-cooperatif/boite-outils-odd-cooperatives>
- Ma, W., Zheng, H., & Yuan, P. (2021). Impacts of Cooperative Membership on Banana Yield and Risk Exposure: Insights from China. *Journal of Agricultural Economics*, 73, 564-579. <https://doi.org/10.1111/1477-9552.12465>
- Maïga, I. (2012). *La coopérative ne connaît pas la crise*. Défis sud No. 107, 11-13.
- Merton, R. K. (1968). *Social Theory and Social Structure*. The Free Press.
- Mohajan, H. K. (2020). Quantitative Research: A Successful Investigation in Natural and Social Sciences. *Journal of Economic Development, Environment and People*, 9, 52-79. <https://doi.org/10.26458/jedep.v9i4.679>
- Mojo, D., Fischer, C., & Degefa, T. (2015). Social and Environmental Impacts of Agricultural Cooperatives: Evidence from Ethiopia. *International Journal of Sustainable Development & World Ecology*, 22, 1-13. <https://doi.org/10.1080/13504509.2015.1052860>
- Morin, P. (2009). *Principaux mécanismes favorisant l'équilibre entre le management et la gouvernance démocratique au sein des entreprises d'économie sociale*. Cahier du RQRP-ÉS. <https://depot.erudit.org/bitstream/004365dd/1/RQ042009.pdf>
- Nachmias, D., & Frankfort-Nachmias, C. (1976). *Research Methods in the Social Sciences*. St. Martin's Press.
- Nilsson, J. (2020). The Nature of Cooperative Values and Principles. *Annals of Public and Cooperative Economics*, 67, 633-653.

- <https://doi.org/10.1111/j.1467-8292.1996.tb01411.x>
- Ninacs, W. A. (2002). *Types et processus d'empowerment dans les initiatives de développement économique communautaire au Québec*. Université Laval.
- Novkovic, S. (2023). *The Role of Cooperatives in Economic and Social Development: Supporting Cooperatives as Sustainable and Successful Enterprises*. UNDESA, International Centre for Cooperative Management.
- Osterberg, P., & Nilsson, J. (2009). Members' Perception of Their Participation in the Governance of Cooperatives: The Key to Trust and Commitment in Agricultural Cooperatives. *Agribusiness*, 25, 181-197. <https://doi.org/10.1002/agr.20200>
- Oufary, M., & Abou-Hafs, H. (2025). L'implication des coopératives dans le développement territorial via le développement durable: Cas de la région Souss-Massa, Maroc. *European Scientific Journal*, 21, 190-207. <https://doi.org/10.19044/esj.2025.v21n1p190>
- Pasquero, J. (2006). La responsabilité sociale comme nouvelle forme de régulation socio-économique. *Revue Gestion*, 32, 51-54.
- Pasquero, J. (2008). Entreprise, Développement durable et théorie des parties prenantes: Esquisse d'un arrimage socio-constructionniste. *Management International*, 12, 27-47. <https://doi.org/10.59876/a-2fj6-xevf>
- Popper, K. (1998). *La connaissance objective*. Flammarion.
- Pras, B., Evrard, Y., & Roux, E. (2003). *Market: Etudes et recherches en marketing* (3ème éd.). Dunod.
- Raher, R. (2024). Les théories de la gouvernance d'entreprise. *Cahiers ESPI2R*. <https://doi.org/10.65592/espi2r.1390>
- Reberioux, A. (2003). Gouvernance d'entreprise et théorie de la firme. Quelle(s) alternative(s) à la valeur actionnariale ? *Revue d'Économie Industrielle*, 104, 85-110. <https://doi.org/10.3406/rei.2003.3131>
- Rochat, O. (2014). La gouvernance participative dans les coopératives d'habitation. In N. Gachet, & M. Gonin (Eds.), *La gouvernance participative dans les coopératives* (pp. 25-32). Actes du Colloque, Université de Lausanne.
- Roy, S. N. (2009). L'étude de cas. In B. Gauthier (Éd.), *Recherche sociale de la problématique à la collecte de données* (pp. 199-225). Presses de l'Université du Québec.
- Sarr, G. (2013). Les enjeux de la société coopérative: Evolution et perspectives. *Revue de l'ERSUMA*, 2, 187-207. <https://doi.org/10.3917/ersu.002.0187>
- Schröder, C., & Walk, H. (2013). Local Climate Governance and the Role of Cooperatives. In J. Knieling, & W. Leal Filho (Eds.), *Climate Change Management. Climate Change Governance* (pp. 105-118). Springer.
- Sekaran, U. (2000). *Research Methods for Business a Skill Business Approach*. Wiley.
- Sihr, M. (2018). *Les manifestations de la participation des sociétaires dans une SCIC: L'exemple d'ENERCOOP Rhône Alpes*. Mémoire de Master, Université Lyon.
- Sondo, F. (2025). Corporate Governance between Disciplinary and Cognitive Approaches: What Synthesis of Thinking? *Open Journal of Business and Management*, 13, 1997-2021. <https://doi.org/10.4236/ojbm.2025.133104>
- Strauss, A., & Corbin, J. (1990). *Basis of Qualitative Research: Grounded Theory Procedures and Techniques*. Sage Publications.
- Zeng, L., Wan, J., & He, Q. (2023). Member Commitment in Farmers' Cooperatives in China: The Role of Contractual and Relational Governance Mechanisms. *PLOS ONE*, 18, e0288925. <https://doi.org/10.1371/journal.pone.0288925>