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RESEARCH ARTICLE

Do French agrifood co-ops have a head start in Corporate Social Responsibility? An initial examination of French co-ops and their practices

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Abstract

Although corporate social responsibility (CSR) is becoming increasingly widespread, research on how companies integrate it is still relatively scarce. The aim of this article is to analyse how the agrifood co-ops that invest in this process develop their economic, environmental and social sustainability. While cooperatives are undoubtedly companies that are part of the social and solidarity-based economy, does this make them inherently more responsible than commercial companies? Using a survey of existing reference sources and adopting Porter's 'shared value' approach, we examine ISO 26000, the only international voluntary norm for CSR. Our hypothesis is that, if they are to ensure full commitment to CSR, these co-ops need to rethink their relations with all their stakeholders. Our methodology employs an original database of the concrete commitments of all the co-ops engaged in this reference framework completed by interviews. The results show that (1) greater proximity to consumers is a major motivation for them to innovate and adopt sustainability practices, thereby rendering (2) the distinction between large and small co-ops less significant. Our findings also suggest that in the absence of legal constraints, a local eco-system combining sustainable supply chains to create and share added value with all stakeholders could prove an effective incentive, with positive impacts on both global and local levels.

Keywords Corporate social responsibility · Agrifood co-ops · Sustainable supply chains · Sustainability · ISO 26000

JEL codes Q01 · Q13

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Introduction

Over the next 35 years,[1] agriculture will face unprecedented pressures: a 30% increase in the global population, intensifying competition for increasingly scarce land, water and energy resources and the existential threat of climate change affecting biodiversity, migration and the price of raw materials (FAO et al. 2017).

In September 2015, the United Nations adopted the 2030 Agenda for Sustainable Development, and established 17 Sustainable Development Goals (SDGs), constituting a roadmap for change to end poverty, protect the planet and ensure prosperity for all for a better world (OECD and FAO 2017). 'Many of the 17 sustainable development goals (SDGs) set by the United Nations are relevant to the food system. These range from ending hunger and improving nutrition (SDG2), via halting land degradation and biodiversity loss (SDG15), to forging a global partnership for sustainable development (SDG12). Nearly 10% of the EU population can only afford a regular quality meal every second day. Europe is the continent most severely affected by non-communicable diseases. To put it another way, without fixing the food system, the SDGs simply cannot be achieved' (Poppe 2018, p.7). However, even if the SDG Compass[2] explains how the SDGs affect business, offering initial tools and know-how to put sustainability at the heart of organisations' strategy (SDG Compass 2017), companies still need a more detailed framework.

International reference frameworks, the Global Reporting Initiative (GRI) and ISO 26000, offer guidelines for voluntary progress in applying a global approach, but respecting these commitments depends exclusively on declarations. What does being a responsible company mean (Notat and Senard 2018)? Even if 'companies that are more sustainable are more competitive' (OECD 2018), some are still dragging their feet when it comes to changing and improving their practices. How, without legal constraints, can we be sure that companies really are exercising Corporate Social Responsibility (CSR)? Even if 90% of the world's 250 biggest companies file a CSR report, very few have taken concrete measures for their value chain (KPMG – UNGC 2016). If we consider 'cooperatives are people-centred companies owned, controlled and run by and for their members to realise their common economic, social, and cultural needs and aspirations', as businesses driven by values rather than exclusively for profit, they act together to build a better world through cooperation (ICA 1995). Since agricultural and agrifood sectors are the main drivers of the ecological transition, then why or how should co-ops do better? FAO has once again underlined the powerful role played by agricultural co-ops in giving members access to markets, health services and education (FAO, IFAD, UNICEF, WFP, and WHO 2017). It stresses that in order to be fully productive, small farmers, fisher folk, livestock keepers and forest users in developing countries need services that are often lacking in rural areas. Faced with financiarization, ILO (2008) suggests reinforcing CSR.

This article focuses on the agrifood sector in order to better understand why or how, without legal constraints, co-ops are engaged in CSR, analysing how they improve the economic, environmental and social sustainability of food and agriculture. Our

[1] Confronted with worldwide challenges, i.e. climate change, poverty, food security and biodiversity, companies are increasingly involved in improving sustainability and societal responsibility (OECD and FAO 2017; OECD 2018).

[2] The SDG Compass provides guidance for companies on how they can align their strategies as well as measure and manage their contribution to the realisation of the SDGs (https://sdgcompass.org).

hypothesis is that in order to ensure real commitments and to be responsible, co-ops need to rethink their relationships, focusing their strategy in terms of sustainable supply chains, i.e. creating and sharing added value for all stakeholders. Co-ops need to participate and share throughout the entire value chain to guarantee transparency at both consumer and shareholder levels. If co-ops 'have human values' (i.e. putting fairness, equality and social justice at the heart of the company, ICA 1995), can they automatically be considered more responsible?

The context employed here adopts the shared-value approach (Porter and Kramer 2011). Our methodology uses an original French database covering 186 agricultural co-ops engaged in sustainable processes, i.e. a specific 3D Diagnostic tool used by small companies, including the 16 assessed in Afaq 26000.[3] We complete this with two sets of interviews: one that investigates managers' commitment to this sustainable paradigm shift, and the other involving a wide range of experts.[4] Because CSR is voluntary rather than legally binding, the study analyses CEOs' motivations, investigating how they engage their co-ops and producers, and how they measure their social and environmental impacts. We then identify the factors encouraging farmers to adopt sustainable management practices. The results show that (1) proximity with consumers is a major motivation to innovate and adopt sustainability practices, making (2) opposition between large and small companies less significant. This approach could prove useful in reconciling the commitment of both large and small co-ops. We address the question of how co-ops could improve their CSR commitment, since they are not automatically responsible. We suggest that sustainable supply chains could prove an effective measurement of positive impacts that combine global and local levels by developing a territorial eco-system. Our findings consider the appropriate supply chain mechanisms, since close stakeholder interactions are essential for their sustainability (ARETE 2016; UNCG 2017). It is thanks to a combination of territorial (stakeholders and community) and sustainable supply chains that global goals can be successfully implemented in local business (SDG Compass 2017).

Is CSR a part of the fundamental nature of co-ops?

The Brundtland Report (1987) underlined three essential aspects of sustainable development: economic, social and environmental (Global Reporting Initiative and United Nations Global Compact 2017, 2018; Peeters 2004; Dufourcq and Besse 2004). Even though there are very few legal definitions of what constitutes a responsible company (Notat and Senard 2018), being responsible is not limited to legal injunctions, depending instead on concrete commitments. At the international level, and in the absence of legal constraints, different reference frameworks exist to help companies engage in more responsible commitments. What, then, drives companies to develop their CSR

[3] The assessment results in a score, out of 1000 points, which ranks the organisation on one of four levels: from 1 to 30 points: *Initial*; from 301 to 500 points: *Progression*; from 501 to 700 points: *Confirmed*; 701 points and over: *Exemplary* (Afnor, Assessment guide AFAQ 26000, https://fr.slideshare.net/GroupeAFNOR/guide-afaq-26000-entreprises-en).

[4] The experts were from Afnor certification, Plateforme RSE, Agri Confiance® advisory and standardisation consultants.

commitment, bearing in mind that ISO 26000 and its new application to food chains, ISO/TS 26030 2019, is the sole international norm?

Although CSR is not a legal obligation, CSR behaviour is increasing

The law, with very few exceptions, does not define what constitutes a socially responsible corporation (Segrestin et al. 2015). One of these exceptions, the Benefit Corporation statute in Maryland, USA, was the first to legally define a social responsibility corporation in 2010. This inspired the Social Purpose Corporation in California in 2012, followed by the Public Benefit Corporation in Delaware in 2013. A Benefit Corporation is a type of corporation currently recognised in 27 US states, with legal requirements of higher purpose, accountability and transparency. ‘A Benefit Corporation must provide a general public benefit, namely, a material positive impact on society and the environment as a whole’ (Storper 2015). Thus, in the absence of a legal definition, only their commitment to a CSR certified initiative attests to their decision (Porter and Kramer 2006, 2011).

Nevertheless, regarding shareholder rights, various labels have been developed in order to (1) justify corporate responsibility behaviour where no legal statute exists and (2) manage the contradictions between social and environmental impacts and fiduciary constraints under US law. The B-Corp label, with 60% of its corporations being American, plays a major role in increasing this recognition. As indicated on the B-Corps website (2019), this growing community is composed of more than 2500 Certified B-Corps from 70 countries and over 130 industries, working together towards one, unifying goal: to redefine success in business. ‘Individually, B-Corps meet the highest standards of verified social and environmental performance, public transparency, and legal accountability, and aspire to use the power of markets to solve social and environmental problems. B-Corps are for-profit companies certified by the non-profit B Lab to meet rigorous standards of social and environmental performance, accountability, and transparency’ (B-Corps website 2018). ‘Many people use the terms “B-Corp” and “Benefit Corporation” interchangeably. While similar in concept, there are important differences. B-Corp is the term used for any for-profit entity that is certified by the non-profit B Lab as voluntarily meeting higher standards of transparency, accountability and performance. Think of it as the Good Housekeeping Seal of Approval for businesses voluntarily trying to do well by doing good’ (Storper 2015). With an empirical study, Stubbs (2017) confirmed the fact that B-Corps used profit more as a means than as an objective. Some French companies such as Camif and Danone have already made announcements about their B-Corp label (B-Corp 2018, https://bcorporation.net).

We see, then, that CSR is part of what is often called Soft Law: ‘Doing well by doing good’ (Storper 2015). As their CSR commitment obliges firms to be more transparent in their social contract with stakeholders, the risk for their reputation has increased (EC 2011; EU 2020). Companies need to demonstrate their performance on the triple bottom line (People, Planet, Profit). ‘In less than 10 years, the integration of CSR criteria into the variable remuneration policies of companies has become widespread: the number of CAC 40 companies (French stock market index benchmark) integrating CSR criteria has increased continuously, from 10% in 2006 to more than 70% by the end of 2015’ (ORSE 2018, p.1). The next challenge is to define criteria to evaluate companies’ improvement.

Where no legal statute exists, companies can publish an extra-financial report as proof of their CSR commitment. The integration of an extra-financial criterion, combined with existing economic criteria (operating profit and turnover growth, for instance), aims to better reconcile short-term objectives for operational performance with objectives for creating sustainable long-term value and shareholder interests (ORSE 2018). Building a sample criterion (a single dimension) versus a 'complex' one can, according to many CEOs, be used to implement the company's CSR strategy as a whole (the single unique criterion could be, for instance, an index showing the average progress of the company on several topics that are part of CSR strategy). Integrating an extra-financial criterion alongside economic criteria (profit and growth in turnover) enables the short and long term to be reconciled in the creation of value. Directors' annual extra-bonuses, which have been increasing from 10 to 30% for 78% of companies, amply reflect the benefit of CSR strategy (ORSE 2018). But for all enterprise sizes, CSR seems to be developing into an interesting managerial tool, provided it is adapted to each specific company's configuration. Twenty-one objectives (health, climate change, human rights, etc.) are all used as criteria to construct a complex index, combining several dimensions to improve extra-financial ratings.

However, if extra-financial reporting[5] is compulsory for large companies (those with over 500 employees), certain practices are not systematically sustainable. So how do companies manage all these criteria? Expectations of transparency for shareholders are increasing, and information must be provided on the concrete connection between CSR and its economic impacts on the company's strategy. The problem is that, although 54% of CAC 40 companies communicate on their methodology and the criteria for measuring their performances, only 13% indicate the level they plan to achieve (France Stratégies 2016).

More than 1.2 billion co-op members, one in every six people on the planet, are part of some 3 million co-ops in the world, with the top 300 co-ops and mutuals reporting a total turnover of US$2.1 trillion (World Co-operative Monitor 2019; ICA 2016). With regard to agricultural co-ops, many academics stress, however, that their increase in size is accompanied by a certain distancing from their members (Barraud-Didier et al. 2012). Two criticisms are generally made: co-ops become (i) driven by a business orientation rather than a societal spirit towards their associates, and (ii) ICA Principle 7 (commitment to the community) is abandoned in favour of creating and sharing more business-oriented values. However, managerial literature indicates that CSR is an increasingly attractive form of behaviour, which could successfully combine both co-op principles and business strategy (Segrestin and Hatchuel 2012). Sacconi and Degli Antoni (2008) introduce a clear distinction between types of CSR: (1) Friedman (1962), with the principle of maximisation of shareholder value; (2) Baron (2005), with a type of philanthropy and (3) Freeman (2010), with the interests of all the stakeholders. In the contractarian approach, the company is an institution that arises in order to solve the incompleteness of contracts and bounded rationality. Acquier and Aggeri (2008) distinguish three CSR schools: Business Ethics, Business and Society and Social Issue Management. CSR could not only help solve market failures but also enable companies

[5] French reporting regulation: Legal Ordinance No 2017-1180 July 19, 2017 relative to non-financial information publication by corporate groups. Decree No 2017-1265 August 9, 2017 pursuant to Ordinance No 2017-1180 of July 19. For EU Directive 2014/95/EU of the European Parliament and Council of October 22, 2014 amending Directive 2013/34/EU in what concerns publication for non-financial sustainability reporting and diversity information by corporate groups (Coop de France 2018b, 137).

to reconcile their economic, social and environmental goals. The economic impacts of CSR are, however, not easy to demonstrate (Porter and Kramer 2006). One interesting approach would be to attempt to study how CSR develops into a tool for performance and competitiveness for co-ops.

ISO 26000: paving the way for CSR

Just as guidelines are needed to encourage companies to ensure their CSR behaviour, reference frameworks are provided to ensure commitment to responsible practices. The most well known of these include Global Reporting Initiative (Global Reporting Initiative and United Nations Global Compact 2018) and more sector-based reference frameworks such as Global Best Agriculture Practices for Fruit and Vegetables in France. The Global Reporting Initiative (GRI) produces guidelines for economic, social and environmental performances. GRI is a non-governmental organisation established in 1997 to produce guidelines for economic, social and environmental performances (directives of G4 GRI and ISO 26000 in Global Reporting Initiative 2014). The Sustainable Development Report indicates the potential impact of best practices. The Global Deal Initiative for Global Gap transforms CSR into a Responsible Business model to ensure sustainability. The sustainable report should provide a comprehensive representation of an organisation's performance, positive or negative (ICA 2016).

The International Organization for Standardization (ISO) recognises some 20,000 standards, with a code to differentiate between ISO 9000 for quality standards: 14000 for environmental standards, 22000 for safety management systems, and 26000 for the CSR safety system (Afnor 2018, 2019 guidelines). The ISO 26000 is the only international standard that provides organisations with social responsibility (SR) guidelines. This document describes the principles and themes covered by SR. It first proposes a method and then details how an organisation, whatever its size and areas of action, could implement it. To define the perimeter of their SR, the ISO 26000 standard invites organisations to concentrate their approach on seven core pillars: the governance of the organisation (1), human rights (2), relations and working conditions (3), the environment (4), the loyalty of practices (5), consumer issues (6) and, lastly, communities and local development (7). The SR, as described by ISO 26000, constitutes an initiative designed to help improve overall organisation performances. These standards are voluntary but can give rise to certifications (e.g. ISO 14001). They rely on technical guides to help their implementation (TC or TX code) and are developed within the framework of technical committees. ISO 14000 includes standards that aim for complementary dimensions of environmental management respecting the logic of triple certification: quality, safety and environment (in connection with ISO 9001, ISO 14001 and new ISO 45001) in order to achieve global risk management (Riedinger and Thévenot 2008).

Historically, at the global level, the creation of ISO 26000, like that of various environmental standards (Clerse-Ifresi 2006), is in line with the Brundtland Report (1987). Published in 2010, this has since been adopted in more than 80 countries. The norms share certain common characteristics: to be self-declarative, to provide a global figure on the basis of a set of criteria chosen from within the frame of reference, to indicate their progression, and not to have an obligation of result. This allows the company to be situated within a set. In order to be recognised, ISO 26000 involves obtaining a mark out of 1000, which attests to commitment to the approach. Afnor has been relying on Afac for 10 years. When awarded, the label is valid for 3 years and is renewable (Afnor 2018). Published at the end of 2019, ISO/TS 26030 2019 constitutes self-declaratory norm guidelines for the food sector to take into account their specific needs. It provides an application in the agriculture and food context for each of the 7 core issues of ISO 26000. It helps companies in collecting, storing, processing and/or shipping-selling agricultural products and foodstuffs, achieving sustainable development through a socially responsible approach.

We argue that if CSR is to become the driver of company strategy, it needs to be pivotal to each company's organisation. For food companies, the CSR approach can prove to be a valid driver of innovation and competitiveness, with companies switching from shareholder maximisation (Friedman 1970) to stakeholder value extended to the whole community (Freeman 2010; Porter and Kramer 2011). This indicates a change of goal, one that combines economic, social, environmental, human and cultural dimensions into a more sustainable perspective (Porter and Van der Linde 1995). This change needs to be combined with other types of partnership. How can co-ops with their underlying human values exercise their responsibility? And how can this change in goal be implemented.

Initial case study on corporate social responsibility in French agricultural co-ops

In 2018, 3 of every 4 famers were members of agricultural cooperatives, and around 93% of farms were small- and medium-sized companies with a total annual turnover of 84.4 billion euros (Coop de France 2018a). Representing 1 out of every 3 food brands, co-ops constitute 40% of food supply chains. French agricultural co-op commitment to CSR is the result of a long process. French agricultural co-ops have improved various environmental and sustainable practices and have been pioneers in terms of environmental practices, quality processes and product differentiation. Their concrete sustainable commitments are determined by specific certifications: product certifications, customer specifications and other forms of quality control imposed by clients or by product (e.g. organic or red label). Ever since 2010, policy measures have been proposed to guide farmers in engaging concrete agri-ecological practices such as 'Ferme Delphy',[6] 'Ecophyto certification' and HEV. In environmental matters, the first certification was established by cooperatives with Agri Confiance®, which was designed to guide farmers in improving their sustainable practices. Agri Confiance® is based on the implementation of certification.[7] CSR is not, however, limited to its environmental dimension: various initiatives and actions such as responsible purchases, animal well-being and work safety are also covered.

The diversity of commitment in quality and sustainable practices is clearly on the increase. As is the case for investor companies, sustainable behaviour is described in an

[6] In 2017, Dephy Ferme network was composed of 2800 farms (http://www.ecophytopic.fr).

[7] Agri Confiance® is based on the implementation of a certification: standard Afnor NF V01-007: 'management system for the quality and the environment of agricultural production', which extends ISO 9001 and ISO 14001.

extra-financial report. This is a legal obligation for stock companies, and also concerns large co-op groups.[8] To accompany the greatest number in the adoption of their best CSR practices, co-ops have developed 3D as a diagnostic tool. 3D is based on the ISO 26000 standard, which is recognised by policy makers, as well as on the Global Reporting Initiative (GRI) and the Global Compact (Coop de France 2018b). This 3D diagnostic tool was specifically developed to make CSR accessible to agribusiness companies, particularly SMEs. It allows the intervention of external 3D experts to identify a maximum of practices developed in companies in order to position them in a social responsibility approach (Coop de France 2018b). Accordingly, some of the agrifood co-ops are engaged in ISO 26000[9] as a strong and global commitment in responsibility. Their CSR performance is evaluated using AFAQ 26000 to identify, measure, implement and manage CSR commitment.

To venture further in CSR, co-ops have contributed to the creation of the Valorise Platform,[10] a specific web tool for distributors and producers[11] that integrates sectorial-labelled ISO self-assessment. Valorise simplifies the process of sharing CSR information between co-ops and retailer clients. Its goal is to simplify the entire process by grouping suppliers' information for their distributor customers. It complements existing tools by taking into account all supply chains from producer to consumer. As confirmed by the Valorise survey, for all food-sector companies, consumers, human rights and local integration are the main drivers, with special attention paid to ensuring consumer satisfaction and protection (Valorise 2018, https://valo-rise.com).

The case study used here constitutes an initial attempt to better understand co-op managers' motivations and see how their co-ops engage fully in CSR commitment, recognised by an official ISO label. We chose to focus on the 16 co-ops in ISO 26000.

An initial database of French agricultural and agrifood co-ops' CSR commitment

We use original data, based on all French agricultural co-ops with 3D Diagnostic favouring a responsibility approach, in order to analyse their motivations. Our case study goes beyond merely providing an account of best practices to better understanding the motivations and modalities behind those co-ops' ISO 26000 commitment. We studied the conditions for collective action in the food supply chain to determine whether co-ops do better by enhancing their CSR commitment. To develop a common basis for our study from within the 3D database, we chose to focus on ISO 26000.

Our case study uses the database of all the agricultural and food co-ops that had voluntarily engaged a 3D Diagnostic from 2008 to 2017.[12] We considered 186 co-ops (Tables 1 and 2) in total, including 96 agricultural co-ops, 76 food co-ops, 8

[8] The Social Responsibility report is compulsory for companies with more than 500 employees (Art. 225 of the Grenelle 2 Law).

[9] This has since been completed by its food sectorial variation, Agreement ISO/TS 26030, published in December 2019.

[10] Special thanks to Benjamin Perdreau, in charge of CSR and Valorise Plateforme at La Coopération Agricole for data and comments. The interpretation is mine alone.

[11] Created in 2017, it brings together 4 professional federations, namely Ania (agro-food industries), Coop de France (coops), FCD (associated trade) and FEEF (Federation of Enterprises and Entrepreneurs of France).

[12] 3D was chosen for the quality of its information. Eleven companies in 2008, 8 in 2009, 33 in 2010, 9 in 2011, 23 in 2012, 26 in 2013, 17 in 2014, 28 in 2015, 20 in 2016 and 11 in 2017 (Coop de France 2018b).

Table 1 3D cooperatives by size (Coop de France 2018a, b)

3D cooperatives by size (INSEE classification[a])	Size classification	Total pop. (Freq. in tot. pop.)	Number in the database	Frequency per size in sample
Micro and SME (micro-, small- and medium-sized)	2232	93	167	89.784
ETI (Intermediary)	155	6.45	18	9.677
Large company (Grande)	13	0.54	1	0.537
Total	2400	100%	186	100%

[a] According to INSEE, company size corresponds to at least 2 criteria: number of employees and turnover. Micro corresponds to fewer than 10 employees and less than 2 billion € turnover; small- and medium-sized (PME): 10 to 249 employees and less than 50 billion € turnover; ETI (*entreprise de taille intermédiaire*): 250 to 4999 employees and less than 1.5 billion € turnover and GE for more than 5000 employees and more than 1.5 billion € turnover (INSEE, decret n°2008-1354, art.51 de la Loi de modernisation de l'économie).

subsidiaries in Commercial Law and 6 other companies, making it possible to give an initial presentation of these co-ops.

Engaging in 3D diagnostic to develop their responsibility strategy is not limited to large cooperatives. It is also a tool employed by small- and medium-sized companies to support their commitment. The medium-sized cooperatives engaged in 3D express their desire to find a differentiation strategy, a way to reconcile economic performance with community sustainability. They can thus re-direct their commitment to promote and benefit from their local integration.

We can observe that all these co-ops are seeking high-quality product positioning on market differentiation, with food brands, including territorial labels. Most of them have combined other environmental labels with private or public consumer specifications.

Sectorial representation reveals a majority of co-ops in wine, fruit and vegetables and meat, followed by cereals, processed food, pastry, dairy and, for other, we pooled alcohol, multipurpose, supplies, honey, aquaculture, aviculture, chocolate, seed, aromatic plants,

Table 2 Sectors involved in 3D

Sectors	Total pop. (Coop de France 2018a)	Freq. in tot. pop. Coop de France	Number of co-ops 3D database	Frequency per sector 3D database
Wine	620	25.83	39	20.96
Fruit and vegetables	200	8.33	38	20.43
Meat	136	5.66	21	11.29
Cereals	156	6.5	15	8.06
Processed Food*	NC*	–	12	6.45
Pastry*	NC*	–	11	5.91
Dairy	240	10	10	5.37
Other (multipurpose, aquaculture, …)*	1069	44.54	40	21.50
Total	2400	100%	186	100%

*Pooled with other sectors

feed, oil and water (Coop de France 2018a, b). Geographical distribution is related to sectorial activity: all regions are concerned, but at different levels. New Aquitaine is a pioneering region for the introduction of these sustainable commitments. This is due, firstly, to the implication of local professionals in defining sustainable labels and, secondly, to the fact that local policy-makers have financed diagnostics and commitment to 3D diagnostics. The Languedoc-Roussillon and Midi-Pyrenees regions (Occitania) have also accompanied their cooperatives in sectorial sustainability.

Regarding Agri Confiance® certification, the 123 co-ops engaged in 14 supply chains represent 32,440 farmers, i.e. around 10% of all French farms (Website Agri Confiance Data 2016, consulted in 2019). In this database, we have not taken into account other commitments such as 'Vignerons en Développement Durable', with 22 labelled co-ops in 2018; organic cooperatives (550 co-ops with 7500 members, 40% of organic milk collected and 70% of organic cereals collected, Coop de France 2019) or in fair trade including environmental requirement specifications, High Environmental Value[13] or private brands such as Nouvelle Agriculture (Terrena Coop).

Lessons we can learn from co-ops' CSR commitment, based on the 'ISO 26000 Club'

To collect additional data, we conducted 10 interviews with experts from Afnor certification, Plateforme RSE, Agri Confiance® advisory and standardisation consultants. We also made use of data from various ISO 26000 meetings for the ISO/TS 26030 2019 project 'Sustainable development and social responsibility — Guide for using ISO 26000 2010 in the food chain' by Afnor. We attended several Agri Confiance® meetings and participated in the panel to discuss issues. These meetings brought together different co-ops engaged in CSR between 2016 and 2018. We conducted further in-depth interviews with leading cooperative managers to better understand how they boost CSR in their co-ops, whether for cereals, dairy, or fruit and vegetables. We interviewed directors or chairs of 2 wine co-ops, 2 cereal co-ops, 1 dairy and 1 fruit and vegetables co-op, using an open and semi-directive survey.

Consequently, in this database for the total of 186 co-ops with a 3D Diagnostic, we include all the French co-ops with ISO 26000 commitments: i.e., 16 coops, including one subsidiary (Coop de France 2018b). They are part of the ISO 26000 Club, with 16 co-ops certified in 2018: wine 9; cereals 2; fruit and vegetables 1; only one of them is a large group. This number may seem low when compared with the 2500 co-ops in total, but it is representative of the agricultural and food sectors. For all 16 ISO labelled co-ops (the so-called ISO 26000 Club), 75% are confirmed, 17% are in progress, and 17% are exemplary in terms of the point system based on AFNOR indications[14] (Coop de France 2018a, b). As the ISO 26000 is costly in terms of standardisation (€8000), 5 of these coops have not resumed the process, even if they still pursue best practices.

[13] For HEV2, the Ministry indicated 2000 farms and 31 co-ops with Agri Confiance® commitment (https://agriculture.gouv.fr/la-haute-valeur-environnementale-une-mention-valorisante-pour-les-agriculteurs-et-leurs-pratiques).

[14] The assessment results in a score out of 1000 points that ranks the organisation on one of four levels: from 1 to 300 points: initial, 301 to 500 points: progression, 501 to 700 points: confirmed and over 701 points: exemplary (Afnor, Assessment guide AFAQ 26000, https://fr.slideshare.net/GroupeAFNOR/guide-afaq-26000-entreprises-en).

Although it is difficult to analyse the ISO 26000 Club owing to the limited number of co-ops engaged, certain points can nonetheless be highlighted. The ISO 26000 Club is dominated by the wine and fruit and vegetables sectors, the co-ops are of medium size, and their strategic driver seems to be product differentiation. Most of the 16 co-ops are medium-size (PME); only one is a large co-op group, which includes the ISO 26000 normalisation for the total group (co-ops and their subsidiaries).

Using the declarations of managers, CEOs, and chairpersons, we were able to identify a number of key factors. All those consulted emphasise that ISO standardisation is the result of a path-dependent trajectory with multi-commitments (ISO 9001, ISO 1400, etc.), so long-term commitment is essential. For example, SCARA, a medium-sized cereal co-op in the east of France, began its commitment in 2009. Since 2011, it has developed a sustainable commitment that combines three main reference frameworks, GRI, ISO, and Global Compact. In 2015, the Board and Management committee decided to promote the 'SCARA 2015' project, including six priority actions, based on ISO 26000. This commitment is related to SCARA's acceptance of its role in the supply chain and territory for better added value.

From this perspective, for managers, CSR commitment is very much bound up with co-op governance. The commitment to ISO 26000 is fully incorporated into their global strategy. A growing number of co-ops indicate that CSR is a mission for the Board, with at least one person responsible for this mission, with or without a dedicated committee. Employees need to work closely with co-op owner-members to boost the standardisation process. ISO 26000 can lead to employees' greater commitment to serve their co-op and better market differentiation. For managers, it is a way to mobilise employees in the overall project, and to develop innovations. CSR enhances relationships with producers, because most of these best practices are generated by consumer pressures concerning the environment (pesticides, biocontrol, water, etc.). CSR is seen by them as a means for reinforcing interactions between those involved in production while taking into account consumer demand.

'Vignerons de Buzet', the pioneering co-op in developing environmental strategy, now recognised by ISO 26000, based their initial commitment on a product differentiation strategy. The co-op's proximity to Bordeaux and its ensuing Wine Appellation triggered research on finding a way to innovate and differentiate its wine. The co-op then went on to combine its CSR engagement with the aim of entirely refocusing its business project. ISO 26000 standardisation was obtained after a long standardisation process, additional environmental commitments and customer specifications. In 2005, thanks to their previous collaboration with an external advisor for ISO 9001 and ISO 14001, the co-op participated in the creation of 'collective 3D' to define Diagnostic 3D (Interview with P. Philippe[15] 2018). Their project management organisation revolves around environmental issues, reconciling employees and owner-members, obliging them to work together for new solutions. The dynamic thus created includes both economic and social dimensions. 'CSR is like a source of inspiration and motivations' (Interview with P. Philippe 2018). Initially, as mentioned, this medium-sized co-op experienced certain economic difficulties due to its proximity to the Bordeaux winegrowing area.

[15] Pierre Philippe is the CEO of Vignerons de Buzet and Chairman of ISO/TS 26030 Commission. The role of Vignerons de Buzet was corroborated by Agri Confiance® consultants on the creation of collective 3D.

This was also the case for Rauzan (Interview with P. Hébrard, CEO 2019). The first Bordeaux wine co-op to combine ISO 9000 and ISO 14000 (in 1998), Rauzan was granted the Agri Confiance label in 2007 and subsequently obtained 3D in 2009. With its previous commitments and B2B specifications, it was able to integrate directly the Green section of Agri Confiance® (Rauzan, former co-op with HEV2 certification from the Ministry of Agriculture for Level 2). While in 2011, only 30% of their owners were in the Agri Confiance® Green section, in 2019, 100% now have the Agri Confiance® CSR norm. Its first Sustainable Development Report was published in 2011 (and the second in 2019), but with the GRI recognition obtained in 2017, which obliged them to use standard indicators. Because the geographic location of French co-op owner-members is legally regulated, the co-op needed to develop local projects including a local employment strategy and territorial eco-system. Another co-op, La Tricherie—a cereal co-op with 280 producers, 25 employees and an annual turnover of €32 million—engaged in HEV, Agri Confiance®, quality certification and ISO 26000 (2011 Confirmed level) to strengthen their circular economy capacity with water quality, waste and recycling.

ISO 26000 also provides a way to take into account the risk to co-ops' reputation. CSR commitment is an increasingly useful differentiation criterion for shareholders. For example, ISO 26000 is an accepted indication for banks, signalling a real commitment of companies to good practices. Even though the norm is voluntary, this label influences the perception of clients and distributors. It plays a role in developing a sustainable business model.

The fact that the wine sector predominates is due to the anteriority of its best practice commitments (3D as well as ISO 9001, ISO 14001, etc.) and to its environmental impact awareness. IFT indexes for pesticide use are highest in the wine and fruit and vegetable sectors. Sanitary prevention policies and companies' consumer reputations have both acted as early incentive drivers. Technical advice (for 3D) and financial regional support were essential to accomplish the switch to commitment. It should be pointed out that ISO 26000 is used less by the meat and dairy sectors because they use other certifications and brands, as noted in interviews with dairy co-op quality managers.

ISO is a collective involvement organisational project. The decision to enhance CSR behaviour was taken by the Directory Board composed of four winegrowers, which had the management mandate. 'We started with the environmental dimension, which was more natural for them' (Interview with P. Philippe 2018). Without specifically assigned employees, as is the case in larger companies, the entire workforce was mobilised. 'The client specifications came afterwards to guide practices and to justify the interest of the strategy' (Interview with P. Philippe 2018). If governance is considered the determining asset to implement the strategy, follow-up is essential (Interview with A. Duwer, SCARA CEO 2018). CSR will become a powerful tool for giving meaning and motivation to both employees and producers. 'Setting up a path is more important than the result objective' (Interview with P. Philippe 2018). As explained by the CEO, CSR initiatives today are increasingly focused on bonds needed to obtain bank loans, and in contracting with distributors to 'prevent risks'. This is also the motivation expressed by the CEO of France Boissons, which is engaged in best practices. For this CEO, ISO is a way to secure access to good products in a similar business spirit. 'ISO 26000 does not just come about by chance!' More than a mere strategy, it is a goal and work-in-progress, a 'state of mind' to improve cohesion between employees and owner-members that generates positive externalities (Interview with P. Hébrard, Rauzan CEO 2019), a trajectory and not the end goal.

Close examination of the ISO 26000 Club indicates the rise of two types of co-op. There are the pioneer co-ops engaged in CSR behaviour reflecting their co-op values. In 'value-driven' co-ops such as these, the driver corresponds to the motivation for shared collective action on a local basis. Their economic performance stems from reconciling the short and the long term. Then, there are the 'business-oriented co-ops' engaged in CSR behaviour mostly in terms of expected profit. In these 'business opportunity' co-ops, CSR contributed more as a tool for improving their economic activity by increasing their market shares, respecting client or supplier specifications and securing their reputation. In co-ops such as these, the driving force is concerned more with profit expectation to offer better redistribution to producers. Rauzan provides a good illustration of this leverage effect. Its commitment to social responsibility was driven by its historical partnership with Carrefour's 'quality supply chain' requirement (late 1990s). Its multi-commitments (ISO 9000 and 14000; HEV2; HEV3; wine from organic grapes; Vignerons Développement Durable; etc.), gives it opportunities not only to differentiate on the market but also as an attractive driver for new members. Rauzan can offer better remuneration (more than 10% of market price for members), a challenging strategy, a sustainable business model and, consequently, new local stakeholder relationships. Managers can use CSR to exert pressure on owner-member decisions. Co-op values lead to re-thinking relationships with their stakeholders and with the local area. For example, in the Buzet and Rauzan cases, the development of specific partnerships for wildlife protection (e.g. Buzet's protection of the endemic owl breed) and biodiversity with the Ligue de Protection des Oiseaux (LPO, Bird Protection League) is another example of developing new relationships with stakeholders and local neighbours thanks to enhanced responsibility practices. This raises the question: is certification or voluntary engagement necessary? And is CSR based on real convictions, or is it merely a form of marketing cosmetics?

Co-ops converge to emphasise the role of self-diagnostics and tools as a materiality matrix: a way to prove their commitment, measure the effective impacts and evaluate the corrections needed to improve and to go further in ISO 26000. We observed that when co-ops engaged in sustainable behaviour, they pursued their commitment, even if they did not formally re-engage. The cost of standardisation is a significant obstacle for small- and medium-sized companies. Consequently, the creation of significant added value through sustainable commitments with their suppliers or consumers could be a way to compensate for the lack of an immediately visible economic benefit. In terms of impacts, regarding the 7 core pillars of ISO 26000, the environment is a classic starter for best practices. Agri Confiance® is a guideline to help producers and co-ops engage in respectful commitment by adopting a global approach, unlike that of Ferme Delphy or Ecophyto.

Discussion: how co-ops reconcile their economic, environmental and social goals

Although CSR commitment with ISO 26000 clearly provides the strongest indicator for best practices, agricultural co-ops develop various other actions in favour of the environment and social activities. These stress how to go about it and how, without constraints, these actions can be implemented and reinforced. Environmental, social and economic goals need to be linked to governance, which demonstrates the ways co-ops manage such changes. Even if all co-ops combine the three dimensions (economic, social and environmental), their strategy can give rise to more complex arrangements, and that is without taking into consideration size, organisational structure, geographical location and sectorial activities.

From shareholder maximisation to a stakeholder approach

To become a driver of co-op strategy, CSR needs to be at the very centre of their organisational capital. The literature confirms the fact that CSR is an alternative to the deviance caused by a shareholder focus (Freeman 2010; Porter and Kramer 2006, 2011; Segrestin et al. 2015): from shareholder maximisation to a stakeholder approach. Friedman (1962, 70) points out that profit maximisation is the '*raison d'être*' of companies. Berles (1932) justify the separation between shareholders and managers. Confronted with the issue of financialisation, ILO (2008) suggests reinforcing CSR. Both Freeman and Porter and Kramer defend the idea of extending shared-value to the community. This indicates a change in a company's goal towards a more responsible social perspective. However, in the case of co-ops, the CSR incentive for managers is less a question of financial compensation, as in Agency Theory perception (ORSE 2018), than an involvement of owner-members in collective action. Consequently, how can CSR contribute to co-ops' attempt to satisfy their purpose? CSR is particularly useful in involving all stakeholders and the community. CSR aims to realign values and co-op principles. In the absence of certification, the best guarantee is to secure the commitment, bringing together customers and suppliers in order to create sustainable demand supply chains. Brand reputation, market shares and stakeholder value depend on sustainable operations. Regarding the 7 core pillars of ISO 26000, co-ops engaged in best practices are sensitive to environmental as well as consumer issues or fair operating practices. Green or social washing become progressively more risky with regard to the effect on their customer reputation (Moreau 2017). Increasingly, however, the idea that CSR should be considered a business strategy is gaining ground.

IS0 26030, published in late 2019, applies to food chains. Consequently, a better understanding of cooperative motivations and those of other companies is important for its successful dissemination. Motivations for cooperatives are closely linked to an ongoing process of modifying their strategic project with owner-members, employees and other stakeholders. Co-ops, because of their specifically democratic governance model, influence CSR. In turn, CSR indicators could propose more transparency and internal/external communication and practices.

However, we should bear in mind that the economic impacts of CSR are not easy to demonstrate (Porter and Kramer 2006). It is important to take into account a multi-dimensional approach (SDG Compass 2017). This requires us to (1) improve our understanding of the processes used in competing, and (2) identify the indicators to help develop specific measures, propose new tools and measure commitments, solidarity and performance.

From this perspective, as co-ops modify their corporate management, they thus reinforce their collective action.

Co-ops act as ecosystem actors by rethinking their role in society

Co-ops need to devise new definitions of performance, including the impact on their local integration as well as on consumers and loyalty practices. The creation of an ecosystem is a good way to ensure CSR. CSR emphasises the practices of the organisations engaged in it. Although it is difficult to measure the impacts of such practices, it is easier to identify the emergence of ecosystems combining supply chains and local development. '… Circular economy, digital transformation and especially big data and automation, new uses, fragmentation of markets, territorialisation of governance ... All this leads to a new conception of performance that can no longer be merely global, but must be enriched with local specificities, with cooperation becoming a lever of performance. This cooperation induces co-responsibility' (OREE 2017, 85). CSR needs a multidimensional approach. Creating and developing the eco-system implies that CSR should be a part of intangible capital. This means reconciling financial and extra-financial logics. Co-ops have models in which money is pre-allocated if farmers engage in sustainability, not only based on economic productivity but also by incorporating an environmental dimension. The local level becomes the place for concrete development and innovations. Advisory services are, then, a key to review new solutions, providing technical and economic support for farmers faced with price volatility.

Taking into account resilience and market shares as well as democracy, environmental efficiency, etc. meets some of the criteria of SDG and ISO 26000 guidance for action. CSR and co-op values are closely entwined. ICA (2016) justifies co-ops' sustainability commitment because it corresponds to Principle 7 (Concern for Community). All of the frameworks used by co-ops to help them improve their sustainability strategies are completely voluntary (ICA 2016, 19). It is difficult to envisage coercive regulation. In our case study, the results highlight the fact that CSR represents progress in behaviour rather than a quantitative measurement. However, certifications such as HEV Level 3 give concrete indications to help pave the way and measure the risk. '… It is this growing (*new social*) complexity that opens up new spaces for the creation of companies whose mission is to respond to the new needs of both the people and the community through activities performed by people within the community who wish to be an active and participative part of this process' (Bianchi 2013, 31). This is not a question of merely creating new green companies in the energy or waste management sectors; instead, there is the opportunity to reshape the entire production structure through actions that may be described as 'greening industry' (Bianchi 2013). It is primarily win-win behaviour (Porter and Van der Linde 1995; Porter and Kramer 2006, 2011). The materiality matrix requires identifying the issues and risks including such topics as waste, recycling, gender equality, responsible purchasing, human rights and animal well-being. The transformation of the food system should make it more sustainable, resilient, responsible, diverse, competitive and inclusive (Poppe 2018). In 2019, the creation of the 'Coopératives So Responsables' label by Coop de France and AFNOR, recognised by the Ministry as a sectorial label on the France Stratégie 'Plateforme RSE', is another tool to measure improvement in CSR behaviour. Based on the CSR commitment AFNOR tool, co-ops are able to evaluate their materiality approach in 1000 points, thereby reinforcing their CSR commitment strategy. The benefit lies, then, in stabilising the inter-relations between all stakeholders, thereby securing long-term investments.

By creating a self-enforcement mechanism, CSR is at the heart of both co-op innovation and governance.

Conclusion

This article offers an original preliminary agricultural and food co-op case study to discuss the measures and incentives needed to enhance CSR in food chains. The findings examine the particular way in which co-ops combine competitiveness, member needs and respect of co-op principles in the food chain, while achieving the transition to sustainable agricultural development. Even though the limited number of companies concerned does not allow detailed incentive factors to be highlighted, it does allow us to improve our understanding of some of the causal parameters at work.

Co-ops are not ‘in essence’ responsible—however, their values encourage them to be responsible by including social and environmental dimensions: their *raison d'être*. If the fundamental nature of co-ops is similar to that of CSR, it is because this is congruent with their ethical and co-op values. CSR becomes a way to reinforce their co-op spirit. It needs, however, to be supported by the true commitment of both members and employees in order to satisfy extended community needs. CSR clearly corresponds to co-op principles, but commitment to it requires the full implication of managers and owner-members: the organisational process is path-dependent (Dosi 2000).

CSR needs to involve all stakeholders. Respecting co-op principles means exercising responsibility, but this is not enough. Nevertheless, for co-ops, commitment to CSR acts as an internal tool by making sense of the co-op and its external commitments or by putting co-op ethics at the service of customers, consumers and the community. CSR is a smart genius business model. Co-ops seek meaning to combine and recreate their social links with consumers. This is part of the evolution of the business model in contributing to the implementation of a responsible approach. Even without legally binding obligations, the co-op's sustainable ecosystem constitutes a self-enforcement mechanism.

Although we have focused on adopting CSR as an overall strategy, we should not neglect other co-ops' commitments to best practices, and various other sustainable agricultural initiatives that are also undergoing considerable expansion. Equally, even if ISO is a voluntary norm, it could prove fruitful for future study to measure the impacts of CSR on companies' business, as well as on territorial ecosystems (OREE 2017). Is CSR a viable alternative to the shareholder approach, and does it offer another perspective for companies? Do we need voluntary CSR or official certification to guarantee real commitments to satisfying SDG goals? As for all types of business, the question remains open.

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Compliance with ethical standards

Conflict of interest The author declares that there is no conflict of interest.

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