



HAL
open science

Building a Better World: The Contribution of Cooperatives and SSE Organizations to Decent Work and Sustainable Development

Maryline Filippi, Eric Bidet, Nadine Richez-Battesti

► **To cite this version:**

Maryline Filippi, Eric Bidet, Nadine Richez-Battesti. Building a Better World: The Contribution of Cooperatives and SSE Organizations to Decent Work and Sustainable Development. Sustainability, 2023, 15 (6), pp.5490. 10.3390/su15065490 . hal-04042262

HAL Id: hal-04042262

<https://hal.science/hal-04042262v1>


Submitted on 23 Mar 2023

HAL is a multi-disciplinary open access archive for the deposit and dissemination of scientific research documents, whether they are published or not. The documents may come from teaching and research institutions in France or abroad, or from public or private research centers.

L'archive ouverte pluridisciplinaire **HAL**, est destinée au dépôt et à la diffusion de documents scientifiques de niveau recherche, publiés ou non, émanant des établissements d'enseignement et de recherche français ou étrangers, des laboratoires publics ou privés.

Article

Building a Better World: The Contribution of Cooperatives and SSE Organizations to Decent Work and Sustainable Development

Maryline Filippi ^{1,*} , Eric Bidet ² and Nadine Richez-Battesti ³ 

¹ Bordeaux Sciences Agro and National Research Institute of Agriculture, Food and the Environment (INRAE), AgroParisTech, University of Paris-Saclay, CS 80022, 91120 Palaiseau CEDEX, France

² Laboratoire ARGuMans et Chaire ESS, Le Mans Université, 72000 Le Mans, France

³ Aix Marseille Univ., CNRS, LEST, 13626 Aix-en-Provence, France

* Correspondence: maryline.filippi@agroparistech.fr

Abstract: The ILO's recognition of the social and solidarity economy (SSE), with an internationally accepted definition, pointed out its important role in achieving sustainable development goals, which aim at fostering inclusive and sustainable economic growth, employment and decent work for all, and reducing inequalities. This article stresses the essential role of cooperatives in achieving the objectives of sustainable development and decent work. It clarifies the relationships among the social and solidarity economy, corporate social responsibility, and responsible business conduct. It shows why the SSE, which consists of value- and principle-driven/based units, is particularly relevant to improving accountability in business and society. This article especially focuses on the contribution of SSE businesses to decent work using examples from different ILO reports in a qualitative and thematic approach. It proposes some critical thoughts on the cooperative model and recommendations for reinforcing commitments to the achievement of sustainable development goals.

Keywords: sustainability; SSE; cooperative; transition; decent work



Citation: Filippi, M.; Bidet, E.; Richez-Battesti, N. Building a Better World: The Contribution of Cooperatives and SSE Organizations to Decent Work and Sustainable Development. *Sustainability* **2023**, *15*, 5490. <https://doi.org/10.3390/su15065490>

Academic Editors: Inmaculada Buendía Martínez, Thuy Seran and Rafael Ziegler

Received: 4 February 2023

Revised: 27 February 2023

Accepted: 10 March 2023

Published: 21 March 2023



Copyright: © 2023 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

The June 2022 International Labor Organization (ILO)'s recognition of the social and solidarity economy (SSE), with an internationally accepted definition, pointed out its important role in achieving sustainable development goals (SDGs) and in re-balancing the economic, social, and environmental dimensions of the world of work, contributing to a better future for people, the planet, prosperity, peace, cooperation, and solidarity. The ILO's declaration underlined that the SSE is aimed at fostering inclusive and sustainable economic growth, employment and decent work for all, and reducing inequalities. Global challenges, such as climate change, the loss of biodiversity, and water scarcity, question the international agenda of nations. The COVID-19 pandemic has exacerbated inequalities in income, widened gaps in labor market opportunities, and exposed existing vulnerabilities in economies, labor markets, and societies [1]. Particularly in the current recovery context, responsible business conduct has emerged as crucial for enabling a more human-centered recovery that is inclusive, sustainable, and resilient. Additionally, the SSE has gained further recognition for its role in creating and sustaining jobs and providing services for members, users, and communities, particularly during the global COVID-19 pandemic. However, the SSE joins various units under its banner. As the expectations for new ways of doing business are growing, the SSE, in particular, cooperatives, can provide a basis for a model of enterprise that fosters inclusiveness, sustainability, and responsibility.

The idea of corporate responsibility has gained strong legitimacy and rising interest at the national and international levels, together with growing concern for a more ethical and

solidarity society. Since Brundtland's report, which presented guiding principles for sustainable development—defined as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” [2] (p. 41)—there has been a growing understanding that economic development cannot come at the expense of people and the planet. In the last several decades, “several measures and initiatives have been introduced by governments, businesses, trade unions and civil society organizations to make global supply chains more sustainable and responsible” [3] (p. 6). Nevertheless, different concepts, such as inclusive business (IB), responsible business conduct (RBC), and business human rights (BHR), have emerged in relation to this concern for more responsible business practices in opposition of profit-driven investor-owned firms (IOFs) and their financialization [4,5]. These concepts are all different expressions that companies use to characterize their contribution to the achievement of social and environmental objectives beyond the exclusive maximization of profits for their shareholders [6,7]. They converge to achieve positive influences of a business, managing and accounting for the negative ones. Businesses have to manage not only environmental but also social impacts. “With regard to rights at work, SSE units can significantly contribute to the achievement of Goal 8 (decent work and economic growth) and Goal 16 (peace, justice and strong institutions) of the 2030 Agenda, notably by promoting, advancing and applying international labour standards” [8] (p. 36).

The article aims to stress the essential role of cooperatives for their contribution to the objectives of inclusive and sustainable development. We show that the SSE, consisting of value- and principle-driven/based units, is particularly relevant to improving accountability in business and society, especially in the dimensions of decent work. In doing so, we clarify the differences between concepts such as corporate social responsibility (CSR) and social and solidarity economy, examining the changing landscape about business responsibility. The transformation of practices at different levels, including firms, with alternative business models requires disrupting the hegemony of profit-driven IOFs. Our analysis is qualitative and based on our own expertise on cooperatives and the SSE in France and Europe and on a sample of various reports produced by the ILO in the last ten years in different countries around the world, with a focus on cooperatives. Cooperatives represent an alternative form of organization that belong to the SSE model. They are enterprises owned and controlled by their members [9]. The cooperative model is broadly characterized by equal ownership and decision-making power in the hands of members, as opposed to investors or shareholders. The ILO insists on limited profitability, which implies a redistribution of the profits to the members based on their active commitment and not on their capital holdings. Recent forms, such as social cooperatives in Italy or sociétés coopératives d'intérêt collectif (SCIC) in France, which are based on multi-stakeholder membership [10], can even be nonprofits, without any profit distribution allowed.

In summary, this paper integrates a more comprehensive understanding of the relationships among cooperatives, and more broadly, SSE organizations, CSR, and sustainability practices in regard to decent work. We consider the SSE and cooperatives as a renewed a particularly efficient model to strengthen decent work and sustainable development. To achieve this goal, the article clarifies the concepts surrounding corporate responsibility, identifying the convergences of these concepts with the SSE and detailing how the SSE and cooperatives implement sustainable practices and thereby contribute to a thriving society. In the subsequent sections of the article, we account for our approach, starting with the conceptual framework. We then present the empirical context and our main results. We finally discuss our findings on the role of cooperatives, and more broadly, the SSE, to promote responsibility in business and society.

2. Theoretical Framework

Corporate responsibility is the fruit of a long evolution, as explained by Carroll [5]. It is commonly recognized that Bowen [11], considering that large corporations hold great power and have a tangible impact on society, set forth the idea of defining a specific set of

principles for corporations to fulfill their social responsibilities [6]. We present the different concepts used to characterize corporate responsibility, the related instruments and reported standards for decent work, and the SSE as a fruitful organizational model for contributing to corporate social responsibility (CSR).

2.1. Different Concepts to Express Corporate Responsibility

The idea of the responsibility of organizations has gained strong legitimacy and rising interest at the national and international levels, together with growing concern for a more responsible, ethical, and solidarity society. Different concepts, such as corporate social responsibility (CSR), responsible business conduct (RBC), and business human rights (BHR), have appeared in relation to this concern for more responsible business practices.

Corporate social responsibility (CSR) has long served as the reference concept in this debate, and is therefore more familiar among businesses, governments, and stakeholders. In the guidance standards of ISO 26000, CSR is defined as “the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior that: contributes to sustainable development, including health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behavior; and is integrated throughout the organization and practiced in its relationships” [12]. Emphasis is given to a global approach with the adoption of an ethical behavior. ISO 26000 gives guidance to those who recognize that respect for society and environment is a critical success factor and provides a structure with seven key principles: accountability, transparency, ethical behavior, respect for stakeholder interests, respect for the rule of law, respect for international norms of behavior, and respect for human rights.

The term CSR is increasingly used alongside responsible business conduct (RBC) and business human rights (BHR), with some using the terms interchangeably [13], as different expressions meaning that “all business, regardless of their location, size, sector, operational context, ownership and structure, should act responsibly, and identify and manage risks of impacts linked to their operations, products or services, including in their supply chains and other business relationships” [14] (p. 2). Responsible business conduct, as defined by the OECD, refers to making a positive contribution to economic, environmental, and social progress with a view to achieving sustainable development and avoiding and addressing adverse impacts related to an enterprise’s direct and indirect operations, products, or services [15]. This approach to responsibility is related to the idea that being socially responsible offers the potential to balance globalization effects. Business human rights (BHR), as referred to by the European Union, are an increasingly important aspect of CSR/RBC, especially when it comes to businesses’ global supply chains.

In the wake of this global emphasis on businesses’ contributions to society’s expectations, growing interest has also emerged for so-called inclusive business [16] and corporate philanthropy. These approaches share with CSR, RBC, and BHR a voluntary nature and are aimed at stressing the contributions of businesses to social issues. They are, however, different both in objective and process. Inclusive business (IB), which has been stressed especially by the G20, “provides goods, services, and livelihoods on a commercially viable basis, either at scale or scalable, to people living at the base of the economic pyramid (BOP) making them part of the value chain of companies’ core business as suppliers, distributors, retailers, or customers” [16] (p. 3). Corporate philanthropy (CP) has different historical roots that go back to the early 20th century and follows a different philosophy by stressing the investments and activities that a company voluntarily undertakes to responsibly manage and account for its impact on society [17]. Corporate philanthropy differs from the above-mentioned terms in that investments and activities are often not linked to its business operations but refer to charitable donations made to non-profits and community organizations.

These different concepts contribute to considering specific approaches of corporate responsibility. Over time, the institutionalization of CSR has become stronger [5] and

given way to various alternative dimensions, such as stakeholder theory [18], corporate social performance, and corporate citizenship [6]. Stakeholder capitalism is a form of capitalism in which companies seek long-term value creation by taking into account the needs of all their stakeholders and society at large [19]. It is rooted in the main idea that a company's purpose is to serve the interests of all its stakeholders, not only its shareholders. Stakeholder capitalism is "based on freedom, rights, and the creation by consent of positive obligations" [20] (p. 311). Creating "shared value belief through CSR" is perhaps the most relevant example of how the understanding of CSR reflects the social expectations of the time. When Porter and Kramer [21] proposed the creation of shared value to become the main purpose of corporations, they opened the door to reconcile the social expectations of corporate behavior in the 2010's and those set later by the adoption of the 2015 SDGs [6]. After that, ties between the sustainable development agenda and the evolution of CSR became more relevant. The recognition of the SSE as an alternative model, with a large attention paid to cooperatives, is part of this long-term CSR process, achieving the reconciliation of society, the economy, and the environment.

2.2. Related Instruments and Reporting Standards for Decent Work

In relation to this global concern and related concepts and approaches, different instruments and reporting standards have been produced by international organizations to guide businesses to comply with increasingly global expectations and recommendations.

At the international level, the three key reference texts for responsible business are the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (ILO MNE Declaration) [22], the OECD Guidelines for Multinational Enterprises (OECD MNE Guidelines) [15,23] and the UN Guiding Principles on Business and Human Rights [24]. They are aligned and complement each other, providing a very complete scope on all CSR/RBC issues, from labor issues to the roles of government and business, the need to ensure access to remedy, issues related to corruption, consumer issues, etc. Their recommendations on employment, training, conditions of work and life, and industrial relations are based on international labor standards, including the fundamental conventions underpinning the ILO Declaration on Fundamental Principles and Rights at Work [25], which addresses forced labor, child labor, non-discrimination, and freedom of association and collective bargaining.

ILO MNE Declaration provides guidance on how companies can contribute to the realization of decent work for all. This guidance targets enterprises, governments, and employer and worker organizations on their respective roles "to encourage the positive contribution which multinational enterprises can make to economic and social progress and the realization of decent work for all; and to minimize and resolve the difficulties to which their various operations may give rise" [22] (p. 2). The ILO MNE Declaration was most recently updated in 2017 to include new labor standards and policy outcomes and to make explicit references to global developments, such as the adoption of the UN Guiding Principles and the 2030 Agenda for Sustainable Development.

The OECD MNE Guidelines acknowledge and encourage the positive contributions that businesses can make to economic, environmental, and social progress but also recognize that business activities may result in adverse impacts related to corporate governance, workers, human rights, the environment, bribery, and consumers [23]. The OECD guidelines deal with human rights, employment and industrial relations, the environment, combating bribery, bribe solicitation and extortion, consumer interests, and disclosure. The OECD Due Diligence Guidance for Responsible Business Conduct (Guidance) is based on the OECD MNE Guidelines. In relation to human rights issues, including the human rights of workers, this Guidance seeks to align with the UN Guiding Principles on Business and Human Rights [24], the ILO Declaration on Fundamental Principles and Rights at Work [25], the ILO Conventions and Recommendations referenced within the OECD Guidelines for MNEs, and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy [22,26].

The UN Guiding Principles aim at leading companies to engage in the service of respecting human rights. They represent the current global standard for governments and businesses on preventing and addressing business-related human rights harms. “Business enterprises should respect human rights. . . . Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise’s adverse human rights impacts” [24] (p. 15). The EU endorsed the UN guiding principles in its 2015 action plan on human rights and democracy and has committed to supporting their implementation.

These instruments are complemented by a large diversity of national and international standards stressing the rising awareness and acknowledgement of a diversity of entrepreneurial forms and their *raison d’être* (SSE Laws, BCorp, Entreprise à mission in France-2019, etc.). A specific norm, ISO 26000 [12] was generated, which defines social responsibility as: “the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior that: contributes to sustainable development, including health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behavior; and is integrated throughout the organization and practiced in its relationships” [12]. Emphasis is given to a global approach with the adoption of an ethical behavior. ISO 26000 gives guidance to those who recognize that respect for society and the environment is a critical success factor. It provides a structure with seven key principles: accountability, transparency, ethical behavior, respect for stakeholder interests (stakeholders are individuals or groups who are affected by, or have the ability to impact, the organization’s actions), respect for the rule of law, respect for international norms of behavior, and respect for human rights.

2.3. The Rising Interest in Social and Solidarity Economy as a Method for Sustainable Development

The social and solidarity economy (SSE) also expresses concern for economic development and a business model able to create and sustain jobs, provide important services to members, users, and communities, and to be resilient in a crisis period. The SSE is gaining growing legitimacy around the world and appears to be an inspiring model, and even an original and resilient responsible business option. However, how SSE units apply responsible business and CSR in their operations and services is not well documented [27,28] and often under-estimated due to a lack of visibility, appropriate measurement tools, and therefore, a lack of an international consensus on the definition and contribution of the SSE. Yet, at national levels, the SSE has been gaining stronger recognition and has reached a formal level of institutionalization and regulation through specific supportive public policies and legal frameworks [29]. Several countries in Europe, Africa, and America have recently introduced SSE laws in order to provide a legal definition of SSE and set up financial and technical means for its emergence and resilience.

The SSE has remained, for a long time, a concept that failed to cross national boundaries and gain international recognition. However, recent evolution shows growing interest in the SSE at the international level and an attempt to build international umbrella organizations and platforms in order to promote SSE units and their core principles. The Global Social Economy Forum was launched in 2014 by political leaders (specifically, major metropolitan mayors), RIPESS is an umbrella organization of practitioners and mostly grassroots organizations, and the UN set up UNTFSSSE as a task force to promote the SSE. Recently, the ILO Office proposed a universal definition of the SSE and associated principles and values based on revised legislative texts: “The Social and Solidarity Economy (SSE) encompasses institutional units with a social or public purpose, engaged in economic activities based on voluntary cooperation, democratic and participatory governance, autonomy and independence, whose rules prohibit or limit the distribution of profit. SSE units may include cooperatives, associations, mutual societies, foundations, social enterprises,

self-help groups and other units operating in accordance with SSE values and principles in the formal and the informal economies” [8] (p. 11) and [30].

Worldwide, cooperatives are one of the main and most common organizational forms among SSE units. Since its creation in 1919, the ILO has recognized the importance of cooperatives as a means of pursuing its mandate to achieve social justice and full employment. According to the International Co-operative Alliance (ICA), which represents cooperatives worldwide, “a co-operative is an autonomous association of persons united voluntarily to meet their common economic, social, and cultural needs and aspirations through a jointly-owned and democratically-controlled enterprise” [31]. To this end, cooperatives worldwide share a set of values, including democracy governance, solidarity, and a set of seven principles, including (1) voluntary and open membership, (2) democratic member control, (3) member economic participation, (4) autonomy and independence, (5) education, training, and information, (6) cooperation among cooperatives, and (7) concern for community. These principles are common to cooperatives worldwide even if they do not share the same legal statute. Cooperatives can be classified in various ways, with one way based on their membership composition [31]. It is common to distinguish among three main groups of cooperatives according to their membership: consumer or retail cooperatives, producer cooperatives (groups of producers), and worker cooperatives (owned by the employees) [32].

Whereas they converge and share the same conviction that the aim of businesses should not be limited to maximizing their shareholders’ profits, the SSE, CSR, RBC, and BHR have their own specificities and their own emphasis on how they suggest reaching this aim. SSE principles are an expression of a non-capitalist vision of economy and business through democratic governance and limited profit distribution [8] (p. 12) and [33]. The SSE is more deeply embedded into a dissenting approach and an alternative vision of economic relations and organizations. SSE principles have been developed by organizations themselves and their members, who voluntarily comply *de facto* to these principles in their operation. Although a few SSE units have global activity, and some of them can be considered as trans- or multinational, most SSE organizations are community-based organizations with activities deeply anchored in a local territory. The SSE certainly does not have a monopoly on society and solidarity, but its specific principles offer a solid guarantee that its businesses will serve social and solidarity aims because such aims are embedded in their *raison d’être* (SSE principles and a fair economy). The ILO definition and its standards [34–36] aim to express this argument. However, few SSE organizations have reported on their contributions to sustainable development, and there are no specific reporting standards. Internationally, the main source of information is provided by the ILO reports on decent work.

Specifically, our hypothesis here is that the SSE constitutes a complementary and inspiring framework for formalizing business responsibility, the reporting standard for which is expressed in the ILO reports on the SSE and decent work. This business responsibility is the product of a bottom-up process made possible by enlarged democratic governance and the rules of value sharing negotiated among the stakeholders (see Table 1).

Table 1. Summary of the conceptual framework.

Concepts Related to Business Responsibility	Corporate Social Responsibility	Responsible Business Conduct	Inclusive Business	Business and Human Rights	Corporate Philanthropy	Social and Solidarity Economy
Focus and aim	Assume the responsibility of an organization towards society and environment	Limit negative externalities of economic activity	Include the bottom of the pyramid in the value chain	Conciliate business aims and human rights	Drive a (limited) share of profits towards charitable programs or/and organizations	Propose an anti-capitalist economy based on democratic governance and limited profit distribution and shared value
International instruments and reporting standards traditionally used	ISO 26000	OECD MNE Guidelines	ILO MNE and ILO	UN Guiding Principles		ILO Report on SSE and Decent Work
Binding nature	General guidance principles with an emerging binding character (for MNE and largest companies' CSR extra-financial reporting)	General guidance principles without binding character	General guidance principles without binding character	General guidance principles without binding character	Free assessment based on the will of a leader or a board of directors	Binding rules in the statutes with bottom-up dynamics and deliberative process; enlarged and democratic governance and value sharing

Source: the authors.

3. Materials and Methods

Our analysis is part of the construction of an international recognition of the SSE as an actor of economic, social, and environmental development. It relies on the various reports published by the ILO in the last 20 years that refer to the SSE, cooperatives, non-profit organizations, and social enterprises [10,37,38] (see Figure 1). All of these types of organizations are commonly defined by the societal value placed at the center of their business model and principles and by their positive impact on society [10]. Internationally, social enterprises are sometimes defined as non-profit organizations selling at least one product or service in the marketplace [37]. Social cooperatives are usually considered a significant form of social enterprise. Historically, cooperatives have been dominant in ILO reports. More recently, we have observed, however, a broadening of the organizational forms taken into consideration.



Figure 1: The Social Economy Spectrum, Derived from Alter (2004) and Crossan (2005)

Figure 1. Diversity of social economy. Source: [38] (p. 3).

We used a qualitative and thematic approach. In order to carry out this study, we did not strictly produce new data, but we mobilized the existing data and knowledge on the SSE that we have accumulated over the last twenty years from a new perspective. Because of the lack of solid and systematic data about the SSE from an international perspective [29], we adopted a qualitative approach and case study analysis based on significant cases that we have documented in our previous works or picked up from other sources. We chose to rely mainly on the data from various ILO reports and focus more specifically on cooperatives. This was for two main reasons.

First of all, the ILO has had long-term involvement in the promotion of cooperatives through its Cooperative Unit created in 1919. As an extension of this long-term expertise acquired on cooperatives, the ILO has recently been engaged in the promotion of the social and solidarity economy and reflection about the boundaries and linkages among the SSE, corporate social responsibility and responsible business conduct. Before the 2022 ILO report on the SSE and decent work [30], three recent international labor standards had already made direct reference to the SSE: The Promotion of Cooperatives Recommendation 2002 (No. 193) [34], The Transition from the Informal to the Formal Economy Recommendation 2015 (No. 204) [35], and The Employment and Decent Work for Peace and Resilience Recommendation 2017 (No. 205) [36].

Secondly, the ILO MNE Declaration provides “guidelines to multinational enterprises, governments, and employers’ and workers’ organizations in such areas as employment, training, conditions of work and life, and industrial relations” [22] (p. 6). The ILO MNE Declaration delivers a general multidimensional reference framework that includes employment promotion; social security; the elimination of forced or compulsory labor; effective abolition of child labor: minimum age and worst forms; equality of opportunity and treatment; and security of employment. Therefore, we used the ILO MNE Declaration as a reference framework to understand the contribution of the SSE to decent work, and more broadly, to SDGs.

From that perspective, we reported and analyzed the data from a sample of the ILO’s reports on examples and experiments in different countries around the world in order to better show and express the universality of the cooperative model and its contributions to SDGs and decent work [39]. We picked up various illustrative cases in relation to the six areas of the ILO MNE Declaration in order to provide concrete examples of responsible business practices and the principles of the SSE, with a focus on decent work as a common thread. The selected examples highlight the contributions of the SSE but also stress the need for reliable data to report on the effects and impacts of SSE units and to generalize innovative schemes on a wider scale.

4. Results

In this section, we follow the framework provided by the ILO MNE Declaration [22], which includes four main categories: employment, training, conditions of work, and industrial relations. These categories are diversely detailed, and each of them differently stress several sub-themes that we address in our results in order to illustrate the contributions of the SSE and cooperatives to each of them.

4.1. Employment

4.1.1. Employment Promotion

The contributions of the SSE in terms of employment are diversely documented according to each national context. However, in the few countries that can release aggregated data about SSE employment size, the size varies between 2–3% and 10–12% of total employment. The contributions of the SSE in terms of general employment are therefore significant and even crucial in specific industries such as social services, health, and education. These contributions include both the creation of jobs in activities that are not sufficiently addressed by other organizations and the preservation of jobs, especially through worker-owned enterprises and recovered companies (*empresas recuperadas*), such as in Argentina [40].

Most of the time, SSE jobs have the characteristics of being locally based. They are rooted in the communities and remain a barrier to delocalization. Nevertheless, a few major stakes remain for some SSE units that may encounter difficulties in accessing financial resources and are often concentrated in a segment of the supply chain with low productivity and high risk and may therefore have difficulties in entering higher-value markets and realizing long-term sustainability.

4.1.2. Formal Sector

In countries where large parts of the economy are still in the informal sector, the SSE is considered a lever for the transition to the formal economy (see in particular SDGs 8–9). “Through the SSE, informal economy enterprises can improve their economic viability and resilience, increase their productivity, realize cost savings through shared services and boost their incomes through an increased level of production and the diversification of product lines” [30] (p. 41).

SSE units can contribute to the formalization and growth of micro- or small-sized enterprises and promote the social economic and political inclusion of all. SSE units help to scale up the activities of informal economy units through a collective form of entrepreneurship, reinforcing their bargaining power and the social protection for workers. In India, SEWA, a national umbrella organization of 2.1 million informal women workers in 18 Indian states, serves as an incubator for nascent collective social enterprises in the local handicraft, dairy, agriculture, domestic work, construction, and recycling sectors, linking them to other collective enterprises that provide health, childcare, insurance, and financial services. An estimated 80 per cent of SEWA-supported cooperatives have achieved economic viability.

Along the same line, informal own-account workers can organize into SSE units as a way of transitioning or work together with cooperatives and community-based organizations [41]. More specifically, in the face of the pandemic crisis of COVID-19, the SSE units of informal workers distributed relief measures and services, conducted awareness-raising about the pandemic, and provided linkages with health systems for preventive care and treatment. In India, the SSE units of female informal economy workers have provided much-needed employment and business-related relief to their members.

4.1.3. Equality of Opportunity and Treatment

Considering the gender dimension, the SSE has particularly high records in terms of employment for women, including in leadership positions, and especially through its development in women-oriented sectors or professions. Volunteer work in SSE units is also a frequent lever for women’s participation in society (see SDGs 1-5-10). SSE units are well-suited to advancing women’s economic participation in three key ways: increasing access to employment and work, enabling economic democracy and agency, and boosting leadership and management experience. In Italy, Copernico is a consortium of six social cooperatives that provide children, adolescents, families, immigrants, and asylum seekers with educational and social welfare services and marginalized groups with job opportunities. It employs more than 200 workers, 76 per cent of whom are women. Relating to the leadership roles, in the United Kingdom, 47 per cent of social enterprises were led by women in 2021, and 83 per cent of the leadership teams of social enterprises included a woman.

In addition, the democratic and participatory governance of SSE units allows women the opportunity to engage in decision-making and power-sharing. Nevertheless, from this perspective, there is a challenge for governments to support women empowerment in the SSE by providing skill-building programs for women. Finally, SSE units can offer multiple benefits in terms of providing affordable and accessible services for women in housing, finance, and a range of care services.

4.1.4. Social Security

Regarding social security, SSE organizations have been, for a long time, playing a central role either as primary service providers in contexts where public services remain embryonic, such as mutual benefit societies in many African countries, or as supplementary service providers and partners of public policies in mixed welfare systems, as do associations, mutual health societies, foundations, and cooperatives in the fields of health, housing, long-term care, and childcare. SSE units such as NGOs and numerous associations and nonprofits have had strong and long involvement in the fight against forced and compulsory labor, for the promotion of labor rights, and for the reduction of reliance on child labor in agriculture (see SDGs 1-3-10). In Costa Rica, farmer cooperatives concluded collective insurance agreements with the Costa Rican Social Security Fund (CCSS), extending health coverage to farmers. In Belgium, compulsory social health insurance is provided through mutual health societies. In countries like China (Hong Kong), Japan, the Republic of Korea, and Singapore, SSE units address long-term care and senior housing needs.

4.1.5. Security of Employment

Another relevant contribution of the SSE in terms of employment, more specifically, is in regard to work integration and how it helps low-skilled and/or marginalized people to access the job market (“Since the adoption of the ILO’s Indigenous and Tribal Peoples Convention, 1989 (No. 169), ratified by 24 countries to date, the promotion of the SSE has been included as an objective in national plans for the integration of indigenous peoples and SSE organizations have participated in the deliberations of national indigenous people’s committees” [30] (p. 37)). SSE units can promote international labor standards in their interactions with their members and other third parties. In a country such as the Republic of Korea, organizations units of the SSE, such as social enterprises and self-help organizations, have been clearly identified as an element of mixed welfare and promoted through specific public schemes to contribute to the return to work and provide decent work to specific categories of citizens, including low-skilled workers, migrants, disabled workers, and women [42].

4.1.6. Effective Abolition of Child Labor

There is growing concern and recognized support to end child labor because it is a violation of fundamental human rights, it reinforces poverty, and it has negative consequences on children’s health, educational achievements, their future employability, and their chances of breaking out the poverty cycle (see SDGs 7-8). Agriculture is the sector where most child labor is found. It is also a sector where cooperatives are largely involved in production, processing, marketing, and sales activities. Linked with their cooperative principles and values, they are well-placed to contribute to the abolition of child labor because they combine a social and economic mission to meet their members’ needs.

A study on cooperatives in Rwanda showed that cooperative membership significantly reduced the probability of child labor [43]. Child labor is one-third lower on family farms selling to cooperatives [26]. This may be explained by the cooperatives’ potential to reduce the vulnerability of households by creating jobs, generating alternative income opportunities, and providing social services. Through education and training, they can empower their members to improve their livelihoods and reduce the need for child labor. Moreover, cooperatives are rooted in communities and play a political role as schools of democracy, providing members with a voice to influence public authorities and gain bargaining power vis-a-vis other businesses [43].

Cooperatives can also improve the livelihoods of vulnerable households, contributing in this way to reducing child labor. The Kuapa Kokoo cooperative in Ghana supports the parents of child beneficiaries with alternative livelihood activities to ensure the generation of additional income for their families and education for their children. Community group projects, such as the establishment of corn mills, have been implemented to support family beneficiaries [44].

4.2. Training All throughout Life, a Stake for Durability

The SSE contributes to the training of workers through both salaried employment and volunteer work. In some SSE laws, training is a prominent principle, e.g., in Columbia [45] (Law No. 454/1998 of 4 August 1998 on the Solidarity Economy). More specifically, the fifth principle of cooperatives, as one of the organizational forms of the SSE, is providing training for the members and the community. This role given to training is central to Mondragon in the Spanish Basque Country. For this cooperative group, socializing knowledge is the condition for democratizing power. Cooperation is, above all, an educational movement and requires the development of specific learning. They also have a cooperative university. Cooperative colleges and universities have prospered in countries such as Colombia, Uganda, Kenya, and Tanzania in advancing the capabilities of young people and functioning as adult learning centers for cooperatives and other SSE units in supporting their management capacities [46].

There is nevertheless a challenge for SSE units to reinforce their long-term sustainability and invest in training and improving skills, knowledge, processes, and equipment (see SDG 10). In Ecuador, the Foundation of Rural Community Cheese Makers (Funconquerucom) provides training to farmers on the technical, sanitary, and managerial aspects of cheese making. In South Africa, the Bela Bela Communal Property Association creates employment and provides skill development and training to upskill its community members. In the Philippines, the SSE contributes to organizing the coffee industry by enabling community-based coffee enterprises to process, roast, and market their own brands of coffee [47]. Through the “Coffee for Life” (*Kape’t Buhay*) program promoted by Bote Central in partnership with the Philippine Coffee Alliance, coffee farmers were taught the selective harvesting technique, which consists of choosing only mature coffee fruit for harvesting, rather than indiscriminately harvesting all coffee fruit, whether they are mature or not (strip-harvesting technique). Harvesting only the mature coffee fruit results in higher quality, yield, and prices for their coffee. The *Kape’t Buhay* program also encourages coffee farmers to shift from chemical-based coffee farming to organic farming.

4.3. Strengthening Conditions of Work and Life

Issues addressed under the conditions of work and life include those pertaining to the wages, benefits, and conditions of work, and safety and health. SSE units also provide a wide range of services to marginalized groups of the population to facilitate access to the market. These services improve incomes and livelihoods by way of food and housing, care services for children and the elderly, and access to healthcare, financial services, and fair-trade organizations. In different ways, the SSE contributes to limiting income volatility and reinforcing the subsistence of the most fragile groups.

Through its contribution to job creation and its strong involvement in social security issues, the SSE appears to be a major lever for poverty alleviation, reducing inequalities, improving health conditions, and building inclusive societies. It also frequently helps to prevent crises and help recover from crises and “has demonstrated its relevance and capacity and agency in the aftermath of natural disasters, as a means for communities to cope with the destruction and contribute to recovery and reconstruction” [30] (p. 42). From waste management to transportation, cooperatives such as Assemtamorwa in Rwanda, Attawafouk in Morocco, and Swach in India provide personal safety equipment and improved working conditions to thousands of worker members. Cooperatives in the garment sector in countries such as Vietnam and Thailand ensure eight-hour working days and/or flexible working hours and adequate living wages for their worker members [47].

However, it should be stressed as well that the question of job quality and decent work deficits observed sometimes in SSE units cannot go unattended. This issue concerns sectors and countries with high standards in terms of the protection of workers and working conditions, where the SSE has an ambivalent role as a provider of jobs that often have a lower quality than average in terms of employment status, working hours, remuneration, and access to social protection but is also an efficient answer to transform own-account

workers into salaried workers with better protection or is an alternative to the general tendency to replace salaried workers with rights by free individual entrepreneurs without any rights (the so-called uberization of economy). “Vertical SSE structures of informal own-account workers provide those workers with voice and representation at the local, national, regional and international levels” [30] (p. 41).

The SSE has often been a pioneer in proposing innovative responses to environmental issues both through political activist mobilization (NGOs and other NPOs engaged in criticizing environmental scandals since the 1970s), original business models (organic cooperatives, fair-trade, etc.), and the promotion of renewable energies and resource efficiency. In Mexico, the green market in Morelos holds a monthly event offering space to 200 producers selling sustainably produced goods to consumers who care about the environment. In Thailand, the Lemon Farm Cooperative is co-owned by 28,000 consumer and producer households and serves as major market channel for 3000 organic (certified through the Peer Guarantee System) and natural agricultural products.

4.4. Industrial Relations, Freedom of Association, and Debate Issues

In the area of industrial relations, the ILO MNE Declaration provides recommendations related to the freedom of association and the right to organize; collective bargaining; consultation; access to remedy and examination of grievances; and settlement of industrial disputes. Given their participatory model, cooperatives and other SSE units have historically represented an alternative organizational form used by workers’ and employers’ organizations to advance the social dialogue. Cooperatives have contributed to the representativeness of workers, especially those working in the informal economy and in areas where other organizational forms are limited [48].

The democratic and participatory governance of SSE units is a vector for stakeholders that are traditionally marginalized or under-represented, including women, to equally participate in governance, decision-making processes, and power-sharing. The specific governance of the SSE, formally organized in the legal statutes, offers an innovative answer to the rising concern for an extended governance, which should not be limited to shareholders but also include other stakeholders, especially the workers. SSE units tend to propose experimental models for an inclusive governance not only focusing on investors and workers but also embracing other important stakeholders, especially users, public authorities, citizens, and volunteers. The National Association of Street Vendors of India, a coalition of 373 trade unions, cooperatives, associations, and community-based organizations representing around 300,000 street vendors, played a pivotal role in drafting the National Policy on Urban Street Vendors, which accorded legal status to street vendors. Home Net South Asia is a subregional network of home-based worker organizations that helps build regional solidarity among home-based workers and their representative organizations. In Vietnam, DVIC helps poor households from ethnic minorities and mountainous regions, organizing them into interest groups of farming households to help them diversify their production from just planting rice and corn to also producing ginger, thus enabling these farmers to become partner suppliers for these products. DVIC signs contracts with these interest groups, usually composed of 10–30 women and men farmers, assuring them that they will buy all of their produce at flexible market rates but with a minimum purchase price so as to protect the farmers when market prices go down.

Cooperatives have also been part of the social dialogue through employers’ organizations, such as the European Association of Cooperative Banks which is part of the banking sector’s social dialogue at the regional level. In some countries, such as in Niger and Vietnam, cooperatives are recognized as social partners on their own and work alongside other employer and worker organizations [49].

5. Discussion

The requirement to take into consideration the three pillars of sustainable development inevitably questions the forms of cooperative models and their adaptability, but also

their purpose, combining their social principle and the new societal requirements [50–52]. By putting the environmental dimensions and the urgency of transitions at the heart of their *raison d'être*, many new cooperatives—and new orientations chosen by traditional cooperatives—are questioning the bases of their model, i.e., the methods of exercising participatory democracy and the distribution of profits (the sharing of the value created). Indeed, these two dimensions of the cooperative model, and more broadly, of the SSE, are relevant to improving accountability in business and society. It is therefore crucial to better statistically identify the different contributions of cooperatives to development. It is also essential to secure a legal framework and institutional support for cooperatives.

5.1. CSR and the Cooperative Model: Democracy and Value Sharing Are Central

The business model supported by cooperatives, and in particular, by multi-stakeholders' cooperatives, corresponds to societal aspirations and offers concrete and proven proposals for “re-founding the enterprise” [27,52]. Indeed, the activation of cooperative values is likely to reinforce their commitments not only to their members using democratic governance but also to the community and society [53,54]. This integration leads, on the one hand, to guide the creativity of cooperatives in their responses to the legitimate aspirations of their members, and on the other hand, to avoid potential trivialization with their adaptation to market rules. For some cooperatives, CSR is becoming a tool for promoting coherence with the cooperative principles to strengthen their identity and legitimately take into account the societal aspirations of their community [55]. Limited lucrativeness, sustainability, collective ownership of capital, and shared governance are all vectors of a refoundation of the enterprise, which is already being experimented with and is little known but widely inspiring [56]. They are also part of the renewal of forms of cooperation between cooperatives (sixth principle of the ICA), to promote mutualization with the aim of conquering markets with a requirement of solidarity, accessibility, and sustainability. Finally, cooperatives display their *raison d'être* by reexamining and explaining the reason for their collective project [27]. This *raison d'être*, far from being laid down once and for all, in a top-down logic, is the fruit of debates that are constantly renewed as opportunities and tensions arise among the various stakeholders. Never completely stabilized, it is enriched by diversified contributions and attention paid to being accountable and identifying the indicators that are best able to express their contributions to the common good [57,58].

5.2. Data Collection and Measurement Issue

Data collection is a crucial factor in improving the understanding of cooperatives and SSE specificities and their contributions to decent work and CSR but also steering the public to support SSE units [59–61]. Case studies are an important asset but must be completed with tools and data that currently do not allow for having a good understanding of SSE contributions. This is an issue for both private and public enterprises but also for policy makers and researchers, and this issue should be addressed through a debate among these different stakeholders [54,57]. Data collection is therefore an essential research challenge [29] in order (1) to adapt common measurement tools, which are mostly tailored according to the commercial forms of business, and to provide solid data about the SSE and appropriate indicators to measure concrete or specific added-value to distribute generated wealth in a more equitable manner [62,63]; (2) to establish an institutional framework, organize expert teams, generate dedicated databases and data collection systems that are managed efficiently, and, finally, adapt methodologies for the production of statistics according to international standards, although adapted to the needs of each specific country, and (3) to produce guidelines for improving the process of capturing the SSE specificities in the framework of conventional official statistics, including new variables and appropriate indicators to highlight the broadened impact and performance of the SSE on welfare increases, economic development, and the SDGs, improving comparative methods and studies between SSE entities and other forms of business enterprises [53,61,63,64].

The goal is to help document the real worth of cooperatives, and more broadly, the SSE in an increasingly rigorous and precise way to define public supports.

5.3. Stakes on Legal Framework Support, Support Institutions and Services, Public Side and Other Stakeholders

The SSE needs to be properly addressed as a specific form of entrepreneurship in its own right, as it unites companies and organizations with social and solidarity-based values, the activity of which benefits all, and as its operation subjects it to requirements that are somewhat different from those of the dominant entrepreneurial model [28,31,36]. This includes the enactment of appropriate legal frameworks (SSE law) in order to allow for a proper and efficient development of the SSE.

In many ways, the SSE is complementary to the welfare state and identified as a partner for the co-production of public schemes, the renewal of public policies, and the promotion of mixed welfare. A few points can be stressed here: (1) consider the limited-profit distribution as a boundary or a signal which may even become a requirement in specific fields (e.g. EHPAD for old people in France); (2) identify specific fields where articulation between the SSE and public schemes can provide an efficient answer (e.g., the diversity of interests for the SSE especially in contexts where the welfare state is residual); (3) rethink public support as incentive measures to evaluate the responsible business contributions of the SSE; and (4) take effective measures to prevent and eliminate forced labor to provide to victims with protection and access to appropriate and effective remedies, such as compensation and rehabilitation, and to sanction the perpetrators of forced or compulsory labor.

SSE units contribute to reducing persistent poverty and inequality [39]. They play an important role in assisting vulnerable and marginalized groups and contribute to linking the needs of refugees and host communities. The SSE is recognized as a means for the implementation of development policies. In many ways, the SSE can have a crucial role in the provision of public welfare schemes and services linked to public policies, with new partnerships in the logic of mixed welfare and the co-production of social policies [65]. In many contexts, governments and institutions provide support to SSE units in the framework of developing cooperation projects and a more inclusive society [66]. It could be useful to identify specific fields where articulation between the SSE and public schemes has been proven to be able to provide an efficient answer for employment promotion (e.g., the diversity of interests for the social enterprise, especially in contexts where the welfare state is residual and in sectors with limited access to financial resources). It should be stressed as well that the SSE is frequently a lever to support women's participation in society and develop specific training programs for female leadership and empowerment.

However, it is important to highlight the challenge of supporting access to finance for cooperatives, particularly in capital-intensive sectors and platforms.

6. Conclusions, a Win–Win Process

We have put the SSE model, and particularly the contributions of cooperatives, in perspective with the different concepts related to business responsibility. By addressing the contributions of cooperatives to the ILO MNE Declaration and other reports on decent work, our analysis suggests that cooperatives—and more generally, SSE units—through their values, bring a specific contribution to decent work and instill another economic model. Indeed, they address SDGs, thereby generating other sources of competitive advantage [21]. The specific features of the SSE model in terms of governance and profit-sharing therefore have the capacity to inspire, in a specific way, theoretical reflection about business responsibility and its practical modalities [66]. The boundaries and linkages between business responsibility and SSE units inspire thinking about the cooperative model as a process of transitions toward a more inclusive and sustainability society. Cooperatives reinforce the idea of mobilizing business responsibility regarding the latest social expectations of generating shared value as the main business objective, but including various dimensions.

There is a theoretical and a managerial recommendation here. On the one hand, the diversity of business models and the promotion of anti-capitalist models open up new perspectives for thinking about business responsibility. On the other hand, from a managerial perspective, democratic governance and collective rules for sharing value are a way of strengthening business responsibility.

On the cooperative side, collective mobilizations are the basis of the sensemaking work [67] that reaffirms the organizational identity of cooperatives. From a theoretical perspective, business responsibility constitutes an opportunity to renew the organizational identity of cooperatives and can be considered an instrument of differentiation rather than isomorphism. However, practically, the challenge remains to co-construct evaluation standards that point to the specificities of cooperatives and reinforce their visibility at the international level. In addition, the environmental anchorage of cooperatives and the SSE still needs to be strengthened.

More broadly, their values lead cooperatives to exercise their democratic governance inside an enlarged community by considering not only the social and environmental dimensions but also the societal dimensions with openness to the communities and their well-being [68]. It can be assumed that this is a new perspective to regenerate business responsibility while animating cooperative values to reconcile the economy and society, inspiring directions to explore in further research.

Author Contributions: Conceptualization, M.F., E.B. and N.R.-B.; methodology, M.F., E.B. and N.R.-B.; software, M.F., E.B. and N.R.-B.; validation, M.F., E.B. and N.R.-B.; formal analysis, M.F., E.B. and N.R.-B.; investigation, M.F., E.B. and N.R.-B.; resources, M.F., E.B. and N.R.-B.; data curation, M.F., E.B. and N.R.-B.; writing—original draft preparation, M.F., E.B. and N.R.-B.; writing—review and editing, M.F., E.B. and N.R.-B.; visualization, M.F., E.B. and N.R.-B.; supervision, M.F., E.B. and N.R.-B.; project administration, M.F., E.B. and N.R.-B.; funding acquisition, M.F., E.B. and N.R.-B. All authors have read and agreed to the published version of the manuscript.

Funding: We gratefully acknowledge the financial support from ILO for a previous work on this topic (External Collaboration Contract No: 40376208/0).

Institutional Review Board Statement: Not applicable.

Conflicts of Interest: The authors declare no conflict of interest.

References

1. ILO. *World Employment and Social Outlook: Trends 2022*; ILO: Geneva, Switzerland, 2022.
2. Brundtland Commission (World Commission on Environment and Development). *Our Common Future*; Oxford University Press: Oxford, UK, 1987.
3. ILO. ILO Centenary Declaration on the Future of Work. 2019. Available online: https://www.ilo.org/wcmsp5/groups/public/@ed_norm/@relconf/documents/meetingdocument/wcms_711674.pdf (accessed on 13 April 2022).
4. Friedman, M. The social responsibility of business is to increase its profits. *The New York Times Magazine*, 13 September 1970; p. 17.
5. Carroll, A.B. Corporate social responsibility: The centerpiece of competing and complementary frameworks. *Organ. Dyn.* **2015**, *44*, 87–96. [CrossRef]
6. Latapi Agudelo, M.A.; Jóhannsdóttir, L.; Davídsdóttir, B.A. Literature review of the history and evolution of corporate social responsibility. *Int. J. Corp. Soc. Responsib.* **2019**, *4*, 1. [CrossRef]
7. Mostepaniuk, A.; Nasr, E.; Awwad, R.I.; Hamdan, S.; Aljuhmani, H.Y. Managing a Relationship between Corporate Social Responsibility and Sustainability: A Systematic Review. *Sustainability* **2022**, *14*, 11203. [CrossRef]
8. ILO. *Decent Work and the Social and Solidarity Economy*; ILO: Geneva, Switzerland, 2022.
9. Richez-Battesti, N.; Defourny, J. Les Coopératives. In *Economie Sociale et Solidaire, Socio-Economie du 3eme Secteur*; Defourny, J., Nyssens, M., De Boeck Supérieur, C., Eds.; Ouvertures Economiques: Brussels, Belgium, 2017; pp. 73–116.
10. Borzaga, C.; Galera, G.; Franchini, B.; Chiomento, S.; Nogales, R.; Carini, C. *Social Enterprises and Their Ecosystems in Europe. Comparative Synthesis Report*; European Commission: Luxembourg, 2020.
11. Bowen, H.R. *Social Responsibilities of the Businessman*; University of Iowa Press: Iowa City, IA, USA, 2013.
12. ISO 26000; Guidance on Social Responsibility. 2010. Available online: <https://www.iso.org/iso-26000-social-responsibility.html> (accessed on 22 April 2022).
13. ILO; OECD; UN. *Responsible Business*; Key Messages from International Instruments; United Nations: New York, NY, USA, 2019.
14. EU. *Corporate Social Responsibility, Responsible Business Conduct, and Business & Human Rights*; Overview of Progress Report; European Union: Brussels, Belgium, 2019.

15. OECD. OECD Guidelines for Multinational Enterprises. 2011. Available online: <https://www.oecd.org/daf/inv/mne/48004323.pdf> (accessed on 24 April 2022).
16. G20. Inclusive Business Framework. 2015; p. 13. Available online: <https://g20.org.tr/wp-content/uploads/2015/11/G20-Inclusive-Business-Framework.pdf> (accessed on 24 April 2022).
17. Gautier, A.; Pache, A.-C. Research on Corporate Philanthropy: A Review and Assessment. *J. Bus. Ethics* **2015**, *126*, 343–369. [CrossRef]
18. Freeman, R.E. *Strategic Management: A Stakeholder Approach*; Pitman: Boston, MA, USA, 1984.
19. Valentinov, V. Toward a social capital theory of cooperative organization. *J. Coop. Stud.* **2004**, *37*, 5–20.
20. Freeman, R.E.; Martin, K.; Parmar, B. Stakeholder Capitalism. *J. Bus. Ethics* **2007**, *74*, 303–314. Available online: <http://www.jstor.org/stable/25075472> (accessed on 24 April 2022). [CrossRef]
21. Porter, M.; Kramer, M. Strategy and Society, the Link between competitive advantage and Corporate Social Responsibility. *Harvard Bus. Rev.* **2007**, *84*, 78–92.
22. ILO. *Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy*; ILO: Geneva, Switzerland, 2017.
23. OECD. *OECD Due Diligence Guidance for Responsible Business Conduct*; OECD: Paris, France, 2018.
24. United Nations. *United Nation of Human Rights. Guiding Principles on Business and Human Rights, implementing the United Nations "Protect, Respect and Remedy" Framework*; United Nations: New York, NY, USA, 2011.
25. ILO. ILO Declaration on Fundamental Principles and Rights at Work. 1998. Available online: https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_467653.pdf (accessed on 24 April 2022).
26. ILO. *Cooperatives and the Fundamental Principles and Rights at Work: Cooperatives and Child Labour*; Cooperatives and the World of Work Series No. 7; ILO: Geneva, Switzerland, 2017.
27. Bidet, E.; Filippi, M.; Richez-Battesti, N. Rethinking the SSE enterprise in light of CSR and the Pacte Law. *RECMA* **2019**, *353*, 124–137. [CrossRef]
28. Kosinowski, G. Cooperative Social Responsibility: A case illustration of the unique character of cooperative governance and its relation to the concept of corporate social responsibility. In *Responsible Business in a Changing World*; Belén Díaz Díaz, B., Capaldi, N., Idowu, S.O., Schmidpeter, R., Eds.; Springer: Berlin/Heidelberg, Germany, 2020; pp. 115–136.
29. Chaves-Avila, R.; Gallego-Bono, J.R. Transformative Policies for the Social and Solidarity Economy: The New Generation of Public Policies Fostering the Social Economy in Order to Achieve Sustainable Development Goals. The European and Spanish Cases. *Sustainability* **2020**, *12*, 4059. [CrossRef]
30. Bouchard, M.J.; Chaves, R. Quel périmètre pour les statistiques sur l'économie sociale à l'échelle internationale. *RECMA* **2022**, *365*, 28–46.
31. ICA. *Co-Operatives and Sustainability: An Investigation into the Relationship*. 2013. Available online: <https://www.ica.coop> (accessed on 24 April 2022).
32. Hansmann, H. *The Ownership of Enterprise*; Harvard University Press: Cambridge, MA, USA, 1996.
33. Cato, M.S. Co-Operative Economics. In *Rethinking Economics: An Introduction to Pluralist Economics*; Fischer, L., Hassel, J., Proctor, J.C., Uwakwe, D., Ward-Perkins, Z., Watson, C., Eds.; Routledge: Abingdon, UK, 2018; pp. 107–119.
34. Normlex for ILO Standards, Including Promotion of Cooperatives Recommendation, 2002 (N°193). Available online: https://www.ilo.org/dyn/normlex/en/f?p=normlexpub:12100:0::NO::P12100_ILO_CODE:R193 (accessed on 24 April 2022).
35. Normlex, R204—Transition from the Informal to the Formal Economy Recommendation, 2015 (No. 204). Available online: https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:R204 (accessed on 24 April 2022).
36. Normlex, R205—Employment and Decent Work for Peace and Resilience Recommendation, 2017 (N° 205). Available online: https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:R205 (accessed on 24 April 2022).
37. Defourny, J.; Nyssens, M. *Social Enterprise in Western Europe: Theory, Models and Practice*; Routledge: New York, NY, USA; London, UK, 2021.
38. EU. *Scenarios towards Co-Creation of a Transition Pathway for a More Resilient, Sustainable and Digital Proximity and Social Economy Industrial Ecosystem*; Commission Staff Working Document SWD, 982 final; European Union: Brussels, Belgium, 2021.
39. Orr, S.; Johnson, J. Cooperative Democracy and Political-Economic Development: The Civic Potential of Worker Coops. *Good Soc.* **2017**, *26*, 234–254. [CrossRef]
40. Atzeni, M.; Ghiglinai, P. Labour process and decision-making in factories under workers' self-management: Empirical evidence from Argentina. *Work Employ. Soc.* **2016**, *21*, 653–671. [CrossRef]
41. ILO. *Cooperatives and Social and Solidarity Economy: Responses to Key Issue I, the Report of the Global Commission on the Future of Work*, 2019. May. Available online: https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---coop/documents/publication/wcms_705803.pdf (accessed on 24 April 2022).
42. Fonteneau, B.; Pollet, I. *The Contribution of the Social and Solidarity Economy and Social Finance to the Future of Work*; International Labour Office: Geneva, Switzerland, 2019.
43. ILO. *Farm Cooperatives, Household Vulnerability and Agricultural Child Labour in Rwanda*. 2016. Available online: http://www.ucw-project.org/attachment/20022017519Rwanda_child_labor_cooperatives.pdf (accessed on 25 June 2022).
44. Kuapa Kokoo. *Child Labour and Protection Unit*. 2016. Available online: <https://www.kuapakokoo.com/index.php/services/child-labour/> (accessed on 25 June 2022).

45. OECD. Social Protection and Tackling Informality: Building on the Social and Solidarity Economy in Colombia. 2022. Available online: <https://www.oecd.org/colombia/Social-Protection-and-Tackling-Informality-Colombia-workshop-highlights.pdf> (accessed on 25 June 2022).
46. ILO. Towards a Better Understanding of the Role of Cooperatives in the Ready-Made Garment Supply Chain. 2019. Available online: https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---coop/documents/publication/wcms_665196.pdf (accessed on 25 June 2022).
47. Bidet, E.; Defourny, J. (Eds.) *Social Enterprise in Asia: Theory, Models and Practices*; Routledge: London, UK, 2019.
48. ILO. Social Dialogue and Tripartism, Report VI, International Labour Conference, 107th Session. 2018. Available online: https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---relconf/documents/meetingdocument/wcms_624015.pdf (accessed on 24 April 2022).
49. ILO. *Social Dialogue Report 2022: Collective Bargaining for an Inclusive, Sustainable and Resilient Recovery*; ILO: Geneva, Switzerland, 2022.
50. Hatak, I.; Lang, R.; Roessi, D. Trust, social capital, and the coordination of relationships between the members of cooperatives: A comparison between member-focused cooperatives and third-party focused cooperatives. *Voluntas* **2016**, *27*, 1218–1241. [CrossRef]
51. Kyazze, L.M.; Nkote, I.N.; Wakaisuka-Isingoma, J. Cooperative governance and social performance of cooperative societies. *Cogent Bus. Manag.* **2017**, *4*, 1–14. [CrossRef]
52. Lee, S. Role of social and solidarity economy in localizing the sustainable development goals. *Int. J. Sustain. Dev. World Ecol.* **2020**, *27*, 65–71. [CrossRef]
53. Roelants, B.; Eum, H.; Esim, S.; Novkovic, S.; Katajamäki, W. (Eds.) *Cooperatives and the World of Work*; Routledge: London, UK, 2019.
54. Kurimoto, A. Cooperatives and Trade Unions: From occasional partners to builders of a solidarity-based society. In *Cooperatives and the World of Work*; Roelants, B.B., Ed.; Routledge: London, UK, 2019; Chapter 9.
55. Filippi, M. Do French agrifood co-ops have a head start in corporate social responsibility? An initial examination of the behaviours of French co-ops and their practices. *Rev. Agric. Food Environ. Stud.* **2020**, *101*, 489–506.
56. Preluca, A.; Hakelius, K.; Mark-Herbert, C. Sustainability of Worker Co-Operatives. *Sustainability* **2022**, *14*, 11542. [CrossRef]
57. Bidet, E.; Richez-Battesti, N. Susciter la mise en débat démocratique et citoyenne des données chiffrées sur l’Economie sociale et solidaire. *RECMA* **2021**, *362*, 132–144. [CrossRef]
58. Ostrom, E. *Governing the Commons: The Evolution of Institutions for Collective Action*; Cambridge University Press: Cambridge, UK, 1990.
59. Bouchard, M.J. (Ed.) *Statistics on Cooperatives: Concepts, Classification, Work and Economic Contribution Measurement*; ILO, CIRIEC, COPAC: Geneva, Switzerland, 2020.
60. Bouchard, M.J.; Salathé-Beaulieu, G. *Producing Statistics on Social and Solidarity Economy: The State of the Art*; UN Inter-Agency Task Force on Social and Solidarity Economy (UNTFSSSE): Geneva, Switzerland, 2021.
61. Chaves-Avila, R. *Producing Statistics on Social and Solidarity Economy: Policy Recommendations and Directions for Future Research*; UNTFSSSE Knowledge Hub Working Paper; UN Inter-Agency Task Force on Social and Solidarity Economy (UNTFSSSE): Geneva, Switzerland, 2021.
62. Ridley-Duff, R. New cooperativism as social innovation: Progress or regress? *J. Co-Oper. Stud.* **2020**, *53*, 5–24. Available online: <https://www.ukscs.coop/resources/10-new-co-operativism-as-social-innovation-progress-or-regress> (accessed on 12 May 2022).
63. Eşim, S.; Katajamäki, W.W.; Tchami, G. Cooperatives and fundamental principles and rights at work, Natural disposition or commitment to action? In *Cooperatives and the World of Work*; Roelants, B., Eum, H., Esim, S., Novkovic, S., Katajamaki, W., Eds.; Routledge: London, UK, 2019; Available online: <http://ebookcentral.proquest.com> (accessed on 7 June 2022).
64. UNRISD; GSEF. *Social and Solidarity Economy for the Sustainable Development Goals*; UNRISD, GSEF: Geneva, Switzerland, 2018.
65. Pestoff, V. Citizens and co-production of welfare services, Childcare in eight European countries. *Public Manag. Rev.* **2018**, *8*, 503–519. [CrossRef]
66. Dam, L.; Scholtens, B. Does Ownership Type Matter for Corporate Social Responsibility? *Corp. Gov. Int. Rev.* **2012**, *20*, 233–252. [CrossRef]
67. Weick, K. *Sensemaking in Organizations*; SAGE: Thousand Oaks, CA, USA, 1995.
68. Defourny, J.; Nyssens, M. La diversité des modèles d’entreprises sociales: Nouvelles dynamiques au cœur et aux confins de l’économie sociale et solidaire. *Rev. Int. L’économie Soc.-RECMA* **2022**, *364*, 80–97. [CrossRef]

Disclaimer/Publisher’s Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.