

Acciones para la responsabilidad social cooperativa en los marcos de la intercooperación

Actions for the cooperative social responsibility within the framework of intercooperation

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Recibido: de

abril de 2024

Aceptado: 16 de noviembre de 2024

Resumen

El movimiento cooperativo constituye uno de los principales protagonistas de la economía cubana actual; resaltando la necesidad de integrar las aristas técnico-económica y social en su actividad. Se diseñaron acciones para la incorporación de la responsabilidad social en la gestión cooperativa, en el proceso de intercooperación, para la consolidación de su identidad socioeconómica. Se desarrollan acciones desde la dimensión organizacional, económica, social, medio-ambiental, con la utilización de métodos teóricos y empíricos como el histórico-lógico, análisis-síntesis, inducción- deducción; también la entrevista, observación y el análisis documental. Como resultado queda refrendada la responsabilidad social cooperativa en el Decreto- Ley 76 en el artículo 81 y 82.1 y en los estatutos; se preveen en el plan económico las ejecuciones a implementar. Se adopta el balance social cooperativo como instrumento principal de su gestión socioeconómica, y se definen las obligaciones específicas y las condiciones para poner en práctica el cumplimiento de su responsabilidad social.

Palabras clave: Gestión cooperativa; Responsabilidad social; Intercooperación; Cooperativa.

Summary

The cooperative movement constitutes one of the main protagonists of the current Cuban economy; highlighting the need to integrate the technical-economic and social aspects in its activity. Actions were designed for the incorporation of social responsibility in cooperative management, in the inter-cooperation process, for the consolidation of its socio-economic identity. Actions are developed from the organizational, economic, social, environmental and environmental dimensions, with the use of theoretical and empirical methods such as historical-logical, analysis-synthesis, induction-deduction; also interviews, observation and documentary analysis. As a result, the cooperative social responsibility is endorsed in the Decree-Law 76 in articles 81 and 82.1 and in the bylaws; the economic plan foresees the executions to be implemented. The cooperative social balance sheet is adopted as the main instrument of its socioeconomic management, and the specific obligations and conditions to implement the fulfillment of its social responsibility are defined.

Key words: Cooperative management; Social responsibility; Intercooperation; Cooperative.

Introduction

The cooperative movement in Cuba is one of the protagonists of the current Cuban economy. Its essence demands the integration of several contributing factors, such as agriculture, a decisive sphere for the economic and social development of the nation, since it constitutes a fundamental process for the consolidation of the economic paradigm of the socialist transition.

The essence of cooperativism imprints particularities to the management process of cooperatives, especially for the need to integrate the technical-economic and social edges in the configuration and improvement of its business management system, an idea that several authors such as (Fernández, 2011; Mirabal, et al., 2022; Prego, et al., 2017 and Alfonso, 2008), deepen, for the necessary use of the contributions provided by the theory of administration, from approaches where the human and social factor in the integral development of the cooperative sector prevails.

Currently, the development of the cooperative movement fosters economic and social benefits from the improvement of the quality of life of the members of the communities and of society in general, allows strengthening the cooperative identity, which, in turn, reinforces its commitment to social responsibility, cooperatives are considered as important actors of national and local development, which is endorsed in Article 3 of Law 95 of 2002.

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Intercooperation facilitates the design and execution of projects that have a significant impact on sustainable territorial development, which implies promoting education, culture and improving public services, mediated by compliance with the principles of solidarity, democracy and equity, with efficient and effective processes in the operation of cooperativism.

On the other hand, cooperative management makes it possible to address environmental and social challenges more effectively. This includes sustainable and sustainable agricultural practices, the responsible use of resources and initiatives that favor the lives of farming families. "In the practice of Cuban agricultural cooperativism, priority is also given to the fulfillment of the economic, productive and financial objectives of agricultural cooperatives, which has been a regularity in the performance of this sector in the region" (Alfonso, 2008, p. 3).

In Cuba, Decree-Law 365/2018 (On Agricultural Cooperatives), and 366/2018 (On Non-Agricultural Cooperatives), determine how the cooperative's plans have a defined goal: to contribute to the sustainable economic and social development of the nation from the territorial area where the cooperative carries out its activities, develops its social purpose without speculative intent and guarantees the disciplined fulfillment of fiscal and other obligations, which govern the operation of the cooperative sector.

In this sense, cooperative management to serve members through coordination, sets common goals and objectives such as increasing production and reducing costs through synergies, establishes contractual agreements with the establishment of legal bases for collaboration with supplies, services or shared management, without creating new organizational structures, achieving mechanisms that contribute to multidimensional coordination, from economic, productive and social levels, with the participation of local actors and institutions.

Intercooperative management requires, therefore, balancing the autonomy of cooperatives with the need for collective social action, using contractual tools and participatory methodologies, which facilitate cooperative social responsibility, from regulatory standards and procedures that allow productive forms to plan and execute their economic plan, avoiding empiricism and spontaneity in their actions. Hence, the objective is defined as to elaborate actions aimed at the incorporation of social responsibility in cooperative management, in the process of inter-cooperation at municipal scale in Cuba, to achieve a systemic and complementary integration of the social dimension, maximizing its socioeconomic impact.

Scientific methods of the theoretical and empirical level were used in the research, such as analysis-synthesis, induction-deduction, historical-logical, observation, interview and document review, in this case of the normative body that regulates the management of cooperatives in Cuba and the legal system of the cooperative sector.

Development

The development of cooperativism in Cuba is promoted by the socialist State, which implies that its first legally supported manifestations arise immediately after the triumph of the Revolution. One of its main characteristics is that, from its beginnings until 2012, it developed almost exclusively in the agricultural sector, influenced both by the situation of agriculture in the 1960s and by the experiences of the cooperative model implemented in the former socialist countryside.

The agrarian policy of the first years of the Revolution, in relation to the destiny of the nationalized land, was clearly exposed Castro (1959), during the concentration of the First Peasant Congress, when he expressed:

To maintain consumption, to maintain wealth, to carry out the Agrarian Reform, it is not possible to divide the land into a million little pieces (...) cooperatives should be installed in places that are conducive to this type of production and a planned cultivation of the land should be carried out. (Castro, 1959, p. 2).

In the 1960s, it was decided to create the Credit and Service Cooperatives (CCS), conceived as a voluntary union of peasants who, while maintaining ownership of the land and other means, decided to associate with the objective of receiving credit, services and marketing their production, mainly with the State.

As a result, in 1961 the National Association of Small Farmers (ANAP) was formed to represent both individual and cooperative farmers. Initially, this organization was in charge of granting credits and other aid.

On the other hand, the peasant associations coexisted with the CCSs until, at the end of the 1970s, the remaining ones were transformed into Agricultural Production Cooperatives (CPAs). As stated by Mirabal, et al. (2022), during the 1970s, and particularly from 1975 onwards, after the First Congress of the Cuban Communist Party, it was decided to support and promote the cooperative movement, and the need to advance towards higher forms of production was raised.

The collapse of the socialist countryside acted as a trigger which, in the face of an exhausted agricultural model, led to the crisis of the Cuban agricultural sector and of the economy as a whole.

This showed that the cooperative forms existing until then, the CPAs and the CCSs, were better prepared than the state enterprise to operate and function in conditions of scarce resources. The difficult economic and social situation that characterized the 1990s prompted the search for alternatives to achieve efficiency in agriculture and its productive forms, giving a leading role to the cooperative sector, making it a fundamental link in the economic reform of the Cuban model.

This moment constituted a new stage or phase of development of the sector, initiating a process of changes in the relations of production in the agricultural sector with the objective of facilitating the development of the productive forces. In October 1993, the Basic Units of Cooperative Production (UBPC) were established. Therefore, the development and consolidation of cooperatives, as well as the political defense of these organizations, are conditioned by their social spirit, based on efficient and effective economic processes.

One of the reasons that characterizes the existence of cooperatives is the capacity of association of people with a common objective, which makes it necessary to cooperatively manage all their dimensions, not only the economic ones. Therefore, social responsibility is an essential attribute of this process and derives from the very essence of the cooperative concept, as well as from its dual purpose or dual nature: they are entities governed by economic and social objectives, the former being an essential condition and, at the same time, a limit to achieve the latter.

Consequently, one of the basic pillars of cooperative social responsibility is to ensure compliance with its social commitment, based mainly on its economic and financial performance, from its own resources generated as surpluses from its economic management (profits), as well as from others obtained as a result of state allocations for this purpose or from specific negotiations with other institutions and organizations.

A significant support for cooperative social responsibility is the ethical-ideological one, which is manifested in the ethical and ideological training of its directors, members and other workers, through educational processes that promote values and develop a solidarity and humanist consciousness, as well as in the technical and professional preparation of the human resources of the organizations as a basis for the efficient and effective development of all processes.

From the point of view of the legal support of cooperative social responsibility, there are the bylaws and other internal regulations of the cooperatives, which should define the conditions and obligations in this regard, (Alfonso, 2008, p. 4), states that:

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(...) cooperative social responsibility is the mandatory and conscious commitment of the cooperative to contribute to the development and improvement of the quality of life of its members and workers, their families, the community and society in general, based on efficient and effective economic processes.

Therefore, concurrence among cooperatives arises from the need to integrate their operations in order to develop activities to obtain better economic and productive results and provide better services. Cooperatives intercooperate to generate better conditions of well-being and prosperity, which implies creating synergies with other cooperatives.

Integration and alliances between cooperatives are linked to the strategic projection of the organization in terms of representation, defense of substantive interests and business synergy, which is why it is common for them to be led by their highest levels of leadership. In the case of Cuba, the background of cooperative integration dates back to the materialization of the principle of cooperation among cooperatives and some inter-cooperation actions, from the signing of cooperative agreements, endorsed by the will of the State, expressed in the programmatic documents of the Party and the Revolution, to enable the timely creation of higher forms of integration.

The legal framework that regulates the operation of the Cuban cooperative sector establishes principles that guarantee cooperation among cooperatives. These are controlled and verified through indicators such as, "the Satisfaction index of members with the program, the Satisfaction index of members' relatives for the program and the Satisfaction index of community members for the program". (Ojeda and Rosas, 2015, p. 3)

Hence, the proposal specifically considers the actions that, in the economic, social, organizational and environmental order, should be assumed by the cooperatives for the incorporation of their social responsibility in the intercooperation process which are directly related to the principles that sustain cooperativism and its double purpose, economic and social.

Actions for the implementation of Cooperative Social Responsibility in the intercooperation process at the municipal level

The general objectives of the actions are aimed at implementing Cooperative Social Responsibility (CSR) in the intercooperation process; ensuring its contribution to sustainable social and community development and also strengthening the channels of community participation and communication, as well as guiding the modifications and functions of the organizational structures, all from the organizational, economic, social and environmental dimensions.

Principles

- The integral development of the human being demands that organizations integrate into their strategy the economic, social and environmental impacts of their operations as a commitment to preserve the environmental, cultural and social heritage for present and future generations.
- Continuous socioeconomic improvement imbues cooperatives' activities with an ethical sense for the constant improvement of their economic, social and environmental processes within the framework of intercooperation.
- Ethical self-regulation in socially responsible management implies a coherent integration of the mission and vision with the ethical framework (values and principles).
- The participation of leaders must promote the involvement of all personnel in socially responsible management, so that each person is taken into account and their skills are put to work for the common goals of the cooperatives and the community.
- The process approach in the results to be achieved and the necessary resources for their management in the intercooperation process.
- The legal responsibility in the actions of the organizations, will not only be framed within the Constitution and the laws that apply to them; but will be guided by the proactive search of the applicable rules, in order to ensure the spirit of the same.

General characteristics:

- Systematicity: implies that periodically the actions are subjected to evaluation through the development of the intercooperation process and the results obtained in the partial assessments are recorded.
- Empowering: because in its execution it guarantees and generates social development in the communities in the deployment of economic, social and environmental processes.
- Developmental: because it guarantees the economic and social development, promoting a constant look at the society, foreseeing from the economic plans with the necessary processes of commitment and social responsibility.

Organizational dimension, Actions:

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- Incorporate the Social Development Committee into the organizational structures of the cooperatives, determining its composition, attributions and functions. This structure will be in charge of the management of Social Responsibility among the cooperatives.
- Establish the mechanisms for the flow of accounting information that will allow the control of the execution process of the social actions developed among the cooperatives.
- Redesign the functions and attributions that correspond to the different organs of government and administration of the cooperatives, so as to achieve the conscious and obligatory assimilation of their Social Responsibility in the process of inter-cooperation at these levels.
- Define, approve and assign the social budget of the cooperatives to the Social Development Committee for the execution of the social programs to be assumed among the cooperatives.
- Incorporate the Social Balance Sheet Accounting into the Cooperative Accounting, forming an integral part of the report on the economic and social performance of the cooperatives that is presented to the General Assembly of Members and serves as a basis for the decision-making process.

Economic Dimension, Actions:

- Restructure the cooperatives' profit distribution process.
- Establish the Social Development Fund and its structure in accordance with social planning.
- Identify and manage other sources of financing for CSR management. Encourage and develop project management processes that support the fulfillment of the cooperatives' economic and social objectives.

Social dimension, Actions:

- Design cooperative training processes in response to the specific demands of the entities to achieve the conscious incorporation of CSR into management in the inter-cooperation process, on the one hand, and considering the level of preparation of their Human Resources, on the other. The training programs will be aimed at consolidating the institutional and individual values of the cooperative movement and at achieving technical and professional skills for the practice of CSR.
- Define the social market of cooperatives according to their capabilities and level of social commitment, identifying the real needs that coincide among cooperatives and that can generate joint solutions.

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- Define the scope of action and the stakeholders that are linked to the management of Social Responsibility of cooperatives in the intercooperation process.
- To build the system of social indicators as a tool that quantifies and counts the numerical manifestation of the needs that are assumed by the cooperatives.

Actions of the Environmental Dimension

- To consider in the governance and administration of cooperatives the impact of their activities, products and services on the environment.
- Incorporate the environmental training of their managers and members into the cooperative education processes.
- To materialize the environmental policies defined from their consideration in the planning process. The environmental issue will be incorporated into the strategic plan of the cooperatives, allowing compliance with legal provisions through the promotion of environmental evaluation and improvement programs.
- To identify and introduce the use of clean technologies: The use of environmental management systems in daily processes and the use of clean technologies in the different production stages will be advanced with the active participation of members and suppliers.
- To guarantee the participation of the cooperatives in the Popular Councils to coordinate actions that contribute to the fulfillment of environmental priorities that are contemplated in public management at the local level.
- To design and implement efficient waste collection, storage and selection systems, in an environmentally responsible manner.
- To establish control mechanisms to prevent the use of materials and inputs from the illegal exploitation of natural resources (such as timber, non-timber forest products, animals).
- To design and establish a program for soil management and conservation, as well as for the efficient and effective application of chemical products to combat different pests and diseases.

The actions proposed fully correspond to the concept of cooperative social responsibility and the particularities that distinguish the essence and nature of these organizations. Those units of measurement that best reflect the behavior of the concept represented by the detailed actions will be chosen.

Methodology for guiding the implementation of the actions

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The deployment of the actions is structured in three interrelated stages and six steps, each one containing an objective, a set of actions and procedures, which enables its dynamic organization.

Stage I. Preliminary preparation containing steps one and two.

Stage II. Training for CSR implementation contains step three.

Stage III Implementation of the proposed actions with steps four, five and six

In each stage of the methodology, the objective, steps and their description are outlined.

In the preparatory stage, the conditions for implementing the actions are determined and created. This starts with the diagnosis, the sensitization of the social actors and cooperatives and the planning of the actions to be undertaken, in order to obtain an optimal starting point for their implementation.

In the execution stage, the training of partners and managers who participate in the social management process is put into practice, actions that take shape in the inter-cooperation process, guaranteeing an adequate ethical-philosophical and technical-professional preparation.

Finally, in the evaluation stage, the correspondence between the proposed objectives and the results obtained is corroborated, which implies the realization of partial evaluations by stages. All of the above allows the necessary corrections to be made during the application of the same.

Stage I. Preliminary preparation

Objective: To achieve the required preparation of managers and associates for the implementation of Cooperative Social Responsibility in the intercooperation process.

Sensitization process: here a set of activities (workshops, talks, meetings) should be carried out for the different social actors and managers, highlighting the importance of their contribution to the economic and social progress of the community and the need to consolidate the development of the cooperative sector to achieve this purpose.

The sensitization actions will be designed and executed based on the roles that the members and managers play within the proposal of actions, the actions will be directed to achieve the effective assimilation of the process of Cooperative Social Responsibility Management; for the managers of the cooperatives, in function of consolidating the capacity to develop integral processes of the cooperatives and the formation of a conscience of commitment with the aims and purposes of the socioeconomic management; and for the district delegates, as a means of evaluation of the social commitment of the cooperatives and the impact of their social management.

Step 2: Evaluation of the requirements for Cooperative Social Responsibility in the intercooperation process

- The application of the methodology requires ensuring the flexibility and open nature of the proposal of actions of the Cooperative Social Responsibility Management in the intercooperation process, in order to take advantage of opportunities and adjust to the particularities of the environment, harmoniously integrate the influences on members and communities, the ways of using available resources and transforming actions, to achieve the strategic objectives.
- Systemic nature, as it integrates as a whole the economic, social and environmental aspects that are part of the Cooperative Social Responsibility Management of the entities in the inter-cooperation process, as well as its different levels of application and systematicity.
- Promote participation, which facilitates its constant enrichment and an improvement process during the development of the research process, which justifies the use of the action-participation research concept.

Stage II. Training for the implementation of CSR in the intercooperation process

Objective: To train members and managers involved in the social management process, so as to ensure adequate ethical-philosophical and technical-professional preparation of the participants, as an indispensable component that accompanies the transversality of Cooperative Social Management.

Step 3. Design of the training program

Diagnosis of training needs

This diagnosis will be aimed at determining the training needs of managers and members, considering the way and level with which they play their role in the cooperative sector, as well as identifying the fundamental aspects that contribute to an effective participation in this process, which will allow an evaluation of the knowledge, skills and aptitudes of the cooperative members in relation to the process.

Design of the training program

Based on the specific needs detected and considering the level of participation of the different members and managers who will benefit from the training, the training program will be designed with the essential contents that will allow the acquisition of competencies for social management in their field of action.

Likewise, the forms of organization of the training process (workshops, courses, events) will be determined, as well as the human, financial and material resources that guarantee the effectiveness of this process and with it, fulfill the foreseen objectives.

Stage III. Implementation of the action proposal

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Objective: To develop the proposal of actions as a complementary part of the cooperative management process within the framework of intercooperation.

In this stage, three steps will be carried out, according to the objectives proposed as part of the social management process.

Step 4. Creation of the Social Management Group of the cooperatives (GGSC)

The creation and constitution of the GGSC made up of members is proposed, which is integrated into the organizational structure of the cooperatives, determining the functions and attributions of its competence, among which are the steering of actions for the implementation of social and environmental actions, as well as advice in the decision-making process. It must be approved by its general assembly, if they meet the conditions of leadership and technical preparation.

In addition, this same structure will be created, with similar functions and attributions to steer social management among cooperatives. This structure will be formed by members of the Social Management Group of each cooperative.

Step 5. Planning, organization and execution of CSR based on implementation of the proposed actions

In this case, the main factors are identified:

Analysis of the cooperatives' development program in order to incorporate cooperative social management based on the proposal of social and environmental actions, thus achieving an integral approach to this process.

Determination of the social and environmental actions common to the cooperatives and that could be a priority for them.

Definition of the mechanisms and functional relationships for the effective implementation of the actions contemplated in the proposal.

Step 6. Measurement, evaluation and feedback of results

The process of measuring the impact of the actions that incorporate CSR into Cooperative Management will be carried out through the qualitative and quantitative assessment of their fulfillment, for which indicators can be defined for each of the dimensions considered in the proposed actions.

The proposal is introduced in the cooperative practice and it is achieved that in the new norm of the agricultural cooperative the procedure of social responsibility is established in one of its articles, since in its forms of production the executions to be implemented are foreseen in its economic plan. The article 81 of Decree-Law 76 of 2023 states that agricultural cooperatives are committed to contribute to

Carlos A. Romero, Mailén Nuñez, Geovanis Pons: Acciones para la responsabilidad social cooperativa en the development and improvement of the quality of life of their members, their families, the community and society in general.

Article 82.1 states that these entities adopt the cooperative social balance sheet as the main instrument of their socioeconomic management to measure and render accounts to the cooperative members of their social responsibility. The bylaws define the specific obligations and conditions for implementing the fulfillment of their social responsibility.

Conclusions

The designed proposal is introduced in the cooperative practice of the municipality of El Salvador under study and the procedure of social responsibility is established as one of the articles in the new norm of the agricultural cooperative, since in its forms of production the executions to be implemented are foreseen in its economic plan. This aspect is endorsed in Article 81 of Decree Law 76 of 2023, which states that agricultural cooperatives are committed to contribute to the socioeconomic development and improvement of the quality of life of their members, their families, the community and society in general. The implementation of these actions will contribute to the better functioning of this productive sector of society.

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