



SUSTAINABLE DEVELOPMENT GOALS - SDGS IN THE CONTEXT OF COVID-19 PANDEMIC IN COOPERATIVES

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ABSTRACT

Objective: To analyze the Cooperatives' actions regarding the SDGs in the context of COVID-19 Pandemic.

Theoretical framework: For a better understanding of the research theme in question, the themes Agenda 2030, Sustainable Development Goals (SDGs) and Cooperativism will be briefly grounded.

Method: The study consisted of a descriptive and quantitative research, with the application of an online questionnaire, via Google Forms, answered from November 2021 to February 2022 by 16 representatives of the Cooperatives. Data were analyzed using descriptive statistics and content analysis.

Results and conclusion: The results pointed to the maintenance of partnerships with other companies/cooperatives and changes in the production chain; increase in actions related to the employees' health, and reduction of funding for actions or projects and development of new products/services; low commitment of cooperatives in relation to the SDGs; male predominance in leadership positions, except in the health sector; importance of acting in the market applying cooperative's principles and values, complying with legislation; making partnerships and listening to the society demands.

Research implications: contributes to the understanding of what cooperatives consider important, in addition to drawing the attention of cooperatives to actively participate in achieving the SDGs goals.

Originality/value: contributes towards linking the SDGs to the Cooperatives, with their principles and values, highlighting their importance for the population and the region where they operate, identifying the actions carried out by them regarding the SDGs in times of the COVID-19 pandemic, after all, the SDGs must be worked on by governments, organizations and the population together.

Keywords: Sustainable Development, Agenda 2030, SDGs, Cooperatives.

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OBJETIVOS DE DESENVOLVIMENTO SUSTENTÁVEL - ODS EM CONTEXTO DE PANDEMIA COVID-19 NAS COOPERATIVAS

RESUMO

Objetivo: Analisar as ações das Cooperativas em relação aos ODS no contexto da Pandemia do COVID-19.

Referencial teórico: Para melhor compreensão da temática de pesquisa em questão serão brevemente fundamentados os temas Agenda 2030, Objetivos de Desenvolvimento Sustentável (ODS) e Cooperativismo.

Método: O estudo consistiu em pesquisa descritiva e quantitativa, com aplicação de questionários online, via Google Forms, respondido no período de novembro de 2021 a fevereiro de 2022 por 16 representantes das Cooperativas. Os dados foram analisados por meio da estatística descritiva e análise de conteúdo.

Resultados e conclusão: Os resultados apontaram para manutenção de parcerias com outras empresas/cooperativas e mudanças na cadeia produtiva; aumento em relação às ações relacionadas à saúde dos colaboradores, e redução de financiamentos de ações ou projetos e desenvolvimento de novos produtos/serviços; baixo comprometimento das cooperativas em relação aos ODS; predominância do sexo masculino em cargos de liderança, exceto no ramo da saúde; importância de atuar no mercado aplicando os princípios e valores cooperativistas, cumprindo com a legislação; fazendo parcerias e ouvindo as reivindicações da sociedade.

Implicações da pesquisa: contribui para o entendimento do que as cooperativas consideram importante, além de chamar a atenção das cooperativas no sentido de participarem ativamente para o cumprimento das metas dos ODS.

Originalidade/valor: contribui no sentido de vincular os ODS às Cooperativas, com seus princípios e valores, destacando a importância das mesmas para a população e a região aonde atuam, identificando as ações por elas realizadas referente aos ODS em tempos de pandemia COVID-19, afinal, os ODS devem ser trabalhados pelos governos, organizações e população em conjunto.

Palavras-chave: Desenvolvimento Sustentável, Agenda 2030, ODS, Cooperativas.

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1 INTRODUCTION

The objectives of sustainable development - SDGs consist of an ambitious World Agenda for sustainable development, aiming at integrating companies, governments and society in search of the preservation of people and the planet (Silva et al., 2021), consisting of 169 goals, in Brazil, 8 new goals were created and 2 goals were eliminated, totaling 175 national goals, 99 of which were classified as purposeful and 76 as implementation goals. It is noteworthy that there are 246 indicators, divided into 17 thematic areas that bring together specific areas, developed with the objective of guiding social development and global environmental sustainability, aiming to share a safe, fair and sustainable development around the world, based on the principle that all countries should be responsible for their role, in the realization of this vision, for the elimination of discrimination and inequalities to occur (Leal Filho et al., 2018; IPEA, 2019).

According to Raeder and Menezes (2019), all the 17 SDGs have the logic of transversality and indivisibility, that is, it is impossible to design only one SDG, as they are closely interlinked, so that the more thematic they are addressed, the closer to a sustainable agenda it will be. It should therefore be emphasized that for the development and success of meeting these sustainable goals, regional particularities should be taken into account in the elaboration of strategies, that is, to define the needs of communities, to elaborate projects that meet these suggestions, to mobilize local resources, and thus promote decent work and



sustainable economic development; including resources, partnerships, spaces, structure and promotion of actions (ONUBR, 2015).

According to the Brazilian Cooperative Organization (OCB) system, cooperativism seeks to improve local communities, financial inclusion, poverty eradication, responsible use of natural resources, among other similarities with the SDGs (OCB, 2018), justifying its importance. Hocayen-Da-Silva et al. (2021) in their studies, they point out that cooperatives must have a leading role in promoting the SDGs, because they are guided by collective principles of solidarity, reciprocity and sharing, linked to a proposal for social welfare, social justice, quality of life and cultural transformations around the world, facilitating the process of individuals' awareness, transformation and cultural change so that they can rethink the action and role played in the world.

Within this context, this study aims to respond to the following research problem:: What are the Cooperatives' actions regarding the SDGs in the COVID-19 pandemic context? Thus, its objective consists of analyzing the Cooperatives actions regarding the SDGs in the COVID-19 pandemic context. This study consists of this introduction, theoretical framework, methodology, analysis of results and discussion, final considerations and the references used for its elaboration.

2 THEORETICAL FRAMEWORK

For a better understanding of the research theme in question, the themes Agenda 2030, Sustainable Development Goals (SDGs), and Cooperatives will be grounded, which provide a better understanding of the actions undertaken by Cooperatives in relation to the SDGs in times of COVID-19 pandemic.

According to Silva et al. (2021), the SDGs consist of an Agenda divided into 17 thematic areas (Figure 1) that bring together specific areas, developed with the objective of guiding social development and global environmental sustainability, aiming to share a safe, fair and sustainable development around the world, based on the principle that all countries should be responsible for their role, in the realization of this vision, for the elimination of discrimination and inequalities to occur (Leal Filho et al., 2018; IPEA, 2019).



Figure 1: The 17 Sustainable Development Goals - SDGs

Source: <https://brasil.un.org/> (2021)

In Agenda 2030, the objectives appear in an integrated way, as transversal and indivisible, constantly relating to each other, and public policies are therefore necessary that are comprehensive and capable of passing through the economic, social and environmental spheres (Raeder & Menezes, 2019), bringing to light the various facets of sustainable development. In this sense, it is necessary to understand and think how actions that meet demands and impact



problems related to one of the 17 goals can potentially have positive effects on other goals that make up the SDGs.

Menezes (2019), points out that the emphasis on policies aimed at the most vulnerable populations and social groups and on reducing income and opportunity inequalities goes beyond the commitment to gender equality, as they reinforce a fundamental motto of the SDGs, that is to promote development without leaving anyone behind. However, translating that commitment into concrete achievements will require a broad collective effort, including political and institutional reforms to ensure alignment of policies and practices within the SDGs.

According to Galleli et al. (2020, p. 1-3), the spread of COVID-19 virus has generated negative impacts such as: “High mortality rates, rising unemployment, closing trade, and declining countries’ growth forecasts,” consequences that will extend for a long period of time “” that could negatively influence the achievement of all-SDG-related targets, which are perceived as “an opportunity for organizations to develop, because they provide economic, social, and environmental gains.” And, therefore, the pursuit and implementation of the SDGs today are more important than they were before COVID-19, in view of how they can restore quality of life by improving health and water conditions, for example.

Wang & Huang (2021), carried out a study involving analysis of publications on the 17 SDGs and COVID-19, in the period 2020-2021, in *Science Citation Index Expanded (SCI-EXPANDED)* and *Social Sciences Citation Index (SSCI)* databases and the results showed that some areas and sectors were negatively affected, such as: transport sector; in companies, employees were prevented from working, or were dismissed, or had their incomes reduced; women were the most affected, both in terms of unemployment and wage reduction, and in domestic jobs; the supply of fertilizers and pesticides to agriculture was damaged; school closures; travel was prohibited, because the borders were closed. Whereas others have been positive, such as: use of renewable energy; development of sustainable tourism and use of artificial intelligence, especially in the area of health. It is thus realized, that the SDGs most affected negatively were mainly: SDG 4 – Education;SGD 5 – Gender inequality and SGD 8 – Work. And the positive ones were: SDG 7 – Energy; SDG 2 – Sustainable Agriculture and SDG 9 – Innovation and SDG 3 – Health.

Whereas for Hocayen-Da-Silva & Silva (2021, p. 88), “the challenges surrounding the SDGs point to promoting public governance that meets the planet’s important social, economic, and environmental demands responsibly.” And, in order to implement the actions outlined by the objectives, it is necessary to apply resources and knowledge efficiently and consciously, linked to research and innovation. Just as it is necessary to invest in education and training so that workers can develop skills to deal with market changes, social crises, technological transformations and even public health crises, such as the situation of the COVID-19 pandemic (Bizarria et al., 2021).

In this context, it is pertinent the understanding of Sachs (2008) that work is the main means by which people meet their quality of life needs, which involve: a decent standard of living, sufficient food, decent housing, drinking water, sanitation and leisure.

According to Galleli et al. (2020), the government, through coercive pressures, may require organizations to take further action to combat the damages caused by COVID-19. Whereas the regulatory pressures can come from trade associations, industry associations, or even partnerships from specific groups. As well, some organizations may be imitating others, seen as leaders, to help combat the problems generated by COVID-19. On the other hand, people who have been isolated have eventually consumed more, accumulating supplies, which in the future may increase the negative impact on the environment.

However, Hourneaux (2021) reports that the SDGs should be seen as one of the great challenges, that is, the most relevant that the world has ever known and has faced, and therefore should be targeted by the energies of researchers, because it is a great opportunity to increase the research impact, mainly in management, in view of the fact that it can bring scholars back



to reality, that is, make a real contribution to society and the world by addressing global problems, rather than focusing only on academic impact, it can also help understand how to manage complexity and phenomena of multidimensionality.

In the study by Galleli et al. (2020), it was noted that the actions developed by Brazilian organizations in the pandemic period are configured in different ways, supported by a more philanthropic orientation (donations, creation of funds for fundraising), marketing (product development, expansion of production), technical (support for small enterprises; training) or even managerial (actions aimed at employees). These actions, therefore, are mainly linked to SDG 3 – Health and Well-Being; SDG 17 – Partnerships and means of implementation; SDG 8 – decent work and economic growth; and SDG 2 – Zero Hunger and Sustainable Agriculture.

García-Sánchez & García-Sánchez (2020) identified in their study with the 100 largest Spanish companies that they have shown a great commitment to society, developing actions that mitigate the consequences of COVID-19. Among the contributions found, the donations of sanitary material and research funds, as well as the transfer of material and intangible infrastructure needed to improve patient care and health conditions of work, food donation, disinfection of spaces, etc. have been very important to mitigate the socio-economic effects of the pandemic.

According to Rossoni (2020), little is known about the impacts of organizational actions and the consequences of the pandemic. However, it is a fact that the crisis has changed the way businesses operate. Especially regarding the role of technology in a post-Covid-19 world. In view of the fact that, in order to preserve health, many businesses had to mobilize technical infrastructure and software. However, this implies the formation of new sociocultural patterns, requiring training, motivation and employee control at an accelerated rate.

Whereas in the study by Caldana et al. (2021), with energy generation and distribution companies, it was found that these companies operate in seven main dimensions: a) relationship with the community; b) improvement of the companies' final products ; c) reduction of accidents and incidents; d) reconciliation of afforestation urbanism with energy distribution lines; e) implementation of environmental compensation programs; f) changes in land use in the construction of energy networks and lines, and g) mitigation and adaptation to climate change. The actions of energy-distributing companies involve SDG 7 (clean energy); SDG 8 (decent work); SDG 9 (innovation) and SDG 11 (sustainable cities). While energy-generating companies are more focused on diversifying energy sources and mitigating environmental and social impacts, so those companies have ascribed SDG 6 (drinking water) and SDG 13 (climate action) as the main threats. Thus, the authors conclude that, with the lack of a national direction to support the sustainable development of the agenda, companies' efforts are diffuse and disoriented in broader needs.

Díaz de León et al. (2021), conducted a qualitative study with 134 Cooperatives in Mexico, whose objective was to analyze how the social benefits generated by co-operatives contribute to meeting the SDGs in Mexico. In all, ten types of benefits were identified, namely: social development, social and solidarity economy, culture and traditions, decent employment, social entrepreneurship, cooperative networks, cooperative culture, health, integral formation and the environment preservation. The authors have identified actions involving 6 of the 17 SDGs, as shown in Table 1 below:

Table 1. Alignment between the SDGs and the Cooperative actions of Mexico City.

Influence of Cooperatives on the SDGs	Specific actions related to the SDGs
SDG 1 – No poverty	Jobs for vulnerable people Decent work Local economy Trade fair
SDG 3 – Health and well-being	Nutritional health



SDB 4 – Quality education	Education Partners training
SDG 5 – Gender equality	Female empowerment Cooperative entrepreneurship
SDG 8 – Decent work	Jobs for vulnerable people Decent work Job for society
SDG 12 – Responsible consumption and production	Local and fair consumption Environment preservation

Source: Adapted from Díaz de León et al. (2021).

Complementing this vision, Gil (2017, page 117) reports that “for significant progress to be made, the SDGs need clear decisions and precise political commitments that transform empty rhetoric and hollow, worthless words into effective transformation measures.” In this sense, it is possible to count on the contribution of universities and cooperatives, where universities are already rethinking their role in the 21st century and, to this end, need to be more receptive and sensitive to social needs and to become agents of change that solve global challenges (Kestin et al., 2017). And cooperatives, according to Hocayen-Da-Silva & Silva (2021), come up with different principles and values, thinking about collectivity, so they value cooperation, transformation and balance in the social, economic and environmental dimensions, so they fit with the SDGs, however, they perceive the lack of involvement of the same.

The second ICA General Meeting (*International Cooperative Association*) in 1995 in the city of Manchester, England, proposed a set of principles to guide the co-operatives operation. Namely: 1. Free and voluntary membership; 2. Democratic management; 3. Participation and economic control by the members; 4. Autonomy and independence; 5. Education, training and information; 6. Cooperation between cooperatives; Commitment to the community. In the same Meeting, the existence of a group of values based on cooperative doctrine was highlighted, which are based on solidarity, freedom, democracy, equity, equality, responsibility, honesty, transparency and socio-environmental awareness. These principles and values are in line with what is intended for Agenda 2030 and its SDGs.

According to the European Commission (2012), cooperatives are often important employers and contributors to the regional economy, because they contribute to public policy objectives such as human capital development, improved competitiveness and environmental sustainability.

According to Federal Law number 5.764/1971 (Brasil, 1971), cooperatives are societies of individuals, with their own legal form and nature, of a civil nature, not subject to bankruptcy and constituted to provide services to associates. Thus, they operate as a local/regional development agent, since the associates are owners and participate in the management of the business, which makes it possible to associate social, financial and human capital. After all, the cooperative is not viable without economic sustainability and makes no sense without social sustainability (OCB, 2022).

Therefore, the cooperatives must adopt governance practices based on concepts and strategies of social responsibility, associated with the economic, social and environmental dimensions, due to the fact that sustainable development considers the positive articulation of economically viable, socially just and environmentally appropriate values and strategies (Elkington, 1994).

Castilla-Polo & Sánchez-Hernández (2020, page 2), point out that “Cooperativism is a mode of production that contributes to solving capitalism’s problems with social and environmental issues” because for them “being socially responsible is not just a good label, it is fundamental to cooperative culture.” The research methodology is presented below.



3 METHODOLOGICAL PROCEDURES

This study is classified as descriptive, in this case, the cooperatives actions were presented in times of COVID-19 pandemic and documentary, since information provided by the Union and Organization of the Cooperatives of the State of Paraná (OCEPAR) was used via e-mail, by the National Union of the Cooperatives of Family Agriculture and Solidarity Economy(UNICAFES) in Brazil, cooperative websites, reports and newspaper (Creswell, 2010).

This research still fits as quantitative, since it was carried out through online questionnaires, via *google forms*, which was adapted from Galleli et al. (2021) , whose link was sent by e-mail, from November 2021 to February 2022, to all the cooperatives in the State of Paraná and also to the Cooperatives associated with UNICAFES in Brazil, where co-operatives are divided into several branches, among them the credit, production, transport, labor, marketing and infrastructure of family agriculture and solidarity economy.

The questionnaire contained 26 questions, 10 of which related to the profile of cooperatives; seven about the profile of respondents; seven on the Cooperative actions linked to the SDGs and COVID-19, and two descriptive issues, one involving suggestions for actions related to the SDGs to be carried out by cooperatives, and the other to share actions already taken by co-operatives for the SDGs.

The issues related to the 17 SDGs and cooperative actions were elaborated using the *five* -point *Likert* scale, varying in importance (not very important to important), at priority level (very low to very high), in performance variation (significantly reduced to significantly increased) and intensity at which the COVID-19 pandemic affected SDG-related actions (affected it very negatively to affected it very positively).

The 16 cooperatives that participated in the study belong to five of the seven existing groups, namely: agriculture and livestock (4); infrastructure (1); health (2); work, production, goods and services (1) and transport (8). The data were tabulated via *google forms* itself and excel.

And, as a technique of data analysis, content analysis was used for both open questions, which according to Bardin (2016, page 44) represents “a set of communications analysis techniques, which uses systematic procedures and objectives for describing the content of messages, indicators (quantitative or non-quantitative) that allow the inference of knowledge of these messages”.

Whereas for the other questions, the descriptive statistical technique (means and percentages) was used, since this technique focuses on summarizing, describing or presenting data (Collis & Hussey, 2005), which, according to Hair Jr. et al. (2005, page 85) , include “frequency counts (quantity), central trend measurements such as mean or mode, or a measure of variation such as standard deviation”. The following presents the analyzes of the results and discussions.

4 RESULTS AND DISCUSSIONS

It is noteworthy that there are 2.6 million cooperatives in the world, present in 100 countries, generating 250 million jobs, bringing together 1 billion people, which means that one to seven people in the world are associated with cooperatives. Still, according to the OCB (2022), if the world’s 300 largest cooperatives were a country, they would be the ninth world economy.

The Brazilian Cooperative Yearbook 2021 (OCB, 2021), points out that in Brazil, there are 4,868 cooperatives, involving 17.2 million cooperative members, generating 455,095 direct jobs distributed in the seven branches. The state of Paraná is the most prominent in this respect, with almost 118 thousand employees. Then comes Santa Catarina, with more than 74 thousand,



accompanied by São Paulo, with about 66 thousand. Also, in Paraná there are 231 cooperatives registered with 2,452,995 cooperative members (OCEPAR, 2021).

The cooperative attending the research belong to five branches thus distributed: 50% transport (n=8); 25% agriculture and livestock (n=4); 12.5% health (n=2); 6.25% infrastructure (n=1) and 6.25% work, production, goods and services (n=1). Together, the sixteen cooperatives employ 391 effective employees, 65 outsourced and 23 trainees and minor apprentices. With 14% of the effective employees in leadership positions, as shown in Table 1.

Table 1: Quantity and percentage of employees

Cooperatives	Total Effective Employees	Total Leaders	% Leaders	Total Outsourced Employees	% Outsourced	Total Trainees and Minor Apprentices	% Trainees and Minor Apprentices
C1	14	5	36	-	-	1	7
C2	4	1	25	-	-	-	-
C3	102	16	16	7	7	5	5
C4	1	1	100	-	-	-	-
C5	1	-	-	-	-	-	-
C6	213	13	6	-	-	9	4
C7	-	-	-	-	-	-	-
C8	23	12	52.17	-	-	-	-
C9	3	-	-	1	33	-	-
C10	8	-	-	-	-	-	-
C11	4	1	25	2	50	-	-
C12	5	3	60	50	1000	7	140
C13	8	-	-	-	-	-	-
C14	4	-	-	2	50	-	-
C15	-	-	-	2	-	-	-
C16	1	1	100	1	100	1	100
TOTAL	391	53	14	65	17	23	6

Source: The research.

The importance of Cooperatives in generating decent work and income in the cities in which they operate is perceived, collaborating to achieve the goals of SDG 8 (Decent work and economic growth), after all, together with the work is that the family support comes, hunger relief and access to other services. And that is why Santos (2018) states that work becomes a key to achieving well-being and security as long as it is developed in a decent way. Therefore, the co-operatives researched collaborate to generate jobs, social and economic inclusion, better income distribution and socioeconomic development of their communities (Sausen, Baggio & Bussler, 2021), as well as the Cooperatives of Mexico City (Díaz de León et al. (2021).

Table 2: Number and percentage of women who work in the Cooperatives researched

Cooperatives	Total Women Employees	% Women	Total Women Leaders	% Women Leaders in relation to the total of employees	% Women Leaders in relation to the total of leaders	% Women Leaders in relation to the total of women employees
C1	13	93	4	29	80	31
C2	1	25	-	-	-	-
C3	81	79	11	11	69	14
C4	-	-	-	-	-	-
C5	1	100	-	-	-	-
C6	58	27	4	2	31	7
C7	-	-	-	-	-	-
C8	3	13	2	9	17	67



C9	3	100	-	-	-	-
C10	-	-	-	-	-	-
C11	2	50	1	25	100	50
C12	-	-	-	-	-	-
C13	-	-	-	-	-	-
C14	2	50	-	-	-	-
C15	-	-	-	-	-	-
C16	1	100	-	-	-	-
TOTAL	165	42	22	6	11	13

Source: The research

The results (Table 2) show that in the two cooperatives in the health sector there is a predominance of female labor (93% and 79%), whereas in the four agricultural cooperatives, involving the industry, the predominance is male, both in number of employees (73%) and in leadership positions (75%), clearly demonstrating gender inequality, that is, the opposite of what SDG 5 preaches.

According to the OCB (2021), in 2020, the Brazilian female labor force represented 39% of the total number of employees of the cooperatives, and the proportion of women employed surpasses that of men in four of the seven branches of cooperativism activity: Health (72%), Work, Goods and Services Production (65%), Consumption (55%) and Credit (53%). Therefore, the result of this research corroborates the CBO data (2021) and the IPEA Report (2019), which reports that there have been improvements in Brazil, but women are still minorities in the labor market and still receive less and occupy more precarious positions. And, according to Wang & Huang (2021), women were the most affected by the COVID-19 pandemic crisis, further increasing this difference within organizations.

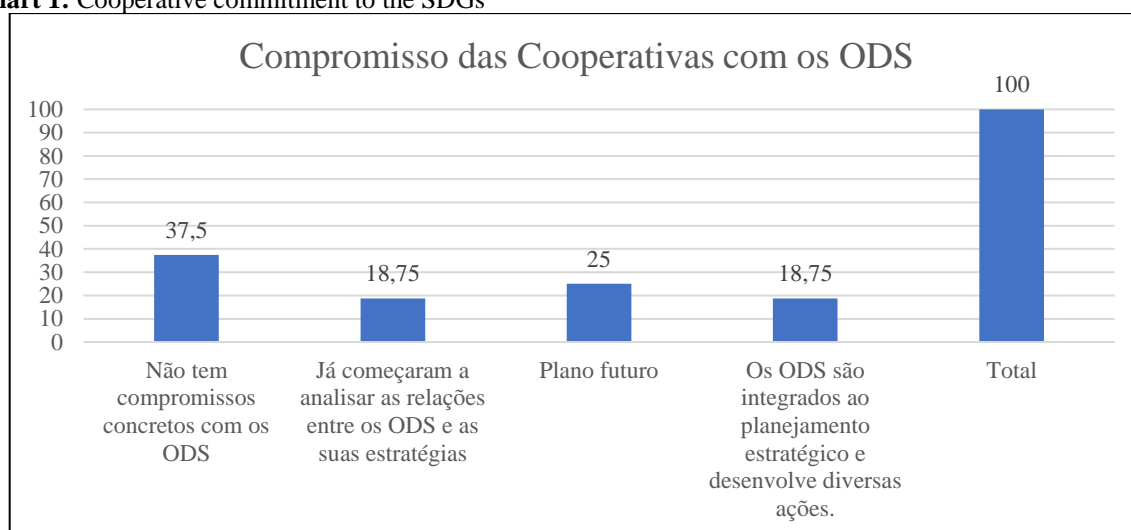
Regarding the representatives of the cooperatives that participated in this research, 75% belong to the male sex and 25% to the female sex. As for school education, 43.8% of them have a full higher education; 25% of them have a full post-graduate degree; 18.8% of them have full high school education and 12.5% of them have incomplete high school education.

In the age group 25 to 50 years there are 12 surveyees, in the age group 60 years old there are three and in the 70 year-old group there is one. The positions they hold are: administrative assistant, social responsibility assistant, environmental analyst, general manager, administrator, vice President and President. In some cases they are also cooperative members, such as vice-President and President, and representatives of transport cooperatives.

Cooperatives emerge with different principles and values, thinking about collectivity, so they value cooperation, transformation and balance in the social, economic and environmental dimensions, so they fit the SDGs (Díaz de León et al., 2021, Hocayen-Da-Silva & Silva, 2021). Therefore, it is important to report that the research identified the numbers of cooperative members of each cooperative participant in the research, which together total just over 22,000. The highlight is for the health cooperative, which has higher numbers of professionals/cooperative members working in the market, about 19,000.

According to Hocayen-Da-Silva & Silva (2021), the cooperatives bring together people who seek differentiated conditions and common benefits, guided by collective relationships and mutual help, in the search for growth and collective development, people who are called cooperative members, who invest their lives, work and assets.

Cooperativism generates development for society, by injecting more than R\$ 13 billion in taxes annually in public coffers, not to mention more than R\$18 billion in wages and other benefits intended for employees, which have an impact on the economy (OCB, 2021), however, it can be seen in Chart 1, the lack of involvement on the part of the surveyees.

**Chart 1:** Cooperative commitment to the SDGs

Source: The research.

In the research that was conducted, 37.5% (6) of cooperatives still have no concrete commitment to the SDGs; 18.75% (3) of them have already begun to analyze the relationships between the SDGs and their strategies; 18.75% (3) already have SDGs integrated into strategic planning and take various actions; and 25% (4) say that there is a future plan to use the SDGs to inform and make changes to strategies forward, corroborating the above-mentioned authors.

Table 4: Cooperatives actions in times of COVID-19 pandemic

Actions	Reduced significantly (%)	Reduced a little (%)	Maintained (%)	Increased a little (%)	Increased significantly (%)
Partnerships with other organizations / Cooperatives in different sectors.	25	18.75	50	6.25	-
Development of new products and/or provision of new services.	18.75	25	31.25	18.75	6.25
Availability of resources (such as logistics networks, communication channels, and more).	18.75	25	18.75	25	12.5
Change (s) in the production process and/or the provision of services.	12.5	31.25	25	25	6.25
Changes in the production chain.	18.75	25	43.75	12.5	-
Actions focused on the health care of its employees.	6.25	6.25	50	12.5	25
Actions to support small enterprises.	31.25	12.5	37.5	6.25	12.5
Finance actions or projects.	50	12.5	31.25	-	6.25
Expansion of production capacity and/or service offering.	31.25	25	37.5	-	6.25

Source: The research.



Table 4 shows that, considering the context of the pandemic, 50% of the cooperatives participating in the research maintained: a) partnerships with other organizations or cooperatives from different sectors; b) actions focused on the health care of their employees and, 44% of them maintained the changes in the production chain. Whereas another 56% reduced the expansion of production capacity and/or service provision; 50% reduced funding for actions or projects; and 40% reduced: a) partnerships with other organizations or cooperatives of different branches; b) development of new products or services; c) availability of resources (such as logistical networks, communication channels, among others); d) changes in the production chain; e) actions to support small enterprises. Still, 25% of them have increased their employees' health-care actions; that is, those outcomes highlight SDG 3 – Health and Well-being; SDG 8 – decent work and economic growth; SDG 9 – Industry, Innovation, and Infrastructure; SDG 12 – responsible consumption and production and SDG 17 – Partnerships and means of implementation, which are close to those obtained in the study by Galleli et al. (2020), in addition to demonstrating that little is known about the impacts of these actions and the real consequences of the pandemic (Rossoni, 2020).

Table 5: Actions related to the SDGs during COVID-19 pandemic and their importance

Actions related to the SDGs during the pandemic and their importance	Nothing very important (%)	Nothing important (%)	Indifferent (%)	Important (%)	Very important (%)
Example given by the high administration	-	6.25	25	31.25	37.5
Demands made by high administration	-	6.25	18.75	43.75	31.25
Top-down initiatives	6.25	-	31.25	43.75	18.75
High-administration commitment to the SDGs	-	6.25	18.75	25	50
Partnerships and alliances with other organizations / Cooperatives	-	-	18.75	50	31.25
Formal education of the Cooperative members	-	-	12.5	50	37.5
The Cooperative internal regulations related to sustainable development	-	-	12.5	56.25	31.25
Standardization of business SDG performance indicators	-	-	31.25	37.5	31.25
The emergence of reporting guidelines on SDGSs	-	-	25	50	25

Source: The research.

Still in relation to the pandemic, most respondents have assessed as important the following items for the Cooperative to carry out actions related to the SDGs: a) formal Education of the Cooperative Members and the Cooperative's Internal Regulations related to Sustainable Development (87.5%); b) Partnerships and alliances with other organizations / Cooperatives (81.25%); c) Commitment by senior management to the SDGs and the emergence of reporting guidelines on SDGs (75%); d) the example given by high administration and standardization of SDGs performance indicators for business (68.75%). These actions involve SDG 4 – Quality Education; SDG 8 – Decent work and economic growth; SDG 16 – Peace, Justice, and strong institutions and SDG 17 – Partnerships and means of implementation.

However, there was a considerable share, represented by 31.25% of the surveyed that has proved indifferent to actions related to *top-down* initiatives and the standardization of SDGs



performance indicators for business and, another 25% indifferent to the example given by the high administration and the emergence of reporting guidelines on SDGs.

With this result, it can be inferred that this indifference proves the lack of commitment of some cooperatives in relation to SDGs, as shown in Chart 2. Consequently, it shows that for a share of the cooperatives (31.25%), the cooperative principle 7 (Interest by the community, aiming to contribute to the communities sustainable development) is not valued and/or practiced, a worrying factor, considering the importance of Cooperatives (with their principles and values) to achieve the targets related to SDGs (Hocayen-Da-Silva & Silva, 2021) and more specifically linked to SDG 16 - Peace, Justice and Strong institutions.

Table 6: Evaluation of the importance of SDG-related actions during COVID-19 pandemic

Presence of the following items for the Cooperative to conduct SDG-related actions in the context of the pandemic	Nothing very important (%)	Nothing important (%)	Indifferent (%)	Important (%)	Very important (%)
Government legislation (federal, state or local)	-	6.25	25	62	6.25
The threat of government legislation in the future	-	6.25	25	43.75	25
Incentives offered by the government	-	6.25	12.5	50	31.25
Actions of activist groups	-	12.5	25	56.25	6.25
Consumer actions	-	6.25	6.25	68.75	18.75
Actions by third-sector organizations (civil society organizations or non-governmental organizations, for example)	-	-	18.75	56.25	25
Sector regulations	-	-	25	56.25	18.75
Government regulations	-	6.25	6.25	62.5	25
Clearer policy commitments at government level	-	6.25	12.5	56.25	25
Uncertainty about the outcome of SDG-related actions	-	-	25	75	-
Actions of other organizations/Cooperatives considered leaders of the sector	-	-	12.5	62.5	25
Competition in the industry	6.25	-	18.75	56.25	18.75
Increased interest and contribution of investors in SDGs	-	-	31.25	50	18.75
Benchmarking in the sector	-	6.25	25	62.5	6.25
Serving the cooperative strategies	-	-	18.75	56.25	25
Compliance with cooperative principles	-	-	6.25	50	43.75
Improvement of the cooperative image with the internal public	-	-	12.5	50	37.5
Improvement of the cooperative image with the external public	-	-	6.25	50	43.75

Source: The research.

The research participants listed the actions that they consider the most important for Cooperatives to work in times of pandemic regarding the SDGs, with: a) responding to cooperative principles and improving the image of the cooperative with the outside public (93.75%); b) Consumer actions; Government Regulations; Actions of other organizations/Cooperatives considered leaders of the sector and improvement of the cooperative's image to the internal public (87.5%); c) incentives offered by the government; actions by third sector organizations (civil society organizations or non-governmental



organizations, for example); Clearer policy commitments at government level and, Fulfilling the cooperative strategies (81.25%).

These actions involve SDG 8 – Decent work and economic growth; SDG 16 – Peace, Justice, and strong institutions and SDG 17 – Partnerships and means of implementation. For some actions, the surveyees showed to be indifferent, among them: a) increased interest and contribution of investors in SDGs (31.25%); b) governmental legislation (federal, state or local); the threat of government legislation in the future; actions of activist groups; Uncertainty of the results of SDG and Benchmarking actions in the sector (25%). It is important to note that the same percentage (31.25%) that were indifferent to the increase in interest and contribution of investors in DGS (Table 6) was also indifferent to the standardization of SDG performance indicators for business (Table 5), once again making clear the lack of commitment to the SDGs.

Related to the actions whose results of this research were demonstrated in tables 5 and 6, the study by Galleli et al. (2021), pointed out that the actions are mainly linked to SDG 2 – Zero hunger and sustainable agriculture; SDG 3 – Health and Well-being; SDG 8 – Decent work and economic growth and SDG 17 – Partnerships and means of implementation.

Table 7: SDGs priority during COVID-19 pandemic

Priority of each of the SDGs given by the Cooperative in times of pandemic	Very low (%)	Low (%)	Medium (%)	High (%)	Very High (%)	Not applicable (%)
SDG 1: To eradicate poverty	12.5	25	6.25	6.25	31.25	18.75
SDG 2: Zero Hunger and Sustainable Agriculture	6.25	12.5	25	12.5	18.75	25
SDG 3: Health and Well-being	-	6.25	37.5	12.5	25	18.75
SDG 4: Quality Education	6.25	12.5	37.5	12.5	12.5	18.75
SDG 5: Gender Equality	-	12.5	31.25	25	12.5	18.75
SDG 6: Clean Water and Sanitation	6.25	12.5	25	12.5	37.5	6.25
SDG 7: Affordable and clean energy	18.75	6.25	12.5	18.75	25	18.75
SDG 8: Decent Work and Economic growth	6.25	25	6.25	25	31.25	6.25
SDG 9: Industry, Innovation and Infrastructure	12.5	6.25	25	18.75	18.75	18.75
SDG 10: To reduce inequalities	6.25	12.5	25	25	18.75	12.5
SDG 11: Sustainable Cities and Communities	12.5	31.25	12.5	6.25	25	12.5
SDG 12: Responsible Consumption and Production	6.25	-	31.25	25	31.25	6.25
SDG 13: Action Against Global Climate Change	6.25	37.5	18.75	-	25	12.5
SDG 14: Life below Water	25	18.75	18.75	-	12.5	25
SDG 15: Life on Earth	-	12.5	37.5	12.5	18.75	18.75
SDG 16: Peace, Justice and Strong Institutions	12.5	12.5	12.5	12.5	25	25
SDG 17: Partnerships and Means of Implementation	6.25	25	12.5	12.5	31.25	12.5

Source: The research.

Table 7 shows the priorities of each of the SDGs given by the Cooperatives surveyed in times of pandemic. It was possible to realize that for most of the SDGs, the cooperatives have not prioritized them, but some have stood out, that is, they have paid high attention with 56.25% (SDG 8 – decent work and economic growth; SDG 12 – responsible consumption and production), followed by SDG 6 (clean water and sanitation) with 50% priority. Whereas the others have already been given medium priority (37.5%), for example: SDG 3 – health and well-being; SDG 4 – quality education and SDG 15 – life on earth.

The result of Table 7 is in line with the results of Tables 5 and 6 regarding SDG 3 – health and well-being; SDG 4 – quality education; SDG 8 – decent work and economic growth and SDG 12 – responsible consumption and production. However, the actions deemed



important by the cooperative 's representatives and demonstrated in Tables 5 and 6 involving SDG 16 – Peace, Justice, and Strong institutions and SDG 17 – Partnerships and means of implementation were not prioritized in Table 7. On the other hand, SDG 6 – clean water and sanitation and SDG 15 – life on earth, were prioritized in Table 7 and not flagged as important in Tables 5 and 6.

This result may have experienced influences of the moment lived by each cooperative in times of pandemic, since some have succeeded in standing out, investing and expanding their businesses, others have already found partnerships and population consumption as a means of survival, as it was also partially the case in the study carried out by Galleli et al. (2020), where the companies prioritized SDGs 3 and 17.

Table 8: How are the Cooperatives' actions regarding the SDGs were affected by the pandemic

How the COVID - 19 pandemic affected the Cooperative's ODS-related actions	Affected very negatively (%)	Affected negatively (%)	Did not affect (%)	Affected positively (%)	Affected very positively (%)
SDG 1: To eradicate poverty	25	31.25	25	12.5	6.25
SDG 2: Zero Hunger and Sustainable Agriculture	18.75	31.25	43.75	6.25	-
SDG 3: Health and Well-being	18.75	37.5	6.25	25	12.5
SDG 4: Quality Education	25	43.75	18.75	6.25	6.25
SDG 5: Gender Equality	6.25	31.25	50	6.25	6.25
SDG 6: Clean Water and Sanitation	6.25	37.5	50	6.25	-
SDG 7: Affordable and clean energy	18.75	25	43.75	6.25	6.25
SDG 8: Decent Work and Economic growth	12.5	37.5	31.25	12.5	6.25
SDG 9: Industry, Innovation and Infrastructure	12.5	31.25	43.75	6.25	6.25
SDG 10: To reduce inequalities	6.25	43.75	50	-	-
SDG 11: Sustainable Cities and Communities	-	56.25	37.5	6.25	-
SDG 12: Responsible Consumption and Production	-	50	31.25	12.5	6.25
SDG 13: Action Against Global Climate Change	12.5	37.5	37.5	6.25	6.25
SDG 14: Life below Water	18.75	31.25	37.5	6.25	6.25
SDG 15: Life on Earth	12.5	31.25	37.5	12.5	6.25
SDG 16: Peace, Justice and Strong Institutions	-	43.75	37.5	12.5	6.25
SDG 17: Partnerships and Means of Implementation	12.5	31.25	37.5	12.5	6.25

Source: The research

Table 8 shows how the COVID-19 pandemic affected the Cooperatives' actions in relation to the SDGs. It notes that for most respondents, the SDGs that were most negatively affected were: a) SDG 4 – quality education (68.75%); b) SDG 3 – health and well-being; and 11 – Sustainable Cities and Communities (56.25%); c) SDG 8 – decent work and economic growth, SDG 10 – reducing inequality, SDG 12 – responsible consumption and production, SDG 13 – action against global climate change and SDG 14 – life under water (50%).

For 50% of the surveyees, the pandemic did not affect SDGs 5 – gender equality, 6 – clean water and sanitation, and 10 – Reduce inequalities. In the case of SDG 10, it is clear that the surveyees were divided, as 50% stated that the pandemic affected negatively, while 50%



believed that it did not affect at all to achieve this goal. Regarding SDG3 – health and well-being, 37.5% of the surveyees think the pandemic has affected positively. This result may be linked to media disclosures, to political, social, and economic factors experienced during this period, as demonstrated in Caponi's study (2020), which even leads to reflection to identify alternatives for the ways of living, producing, consuming and living both in the pandemic period and in the post-COVID-19.

The surveyee [P3] highlighted some of the actions of its cooperative, related to the SDGs, among them:

Inclusion and Diversity Program - Inclusive-Hiring Program of an employee with down Syndrome;
Amigos da APAE [APAE's friends] Company since 1996, the Cooperative provides medical care to students of 24 APAEs in the municipalities of its area of action. More than 2500 students had access to the benefit;
In addition, the Cooperative created in 2018 the “*Lições para o Coração*”[Lessons for the Heart], a project developed in partnership with the *Associação de Pais e Amigos dos Excepcionais* (APAE) [Association of Parents and Friends of the Disabled Persons] of Apucarana, which aims to prevent cardiovascular diseases since childhood.

Through the speech of the cooperative's representative (C3), it is clear that it is developing some actions related to SDG 3 (health and well-being), 10 (inequalities reduction), and 17 (partnerships and means of implementation). This result corroborates the opinion of Hocayen-Da-Silva et al. (2021), that it is difficult for the organization/cooperative to develop actions covering all the DSGs, but that gradually, it will implement more actions and increase its catalog of affected SDGs. It also corroborates the outcome of the cooperative's commitment to the SDGs presented in Chart 2, in which 18.75% of the surveyees have already incorporated the SDGS goals into the cooperative's strategic planning.

On the other hand, the participant [P16], highlighted as the cooperative's action in the pandemic period, the making of more than 100 thousand protection masks, which were donated to those who could not afford it. This action benefits the local community, meeting the principle of cooperativism 7 (Interest by the community) and, as in the study by Galleli et al. (2020), is backed by a more philanthropic orientation, involving donations and tied to SDG 3 – Health and Well-being.

Regarding suggestions for further SDGs actions to be developed in the Cooperative, seven Cooperatives representatives participated, as it is observed in their texts:

Government Organization [P2].
Together with the Paraná Cooperatives (regional), planting action and maintain an area or forest even in the rivers streams [P3].
Closer cooperation between the cooperative members [P4].
Partnerships with communities, zero hunger [P8].
Working in integration networks with other Cooperatives Sector [P12].
Training [P15].
Continuing Training [P16].

In this regard, it is clear that there is a concern on the part of the participants to comply with cooperative principles and also various SDGs, directly, when they suggest river-oriented actions; tree plantations; rapprochement among people by reducing inequalities; and by worrying about these issues they are indirectly worrying about the planet, water, climate, living in society and partnerships, including government agencies and public policies adopted. So they involve the following SDGs: 6 (potable water and sanitation), 10 (reducing inequalities), 11 (sustainable cities and communities), 13 (action against global climate change), 14 (water life),



15 (land life), and 17 (partnerships and means of implementation). As well as Andrade and Franceschini (2017, pages 3850-3851), “urban life presupposes the coexistence of ideological, political and life-mode differences” and, therefore, “planning the city requires looking at the growing social, economic and environmental tensions,” factors highlighted by the participants.

Therefore, it was chosen to perform a synthesis of the main results of this research involving 16 cooperatives, of 5 branches, with more than 22,000 active cooperative members. They employ 391 effective people, 17% outsourced and 6% trainees and apprentice minors. Of these 391, 165 are women. Leadership positions account for 14% of the staff and only 6% of them are women. It was found that 18.75% of the surveyees had SDGs integrated into strategic planning. During the pandemic, half of them maintained partnerships with other organizations or cooperatives from different branches, actions focused on the health of workers and changes in the production chain. The others reduced funding; partnerships; development of new products/services and changes in the production chain. Only 25% of them increased their actions focused on the workers’ health. Therefore, the actions mentioned here involved the SDGs 3, 8, 12 and 17, which are summarized in Table 2 and were evaluated differently by the participants.

Table 2: Summary of the research results on the influence of the pandemic on SDGs

SDG	SDGs Most Negatively Affected by the Pandemic	SDGs Most Positively Affected by the Pandemic	SDGs not affected by the pandemic	Important actions involving SDGs	Priority actions involving SDGs
SDG 1: To eradicate poverty					
SDG 2: Zero Hunger and Sustainable Agriculture					
SDG 3: Health and Well-being	X	X			X
SDG 4: Quality Education	X			X	X
SDG 5: Gender Equality			X		
SDG 6: Clean Water and Sanitation			X		X
SDG 7: Affordable and clean energy					
SDG 8: Decent Work and Economic growth	X			X	X
SDG 9: Industry, Innovation and Infrastructure					
SDG 10: To reduce inequalities	X		X		
SDG 11: Sustainable Cities and Communities	X				
SDG 12: Responsible Consumption and Production	X				X
SDG 13: Action Against Global Climate Change	X				
SDG 14: Life below Water	X				
SDG 15: Life on Earth					X
SDG 16: Peace, Justice and Strong Institutions				X	
SDG 17: Partnerships and Means of Implementation				X	

Source: The research.



Table 2 shows that in the responses of the representatives of the cooperatives surveyed the SDGs most negatively affected by the pandemic were: 3, 4, 8, 10, 11, 12, 13 and 14. And the most positively affected was SDG 3. While SDGs 5, 6, and 10 were not affected. Most surveyees consider the actions involving SDGs 4, 8, 16 and 17 important. They have also prioritized actions involving SDG 3, 4, 6, 8, 12, and 15. With this information it is possible to state that not all SDGs considered important are prioritized by the cooperatives surveyed.

One cooperative presented examples of actions aimed at SDGs 3, 10 and 17 and another mentioned an example of action more focused on philanthropy, the others did not present any action, demonstrating their low commitment to SDGs. The final considerations of the study are presented below.

5 FINAL CONSIDERATIONS

The research aimed to analyze the Cooperatives' actions against the SDGs in the COVID-19 pandemic context, with a view to their importance to society and their interconnection with the SDGs through their cooperativist principles and values. So it was aimed to identify the influences of the COVID-19 pandemic context in Cooperative's actions in relation to the SDGs?

It was observed that for part of the cooperatives surveyed, their actions were influenced by the pandemic and that some SDGs were negatively affected, such as: SDGs 3 - Health and well-being; SDG4 - Quality Education; SDG8 - decent work and economic growth; SDG 10 - Inequalities reduction; SDG 11 - Sustainable Cities and Communities; SDG 12 - Responsible consumption and production; SDG 13 - Action against global climate change and SDG 14 - Life under water. However, for another party, the pandemic did not affect SDGs 5 - gender equality, 6 - clean water and sanitation, and 10 - To reduce inequalities. In the case of SDG 10, it is clear that the surveyees were divided, as 50% stated that the pandemic affected negatively, while 50% believed that it did not affect at all to achieve this goal. As for SDG 3 - health and well-being, a number of surveyees reported that the pandemic has affected positively, as they have increased attention and care for their employees.

In the cooperatives' representatives' view surveyed, half of the cooperatives maintained their normal activities even in times of COVID-19 pandemic, whether developing actions focused on the health care of their employees, or making partnerships with other cooperatives and/or organizations, or making changes in the production chain. The other half chose to reduce the expansion of production capacity and/or service provision, equity or project financing, partnerships with other organizations or cooperatives from different branches, the development of new products or services, the availability of resources (such as logistics networks, communication channels, among others), changes in the production chain and actions to support small enterprises.

It was also found that, although the majority of the health sector has women working, in the other branches this is not the case, with male predominance, which also holds most leadership positions, going against SDG 5 defending gender equality. It was possible to conclude that a considerable proportion of the cooperatives participating in this study (37.5%) are not committed to the SDGs; a small portion (18.75%) has already integrated the SDGs into strategic planning and the vast majority (67.5%), are the ones that have knowledge, but are in the initial phase of analysis with possible future actions included in their strategic planning.

In the Hourneaux's vision (2021) organizations should commit to concrete actions in relation to the SDGs, implementing strategies and evaluating their sustainable performance, which meets the discussion by Hocayen-Da-Silva et al. (2021), specifically on cooperatives, which act in defense of respect for human values and limits imposed by nature, and balance the presuppositions of conscious production and consumption, growth, conscious use of natural



resources and economic conditions conditioned to the social; promoting social well-being and adequate living conditions for all.

Still in the vision of Hocayen-Da-Silva et al. (2021) it is essential to share experiences among the cooperatives, among the cooperatives and private enterprises, universities and government institutions so that information can make the mechanisms used more efficient. To this end, it is necessary to disseminate the results of successes achieved, aiming at the dissemination of the knowledge obtained and attracting the attention of new partners, reinforcing the commitment of all those involved.

The surveyees also consider it vitally important to act in the market by applying cooperative's principles and values, complying with domestic legislation and rules; to make partnerships and monitor the actions of the leading cooperatives in the market and competitors; as well as being attentive to the demands of society and keeping its staff and co-workers up-to-date through formal education.

The contributions of this study were of academic nature in view of the fact that it brings recent publications for discussion and contributes to the understanding of what cooperative's representatives researched consider important in relation to the SDGs and also to draw attention to the importance of cooperatives, with their principles and values, and participate actively in meeting the SDGs targets. It also brings managerial contributions by enabling each participating cooperative to view the results, and in general, for each of the SDGs.

The research had as limitation the number of surveyees to the questionnaire, making it impossible to perform other analyzes and not allowing the results to be generalized. Therefore, new research can be carried out with a greater number of cooperatives participating, providing statistical and comparative analyzes with other studies. Studies can also be conducted with other organizations to identify differences and similarities with cooperatives. Or, studies with Cooperatives from other countries to compare with the Brazilian reality.

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