

Social and environmental information disclosure by brazilian agricultural cooperatives

The concern of society with social and environmental aspects brought new features to organizations. Companies need to have environmental policies and through planning provide the realization of activities that address these issues. In order to meet the needs of stakeholders, organizations publish information on their social and environmental practices in reports and virtual environments. Among the companies' formats, cooperatives grow in Brazil and belong to the group of the largest exporters of the country. Given these characteristics, the paper aims to identify the document used to divulge environmental information and what elements make up these publications, in the websites of cooperatives that export. We used the documentary analysis of publications made in the websites of eight cooperatives and the variables of Standard Brazilian Accounting No. 15. We noticed that five of these disclose in different volumes of information and use resources like websites, specific report and inclusion in management reports. However publications on the subject must be improved to better inform users of this information. So there will be better quality in publications and facilitate the reading and interpretation of these data become public society when released, especially in virtual environments to which access to information becomes easier.

Keywords: Collective Actions; Social; Environmental; Social Transparency.

Divulgação de informações sociais e ambientais por cooperativas agrícolas brasileiras

A preocupação da sociedade com os aspectos sociais e ambientais trouxe novos recursos para as organizações. As empresas precisam ter políticas ambientais e através de um planejamento proporcionar a realização de atividades que abordam estas questões. A fim de satisfazer as necessidades das partes interessadas, organizações publicam informações sobre as suas práticas sociais e ambientais nos relatórios e ambientes virtuais. Entre os formatos das empresas, cooperativas aumentam no Brasil e estão inseridas ao grupo das maiores exportadoras do país. Dadas estas características, o trabalho tem como objetivo identificar o documento utilizado para divulgar informações sobre ambiente e quais os elementos que compõem estas publicações, nos sites das cooperativas que exportam. Foi utilizado a análise documental de publicações feitas nos sites das oito cooperativas e as variáveis da Norma Brasileira de Contabilidade N°. 15. Cinco destas cooperativas divulgam em diferentes volumes de recursos de informação e do uso como websites, relatórios específicos e inclusão em relatórios de gestão. Todavia as publicações sobre o assunto precisam ser aperfeiçoadas para melhor informar os usuários destas informações. Assim haverá melhor qualidade nas publicações e facilitará a leitura e interpretação destes dados que se tornam públicos a sociedade quando divulgados, principalmente em ambientes virtuais, ao qual o acesso a informação torna-se facilitado.

Palavras chave: Ações Coletivas; Social; Ambiental; Transparência Social.

Topic: **Responsabilidade Socioambiental Corporativa**

Received: **10/03/2016**

Approved: **10/08/2016**

Reviewed anonymously in the process of blind peer.

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DOI: 10.6008/SPC2179-6858.2016.003.0019

Referencing this:

BERNARDO, L. V. M.; BINOTTO, E.; FARINHA, M. J. U. S.; MORAIS, M.; RECH, L. R. CASAROTTO, E. L.; PERUZZI, A. Z.. Social and environmental information disclosure by brazilian agricultural cooperatives. **Revista Ibero-Americana de Ciências Ambientais**, v.7, n.3, p.244-251, 2016. DOI: <http://doi.org/10.6008/SPC2179-6858.2016.003.0019>

INTRODUCTION

The environmental information of organizations, have received importance in the organizational context. The growing number of stakeholders influences increased demand for disclosure of such information. In Brazil, the quality of environmental reports are at different levels, and in some cases generate questions about the reliability of the information published (GARCIA et al., 2015; JUNIOR et al., 2014; ROVER; DOS SANTOS, 2014; MORISUE et al., 2012).

The development of research on environmental information disclosure by Rose et al. (2015) in companies listed on the Stock Exchange, the difficulty of researchers to compare information stands out due to the lack of standards in published reports. The reports show environmental problems caused by companies such as, solid waste emissions, however, there are no proposed reduction actions.

For Qiu et al. (2014), the environmental disclosures generate a cost to organizations. Thus, the incentive for reporting is investor interest in this information that may assist in increasing the companies' cash flow. In addition, organizations with greater financial resources can generate better information to stakeholders.

Lu and Abeysekera (2014) indicate that in China, elements such as the size of the organization and its profitability may influence the characteristics of environmental disclosures. However, it is emphasized that diversification of those interested in this information contributes to quality. The problem in this case refers to the number of those interested in this information. Adhikari et al. (2015), corroborates the organizational culture present in the organization can influence the disclosure of environmental information, even if there is pressure from the international market for the disclosure, culture is decisive for the implementation of these practices.

Different profiles of organizations operate in the domestic and foreign markets of countries and from the collective actions cooperative companies in Brazil are gaining ground in the marketing of their products. For the System of Brazilian Cooperative Organization - OCB, about 12.7 million people are associated with cooperatives in the country, however, this number could reach 50 million people who are associated with cooperation activities promoted by these organizations.

Thus, when considering the population reach of cooperatives in Brazil and the importance of environmental disclosures in the context of organizations, the article seeks to identify which document is used to disclose environmental information and what elements make up these publications, in the websites of cooperatives that export.

MATERIALS AND METHODS

This research is considered qualitative and multi-case. In order to understand the discussions on the disclosure of environmental information of Brazilian companies, a survey on the subject was conducted in Scielo databases, Web of Science and Science Direct, from 2012 to date. Cooperative organizations stood out, because of their collective actions for improvements in the activities developed by social groups.

For the Ministry of Development, Industry and Foreign Trade 08 Brazilian cooperatives exported over US \$ 100 million in 2014. They are: Coamo Agroindustrial Cooperative, Cooperative of Cane Sugar Producers, Sugar and Alcohol - Copersucar, Regional Cooperative of Coffee Growers in Guaxupe, Central Cooperative Aurora foods, Copacol - Copacol C-Vale - Cooperativa Agroindustrial, Cooperativa Agroindustrial LAR, Coopavel Cooperativa Agroindustrial. A factor considered for the choice of cases studied.

Data collection was done in the institutional websites of these cooperatives, in which reports and environmental information were identified, published in 2014 and 2015, when available. The analysis categories considered are, Wealth Distribution, Human Resources (suppliers, employees and customers) and interaction with the environment, provided by the Brazilian Accounting Standard No. 15. For the Federal Accounting Council (2004), the standard was created in order to standardize the environmental disclosures of Brazilian companies. The data analysis involved identifying the environmental information disclosed by each organization and how they are divulged.

RESULTS AND DISCUSSION

Characterization of the Social and Environmental Information Disclosed in Organizational Websites

Among the research realized on the institutional sites, we found that Cooperatives: Regional Cooperative of Coffee Growers in Guaxupe, Cooperativa Agroindustrial LAR and Coopavel Cooperativa Agroindustrial did not disclose environmental information in a virtual environment. Possibly these organizations, should disclose their environmental information in the future, as Said et al. (2013) believe that the publication of this information by companies is imposed. However, when the environmental disclosure can influence the finances, the managers themselves, realize the importance of making different types of information public.

Cooperatives, such as COAMO Agroindustrial Cooperative and Central Cooperative Aurora Foods, do not disclose reports specific to environmental information or include the information into management reports. These cooperatives publish some information on their websites, provided in table 01.

Table 01: Social and Environmental Information.

Cooperatives	Type of information	Information
COAMO	Social and Environmental	Human Resources; Environmental issues linked to the rural environment.
Aurora Foods	Environmental	Environmental Awareness Practices; Environmental education for Recycling Bin.

Source: Own elaboration from institutional websites (2016)

COAMO brings some information on its human resources, regarding the number of employees and members. It claims to having held 2,500 training events with its members in 2014, obtaining in return better professional performance. Develops the Cooperative Young Apprentice Program, Inclusion of People with Disabilities Program or rehabilitated by Social Security. It offers assistance and dental care agreements, association with social and sporting objective of employees and the health protection fund.

This information is linked to the standard macro elements issued by the Federal Accounting Council (2004) but can be considered minimum when their specifications are observed. For Chen, Feldmann and Tang

(2015), organizations publish their social information in order to obtain advertising benefits from these disclosures, especially when they are large organizations.

Not for any of these social activities from COAMO, was the cost informed on the site. For Leitoniene and Sapkauskiene (2015) the quality of social information disclosed by organizations should fit into three aspects: relevance, reliability and comparability. Thus, disclosure of the amounts invested in promoting social activities, helps to assess the information through comparability, for example previous years or other companies.

Regarding environmental issues, COAMO, considers one of its services rendered to members, encouraging environmental reforestation, from research on which vegetation is most appropriate for the area to be reforested. It offers advice on the biological control of pests and soil conservation. Aurora Foods, reports that it operates in a sustainable perspective, however, it does not explain its activities, as well as the expenses and investments in these activities. Environmental education is developed with help from the Foundation Aury Luiz Bodanese and basic education schools. The cooperative had not published the Social Report, but reported that soon it would be available.

Iatridis (2013) observes the norms of environmental disclosure in Malaysia, a country considered emerging like Brazil, of which the best environmental disclosures, among other sectors, are made by the food industry. He found that the best environmental disclosures are made by companies that adopt appropriate governance practices and, when necessary, find financial resources more easily. It is observed that COAMO and Aurora, are agribusiness cooperatives operating in the domestic and foreign markets of Brazil's foods and when performing the comparison with the characteristics of Malaysian companies, these cooperatives need to improve their environmental and social publications.

Social and Environmental Disclosures Made available in Reports on Organizational Websites

From the cases chosen for the development of this research, we found that three of the cooperative, disclose reports specific on the environmental aspects or include the information in management reports, published on the site. Table 02 provides information on these cooperatives.

Table 02: Characteristics of published reports.

Cooperatives	Specific Report	Management Report	Time
Copersucar		X	2012 - 2014
Copacol	X		2014 - 2015
C-Vale	X		2014

Source: Own elaboration based on published reports.

Copersucar, disclosed annual management reports prior to 2012. It interrupted this publication and in 2014, gathered information for the specified period to disclose. For Trierweiller et al. (2013) the demands made by the market to organizations on promoting environmental preservation and disclosure of this information, indicate that updating the publication on the subject is required to meet the challenge set to companies.

With respect to the disclosed information, the environmental performance of the company consists

of Value Creation, covering sustainability management models which consist of social and environmental commitments, superseded and achieved in 2013, such as product liability, resource conservation; private social investment and rational use of water.

For the period up to 2016, new commitments were planned, namely: corporate governance; health and worker safety; management in biodiversity impact; transparency in the disclosure of results and company information. For Rodrigues and Rabelo (2008) environmental targets are positive plans and assist the organization in achieving its environmental policies.

The company's report shows the reduction in the use of different materials that harm the environment, as well as the investment of R\$ 315 thousand in treating emissions and waste, analysis, transport and treatment of wastewater, adaptation to environmental legislation and certifications in management systems in the period from 2012 to 2013. For Landim et al. (2016), new technologies contribute to the preservation of the environment, through contributions such as biodegradable elements that reduce the impacts of human actions.

The social aspects refer to the number of employees stratified by undetermined time and determined hiring and by gender, as well as employee turnover and composition of position of governance positions by age. Regarding the health and safety of employees, the data refer to hours worked, absences, work accidents with and without lost time and illnesses. Investments in internal training of employees through schools: Business, Culture and Leadership, with investments respectively, R\$ 29,000.00; R\$ 36,033.14 and R\$ 43,157.91 in 2013 and 2014. In addition, benefits for 38 employees on language courses and 16 employees for undergraduate and graduate, from 2012 to 2013. The company relates with society through social projects, in 2013 and 2014 it invested R\$ 911,580.73 on nine projects related to education. The projects are accompanied during the receiving of resources period and developed in cities in São Paulo. On the disclosure of voluntary information by organizations, Moreira et al. (2014) point out that managers perform the same when there are benefits for the image of organizations, new resources or influence competitiveness.

Copacol like Copersucar, discloses social and environmental information in conjunction with others in management reports, but it maintains its flow of reports disclosed, with updated information relating to 2014 and 2015, as the Federal Accounting Council (2004) suggests. The cooperative organizes its publication dividing the publication in two reports, the first with social information and second environmental information. The report of 2014 and 2015 was made up from information on the actions taken, listed in Table 03.

Table 03: Social and Environmental Activities.

2014		2015	
Social	Environmental	Social	Environmental
Educational Committee for Members	Air Quality	Educational Committee for Members	Air Quality
Women's groups	Reforestation	Women's groups	Reforestation
Youth Groups	Wastewater	Youth Groups	Wastewater
Cooperjovem	Water Quality	Cooperjovem	Water Quality
Cooperjunior		Cooperjunior	Environmental Licensing
Proerd		Proerd	
Young Apprentice		Imagination bus	

Project Overcome		Cultural Projects	
Scholarships		Project Integration	
School in the Field		Young apprentice	
		Project Overcome	
		Scholarships	

Source: Own elaboration from the Management Reports of 2014 and 2015.

In Figure 03, it is clear that there was an increase in activities in 2015 compared to 2014. It is evident that social activities involve different groups of cooperative members such as women and young people. Just as the activities may be outside the cooperative, such as Cooperjovem, cooperjunior, PROERD and school in the field, both developed in public schools. The actions also contribute to the integration and continuity of individuals in the labor market, such as the Young Apprentice and Project Overcome. There are actions for initial and continuing education of members and employees, through scholarships and from the educational committee.

Regarding the environmental issue, there is a lower number of projects developed in the social aspect. We can see the relationship of the environmental aspect linked to the reduction of impacts of cooperative activities on the environment. In 2015, there was an increase in activities conducive to environmental licensing, which also refers to the members. For Oliveira and Moura-Leite (2014), environmental initiatives should be undertaken in support of the local community, covering activities that interact with the company's business.

A factor to be considered in the report of this cooperative is information on amounts invested in activities in 2014 and 2015, allowing comparisons of these values to be made. This report is more complete than the previous ones. **Andrade et al. (2012)** point out that the environmental disclosures in Brazil are not mandatory for all sectors of the economy, thus, voluntary disclosure adopts different formats, some with few specifications, not being the case of Copacol.

C-Vale, among the companies investigated is the only cooperative to disclose its information in specific environmental report; however, its last disclosure was in 2014. The report is organized on: institutional, members, youth, women, communities, employees and environmental. Specified in Table 04.

Table 04: Organization of the Social and Environmental Report of C-Vale.

Cooperative	Information	Specifications
C-Vale	Institutional	Institutional Change and acquisitions made by the company since the company's inception until 2014; Brazilian states in which they operate; Productive chain of chicken and processed products; Raw Materials Produced
	Members	Majority small producers; number of members; Technical Qualification Activities;
	Youths	Young People Training and Professional Activities;
	Women	Personal Training Activities; Professional; Generation of Income and Quality of Life; Annual Seminar.
	Communities	Tax Payment; Aid to Kindergarten Maintenance for employees; Cooperjovem program; Cooperative Young Apprentice Program.
	Employees	evolution of the number of employees; Benefits: food vouchers, health and dental plan, assistance to pregnant women, gymnastics, daycare assistance, profit sharing and financing expertise; Training and occupational safety, personal protective equipment; Internal training professionals through the Corporate University;
	Environmental	Environmental Disposal of pesticide containers; Rational Use of Water Program; Wastewater treatment; It provides seedlings and technical assistance to the cooperative for the management plans for riparian forests; It has reforestation area, to meet the company's needs; collection program and disposal of waste from animal health; It provides information to the

		members on the disposal of organic waste and recycled materials; Monitoring of emissions of atmospheric gases; 3R's program (reduce, reuse and recycle); Encouraging tillage to reduce soil erosion and silting of rivers.
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Source: Prepared from the Company's Social and Environmental Report (2014).

C-Vale invests in different elements that make up the social and environmental aspects, most often for the members that indirectly cause positive externalities in society, but also in direct actions. The organization can improve the report published by including information on the amounts invested in these actions per year because there is no monetary information on the actions. In some cases, it provides information on the number of participants or courses offered. A specific environmental report enables further information to be made available to interested parties, foreseeing the need for these activities, given the pressures suffered by organizations in relation to these aspects (ARTS et al., 2016).

Another factor to consider is the removal of previous reports from the site, i.e., the previous years' documents are not available for consultation. This prevents comparison on investments on different periods and the advances made by the cooperative in relation to environmental aspects from being made. This type of relationship can contribute to providing better information to stakeholders (DROUVOT et al., 2014).

FINAL CONSIDERATIONS

The aim of this paper was to identify which document is used to divulge environmental information and what elements make up these publications, in the context of export cooperatives. We found that the environmental disclosures made by cooperatives have no standard for disclosure. Therefore, specific reports are used or incorporated with the information in management reports and on websites. The aspects to be disclosed are also not common to all cooperatives; they vary according to the decisions of managers, possibly due to lack of mandatory disclosure in Brazil.

This means that even if these organizations commercialize similar volumes in export, with greater demands than the internal market, the volumes of environmental information are different. On the chosen variables, we observed that the distribution of wealth is that with the least reference in publications. Moreover, the Brazilian Accounting Standard No. 15 and auditing procedures are not mentioned in the publications in these disclosures.

These characteristics suggest the need for research on how the managers of these cooperatives understand the importance of disclosure of social and environmental information and what the requirements of the market on this issue are.

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