

Social legitimacy in times of pandemic: how have agricultural cooperatives reacted to Covid-19 in their discourses to manage their image?

Legitimidade social em tempos de pandemia: como as cooperativas agropecuárias reagiram à Covid-19 em seus discursos para gerenciar a imagem?

Legitimidad social en tiempos de pandemia: ¿cómo respondieron las cooperativas agrícolas al Covid-19 en sus discursos para gestionar la imagen?

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Abstract: The objective of the article is to analyze information about social actions voluntarily disclosed in the Management Reports of Brazilian agricultural cooperative companies in the period 2019, 2020 and 2021. Regarding methodology, the research has a descriptive character, with a qualitative approach through analysis of content. According to the results, cooperatives disseminate information about social actions with greater emphasis on those classified as a way of gaining legitimacy and understood as pragmatic. Furthermore, in the year 2020 in which Brazil and the world lived with the consequences of the Covid-19 Pandemic, this did not result in an increase in voluntary disclosure about social actions. This study can theoretically contribute towards providing a reflection on cooperativism and its practices of disseminating information about social actions as a way of legitimizing itself in society. In a practical way, it can help to develop new studies on the analysis of legitimacy in cooperative companies or other segments. Furthermore, it contributes to society in the sense that it presents the relevance of cooperative companies for the country's economic and social development.

Keywords: Legitimacy Theory. Agriculture and cattle raising cooperatives. Pandemic.

Resumo: O objetivo do artigo é analisar as informações sobre ações sociais divulgadas voluntariamente nos Relatórios

de Gestão de empresas cooperativas agropecuárias brasileiras no período de 2019, 2020 e 2021. Em relação a metodologia, a pesquisa tem caráter descritivo, com abordagem qualitativa por meio de análise de conteúdo. De acordo com os resultados, as cooperativas fazem divulgações de informações sobre ações sociais com maior ênfase naquelas classificadas como forma de ganhar legitimidade entendidas como pragmática. Além disso, no ano de 2020 no qual o Brasil e o mundo conviveram com os reflexos da Pandemia da Covid-19, isso não refletiu em aumento de divulgação voluntária sobre ações sociais. Este estudo pode contribuir teoricamente no sentido de propiciar uma reflexão sobre o cooperativismo e suas práticas de divulgações de informações de ações sociais como forma de se legitimar perante a sociedade. De forma prática, pode auxiliar para o desenvolvimento de novos estudos sobre a análise da legitimidade em empresas cooperativas ou em outros segmentos. Ainda, contribui para a sociedade no sentido de que apresenta a relevância das empresas cooperativas para desenvolvimento econômico e social do país.

Palavras-chave: Teoria da Legitimidade. Cooperativas Agropecuárias. Pandemia.

Resumen: El objetivo del artículo es analizar informaciones sobre acciones sociales divulgadas voluntariamente en los Informes de Gestión de empresas cooperativas agrícolas brasileñas en el período 2019, 2020 y 2021. En cuanto a la metodología, la investigación tiene un carácter descriptivo, con un enfoque cualitativo a través del análisis de contenido. Según los resultados, las cooperativas difunden información sobre acciones sociales con mayor énfasis en aquellas catalogadas como una forma de ganar legitimidad y entendidas como pragmáticas. Además, en el año 2020 en el que Brasil y el mundo vivieron las consecuencias de la pandemia de Covid-19, esto no resultó en un aumento de la divulgación voluntaria sobre acciones sociales. Este estudio puede contribuir teóricamente a brindar una reflexión sobre el cooperativismo y sus prácticas de difusión de información sobre acciones sociales como forma de legitimarse en la sociedad. De manera práctica, puede ayudar a desarrollar nuevos estudios sobre el análisis de la legitimidad en empresas cooperativas u otros segmentos. Además, contribuye a la sociedad en el sentido de que presenta la relevancia de las empresas cooperativas para el desarrollo económico y social del país.

Palabras clave: Teoría de la Legitimidad. Cooperativas agrarias. Pandemia.

Introduction

The emergence of a new respiratory disease, initially in the city of Wuhan in Hubei province in China, quickly spread around the world, leading the World Health Organization to declare Covid-19 a pandemic on March 11, 2020 (Johnson, 2020).

The effects of the pandemic in Brazil have been reflected in the decision-making of organizations in general, considering the scenario that Covid-19 has imposed on society has affected both the health and economic spheres, causing organizations and society in general to have to adapt to reduce the transmission of this virus, adopting health and social distancing measures (Avelar, 2021).

As a result, civil society has mobilized through collective actions promoted, for the most part, by campaigns to raise money or donate products in natura, whether for social assistance or health, helping to minimize the effects caused by the virus (Andion, 2020). By publicizing social actions, companies can improve their image and legitimize themselves in society (Patten, 2019).

Through voluntary disclosure, companies seek to demonstrate that they are acting not only with social responsibility, but also as a form of social legitimization (Lindblom, 1994). In a highly competitive scenario, organizations use strategies to reflect both economic-financial and socio-environmental transparency in order to ensure effective management and thus maintain organizational legitimacy (Machado & Ott, 2015).

In the context of strong competition in which organizations are inserted, it is important to present information to society in order to demonstrate their actions in relation to social responsibility (Burgwal & Vieira, 2014). The disclosure of reports on social actions can be understood as the act of demonstrating to society information of a public or private nature, qualitative or quantitative, which represents the way in which companies are managing social issues (Burgwal & Vieira, 2014).

Some studies in which voluntary disclosure is considered and classified as a form of legitimization of companies stand out, among them the studies by Cunha and Ribeiro (2008), in which the authors aimed to provide explanations of the reasons that contribute to leading companies operating on the capital market in Brazil to disclose information of a social nature. The study used Disclosure Theory to explain the relationship between the disclosure of social information and, according to the results, the decision to disclose is related to size, performance and governance practices.

The impacts of the voluntary disclosure of socio-environmental information on the perception of the managers of the five largest companies in the electricity sector operating in Brazil were studied by Moreira et al. (2014) and the results indicated that the main factors impacting the decision to disclose the information is the concern with the image and reputation of the company, demonstrating that they are socially responsible companies.

A study aimed at associating credit corporate governance and social and environmental disclosure in a Kenyan credit union was carried out by Mathuva, Mboya and McFie (2017), who concluded that social and environmental disclosure is positively related to corporate governance.

Analyzing the voluntary disclosures and environmental information of prominent Brazilian agricultural cooperatives consisted of the studies by Sehn, Zanchet and Gomes (2018), who concluded that cooperatives emphasize the objective of gaining legitimacy, using the pragmatic form, adopting actions to meet the needs demanded by society.

Santos, Walter and Bertolini (2019), in their study, sought to understand how sustainability practices are adopted as strategies for organizational legitimacy in an agricultural cooperative located in the western region of Paraná, using interviews and content analysis of the Annual and Sustainability reports. The results showed that the cooperative uses sustainability practices in the economic, social and environmental dimensions as a strategy to gain legitimacy.

However, previous studies have not dealt exclusively with legitimization strategies through the dissemination of information about social actions in agricultural cooperatives, emphasizing image management during pandemic periods. In addition, this study will make it possible to understand the social implications in the context of cooperative companies and also present how society can influence the legitimization strategies of these institutions in times of pandemic.

The lack of studies on social legitimization by this type of company motivated this study, since, according to Schultz, Marques, Murcia and Hofer (2012), it is assumed that these organizations, because they are in direct contact with the environment, tend to disclose more voluntary environmental information.

Given this context, it is important to analyze how external factors caused by the Covid-19 pandemic may have influenced the actions of agricultural cooperatives in terms of developing social actions in response to the challenges posed by the crisis and how cooperatives use this information to manage their social legitimacy.

Thus, this paper aims to answer the following question: How have agricultural cooperatives reacted to manage social legitimacy during the Covid-19 pandemic? Thus, the study aims to analyze the information on social actions voluntarily disclosed in the Management/Administration Reports of Brazilian agricultural cooperatives in the financial years 2019, 2020 and 2021, in order to identify how they reacted during the Covid-19 period in their discourses to manage the image according to the model proposed by Suchman (1995) to gain, maintain or regain legitimacy.

This study differentiates itself by analyzing the management reports of five Brazilian agricultural cooperatives with the aim of analyzing how these organizations structure their voluntary disclosures related to social actions in the face of a pandemic scenario, and whether this information is classified in the forms of legitimization proposed by Suchman (1995), and may also contribute to the debate in the theoretical field related to the theory of legitimacy.

This paper is structured in five sections. In addition to this first section, which presents the research problem and its objective, the literature review is described in the second section. The third section presents the methodological structure; the fourth section presents the results; and finally, the fifth section presents the conclusions.

Theoretical elements of the research

In this section, the context and main concepts related to legitimacy theory will be presented, emphasizing how the forms of legitimation proposed by Suchman (1995) are classified. Next, the concepts of voluntary disclosure and how this reflects on organizations' legitimacy strategies are presented.

Legitimacy Theory and Suchman's Model

Legitimacy theory originated from institutional theory, which studies the relationships between individuals, organizations and the environment in which they operate (Machado & Ott, 2015). It is inferred from this theory that organizations develop their actions linked to the agreement to follow the rules of a kind of contract signed between company and society, and the continuity of the business therefore depends on being approved by society and, for this to happen, information is disclosed by the enterprise, as a way of legitimizing itself before its public (Patten, 2019).

In this way, an organization's legitimacy can be understood as a set of beliefs it has established and the pressure for legitimacy is the main factor that makes these companies make positive disclosures (Akhter, Hossain, Elrehail, Rehman & Almansour, 2023). According to the Legitimacy Theory, it is understood that organizations seek to establish parameters that are in line with what society requires and thus manage to maintain, gain or regain legitimacy (Junior, Oliveira, Manoel, Marques & Walter, 2024).

In line with the theory of legitimacy, the information disclosed voluntarily by companies increases their legitimacy in the eyes of their target audience, and the disclosure of information works as a strategy to manage social perception, thereby guaranteeing business operations (Pereira, Bruni & Dias Filho, 2010).

The legitimization efforts made by organizations depend on their objectives. Seeking support from society for credibility or seeking support for the continuity of operations, obtaining active or passive support from the community are objectives that require different behavioral dynamics, as companies are expected to carry out appropriate activities that adapt to socially constructed values and beliefs (Suchman, 1995).

There are three types of dynamics that organizations use in their quest to gain, maintain or regain legitimacy, which can be called pragmatic, moral or cognitive (Suchman, 1995).

Pragmatic legitimacy, based on immediate interests, is simply a kind of exchange and influence, and can also "involve broader political, economic and social interdependencies in which organizational action validly affects the well-being of the public" (Suchman, 1995, p. 578). It corresponds to support for the organization and the speed with which the organization responds to its public (Beuren, Gubiani & Soares, 2013). It should also be noted that the process of strategies classified as a form of legitimization by organizations takes into account aspects inherent to them and also to the environment in which they are installed (Pedron, 2023).

Moral legitimacy is based on the beliefs and values of the organization and the application of ethics, "it is not based on judgments about whether a particular activity benefits the evaluator, but rather on operational judgments about whether the activity is 'the right thing to do'" (Suchman, 1995,

p. 579).

And cognitive legitimacy involves affirmative support for an organization or its mere acceptance as necessary or inevitable, taking into account some cultural concepts (Suchman, 1995), it is related to the positive normative evaluation of the organization in relation to its activities, "insufficient cognitive legitimacy makes a new industry vulnerable to inter-industry processes that could jeopardize its normative acceptance" (Aldrich & Fiol, 1994, p. 658).

Organizational legitimacy is "based on social perceptions and values that can change over time", and companies need to know how they can gain, maintain or repair the legitimacy of the corporation so that they can manage it properly (Moreira et al., 2014, p. 67). As a result, conflict situations can cause an institution's image to be questioned and this makes it necessary for organizations to develop strategies to justify their legitimacy to their public (Anesa, Spee, Gillespie & Petani, 2024). In his legitimation model, Suchman (1995) infers that in order to gain, maintain or regain legitimacy, organizations can use the pragmatic, moral or cognitive way. Gaining legitimacy occurs when the organization is starting its activities or launching a new product or service; maintaining legitimacy, once obtained, requires the ability to monitor and perceive changes, challenges and future opportunities; and recovering usually occurs after a crisis in the company, seeking reactive responses and a restructuring of strategies (Suchman, 1995).

The theory of legitimacy was used in the studies by Santos (2020), whose objective was to understand how institutional logics that emerged from technological and legal changes were legitimized in the Coamo Agroindustrial Cooperative, indicating in his results that these emerging logics in the field of cooperativism provided Coamo with the initiative for the duality of the structure, and its management in the process of institutionalization/legitimization managed to absorb the institutional plurality, which led the cooperative to stand out in the market mainly by adapting these new institutional logics.

The studies by Maciel, Seibert, Silva, Whatuba and Salla (2018), on the other hand, sought to understand the available governance structures by identifying the best one in relation to the reality experienced by an agricultural cooperative, whose results show that the cooperative has a minimum governance structure, complies with the legislation, presents values oriented towards sustainable growth, and is in line with the principles of governance and cooperativism, which contributes to ensuring its legitimacy.

While Santos' (2018) study aims to analyze how sustainability management is for organizational legitimacy in the face of stakeholder pressures in an agricultural cooperative in western Paraná, and his conclusions infer that there are pressures for the adoption of sustainable practices by the main stakeholders, however the cooperative is proactive in adopting economic, environmental and social practices, bringing financial benefits, minimizing environmental impacts and demonstrating social responsibility, which reflects on the image and reputation before its stakeholders, conferring greater competitive advantage.

As described above, organizations can legitimize themselves in three ways: pragmatically, morally and cognitively.

For better visualization, Table 1 shows the three forms of legitimacy.

Table 1
Suchman's Legitimation Strategies (1995)

Forms of Legitimacy	Legitimacy categories		
	Winning	Maintain	Recover
Pragmatics	<u>Adapting to requirements</u> Responding to needs. Co-opting members. Building reputation.	<u>Monitoring interests</u> Consult the opinion of leaders.	<u>Offer</u> - Reject criticism.
	<u>Select</u> Find a friendly audience. Recruit friendly co-workers.	<u>Encourage</u> Monitor reliability. Communicate honestly. Stock up on confidence.	<u>Create mechanisms for</u> Create monitors.
	Announcing a new product. Announcing a new image.		
Moral	<u>Adapting to ideals</u> Produce adequate results. Joining institutions. Offer symbolic demonstrations.	<u>Monitoring</u> Consult the professional categories.	<u>Offer</u> Apologize or justify yourself.
	<u>Select the</u> Define the goals.	<u>Promoting good</u> Monitoring responsibility. Communicate officially. Stock up on favorable opinions.	<u>Promoting strategies</u> Replacing staff. Review practices. Reconfigure.
	Demonstrate success. Make fans.		
Cognitive	<u>Adapting to</u> Reproduce standards. Formalize operations. Professionalize operations.	<u>Monitoring</u> Consult those who have doubts.	<u>Offer</u> Explain differences.
	<u>Select</u> Search for certifications.	<u>Protecting</u> Aim for clarity. Talk about it naturally. Stocking connections.	
	Persist; Popularize new models. Standardize new models.		

Note. Source: Retrieved from "Social Legitimization of Publicly Traded Companies through Natural Environment Disclosure in Integrated Reporting," E. C. Borçato, 2017, p. 29

In this way, it is possible to understand that institutions need to be attentive in relation to the target public, because in the context in which they are inserted, changes can occur whether in the social or cultural sphere and in order to remain legitimate, it is necessary to develop new strategies to prove that the actions are in accordance with what users accept as valid (Santos, Azevedo, Oliveira & Oliveira, 2024).

Agricultural Cooperatives

Cooperative businesses play an important role in the economy of many countries, generating not only economic but also social impact, creating jobs and helping to improve the quality of life of

cooperative members. Today, countries have more than three million cooperative businesses (ICA, 2024). The result of such expressiveness in terms of the number of these businesses is the fact that ten percent of the world's population is employed in cooperative businesses.

Agricultural cooperative companies are references in the social environment in which they operate, as these organizations are responsible for industrializing and marketing the products of their members, thus reflecting security and credibility both for their members and for other users who negotiate with these cooperative companies (SistemaOCB, 2024).

The development of cooperatives is based on the mutual aid system and also on democratic management principles (SistemaOCB, 2024). They are therefore institutions that foster economic and social prosperity (ICA, 2024). It is worth noting that these companies make a significant contribution to the country's economic progress and also to their employees. Therefore, the cooperative system develops based on principles and values that are essential for the cooperative members and also for the continuity of these companies (Martins, Kunz, de Almeida & Asta, 2024).

In 2023 alone, 11.68 billion was invested in remuneration and benefits for employees (SistemOCB, 2024). In addition, it is worth noting that the share of agribusiness in Brazil's gross domestic product in 2023, according to SistemaOCB (2024), was around twenty-three percent.

It should be noted that the cooperative sector influences farmers' entrepreneurship, as these institutions promote policies for access to rural credit and training projects (Maccarini, Flach & Venturini, 2024). In this way, cooperative companies contribute to efficient productivity by supporting their members.

Voluntary Disclosure

Organizations perceive that they are being socially legitimized "from the moment that their beliefs and values align with the set of beliefs and values that society understands as correct" (Czesnat & Machado, 2012, p. 292). And for legitimization purposes, organizations use the annual report, publicly disclosing their social and environmental events (Deegan, 2002), implementing each of the strategies indicated by Suchman (1995).

Companies can disclose information to mitigate or compensate for negative news broadcast through the news, or they can simply report qualities, drawing attention to strengths, such as environmental awards, minimizing negative information about their activities, such as pollution or accidents at work (Deegan, 2002). In addition, it can be said that disclosures are strategies that can take into account external conflicts, as well as the interests of managers who make decisions during strategic planning (Nègre, Verdier, Cho, & Patten, 2017; Santos et al., 2024).

Voluntary disclosure of social and environmental information "has functioned as a legitimizing instrument for many companies, since it aims to show that companies have corporate social responsibility" (Moreira et al., 2014, p. 64). These authors sought to identify, based on the Legitimacy Theory, which factors impact the voluntary disclosure of socio-environmental information in the perception of managers, and showed that socio-environmental information is related to the company's image and reputation.

With the increase in the disclosure of socio-environmental information to society, companies are using annual or sustainability reports, in addition to those published in the media, which contain environmental, social and economic information and are available online at the company's website (Novelini & Fregonesi, 2013). Once a company demonstrates that it is socially responsible, there will be an increase in sales and the formation or maintenance of a reputation, which is fundamental for the continuity of operations, but it will only be significant if society considers social responsibility

to be relevant (Novelini & Fregonesi, 2013).

Methodological Elements of Research

In terms of approach, it is considered to be qualitative research, a strategy in which researchers can use documents as a data collection resource (Gray, 2012). In terms of objectives, this is a descriptive study in which, through content analysis, the information disclosed in the voluntary reports of five Brazilian agribusiness cooperatives will be described. Content analysis, according to Bardin (2010), is a set of instruments and methods that aims to interpret the meaning of words.

With regard to the universe of agricultural cooperative companies, the state of Paraná has 62 agricultural cooperative companies and Brazil currently has 1,179 in this segment (SistemaOCB, 2024). However, for this study, five agricultural cooperative companies were chosen because they stand out in terms of economic and social development. The agricultural cooperative companies that represent the study sample stand out for being among the 100 largest agricultural cooperative companies in 2022 in terms of turnover (Forbes 2024). In this way, these institutions represent great economic and social potential, since they are responsible for providing income for a significant part of the Brazilian employed population, and also contribute to social development through their actions based on principles of mutual aid (SistemaOCB, 2024; ICA, 2024). The cooperative companies analyzed were: Coamo Agroindustrial Cooperativa; C. Vale Cooperativa Agroindustrial; Lar Cooperativa Agroindustrial; Cocamar Cooperativa Agroindustrial; and Copacol Cooperativa Agroindustrial Consolata. It is worth noting that these cooperative companies that make up the sample of this study are located in the state of Paraná.

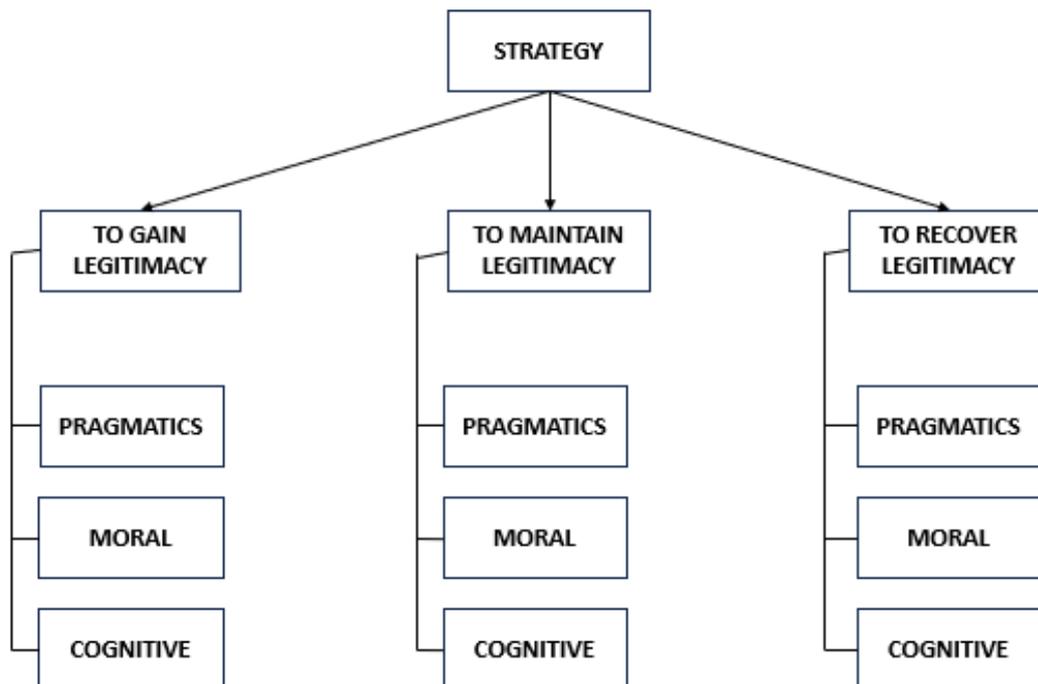
Data was collected on the websites of the cooperative companies analyzed, and the periods 2019, 2020 and 2021 were considered. The Management/Administration Reports for 2019 and 2020 were *downloaded* voluntarily in pdf format on June 16, 2021. The reports for 2021 were *downloaded* on October 3, 2024. These documents were analyzed in order to describe the social action information that is configured as a strategy to legitimize itself, according to Suchman (1995).

The documents analyzed in this study are released annually by these organizations and contain information about their actions. However, this study was limited to analyzing the sentences that contained information on social actions characterized as strategies to gain, maintain or regain legitimacy, in the pragmatic, moral and cognitive forms according to the model proposed by Suchman (1995).

After reading the documents, the paragraphs of the reports were defined as the unit of analysis. Next, all the paragraphs that contained any mention of the topic under investigation were identified and transcribed into an *Excel* spreadsheet. Finally, the content of each paragraph was analyzed and classified according to the model adopted.

Figure 01 shows the categories and subcategories of legitimacy strategies as proposed by Suchman (1995), which were used to classify and analyze the sentences disclosed in the reports of the cooperative companies studied.

Figure 1
Categories of legitimacy strategies for data analysis



Source: Prepared by the authors (2024)

With regard to the procedures for analyzing the content of the reports, the process took place in three stages, as described by Bardin (2010): the first stage was pre-analysis; the second was exploration; and lastly, treatment of the results, inference and interpretation.

Pre-analysis

In the pre-analysis stage, the raw data was organized. The first step was to collect the reports from the websites of the cooperative companies being analyzed. After downloading the management reports of these companies, the information disclosed was read in full and all the paragraphs that referred to social actions promoted by the cooperative companies under analysis were highlighted. This process was repeated twice so that all sentences referring to social actions were removed from the report. This process was carried out on all the management reports released voluntarily by the cooperative companies considering the years 2019, 2020 and 2021.

Data exploration

At this stage, all the previously selected paragraphs were organized in an *excel* spreadsheet. Next, the paragraphs were separated according to the categories of analysis gaining, maintaining or regaining legitimacy according to Suchman (1995). The paragraphs were then separated according to the subcategories as follows: a) gaining legitimacy in a pragmatic, moral or cognitive way; b) maintaining legitimacy in a pragmatic, moral or cognitive way and c) recovering legitimacy in a pragmatic, moral or cognitive way, according to the model shown in Figure 1.

After organizing the paragraphs into each category, the stage of processing the results, inference and interpretation began.

Analysis of results

The analysis of the results is structured into three topics, describing the categories of legitimacy proposed by Suchman (1995): gaining, maintaining and regaining legitimacy through the dissemination of information on social actions.

To Gain Legitimacy Pragmatically, Morally and Cognitively

In order to gain legitimacy, according to the typology established by Suchman (1995), companies disseminate information about their actions, which are characterized as pragmatic, adapting to the demands of the target public, selecting new markets, or using strategies to persuade those who evaluate their conduct, announcing new products or their image.

Suchman (1995) points out that organizations can also gain legitimacy in a moral way, with strategies to adapt to ideals, by producing adequate results, incorporating other institutions, offering symbolic demonstrations, setting goals and demonstrating success, the latter in order to persuade their public.

Companies can use strategies to gain legitimacy in a cognitive way, which Suchman (1995) argues refers to tactics aimed at adapting to models, reproducing accepted norms and formalities and professionalizing operations, seeking certifications, popularization and standardization of new models.

Table 2 shows the number of sentences analyzed that are classified as a way of gaining legitimacy by disclosing social actions. This information was verified in the annual management reports of the cooperatives that are the subject of this study. These documents were published on the cooperatives' websites and the periods covered were 2019, 2020 and 2021.

Table 2
Strategies to gain legitimacy

Cooperative	TO GAIN LEGITIMACY								
	YEAR: 2019			YEAR: 2020			YEAR: 2021		
	Pragmatics	Moral	Cognitive	Pragmatics	Moral	Cognitive	Pragmatics	Moral	Cognitive
COAMO	9	0	0	5	1	0	11	1	0
COCAMAR	7	7	6	4	6	4	7	4	4
COPACOL	14	3	1	21	5	0	20	2	2
C. VALE	3	1	1	4	1	2	4	0	1
LAR	10	3	5	4	3	8	4	3	2
TOTAL	43	14	14	38	16	14	47	10	9

Source: Research data (2024).

Table 2 shows that the Coamo Cooperative presented nine actions in its Management Report in 2019, all of which were classified as pragmatic ways of gaining legitimacy. In 2020, there were six actions disclosed by Coamo in its Management Report, five classified as a pragmatic way of gaining legitimacy and one classified in the moral category of gaining legitimacy. In 2021, there were twelve disclosures in total, eleven of which were classified as pragmatic ways of gaining legitimacy, one as moral and none as cognitive. When comparing the three periods, it can be seen that in 2020,

information on social actions classified as a means of legitimization was lower than in 2019 and 2021.

An example of a strategy to gain legitimacy in a pragmatic way is the report published by Coamo in its 2020 Management Report: "In an act of solidarity with the victims of the Covid-19 pandemic, donations of financial resources and equipment were made to various social and public entities in the cooperative's area of action" (Coamo, 2020, p. 06).

A piece of information about social actions publicized by Coamo, classified as gaining legitimacy in a moral way, which can be cited as an example: "In an atypical year, without the presence of a public to avoid crowding, Coamo promoted Natal de Luzes 2020, a traditional end-of-year event that delights thousands of people" (Coamo, 2020, p. 06).

With regard to the disclosure of social actions that are characterized as a strategy to gain legitimacy in a cognitive way, the Coamo cooperative company did not disclose any during the three periods analyzed.

The cooperative company Cocamar presented twenty sentences classified as a way of gaining legitimacy by publicizing social actions in 2019. Among the excerpts analyzed, seven were classified as a pragmatic way of gaining legitimacy, seven in the moral category and six in the cognitive category. In 2020, there were fourteen publications of information on social actions, which are classified as a way of gaining legitimacy. Of these, four are classified as pragmatic, six as moral and four as cognitive. In 2021, there were fifteen voluntary communications in the management report, seven of which are considered strategies to gain legitimacy in the pragmatic aspect, four in the moral aspect and four in the cognitive aspect.

The voluntary disclosure in Cocamar's 2020 Management Report is an example of information to gain legitimacy in a pragmatic way: "leasing 5,200 hectares of land for sugarcane reform in the municipalities of Narandiba and Iepê, near the border with Paraná. The land was leased by Cocamar, which distributed it among 19 producers selected from its cooperative members" (Cocamar, 2020, p. 41).

An example of a report that is classified as gaining legitimacy in the moral classification can be seen in Cocamar's Management Report for 2020: "With the pandemic [...]. Exercising the seventh cooperative principle, the cooperative supplied the community in every possible way, by donating diapers, handkerchiefs, masks, alcohol and food, serving 85 cities and impacting more than 500,000 people" (Cocamar, 2020, p. 44). In this way, the cooperative informs the public that its actions are appropriate to the immediate needs of society (Machado & Ott, 2015).

As a strategy to gain legitimacy from the cognitive category, Cocamar's 2019 Management Report states: "[...] to further disseminate the culture and good practices, the cooperative's Occupational Safety department has prepared and distributed to members a booklet containing basic safety recommendations and guidelines for agricultural operations" (Cocamar, 2019, p. 35).

In its 2019 Management Report, the cooperative Copacol presented eighteen sentences with information related to social actions considered to be a way of gaining legitimacy. Of these, fourteen were classified in the pragmatic category of gaining legitimacy, three in a moral way and one in the cognitive type. In 2020, this cooperative company made more disclosures in this category, presenting in its management report twenty-six sentences in which information on social actions was disclosed, classified as a strategy to gain legitimacy. Twenty-one of these sentences were considered to be in the pragmatic category of gaining legitimacy and five were classified as moral. In the year 2021, there were twenty-four paragraphs considered to be information in the form of gaining legitimacy. Of this total, twenty are considered to be in the pragmatic way of gaining legitimacy, two classified as moral and two as cognitive.

Helping to exemplify the way of gaining legitimacy in a pragmatic way, we present the report published in Copacol's Management Report in 2020: "Copacol took on its role as a protagonist. [...] donations were made: 12,000 kits with gloves and plastic shirts were distributed; R\$1 million for the purchase of equipment was passed on to Amop through Cotriguaçu; 1.6 tons of chicken were donated to hospitals [...]" (Copacol, 2020, p. 47). Another excerpt published in 2021 can also illustrate this type of information: "To cooperate with the fight against the coronavirus, Copacol donated supplies" (Copacol, 2021, p. 42). With this, Copacol emphasizes its social actions that are satisfying people's immediate needs in a pandemic year, thus contributing to reputation building and also advertising the company's image (Machado & Ott, 2015).

An example of a strategy to gain legitimacy characterized as moral can be found in Copacol's 2019 Management Report: "243 employees are part of the Superação Program, which promotes the inclusion of PCD (People with Disabilities) in the job market" (Copacol, 2019, p. 39).

An example of information classified as a strategy to gain legitimacy in a cognitive way regarding the Copacol cooperative can be identified in the company's Management Report for 2019: "Paraná's Great Exporters Award 2019. The award recognizes the significant participation of companies from Paraná in exports, contributing significantly to job creation and social progress [...]" (Copacol, 2019, p. 51).

In the analysis of the cooperative company C. Vale, in 2019, the Annual Management Report found five sentences classified in the category of gaining legitimacy through the disclosure of information related to the performance of social actions, three of which were of the pragmatic typology, one in the moral form and one in the cognitive form. In 2020, there were more of these sentences, seven of which were characterized as a way of gaining legitimacy by disseminating information about social actions, four of which were classified as pragmatic, one as moral and two as cognitive. In 2021, there were five excerpts of information on social actions voluntarily disclosed by C. Vale and of these, four were considered as gaining legitimacy in the pragmatic form, and one was understood in the cognitive modality.

In C. Vale's 2020 Management Report, it reports on social actions that are classified as a strategy to gain legitimacy in a pragmatic way: "In 2020, C. Vale invested more than R\$30 million in actions to prevent and combat the disease at its units and in the communities where it operates" (C. Vale, 2020, p. 03).

Exemplifying the action characterized as gaining legitimacy characterized as moral, C. Vale voluntarily published in its 2020 Management Report: "The cooperative also helps entities that provide social assistance because it understands that economic advances have to go hand in hand with improving people's living conditions, especially those with greater vulnerability" (C. Vale, 2020, p. 22).

One piece of information that emphasizes that the C. Vale cooperative is obtaining certifications related to its social actions can be found in its 2020 Management Report: "C. Vale won the Communication Oscar - Cooper Up UPL. Vale is obtaining certifications related to its social actions can be identified in its 2020 Management Report: "C. Vale won the Communication Oscar - Cooper Up UPL. The recognition is due to the communication actions developed by the cooperative since the beginning of the new coronavirus pandemic" (C. Vale, 2020, p. 38). In addition to the example cited, another excerpt published in 2021 can be presented: "For the third consecutive year, C. Vale is among the best companies to work for in Paraná. The recognition came from the *Great Place to Work* Certification Program (GPTW)". (C. Vale, 2021, P. 30). This demonstrates to the public that this company is seeking certifications, which is characterized as an action to gain legitimacy in a

cognitive way (Suchman, 1995).

With regard to the Lar cooperative company, eighteen sentences were found classified as a strategy to gain legitimacy (Table 2), using the voluntary disclosure of information on social actions, distributed in the pragmatic, moral and cognitive forms, ten, three and five actions respectively in 2019. In 2020, Home published fifteen sentences in its Management Report that were classified as a way of gaining legitimacy through the disclosure of information on social actions, resulting in a lower number than in 2019. Four were classified as pragmatic ways of gaining legitimacy, three as moral and eight as cognitive. In 2021, there were nine disclosures of social actions considered to be strategies for gaining legitimacy, four of which were understood as pragmatic, three as moral and two classified as cognitive.

The company Lar disclosed in its Management Report for 2020: "Donations to help fight the Covid-19 pandemic. During 2020, several donations were made to help fight the Covid-19 pandemic, mainly by providing hospital equipment and PPE, totaling R\$ 578,836.70 [...]" (Lar, 2020, p. 10). In 2021, another announcement was made in the same way: "More than 26 tons of food, hygiene and cleaning products were collected [...], on June 30, at Lar Centro de Eventos, where most of the donations were lovingly sorted and packaged for delivery. (Lar, 2021, P. 15). These two publications are examples of information that is characterized as a strategy to gain legitimacy in a pragmatic way, as the company shows that it is "responding to the needs" required at the time of the pandemic (Suchman, 1995).

In the 2019 Management Report, Lar published the following information about social actions carried out that are characterized as a strategy to gain moral legitimacy: "Support for the Bravíssimo project (monthly classical music concerts for the community), in Medianeira" (Lar, 2019, p. 37). According to Machado and Ott (2015), this strategy is classified as a means of gaining moral legitimacy, as the cooperative informs the public about actions to support other institutions in carrying out social projects.

With regard to gaining legitimacy in a cognitive way, Lar's Management Report for 2019 identified: "SWA (Social Workplace Accountability) Certification - focus on Sustainability and Social Responsibility in the workplace" (Lar, 2019, p. 12), with this, Lar makes it evident that it is "seeking certifications", according to the category proposed by Suchman (1995), focused on social issues.

Maintaining Legitimacy Pragmatically, Morally and Cognitively

Institutions outline their strategies towards society, and these can be classified as attitudes to maintain the organization's legitimacy. According to Suchman (1995), it can be pragmatic, when companies seek to monitor the interests of the target public, consult the opinions of leaders, monitor reliability, communicate honestly and stockpile trust.

To maintain legitimacy in the moral typology, according to Suchman (1995), are the strategies in which companies aim to favor good conduct by monitoring responsibility, communicating officially and stocking up on favorable opinions. It is worth noting that in periods of instability, organizations tend to make classified disclosures as a way of maintaining legitimacy in the moral modality, thus seeking to maintain an image that their actions are legitimate in terms of what is expected for the context in which they are inserted (Anesa et al., 2024).

In order to maintain legitimacy in a cognitive way, Suchman (1995) listed that institutions monitor the perspective, consulting those who have doubts, protecting assumptions, aiming for clarity, talking about the subject naturally and also seeking to stockpile connections with their public.

Table 3 lists the sentences identified in the Management Reports of the cooperatives under study, classified according to the model proposed by Suchman (1995). The results will also be presented individually by company, showing some examples of the reports published by these cooperatives.

Table 3
Strategies to maintain legitimacy

TO MAINTAIN LEGITIMACY									
Cooperative	YEAR: 2019			YEAR: 2020			YEAR: 2021		
	Pragmatics	Moral	Cognitive	Pragmatics	Moral	Cognitive	Pragmatics	Moral	Cognitive
COAMO	5	4	0	4	2	0	3	1	0
COCAMAR	3	10	1	5	11	2	2	0	0
COPACOL	5	2	0	3	1	0	4	2	0
C. VALE	2	1	0	2	2	0	1	0	0
LAR	6	0	0	3	0	0	1	0	0
TOTAL	21	17	1	17	16	2	11	3	0

Source: Research data (2024).

It can be seen that in 2019 Coamo published nine sentences in its reports containing information on social actions that are characterized as a way of maintaining legitimacy; of these, five were classified as pragmatic and four as moral. In 2020, there were fewer sentences compared to the previous year. This cooperative company disclosed six pieces of information that fall under the category of maintaining legitimacy by disclosing information on actions related to social issues, four of which were classified under the pragmatic category of maintaining legitimacy and two under the moral category. In 2021, there were four disclosures of social actions considered to be a strategy for maintaining legitimacy. There were three in the pragmatic category, one in the moral modality and none in the cognitive classification.

The way to maintain legitimacy understood as pragmatic can be seen in the information that the Coamo Cooperative disclosed in its Management Report in 2019: "Coamo also participated in the "C" Day of Cooperating, which is a movement to encourage voluntary initiatives carried out by Brazilian cooperatives, through their employees, with collections and donations of food and hygiene and cleaning materials" (Coamo, 2019, p. 06). The report published in 2021 can also serve as an example: "In 2021, the Young Leaders Program graduated its 25th class, with 40 cooperative members, bringing the total since the beginning of the program to approximately 1,000 cooperative members who have had the opportunity to improve their skills in rural property management". (Coamo, 2021, p. 6). In this way, the company builds its reputation and advertises its image to society (Suchman, 1995).

An example of disclosed information, classified as a way of maintaining legitimacy in a moral way, can be found in Coamo's 2020 Management Report: "Using the Tax Incentives Law, Coamo allocated resources in the amount of R\$762,000 to the Fund for the Rights of Children and Adolescents and the Fund for the Elderly and others of a cultural, artistic and sporting nature" (Coamo, 2020, p. 06). In this way, the cooperative promotes good conduct in relation to society, monitoring its responsibility (Suchman, 1995).

At the Cocamar cooperative, fourteen sentences were identified in 2019 in which the company disclosed information about social actions in the Management Report, which are classified as strategies to maintain legitimacy. Of these, three were classified in the pragmatic type of maintaining legitimacy, ten in the moral category and one cognitively. In 2020, there was an increase in quantity;

eighteen sentences were identified in Cocamar's Management Report with information classified as attitudes to maintain legitimacy, by carrying out actions involving social issues. Five were classified in the pragmatic category of maintaining legitimacy, eleven in the moral type and two in the cognitive form. In 2021, Cocamar released two pieces of information on social actions, all of which were considered to be strategies to maintain legitimacy in the pragmatic mode.

Among the strategies considered to maintain legitimacy categorized as pragmatic, we can mention the following report released by the Cocamar cooperative in 2020, in its Management Report considered as a way of "advertising the image" (Suchman, 1995): "The Solidarity Campaign is a tradition at Cocamar. In the Christmas edition, the goal is to collect food that is delivered to organizations that operate in the region where Cocamar operates" (Cocamar, 2019, p. 82).

An example that can be presented, and which is configured as a strategy to maintain legitimacy in a moral way, is the information disclosed by Coamo in its 2019 Management Report: "The program to monitor the Internal Happiness Index of Cooperativism (FIC), a management tool that aims to stimulate the well-being and quality of life of professionals, has been adhered to by Cocamar since 2018" (Cocamar, 2019, p. 136).

In its 2020 Management Report, Cocamar disclosed information related to social issues that are classified as strategies to maintain legitimacy in a cognitive way: "Cultivar, inclusion of intellectual disabled people - A socio-environmental initiative that has already won important national awards and, since 2006, when it began, has been considered a benchmark in Paraná for social inclusion" (Cocamar, 2020, p. 48).

In Copacol's 2019 management report, seven sentences were identified as providing information on actions related to social issues and classified as attitudes to maintain legitimacy in the eyes of the public. Five were classified as strategies to maintain legitimacy in a pragmatic way and two were classified in the moral typology. In 2020, this cooperative presented fewer sentences in its Management Report than in the previous period, four with information related to social actions. Three were classified as pragmatic ways of maintaining legitimacy and one was classified as a moral way of maintaining legitimacy. In 2021, six pieces of information were disclosed as a way of maintaining legitimacy. Four were considered to be disclosures aimed at maintaining legitimacy in a pragmatic way and two were considered to be a strategy to maintain legitimacy in a moral way.

A strategy to maintain legitimacy in a pragmatic way can be exemplified by the report identified in Copacol's 2019 Management Report: "The actions promoted by Copacol on C-Day (Cooperate Day) and the second edition of the Pink October Tilapia Fillet Campaign raised R\$296,288, which was donated to institutions that work in cancer treatment [...]" (Copacol, 2019, p. 40).

This was identified in Copacol's 2019 Management Report as a way of maintaining the legitimacy of the moral type by disclosing information on actions related to social issues: "The Future has Copacol: Encouraging education, sport and culture with the participation of 35,000 children and adolescents by 2023" (Copacol, 2019, p. 56). In addition, the following excerpt is published in 2021: "To pay tribute to its members on Farmers' Day, Copacol ran a campaign on its social networks. Dozens of branded prizes were raffled off" (Copacol, 2021, p. 58). From these snippets of information, the cooperative demonstrates that it is maintaining its actions and consequently maintaining its legitimacy in the eyes of its public (Suchman, 1995).

C. Vale's Administrative Report for 2019 found three sentences classified as a means of maintaining legitimacy through the voluntary disclosure of information on social actions, two classified as pragmatic and one as moral. In 2020, there were fewer reports of this nature, with four sentences containing information on social actions classified as a way of maintaining legitimacy, two classified in the pragmatic category of maintaining legitimacy and two in the moral type. In 2021,

only one piece of information was disclosed and it is considered a strategy to maintain legitimacy in a pragmatic way.

Regarding the disclosure of information classified as a strategy to maintain legitimacy characterized as pragmatic, C. Vale, in 2019, published the following sentence in its Management Report: "The cooperative maintains programs for the sustainable use of soil, water and air, in addition to carrying out actions to assist entities that provide social assistance. For C. Vale, good economic performance is the main lever for the social advances that Brazil needs" (C. Vale, 2019, p. 22). Thus, the company uses a strategy to maintain legitimacy, demonstrating that its actions aim to ensure trust (Suchman, 1995).

An example of a strategy to maintain the legitimacy of the moral category, through the disclosure of voluntary information on social actions, can be cited in the report identified in C. Vale's Management Report for 2020: "We grew economically and generated social benefits to the extent that we were able to adapt to the new circumstances generated by Covid-19" (C. Vale, 2020, p. 77). This is information that, according to Suchman (1995), favors the good conduct of the organization, as it communicates that, even in the face of an atypical period, the cooperative maintains its social actions.

In 2019, the Lar cooperative disclosed six sentences classified as an act to maintain legitimacy through information on social actions, all six classified as pragmatic. In 2020, this company published a smaller number of reports considered to be acts of legitimacy, with three sentences classified as maintaining legitimacy through information on social actions carried out, as well as three classified as a strategy to maintain legitimacy characterized as pragmatic. In 2021, one piece of social action information was published which is classified as the pragmatic typology for maintaining legitimacy.

A report that can be considered a strategy to maintain legitimacy in a pragmatic way can be exemplified with the information released by the Lar cooperative in its 2020 Management Report: "Challenging year for the continuity of development and training work with the membership in the midst of the Covid-19 pandemic. The events were held via the Zoom platform, YouTube and Lar Cooperativa's social networks" (Lar, 2020, p. 06).

Recovering Legitimacy Pragmatically, Morally and Cognitively

According to Suchman (1995), it is possible to regain legitimacy pragmatically, through actions in which the institution seeks to reject or create monitors. Morally, to regain legitimacy, strategies are used such as offering reports, apologizing or justifying themselves to society. Strategic restructuring actions are also publicized, such as replacing staff, reviewing practices and reconfigurations. To regain legitimacy in a cognitive way, organizations disseminate information with explanations of disagreements.

This type of strategy, as Machado and Ott (2015) point out, is developed by the organization, usually after going through a moment of crisis with its target audience. Borçato (2017) explains that the company needs to organize itself, aligning its strategies again, but acting in a natural way, without panicking, presenting information aimed at normalizing the situation. In this sense, during unstable times, organizations tend to implement strategies aimed at maximizing their legitimacy in society (Anesa et al., 2024; Nègre et al., 2017; Santos et al., 2024).

Table 3 shows all the sentences classified as a way of gaining or maintaining legitimacy by disseminating information about social actions, in the pragmatic, moral and cognitive forms.

As can be seen in table 3, when it comes to disclosing information about social actions understood as a way of gaining legitimacy in the pragmatic mode, in 2019 there were seventy excerpts from publications made by the companies under analysis. In 2020, there were sixty-eight and in 2021 these types of disclosures totaled sixty-five.

With regard to information related to strategies for maintaining legitimacy, in 2019 there were a total of thirty-nine sentences published. In 2020, there were thirty-five and in 2021 there were fourteen publications.

Table 3

Summary of strategies to gain and maintain legitimacy

TO GAIN LEGITIMACY												
Company	YEAR: 2019				YEAR: 2020				YEAR: 2021			
	Pragmatics	Moral	Cognitive	Total	Pragmatics	Moral	Cognitive	Total	Pragmatics	Moral	Cognitive	Total
COAMO	9	0	0	9	5	1	0	6	11	1	0	12
COCAMAR	7	7	6	20	4	6	4	14	7	4	4	15
COPACOL	14	3	1	18	21	5	0	26	20	2	2	24
C. VALE	3	1	1	5	4	1	2	7	4	0	1	5
LAR	10	3	5	18	4	3	8	15	4	3	2	9

TO MAINTAIN LEGITIMACY												
Company	YEAR: 2019				YEAR: 2020				YEAR: 2021			
	Pragmatics	Moral	Cognitive	Total	Pragmatics	Moral	Cognitive	Total	Pragmatics	Moral	Cognitive	Total
COAMO	5	4	0	9	4	2	0	6	3	1	0	4
COCAMAR	3	10	1	14	5	11	2	18	2	0	0	2
COPACOL	5	2	0	7	3	1	0	4	4	2	0	6
C. VALE	2	1	0	3	2	2	0	4	1	0	0	1
LAR	6	0	0	6	3	0	0	3	1	0	0	1

Source: Research data (2024).

In light of the above, it is possible to understand that information on social actions understood as a strategy to gain legitimacy in the pragmatic mode was the most published, while to maintain legitimacy the number of sentences was lower when comparing the three periods. Another factor worth highlighting is that only in the disclosures considered to be strategies to maintain legitimacy, the quantity was lower in 2021, while the information considered to be ways to gain legitimacy understood as pragmatic, the quantities were similar in the three periods.

Finally, it should be noted that the cooperative companies Copacol and Cocamar had the highest number of sentences classified as a way of gaining legitimacy in the sequence to Lar. On the other hand, C. Vale and Coamo were the cooperative companies with the lowest number of sentences containing information aimed at gaining legitimacy.

With regard to strategies to maintain legitimacy by disseminating information related to the development of social actions, the results showed that the Cocamar cooperative was the one that used this type of strategy the most, followed by the Copacol cooperative. On the other hand, the cooperative companies Coamo, C. Vale and Lar presented a very similar number of strategies for maintaining legitimacy.

Finally, it should be noted that in the reports analyzed, no judgments were found that contained information on actions related to social issues that could be classified as a way of regaining legitimacy.

In view of the above, it is possible to understand that in 2020 and 2021, the amount of information on social actions disclosed by the cooperative companies analyzed was no greater than what was published in 2019, the year before the pandemic. Thus, it is understood that the pandemic period did not influence the increase in publications of this nature, and this can lead to the understanding that these companies tend to make disclosures about social actions in different

contexts.

Final considerations

This study aimed to analyze the information on social actions voluntarily disclosed in the Management/Administration Reports of Brazilian agricultural cooperative companies in the 2019, 2020 and 2021 financial years, in order to identify how they reacted during the Covid-19 period in their discourses to manage the image according to the model proposed by Suchman (1995) to gain, maintain or regain legitimacy.

The results of the analysis carried out on the Management/Administration Reports of the cooperative companies, in relation to voluntary disclosure, showed that these organizations use strategies to gain and maintain legitimacy by disclosing information on the development of social actions.

It was identified in the reports of the cooperative companies that the strategies to gain and maintain legitimacy through disclosures were used in the three periods analyzed, 2019, 2020 and 2021. However, the most emphasized strategy was the one classified in the typology of gaining legitimacy, presenting a greater number of sentences with information related to social actions developed by cooperative companies.

The results provided indications that the strategies to gain legitimacy by these cooperative companies were predominantly pragmatic; this means that they use means that inform their public about their actions that meet the needs required by society.

Thus, the results of this study corroborate the conclusions of Sehn, Zanchet and Gomes (2018), who concluded that cooperatives emphasize the objective of gaining legitimacy, using the pragmatic form, adopting actions to meet the needs demanded by society with regard to environmental actions. However, this study differs in that it is an analysis of the information voluntarily disclosed on the social actions of cooperative companies in the context of the Covid-19 pandemic. In addition, in the study by Dos Santos et al. (2019), carried out with an agricultural cooperative company, it was possible to understand that the cooperative under analysis presented a greater amount of information classified as a way of gaining legitimacy in the pragmatic modality.

In terms of gaining legitimacy in 2019, there were more sentences in the pragmatic form, and the moral and cognitive forms had the same number of sentences. In 2020, there were more sentences in the pragmatic form, followed by the moral form and finally the cognitive form. In 2021, it was equivalent to the two previous periods, the information classified as a way of gaining legitimacy in the pragmatic typology was the most expressive, while the moral and cognitive forms were similar in quantity.

With regard to maintaining legitimacy, the pragmatic form prevailed in all three periods, followed by the moral form and finally the cognitive form. However, no sentences were found in the reports analyzed that were classified as a strategy to regain legitimacy, which in a way indicates that these cooperatives have not gone through any moments of crisis that required strategies to regain legitimacy.

Finally, it can be concluded that the cooperatives analyzed use voluntary disclosure more as a strategy to gain legitimacy than to maintain legitimacy, and it can be said that the fact that 2020 was a period in which Brazil and the world lived with the repercussions of the Covid-19 Pandemic did not influence the cooperatives' strategies to gain legitimacy through voluntary disclosure of information on social actions.

When comparing the 2019, 2020 and 2021 periods, it was possible to identify that two cooperative companies had a higher number of disclosures of information on social actions classified as strategies to gain legitimacy, which were Copacol and Cocamar.

With regard to information on social actions classified as a strategy to maintain legitimacy, two of the cooperative companies analyzed disclosed more when considering the three periods: Copacol and Cocamar.

Finally, it should be emphasized that this study can make a theoretical contribution to academia, as it has led to a reflection on cooperativism in terms of its social action disclosure practices as a way of gaining or maintaining legitimacy in the eyes of the public. In a practical sense, it can help to develop new studies aimed at analyzing legitimacy strategies in cooperative organizations and other sectors. In addition, this study contributes to society by presenting the greatness and relevance of cooperative companies to the country's economic and social development.

With regard to the limitations of this work, considering the degree of subjectivity in the interpretation of the data by the researchers, it is not possible to generalize the results to other cooperatives, since the analysis was carried out for the periods 2019, 2020 and 2021. Despite the expressiveness of the organizations surveyed, this is a study in which only a sample of the main Brazilian agricultural cooperatives was analyzed. For future studies, we suggest expanding the sample of agricultural cooperatives or analyzing whether other segments of the economy have changed their legitimization strategies in atypical periods through the disclosure of social actions.

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