universität wien

MASTERARBEIT / MASTER’S THESIS

Titel der Masterarbeit / Title of the Master‘s Thesis

„CSR Reporting among US food cooperatives: a qualitative content analysis“

verfasst von / submitted by

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angestrebter akademischer Grad / in partial fulfilment of the requirements for the degree of

Master of Science (MSc)

Wien, 2023 / Vienna 2023

Studienkennzahl lt. Studienblatt / degree programme code as it appears on the student record sheet:	UA 066 914
Studienrichtung lt. Studienblatt / degree programme as it appears on the student record sheet:	Masterstudium Internationale Betriebswirtschaft
Betreut von / Supervisor:	ao. Univ.-Prof. Dr. Michaela-Maria Schaffhauser-Linzatti

Foreword

Many colleagues and friends accompanied me on this journey, and I am grateful for their encouragement, ideas, inspiration, advice, and criticism. At this point, I would like to thank my supervisor Prof. Dr. Michaela-Maria Schaffhauser-Linzatti for her exceptional advice and support during this process. My family and friends deserve a particular note of thanks for their continuous belief in me.

Abstract

Corporate social responsibility (CSR) is becoming more important to cooperatives, but CSR communication is a scarcely discussed topic in the field of food cooperatives. This study analyzes CSR communication among food cooperatives in the US. The sample for this research consists of a list of 147 food cooperatives that are part of the National Co-operative Grocers (NCG). Reporting patterns were found in CSR communication among these reports. Another intriguing finding illustrates the scarcity of issued standalone sustainability reporting among the examined food cooperatives. This study serves as a foundation for future research on food cooperative CSR communications. Furthermore, this research offers businesses or future research a helpful instrument for evaluating the CSR communication patterns of food cooperatives.

Keywords: *Corporate Social Responsibility, US food cooperatives, content analysis, sustainability, impact reports*

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1. Introduction

In recent years, the subject of Corporate Social Responsibility (CSR) has grown in importance. Today, companies are expected not only to acknowledge their social responsibility but also to demonstrate that they are living up to it. The challenge for corporate management is to deal with this expectation appropriately since otherwise there is a risk of loss of acceptance in society and a deterioration in the ability to cooperate. Companies may position themselves as good partners in society and therefore create the conditions for long-term success by taking on social responsibility.

Cooperatives are already very sustainable in their business policy solely through their cooperative principles and very high level of commitment on the social and ecological level. Researchers have suggested that consumer cooperatives as organizations that are explicitly socially responsible shall take CSR concerns seriously (Tuominen et al., 2017). The research focus of this thesis is food cooperatives in the US which are non-profit, self-governing communities that provide an infrastructure for the supply and distribution of fair and sustainable products and all members of a food cooperative must have the right to participate. According to Katchova and Woods (2013), food cooperatives are crucial for the increasing density of local food networks and relations - their business activities thus make them valued community institutions. Given the aforementioned, this paper's emphasis is on the relevant CSR reporting practices of food cooperatives as an emerging field of study.

There is a multitude of guidelines and key figure catalogs for measuring sustainable corporate governance today. These are intended to make it easier for companies to disclose their activities. According to the Global Reporting Initiative (GRI), a CSR report can be defined as: *"A sustainability report is a report published by a company or organization about the economic, environmental and social impacts caused by its everyday activities. A sustainability report also presents the organization's values and governance model, and demonstrates the link between its strategy and its commitment to a sustainable global economy."* (GRI, 2021).

However, many cooperatives might not be aware of what aspects fall under the concept of CSR, how sustainably they act, and how this can be measured and reported. In light of the above, this thesis aims at providing a selective content analysis of CSR reporting activities of the US food cooperatives. The viewpoints on CSR and the emphasis placed on these topics are to be analyzed across the selected food cooperatives.

This paper is organized as follows: The first section gives a brief overview of the characteristics and features of CSR reporting of food cooperatives in the U.S, which outlines an institutional method to comprehending CSR and cooperatives providing a theoretical foundation for this research. The methodology is outlined in the second section. The third section resumes with qualitative content analysis to investigate the research question. This is followed by a summary of the findings and a discussion of the research.

2. Cooperative principles and CSR reporting

2.1 The development of CSR

The perspective of CSR differs from country to country. Tracing its history back to the mid-20th century, the conceptualization of CSR originated in the USA, where businesses and the research community first began to look at CSR. At that time, the focus was primarily on the contribution to social challenges in society. Howard Bowen's definition of CSR is one of the first and most well-known. In the 1950s, the concept emerged as aa corporate concept through doing something beneficial to society, which included concepts of “corporate philanthropy” (Bowen, 1953).

The 1990s continued the growing interest in CSR - the concept received international traction, possibly as an outcome of the multinational strategy to sustainable growth. Latapí Agudelo et al., 2019). According to Carroll (2015), globalization enhanced the operations of multinational firms in the 1990s, exposing them to a variety of business settings abroad, some of which had inadequate regulatory frameworks. For these multinational firms, it led to new opportunities, as well as increasing worldwide rivalry for new markets, increased risk of reputation as a result of higher global visibility, and global competing pressures (Carroll, 2015).

Today, CSR is a keyword in the business and social fields. Many companies have relaunched their fundamental values to encompass social responsibility since it has become so relevant. CSR is based on the idea that business is an integral part of society. It has profound impacts on ecological issues, poverty alleviation, creation of jobs and employment practices, environmental preservation, and education (Gomez et al., 2020).

As mentioned by Latapí Agudelo et al. (2019), the European Commission also performed an important role in promoting CSR starting in 1995 when the European Business Declaration was signed to adress social topics such as unemployment. Many multinational firms realized that taking social responsibilities may be a robust approach to balancing the problems and positive prospects of the globalization, and on account of this, CSR became more institutionalized (Carroll, 2015; Latapí Agudelo et al., 2019).

The “Pyramid of Corporate Social Responsibility” was introduced by Carroll in 1991 with the objective to provide a practical approach to CSR for those who sought to find an equilibrium between their responsibilities to shareholders and their own interests. Carroll (1991) illustrated the four main responsibilities of firms with the Pyramid of CSR: the economic responsibilities that serve as the basis of other levels, the legal responsibilities, the ethical responsibilities and the philanthropic responsibilities. Carroll (1991) argued that a business should be a decent corporate citizen, a principle that was further expanded in the end of the 1990s (Latapí Agudelo et al., 2019).

"The Triple Bottom Line," a framework initially proposed by Elkington which addresses the company's social, environmental, and economic effects, made another significant addition to the debate over corporate responsibilities. In this sense, this narrow conceptual understanding of CSR goes beyond Carroll's presentation and sets a narrower analytical framework for evaluating which measures taken by companies can be described as CSR under the premise of this narrow conceptual understanding (Raupp et al.,2011).

Moreover, Elkington (1998) emphasized that there is solely one option to achieve an exceptional triple bottom line effect is through successful collaborations of private and public sectors, as well as among stakeholders. Latapí Agudelo et al. (2019) found that the triple bottom line concept gained popularity in 1990s as a viable solution to sustainable environment, and that this concept continued to play a significant role which signifies that firms must engage in “socially and environmentally responsible actions” which is aligned with their economic goals.

The European Commission (2020) describes CSR as "the responsibility of businesses for their impacts on society" in a modern definition. Corporations should have a mechanism in place to incorporate CSR related issues into their corporate processes and central management strategies to truly fulfill their corporate social responsibility.

Corporations are urged to take a long-term, pragmatic CSR approach and to seek possibilities for creating new goods and services that supports social health and lead to higher-quality, more sustainable employment in order to maximize the development of shared value. Large companies, including those at specific risk of negative implications, are advised to conduct risk-based due diligence, particularly across their supply chains, in order to detect, avoid, and minimize their potential negative impacts. Cooperatives, mutuals, and family-owned companies, for example, have management and governance frameworks that are highly conducive to sustainable business practices (EUR-Lex, 2020).

By the definition of UNIDO (2020), CSR is a management philosophy in which organizations merge social and environmental issues and concerns into their activities and relationships with stakeholders. CSR is viewed as the process through which a firm balances economic, environmental, and social aspects ("Triple-Bottom-Line Approach") while fulfilling the requirements of both shareholders and stakeholders (UNIDO, 2020).

Throughout this paper, the terms and definitions by Carroll were applied because it is one of the most practical approaches in CSR history.

2.1.1 Carroll's pyramid of CSR

This concept was first introduced in 1979, and is one of the most quoted and hence perhaps the most convincing concept of CSR due to its plausibility (Latapí Agudelo et al., 2019). Carroll's CSR Pyramid (see Figure 1) begins with the idea that CSR extends above the economic and legal levels to include an ethical and philanthropic component.

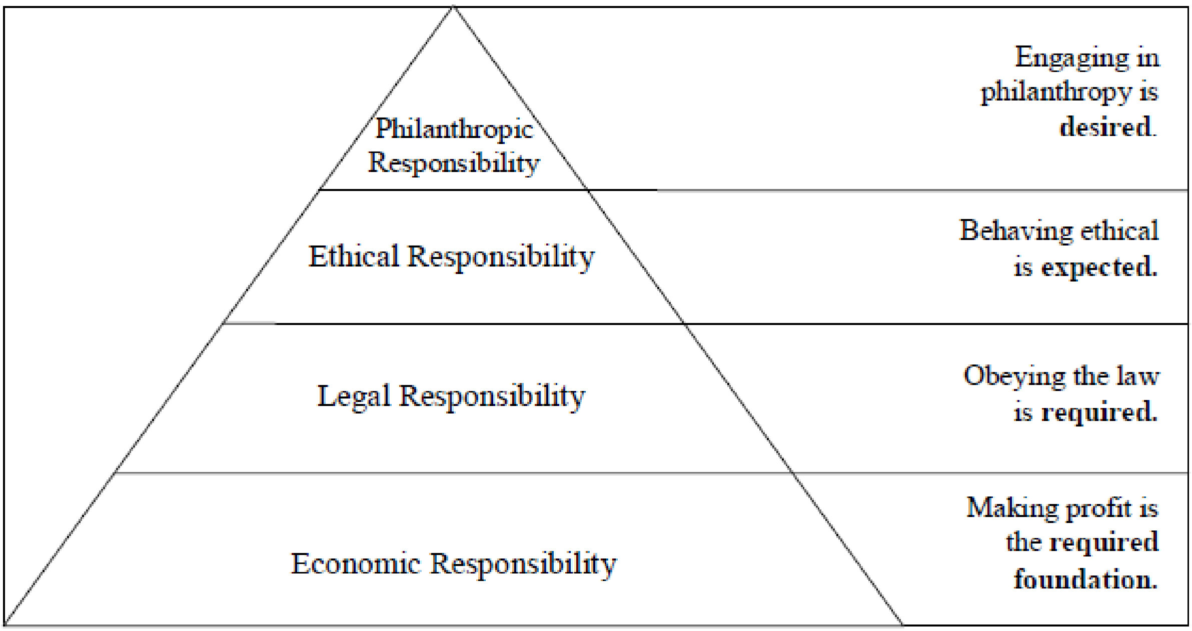

Figure 1 Carroll's CSR pyramid (Carroll, 1996)

As a result, Carroll's CSR pyramid reflects the full spectrum of corporate social responsibility. He considers economic success and adherence to the rule to be essential elements of CSR. Carroll further identifies the ethical obligation that society expects, even though no legal requirements exist. It is beneficial, though not necessary, to take on philanthropic obligations. An organization can only be socially accountable, according to Carroll, if it satisfies all four types of commitments. The pyramid of Carroll spans the full scope of CSR. The pyramid was designed to highlight the CSR definitional element. Because it is straightforward, easy to understand, and made to last through time, the pyramid was chosen as a geometric shape (Caroll, 2016).

It should be acknowledged that whilst all four elements of CSR have already existed, a focus on ethical and philanthropic accountability has only recently become more prominent. Carroll (1991) illustrates a pyramid of CSR to depict these four separate categories of engagement (as Figure 1 shows).

Schwartz and Carroll (2003) eventually proposed an alternate method based on economic, legal and ethical responsibilities. A CSR strategy produced a new approach of conducting business that resulted in benefiting the society (Kotler & Lee, 2005; Camilleri, 2017). Corporate citizenship proceeds to be given special attention, especially by facilities that operate outside of their home markets.

Businesses seek to make a reasonable profit and seek growth. However, they must meet the financial objectives within the current regulatory structure and legal restrictions (European Commission, 2021). The legal component of the pyramid acknowledges the company's responsibility to follow the law. The ethical responsibilities of corporations, on the other hand, maybe more difficult to define and comprehend. This component encompasses actions that are not codified in legislation but nonetheless include business performance anticipated by society's members" (Carroll, 1979).

2.1.2 Sustainability and Triple-bottom line

The terms “triple bottom line” (TBL) and “sustainability” are interchangeably used in the existing literature (Alhaddi, 2015). The three dimensions are sometimes known as the TBL dimensions: people, planet, and profits. These will be referred to as the 3Ps. Environmentalists grappled with metrics of sustainability and frameworks for sustainability long before Elkington coined the phrase "triple bottom line." Over the last 30 years, the number of academic fields devoted to sustainability has increased dramatically (Slaper, 2011).

The UNIDO suggests the following key CSR issues of CSR: “environmental management, eco-efficiency, responsible sourcing, stakeholder engagement, labour standards, and working conditions, employee and community relations, social equity, gender balance, human rights, good governance, and anti-corruption measures” (UNIDO, 2020). The economic aspect of CSR refers to a firm's fundamental social responsibilities (UNIDO, 2020). In Figure 2, various economic, social, and environmental performance issues are illustrated. All the issues of these three dimensions can impact different groups of stakeholders: investors, customers, environment, communities, future generations, suppliers, employees and government.

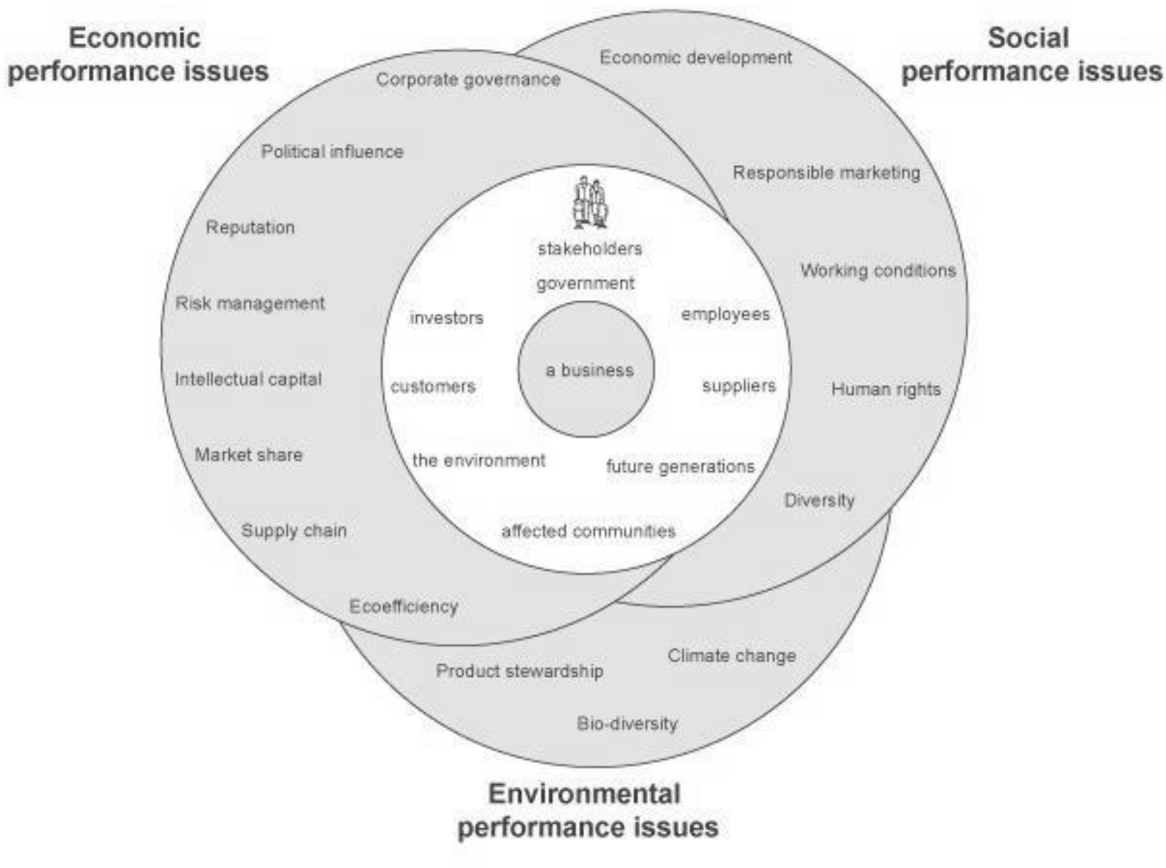

Figure 2 Illustration of Triple-Bottom-Line Approach (UNIDO, 2020)

Slaper (2011) found that the TBL and its fundamental principle of sustainability have gained traction in the corporate sector as empirical information of increased long-term success has accumulated.

2.1.3 Stakeholder theory and Corporate Citizenship

Adam et al. (2008) stated in their study that companies report on sustainability out of business, moral and practical reasons. Businesses' economic duties under CSR include the need to sustain economic development and meet consumer demands. Given this aim, corporate citizenship is the term used to describe activities through which companies make an effort in their local community and share responsibilities in terms of regulatory policy.

The corporation sees itself as a citizen and hence part of the society. It further recognizes its rights and obligations and helps shape society economically, socially, and politically. As a result, it enjoys the great trust and can be counted among the proactive strategy. Corporate citizenship can be compared to the voluntary work of citizens in an association or community. citizens in an association or community. Similarly, a citizen decides for himself how far his commitment goes, the company also chooses how far it will get involved (Beckmann, 2007).

According to Beckmann (2007), the direct activity environment of corporate citizenship can be divided into donations, sponsoring, and employee engagement: Donations are made either through money, material goods (such as products) but also through the provision of corporate services or resources. The intention behind this is always to be charitable. Sponsoring, on the other hand, obligates the respective company with which a cooperation is entered into contractually to communicate the sponsoring activities effectively to the outside world.

Corporate citizenship promotes responsible thinking and behavior. It holds the possibility to provide enormous economic and societal impacts (Carroll and Shabana, 2010; Camilleri, 2017)). Improved performance and process efficiency, greater quality and competitiveness might all be correlated with better ecological measures (Porter and Kramer, 2011). The definition of corporate citizenship is the result of combining these many perspectives (Camilleri, 2017).

Stakeholder theory has also played a significant role in the CSR literature. Freeman & Dmytriyev (2017) investigated the relationship between CSR and stakeholder theory in their research and claimed that CSR is an extension of corporate responsibilities to all stakeholders. Freeman (1984) asserts that there should be a distinction between “internal stakeholders” (owners, customers, employees, and suppliers) and “external stakeholders” (governments, competitors, consumer advocates, environmentalists, special interest groups, and the media).

Companies must, however, identify which types of stakeholders require their attention. Relationships with all types of stakeholders, including consumers, suppliers etc., may increase or decrease corporate assets, according to Post et al. (2002). Furthermore, the image of a business entity is equally as essential as its financial success. As a result, efficient stakeholder management for mutual benefit is vital to company success (Ruostesaari et al. , 2016).

According to stakeholder theory, businesses should address their obligations to a range of stakeholders when making decisions (Tuominen et al., 2008). Freeman & Dmytriyev (2017) also emphasize that companies should be purpose-driven and provide value for all stakeholders, and stakeholders are and should be interconnected. It leads to the conclusion that adding value to communities does not conflict with adding value to other stakeholders.

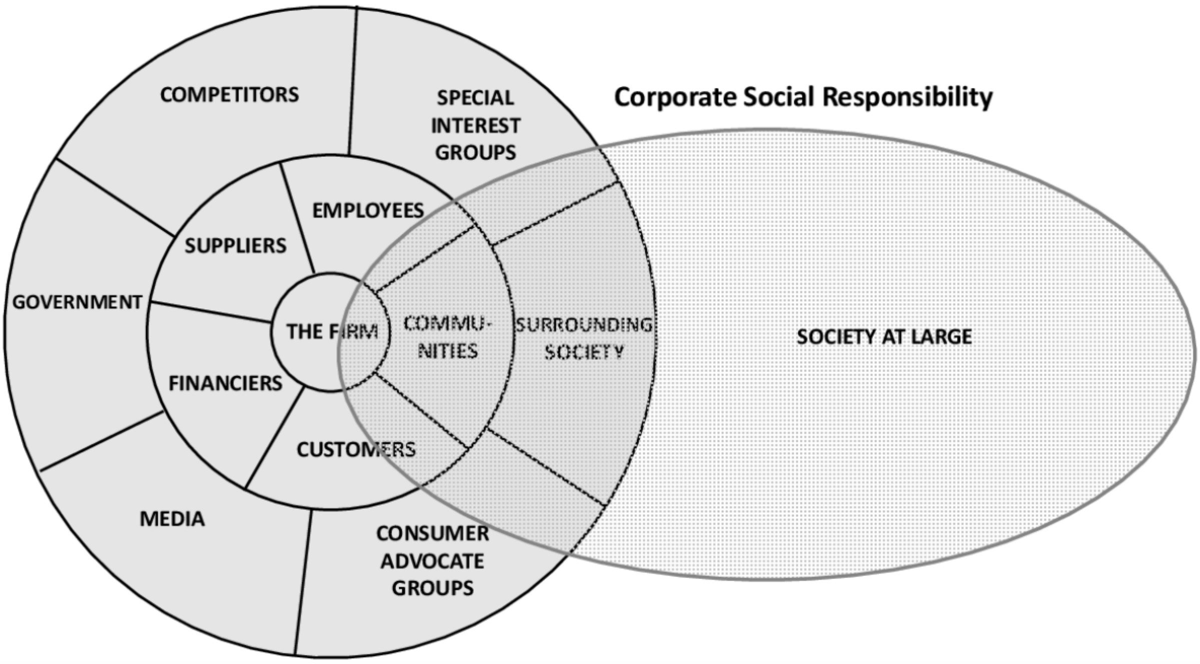

Figure 3 The relation between Stakeholder Theory and CSR (Freeman & Dmytriyev, 2017)

The relationship between stakeholder theory and CSR is depicted graphically in Figure 3. Stakeholder theory and CSR both emphasize the importance of a company's obligation to its society as a whole.

Nonetheless, stakeholder theory focuses on communities in which the business engages in. CSR focuses on ethical labor practices and environmental efforts when it comes to corporate responsibilities for internal and external stakeholders, whereas stakeholder theory attempts to encompass all of the company's obligations toward the relevant stakeholders (Freeman & Dmytriyev, 2017). Figure 3's inner circle illustrates the primary stakeholders.

To sum up, stakeholder theory examines a corporation primarily from the company's own perspective as well as the perspectives of the company's immediate stakeholders ((Freeman & Dmytriyev, 2017). Stakeholder theory asserts that the corporation has a responsibility to function in the best interests of all of its stakeholders, which shapes this viewpoint. Moreover, the theory asserts that interrelation exists among the stakeholders, and that adding value to one increases benefit for all (Freeman et al., 2010).

2.2 Cooperative principles and CSR

2.2.1 Characteristics of (food) cooperatives

Ruostesaari et al. (2016) consider cooperatives as a global initiative that emphasizes social responsibility. They are becoming increasingly significant in the production of jobs, financial growth, and community welfare across the world. Cooperatives employ more than 100 million people globally, ranging from small firms to multinational corporations (Ruostesaari et al., 2016).

Segui-Mas et al. (2015) pointed out that cooperatives have chosen a route toward sustainability, which puts them in a stronger strategic position. They are seen as businesses having a distinct legal or regulatory nature in which long-term CSR commitment is critical to their operations. Cooperatives are distinguished from other forms of businesses by their ideals and principles, which provide an unique ideological framework (Nilsson, 1996).

Compared with companies in other legal forms, cooperatives are better able to convey values such as solidarity, democracy, or responsibility because of their special features, and thus offer security and stability in the long term (Breuning, 2020).

Yakar Pritchard & Çalıyurt (2021) highlighted that cooperatives are capable to lead us to market solutions because of their unique characteristics and demonstrate a “well-balanced and integrated” strategy to “economic, environmental, and social issues”. They are organizations that include different types of membership forms that can be described as "unconventional" compared to traditional enterprises. Workers, consumers, producers, or communities participate in decision-making processes of cooperatives that are determined by management in companies. Consequently, the power of these groups is stronger than in traditional enterprises. This is reflected in hierarchies and decision-making procedures that, to a greater or lesser extent, "democratic" aspects or opportunities of active participation. A cooperative cannot be founded without the institution of membership, and it would not be able to function without this type-specific feature. Cooperatives have a diverse range of owners from a variety of stakeholder groups from the local community, forming a strong bond between cooperatives and their surrounding region (Ruostesaari et al., 2016). In other words, individual membership is a highly identity-forming element of every cooperative and is therefore a striking distinguishing feature. This membership has the potential for a sustainable, stable relationship of participation, trust and partnership between the member and the cooperative with the function of democratic decision-making and control, capital provider and customer or supplier. Although the principle of voluntariness leads to a variable group of members as a result of members joining and leaving, this does not change the fact that membership as a permanent feature of the cooperative contributes to its sustainability (Ringle, 2021).

Ringle (2021) found that cooperatives have a sustainable internal structure because they remain unchanged in the long term. Thus, a cooperative shows itself to be an association of persons and a joint enterprise of the member economies. As a rule, each member has one vote on resolutions of the general meeting, irrespective of the amount of his or her capital contribution. The principle of democracy is also expressed in the fact that the executive board and supervisory board must be made up of members. While the supervisory board acts as an "extended arm" of the general meeting, the management board is in charge of managing the cooperative but must act in the interests of the members. This distribution of functions and competences in cooperatives is of a permanent nature.

Tuominen et al. (2013) argue that especially consumer cooperatives are able to generate common social capital since environmental stewardship is part of the cooperative economic strategy. Cooperatives make investments in the well-being of their communities in a variety of ways, establishing a shared identity among various decision makers. When representatives from cooperatives and various stakeholders establish a similar identity and communicate with one another, personal bonds emerge. Furthermore, cooperatives also promote the development of trusting connections and social capital through “its principles, values, ownership, and corporate purpose” (Ruostesaari et al., 2016).

Cooperatives, as a result, show a genuine care for the well-being of its members and other stakeholders. Nevertheless, cooperatives can build social capital by combining CSR strategies, CSR reporting, and interactions with stakeholders, as stated by Tuominen et al. (2013).

Cooperatives have to serve a specific purpose: namely, to encourage and develop the economic, social, or cultural interests of their members in the long term. The benefits accruing to the members are the strongest incentive both to acquire membership and to remain a member of the cooperative (ICA, 2021). A cooperative's sustainable aspiration is therefore to maintain its efficiency and the resulting ability to provide support. Ametowobla et al. (2021) also conclude that distinct advantage with cooperatives is that they can act as credible actors when value-laden goals that pursue good for a group or for the environment are at the core. Similar to nonprofits, such stakeholders do not seem to act in their own self-interest as much as they act on behalf of others.

Members' close identification with the collaborative community, according to Borgen (2000), is a major trust-building mechanism. Trust is widely held to be a critical tool for communication and management in cooperatives. Borgen (2000) further concluded that successful cooperatives are defined by their capacity to fill the gap with the strength of strong social ties, which are marked by mutuality, long-term vision, and trust.

Yakar Pritchard & Çalıyurt (2021) further examined what kind of “economic, environmental, and social sustainability indicators” are presented by the cooperatives in their reporting. As a result of their research, it was shown that cooperatives operating in the financial services industry have greater levels of financial performance reporting than cooperatives involved in other areas. Another intriguing conclusion of their analysis showed that sizable cooperatives had higher levels of social performance indicator disclosure than small- and medium-sized cooperatives (Yakar Pritchard & Çalıyurt , 2021).

Cooperatives have also demonstrated their ability to endure economic downturns (e.g. 2008 economic crisis in 2008). The stable performance of cooperative banks and credit unions is proof that cooperatives contribute to make the banking system more stable (Ketilson, 2009).
ICA (2013) has made effort to demonstrate that cooperatives are by their very nature sustainable, and that cooperative companies contribute to sustainability in a positive way.

Food cooperatives today are now more generally associated with providing natural or organic goods. Non-members are served by the majority of food cooperatives, but they are typically charged higher prices. In addition to or instead of a membership fee, some cooperatives mandate members to work a certain amount of hours (Zeuli & Cropp, 2004).

From a broad perspective, food cooperatives are non-profit, self-governing communities that provide an infrastructure for the supply and distribution of fair and sustainable products, and all members of a food cooperative have the right to participate as well. They encourage participation by serving as a focal point for combining efforts in an equitable and democratic manner. This ensures food security as well as communal and economic growth (Phillips, 2012).

However, many cooperatives may not be aware of what aspects fall under the concept of CSR, how sustainable they actually are, and how this can be measured and reported. Food consumer cooperatives have a quite distinct corporate structure compared to typical grocery shops (Deller et al., 2009; Katchova & Woods, 2013).

The majority of food cooperatives need a small initial membership investment as well as a recurring financial commitment. Membership fees are typically classified as revenue, whereas membership shares are taken into account as an investment in cooperative equity capital. Consumer cooperatives are exempt from paying income taxes on member-based revenue provided they return it to members in the form of cash or allocated patronage. Members of a food cooperative vote and appoint the board of directors among themselves. Many of today's shop-based food consumer cooperatives used to urge members to volunteer and contribute in exchange for discounted prices, but nowadays, the majority of the stores employ salaried personnel (Katchova & Woods, 2013).

Katchova and Woods (2013) found that when food cooperatives work with local producers and suppliers, they all employ business activities and tactics to some level. To market local products, food cooperatives use a variety of methods, including images and stories from farmers, food sampling, social media, and etc. Their findings further reveal that food cooperatives have a wide range of sourcing and promotion tactics.

The size, age, and geographic location of the food cooperative have a significant impact on supply chain management activities. Larger cooperatives are better able to develop more advanced techniques that have distinct benefits against non-cooperative grocers' equivalent strategies. In addition, geographic location has an impact on the food accessibility and distribution network. It is also proposed that, in comparison to other types of retailers, food cooperatives own distinct strengths when it comes to dealing with local farmers, and that they frequently play a key role in the viability of the producers' businesses (Katchova & Woods, 2013).

Jaklin et al. (2015) argued that food cooperatives can strengthen market ties between customers and producers while also increasing food consumption knowledge. Farmers prefer collaboration with cooperatives because they sympathize with the cooperative’s values and their members.

A community development framework is very useful for investigating the function of food cooperatives. It supports the investigation of the links and norms that bind people and organizations, revealing the nature and extent of interactions inside and outside the cooperative structure. Food cooperatives, as demonstrated in certain situations, act as a catalyst in their communities, growing and changing into social businesses and affecting not just communal development but also economic growth, therefore fostering economic self-sufficiency.

It's worth noting that encouraging economic sustainability is an important component of smart community development. Food cooperatives may be regarded as an example of community people banding together and cooperating to increase their access to healthy, inexpensive food. Cooperatives might thus be viewed as an unorthodox but realistic path to community development and economic independence.

Phillips (2012) described cooperative development as a way of fostering communal economic self-sufficiency. Ruostesaari et al. (2016) highlighted in their research that cooperatives are owned by local stakeholders and consequently, it is in the cooperatives' best interests to improve the local community's well-being while also ensuring the cooperatives' financial success.

2.2.2 ICA and the cooperative principles

Familiarization with the seven cooperative principles, endorsed by the ICA in 1995, constitutes a significant step in obtaining a profound understanding of cooperatives. The organization was founded in 1895 in London, England, and it “unites, represents and serves cooperatives worldwide”.

Around 222 members of 88 countries are organized in ICA, involved in all economic sectors (ICA, 2018). These cooperatives represent the interests of more than 800 million individuals worldwide. The ICA defines a cooperative as “an autonomous association of persons united voluntarily to meet their common economic, social, and cultural needs and aspirations through a jointly-owned and democratically controlled enterprise”. In the international context, cooperatives and their values are also significant. That is why, ICA declared these values to be one of its guiding themes.

The ICA defines cooperative values in line with the values of “self-help, self-responsibility, democracy, equality, justice, and solidarity”. Following the traditions established since its inception, all participants subscribe to “the ethical values of honesty, openness, social responsibility, and caring for others” (ICA, 2018).

Furthermore, the cooperative principles are regarded by ICA as instructions by which cooperatives turn their objectives into practice. In light of this, the following seven principles (see Table 1) have been defined in an international context (ICA, 2018).

1. Voluntary and Open Membership	"Cooperatives are voluntary organisations, open to all persons able to use their services and willing to accept the responsibilities of membership, without gender, social, racial, political or religious discrimination."
2. Democratic Member Control	"Cooperatives are democratic organisations controlled by their members, who actively participate in setting their policies and making decisions. Men and women serving as elected representatives are accountable to the membership. In primary cooperatives members have equal voting rights (one member, one vote) and cooperatives at other levels are also organised in a democratic manner."
3. Member Economic Participation	"Members contribute equitably to, and democratically control, the capital of their cooperative. At least part of that capital is usually the common property of the cooperative. Members usually receive limited compensation, if any, on capital subscribed as a condition of membership. Members allocate surpluses for any or all of the following purposes: developing their cooperative, possibly by setting up reserves, part of which at least would be indivisible; benefiting members in proportion to their transactions with the cooperative; and supporting other activities approved by the membership."
4. Autonomy and Independence	"Cooperatives are autonomous, self-help organisations controlled by their members. If they enter into agreements with other organisations, including governments, or raise capital from external sources, they do so on terms that ensure democratic control by their members and maintain their cooperative autonomy."
5. Education, Training, and Information	"Cooperatives provide education and training for their members, elected representatives, managers, and employees so they can contribute effectively to the development of their co-operatives. They inform the general public - particularly young people and opinion leaders - about the nature and benefits of co-operation."
6. Cooperation among Cooperatives	"Cooperatives serve their members most effectively and strengthen the cooperative movement by working together through local, national, regional and international structures."
7. Concern for Community	"Cooperatives work for the sustainable development of their communities through policies approved by their members."

Table 1 Cooperative Principles (ICA, 2020)

The relationship between cooperative principles and CSR in existing literature will be investigated in the next section.

2.2.3 Cooperative principles in the sustainability literature

A number of essential topics are included in the cooperative principles. It is not hard to observe how closely the cooperative ideals and the sustainability concepts overlap. The main phrases, which include words like equality, democracy, rights, and others, were taken from the cooperative principles. Dale et al. (2013) examined the sustainability literature for these phrases and their research demonstrated that the cooperative ideals and sustainability literature are inextricably linked. They found that the links between social and environmental elements are greater than the links between economic and environmental elements. Moreover, results show that cooperatives include sustainability into their operational strategy and ideals (Dale et al., 2013).

The question is in which way cooperatives create economic, social, and/or ecological benefits along the three levels of sustainability, both in the support relationships with their members and for the benefit of their environment. It is to be clarified to what extent sustainability is generated by the fact that cooperatives participate as social actors in the coverage of locally or regionally occurring needs and the accomplishment of future-relevant tasks. To a greater or lesser extent, successful cooperatives with correspondingly high funding efficiency are expected to contribute to improving economic and social conditions in their direct business environment and/or to support ecological goals (Ringle, 2021).

In other words, sustainability is at the same time a component of the cooperative principles of “self-help, self-responsibility, democracy, equality, equity, and solidarity” defined by ICA (ICA, 2021). These principles are ingrained in cooperatives' ownership and decision-making structures. The cooperative principles reflect what can be perceived as the link between sustainability and the cooperative movement. Cooperatives show their ethical and environmental responsibilities by making commitments to well-being of the stakeholders and the environment, prioritizing sustainable development and over short-term returns (Ruostesaari et al., 2016).

Three of these concepts, in particular, relate directly to CSR issues: cooperatives must provide education for partners and workers, according to the “fifth principle” according to ICA (“education, training, and information”). Cooperatives support their trading relationships effectively through working in from local to worldwide organizations, according to the “sixth principle” (“cooperation amongst cooperatives”). Cooperatives strive for the long-term development of their communities, according to the “seventh principle” (“community concern”) (ICA, 2020; Segui-Mas et al., 2015).

It is understandable that the cooperative principles do not address environmental concerns (with the exception of Principle 7, which is indicated in the larger context of sustainability), and the principles are meant to be applied to a profitable business model. In Figure 4, Dale et al. (2013) depicts the cooperative principles ideas' frequency curves in the sustainability literature. The tangent line's slopes at a particular position on the curve are referred to as prevalence values; hence, the steeper the slope, the higher up a term is. A strong connection is shown by slopes greater than one. Principle 7 has a very high score since it includes the word "sustainability" in the cooperative principle, which is rather common in existing sustainability literature.

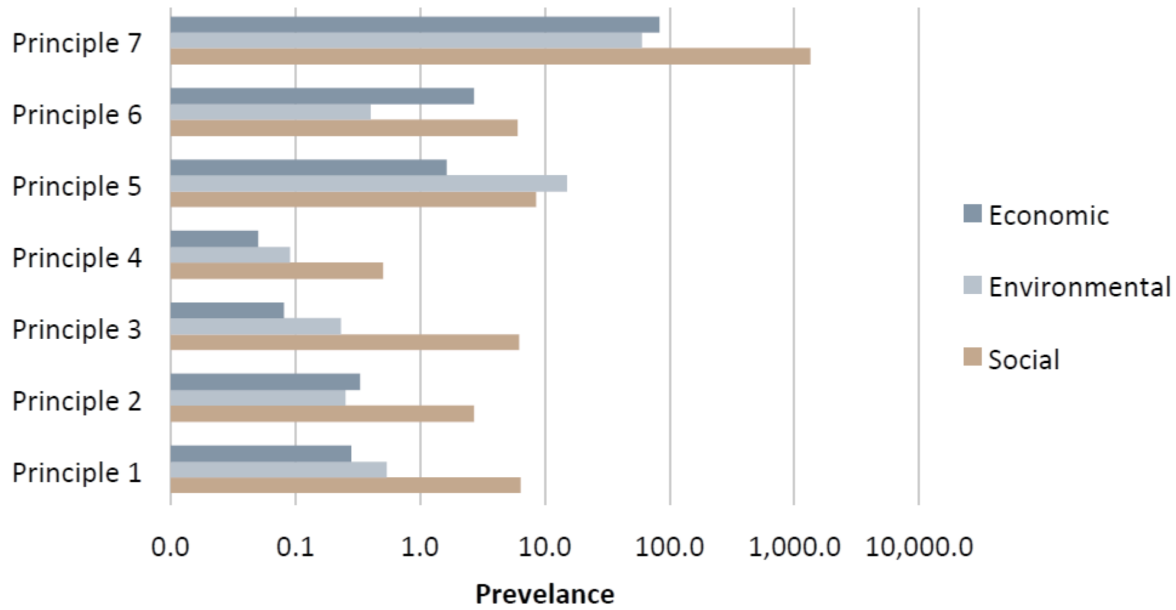

Figure 4 Prevalence of cooperative terms in the sustainability literature (Dale et al., 2013)

Nyahunzvi (2013) stated that the majority of cooperatives will have to increase effort to enhance their CSR and environmental responsibility. Furthermore, environmentally conscious cooperatives have been found to make more CSR related disclosures in order to enhance their stakeholder relations. As a result of their reliance on the representation of the cooperative principles, cooperatives don't perceive the need for separate reports as an additional effort to highlight their social and ecological impact.

Dale et al. (2013) found that the cooperative principles were a suitable proxy for the social grouping of literature, but that a thorough sustainability study required additional economic and environmental ideas. In Table 2, Dale et al. (2013) summarized the most frequently used terms that were found, which became the “defining concepts of sustainability”. And those are the terminologies that are frequently used and applied by researchers in regard of the topic sustainability. Table 2 shows a list of applicable CSR terms to each cooperative principle. Dale et al. (2013) concluded that while the cooperative principles were a suitable reference for the social grouping of literature, other economic and environmental ideas were needed for a thorough analysis of sustainability.

What can be clearly seen is that cooperatives are involved in the fulfillment of social tasks in various ways. In a special way, they are close to communities and have close ties to the interests and needs in regard of our environment. A cooperative store not only offers goods from its wholesaler, but also always has regional fresh offerings. This means that members can obtain their supplies from the region. This not only strengthens the economic power in the region, but also protects the environment through short transport routes (ICA, 2020). The creation of a shopping opportunity close to home can also be seen as a contribution to a sustainable economy. Inhabitants of small communities can thus get to their shopping directly without using a car or local public transport. This is environmentally friendly and saves resources and is therefore sustainable. This results in the willingness of numerous cooperatives, in fulfillment of the purpose to advance the surrounding civil society by assuming social responsibility and supporting projects, associations and institutions.

Principle 1	Principle 2	Principle 3	Principle 4	Principle 5	Principle 6	Principle 7
voluntary	democratic	equitable	independence	education	cooperation	sustainable development
open (accessible)	decision making	participation	democratic	training	working together	community
discrimination	accountable	membership	autonomy	information	coordination	policies
gender	equality	contribute	self-governance	public (informing and outreach)	partnership	sustainability (with sustainable)
accessibility	rights	inclusive	sovereignty	youth	levels (of government)	values
inclusive	self-governance	sharing		leader (and leadership)	networks	
social diversity	social justice	stakeholder		knowledge	collaboration	
transparent	empowerment	engagement			connection	

Ecological	
resources (renewable)	agriculture
adapts	privatization
environmentally	pollution
energy	challenging
ecology	patterns
nature	collective
commons	capital
community	feedback
conserving	equilibrium
environments	biodiversity
complex	vulnerable
scale	indigenous
ecosystems	severity
resilient	green
waters	air
growth	risks
cycle	extinction
forests	distributional
fishery	credibility
dynamics	trajectories
limits	collapse
diversity	conflicts
capacity	earth
lands (use, resource)	planning
species	local
evolution	science

Economic	
growth	alternatives
climate	agricultural
globalization	entrepreneurs
corporations	poverty
resources	stakeholders
managing	educational
responsible	renewal
investors	transition
income	consumption
impacts	degraded
diversity	mitigation
scale	rights (human)
emissions	soil
complex	qualitative
energy	uncertainty
measuring	atmospheric
consumers	eco-labelling
transforming	greenhouse
goods (public)	optimality
investments	eco-efficiency
ethics	socio-economic
conservation	innovation
limits	strategy
knowledge	
resilience	
efficiency	

Table 2 Sustainability terms linked to cooperative principles (Dale et.al, 2013)

On the whole, the sustainability findings make it seem justified to describe the cooperative as a sustainable legal and corporate form. With regard to cooperatives as enterprises, it became clear that the traditional cooperative idea has not only proven its worth in the past. Cooperative enterprises are currently proving to be an anchor of stability, going beyond the fulfillment of their standing mandate to support their members as responsible and reliable promoters of transformation, especially toward social and ecological sustainability. With the diversity of their commitment in this regard, food cooperatives are setting an example in favor of sustainability and proving to play a representative role of sustainability (Ringle, 2021).

2.3 Sustainability reporting of US food cooperatives

2.3.1 US Food cooperatives

Consumer-owned food cooperatives have had varying levels of popularity throughout time, with the most recent period of development occurring around 2000 due to a high degree of consumer interest in discovering alternative and nutritious food sources (Phillips, 2012). According to NCG (2021), food cooperatives may be regarded as the flagship of the US cooperative system when it comes to helping to shape the protection of the environment, climate and the gradual switch to sustainability or sustainable resources of the future. While larger organized cooperatives have multiple retail stores, management and organizational control are consolidated at the cooperative's headquarters. There are presently approximately 5000 food cooperatives in the US, according to the Consumer Federation of America (2021). Many of them are set up as consumer cooperatives, which buy wholesale products and resell them to their members.

According to data reported by NCBA CLUSA (National Cooperative Business Association Clusa International, 2021), the cumulative sales of American food cooperatives surpass $2.4 billion annually. A food cooperative spends 38% of its sales locally, including 19% on local salaries and benefits. Food cooperative shops serving 1.3 million consumer-members are represented by NCG, the “business service cooperative for retail food cooperatives” in the U.S (NCBA Clusa, 2021).

2.3.1.1 National Co+op Grocers in the US

National Co+op Grocers (NCG) is an US organization which represents 147 food co-ops with over 200 stores in 38 US states, generating more than $2.3 billion in annual sales and supplying around 1.3 million consumer-owners (NCG, 2021). NCG holds the role as a collective forum for food co-op operators, consumers, and communities on subjects that are important to them.

NCG defines itself as “a business services cooperative for retail food co-ops located throughout the US” (NCG, 2021). Furthermore, NCG provides a chain's capacity while preserving the autonomy of each particular co-op. The main aim communicated by this organization is to bring together natural food cooperatives in order to improve organizational and sales capabilities, strengthen purchase power, and provide more added value to food cooperative owners and consumers within US.

In other words, the main aim of NCG is to sustain the ecological food system, conserve and maintain the environment, and support the cooperative system (*National Co+op Grocers*, 2021). As addressed by cooperatives principles, cooperatives are generally regarded as socially responsible by making a positive impact. In this regard, cooperatives which are part of NCG are encouraged to publish on their website their CSR efforts (e.g., profits used to support the community through donations and sponsorship, efforts made to reduce energy consumption, or produce with high standards for quality, locality and sustainability).

As for the geographical distribution of US food cooperatives on the NCG list, Figure 5 below demonstrates locations of 147 NCG food cooperatives. It can be observed that NCG cooperatives has more population in the states towards the Northeast.

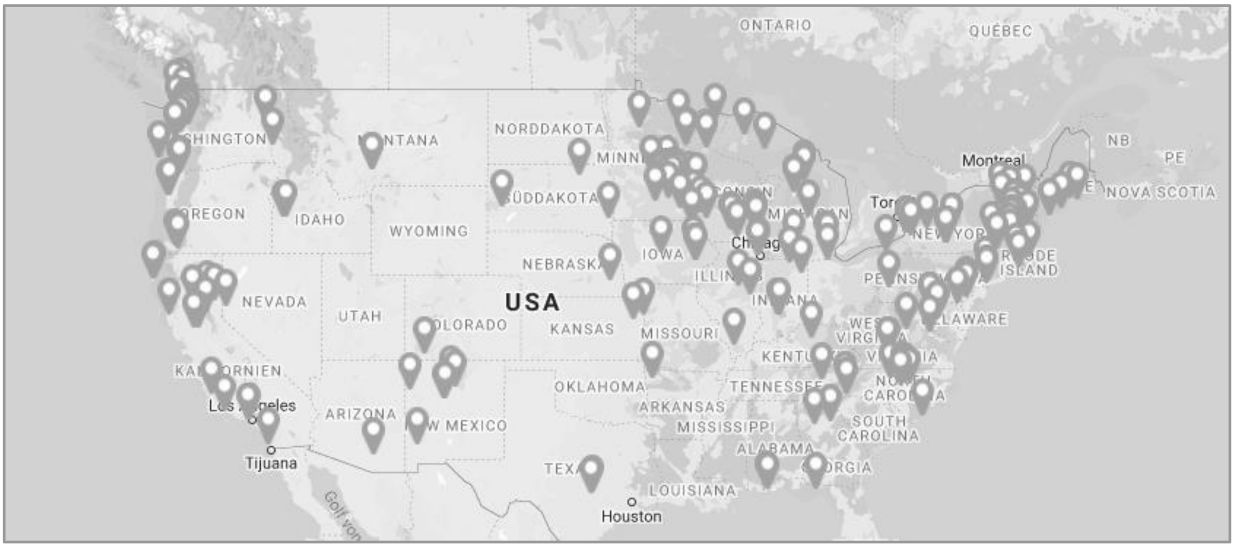

Figure 5 Locations of 147 NCG cooperatives (NCG, 2020)

NCG stated on their website that sustainable agriculture and other environmental issues have been advocated by cooperatives and that cooperatives are leading the way in innovative ways to decrease their environmental effect. According to NCG, Food co-ops have been seeking for methods to decrease their environmental impact, current activities and measures are actively reported by NCG on their website.

2.3.1.2 2020 Food Co-op Impact Report

The annual Food Co-op Impact Report, based on impact metrics data collected from NCG cooperatives across the US, reports on how food co-ops benefit local communities by providing market opportunities for local farmers and workers, as well as working to make affordable good food to the community.

This report serves as a wonderful example of food cooperative everyday operations and provides insight into what food cooperatives are all about and what kind of sustainability goals were made and achieved. According to NCG (2021), following targets displayed in Table 3 were in the focus of the financial year 2020.

"Collaboration of NCG cooperatives to lobby for expanded support for federal initiatives such as SNAP (Supplemental Nutrition Assistance Program) and WIC (The Special Supplemental Nutrition Program for Women, Infants, and Children), which each year help millions of Americans escape hunger, as well as SNAP reward programs that give consumers more money to buy locally grown fruits and vegetables."
"Devotion of NCG to assist small farms and manufacturers, as well as supply chain accountability. Through taking their goods to market and improving local economies, NCG supports local entrepreneurs and small businesses."
"Aggregation of the purchasing power of NCG cooperatives on well-known national brands to give members lower costs and a wider selection of products, giving them more options to suit their budgets and cooking styles."
"Discounts negotiation with well-known companies as well as small and innovative products and helps curate a value line of items called Co+op Basics. These services allow cooperatives to improve neighborhood food security and devote more time and resources to bolstering their local food infrastructure."

"Locally funding neighborhood groups by NCG cooperatives through activities such as registration roundups, reusable bag credits, food drives, and other charitable service opportunities."
"Supporting neighborhoods in ways that are tailored to their specific needs, such as by hosting classes and festivals that bring people together."
"Bringing social equality at the center of national collaboration, working to help assess and strengthen the system's diversity."
"Individually and collectively, commitment of NCG food cooperatives, to decrease carbon emissions and adapt to the climate crisis. Tracking emissions of greenhouse gases from power, gasoline and taking measures to cut them with solar cells and cutting-edge refrigeration."
"Funding the National Co+op Grocers Environment Collaborative awards on a national level to honor natural and organic business businesses, cooperatives, and influencers who are taking climate action."

Table 3 Objectives presented in the 2020 Food Co-op Impact Report (NCG, 2021)

2.3.2 Food sustainability

The world's population is projected to surpass 9 billion by 2050 (SDG Knowledge Hub, 2020). At the same time, the world's food production is not keeping pace with the rising demand. The modern food chain is complex and relies on many different ingredients and processes. Food production and consumption are often at the center of these discussions, but they also touch on other important aspects of sustainability, including water and energy use, animal welfare, and the environment. Food production is essential for our existence, yet it is threatening the environment which is an issue that is equally important from the sustainability perspective. The food supply chain has demonstrated its ability to jeopardize the environment via deforestation, air and water pollution, overexploitation of natural resources and biodiversity loss.

At the moment, the global food system is a major source of greenhouse gas emissions. Corporations must consider “all stages in the supply chain, from agricultural production through processing, distribution, retailing and waste” (Garnett, 2013) to address the existing issues. Authorities are more conscious of the need to tackle these issues, but at the same time they are also challenged by food safety, as well as the responsibility of securing enough food supply to satisfy the demands of a rising population.

According to Capone et al. (2014), food systems and agricultural systems intersect in the production of food, but they also encompass the various organizations, technological innovation, as well as practices that regulate how food is sold, processed, transported etc. (Capone et al., 2014). The food chains need to become much more efficient to tackle the excessive usage of natural resources and satisfy the food production necessary for the world’s expanding population.

The food and agriculture sector's major issue today is to supply enough food to fulfill the nutritional demands of a expanding demography while also safeguarding resources in terms of future prospects. Capone et al. (2014) argue that because the economic, environmental, and social sustainability of current food consumption is critical for achieving food safety, it is essential to develop and create effective strategies to improve the economic, environmental, and social sustainability of existing food consumption patterns.

For instance, it is estimated that 14 - 25 percent of the food purchased is thrown away per household. Most studies that have attempted to determine the primary food categories discarded have discovered that perishable foods account for the majority of food waste (Parfitt et al., 2010). Figure 6 depicts the diversity of household food waste composition. Parfitt et al. (2010) have found that American households have a vastly higher rate of food waste which consist of fresh vegetables, fruits and bakery produce.

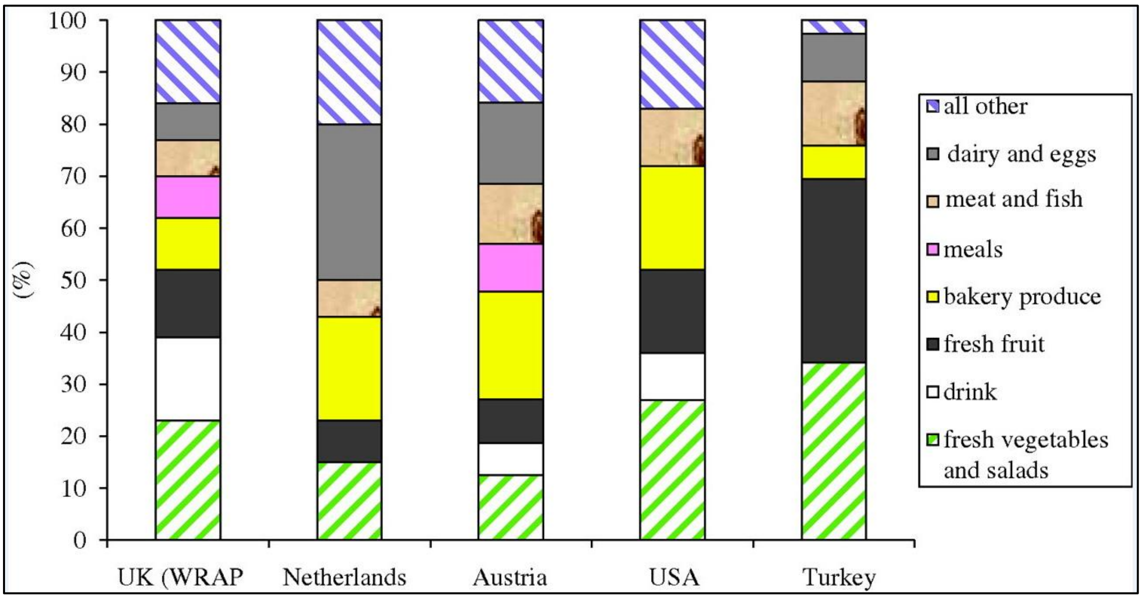

Figure 6 Comparison of household food waste composition in UK, Netherlands, Austria, USA and Turkey in 2010 (Parfitt et al., 2010)

It is evitable that the current population increase, and climate change will make food production more challenging in the upcoming years, intensifying the issues such as environmental degradation and nutritional imbalance. It is therefore important for firms to address the emerging issues, their policy agenda or proposed solutions and future CSR activities in the standalone CSR or sustainability report.

Academic researchers are quite interested in the relationship between the food industry and CSR. Due to the fact that the food industry is closely correlated to people's health, CSR must be incorporated (Partalidou et al., 2020). Food is fundamental to individual and community well-being, and it serves as a core for exploring sustainable development. The food business has a large impact and relies on natural, human, and physical resources, and therefore receives sharper public criticism than other industries.

Another factor is the complexity of the food supply chain, which includes problems such as community, human rights, fair trade, and procurement (Maloni & Brown, 2006). Moreover, the food chain includes both small and large enterprises, each of which has a different view of CSR-related developing conflicts about the amount of CSR activities on the food supply chain (Lerro et al., 2018).

As a multi-trillion-dollar business and the nation's top export, the US food industry plays a significant role in the national economy in addition to providing a necessity for daily human living (Maloni & Brown, 2006). The US food business has several different and troublesome supply chain CSR challenges that are still being developed at various levels due to its complex, multi-echelon supply chain. According to Maloni & Brown (2006), despite the lack of public reactions to CSR issues in the food supply sector, there is a great likelihood that this will change.

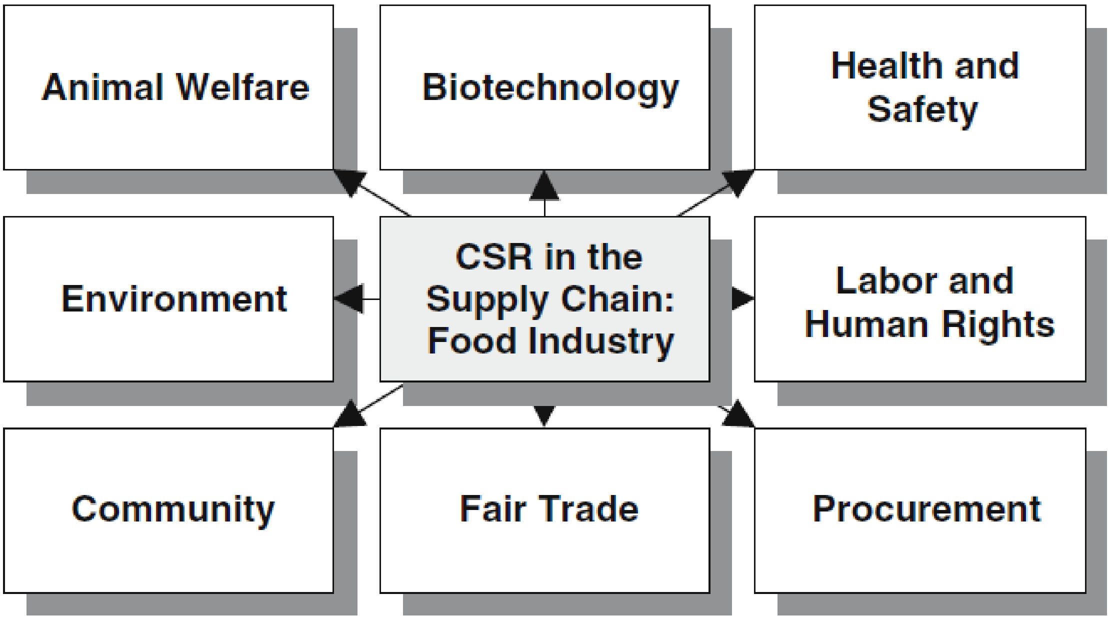

Figure 7 Dimensions of CSR in the Food Supply (Maloni & Brown, 2006)

CSR components in the food supply chain have not yet been addressed by many ethics researchers. Topics (see Figure 7) including fair trade, biotechnology, health, distribution, and farming practices were investigated and similar considerations were made for quality, labor, health, safety, and animal welfare (Wade, 2001; Busch, 2003; Maloni & Brown, 2006).

2.3.3 Economic perspectives of CSR reporting

CSR has had a significant effect on corporate communication. CSR reporting has been the standard mechanism for companies worldwide to articulate their economic, social and environmental performance (Bollas-Araya et al., 2018).

However, CSR measures are communicated by companies in different ways. In specific sustainability reports, companies explain their performance in social, environmental, and economic areas. Other companies include their sustainability activities in their annual and financial reports (also in the balance sheet, management report or annual financial statements) and have thus virtually integrated a sustainability report in the AR. Some companies develop different corporate reports (e.g., environmental report, social report, social responsibility report, etc.) ((Nielsen & Thomsen, 2007; Jarolimek, 2011; Bashtovaya, 2014)

CSR reports, also known as sustainability reports, can be regarded as the most important public forms of CSR communication, which, in addition to the AR, give information on a company's social, ecological, and economic commitment. In terms of form and presentation, CSR reports or sustainability reports are usually based on the general and industry-specific guidelines of the GRI and other standards, while sustainability reports represent the most prominent form of CSR communication (Jarolimek, 2011).

Organizations operating globally prioritize CSR due to claims of transparency and accountability. As a result, a choice must be taken on how to execute and communicate parts of responsibility to their stakeholders. Many businesses, however, are unprepared for the challenge since there is no defined framework - just recommendations - for communicating regularly about CSR. Organizations have struggled to create consistent tactics for reporting on CSR due to a lack of shared knowledge and vocabulary in the field. This, along with the high amount of discourses that exists in the field of CSR/sustainability, has resulted in a lot of inconsistency in communication from many businesses. On their corporate websites, several businesses have opted to communicate about their social policies and actions using different and contradictory terminology for identical concerns (Nielsen & Thomsen, 2007).

Ideally, a sustainability report should include a statement by the company's management on the company's activities with regard to sustainability. Visions and strategies relating to the three dimensions of sustainability should be a fixed of sustainability should be a fixed component of the report, and the company's ecological, social, and economic goals. The instruments used to implement the goals should also be mentioned. It is also desirable to have a statistically processed table with the three dimensions in order to be able to clearly record the activities. Nowadays, however, the internet must of course also be taken into account. The information provided on the company's website is a further form of CSR communication. Jarolimek (2011) argues that the Internet is a viable way for companies to make a lot of information for interested parties in a cost-effective way. Almost all large companies have a sustainability or responsibility section on their website. It may be easier for stakeholders to access various corporate information online.

The development of non-financial reporting is commonly interpreted as a tool promoting transparent corporate social environment. The triple bottom line and sustainability reporting are two examples of certificates and auditing methods that have arisen. The GRI has aided some businesses in improving their performance. Choosing indicators and preparing non-financial reports takes a lot of time and work. Therefore, it is important to find out what information firms present and in which way the information is presented (Nielsen & Thomsen, 2007).

The extent and complexity of business processes and decisions, as well as the consequences, are growing in an emerging global marketplace. As a result, public concern about CSR is growing, as are calls for greater transparency in CSR reporting on relevant concerns in this aspect. Greater CSR awareness among the stakeholders can provide impetus for firms to broaden the area of present social and environmental initiatives, as well as CSR communication (Bashtovaya, 2014).

Partalidou et al. (2020) considers the release of a stand-alone CSR report as a critical component in determining financial performance. Companies demonstrate that they operate in line with society's norms through improving transparency (Partalidou et al., 2020)

CSR report acts as the key communication instrument of CSR between internal and external stakeholders. It is a voluntary comprehensive report including data from natural and social fields. These reports demonstrate the entity’s approach to sustainability and upholding the social obligations acknowledged by the company inside the concept of CSR. The main objective of the CSR report is piloting a methodical application to the administration of socially responsible actions, detecting potential hazards and prospects (Moravcikova et al., 2002). This helps to make the business entity more competitive and provides information not only for the company, but also for certain types of stakeholders.

CSR reporting illustrates considerably more information about efforts eliminating social issues than providing realistic evaluations of CSR performance on the corporate level (Patten & Zhao, 2014). Moravcikova et al. (2002) found that consistent CSR engagement has certain advantages for the company such as increased financial transparency and oversight of CSR initiatives, strengthened involvement of stakeholders and collaboration involving corporations, public sector, and non-profit organizations.

A properly implemented CSR approach can have a number of key positive aspects, such as increased profits and earnings, cost reductions, enhanced productivity and quality, greater marketability and reputation, expanded client relationship, and improved risk migration and regulatory compliance procedures (Patten & Zhao, 2014).

According to Herzig & Schaltegger (2006), a rising number of corporations are publishing environmental and sustainability reports, raising questions regarding the reasons for these business practices. Figure 8 below displays some of the most fundamental aims and advantages of sustainability reporting suggested by Herzig & Schaltegger (2006).

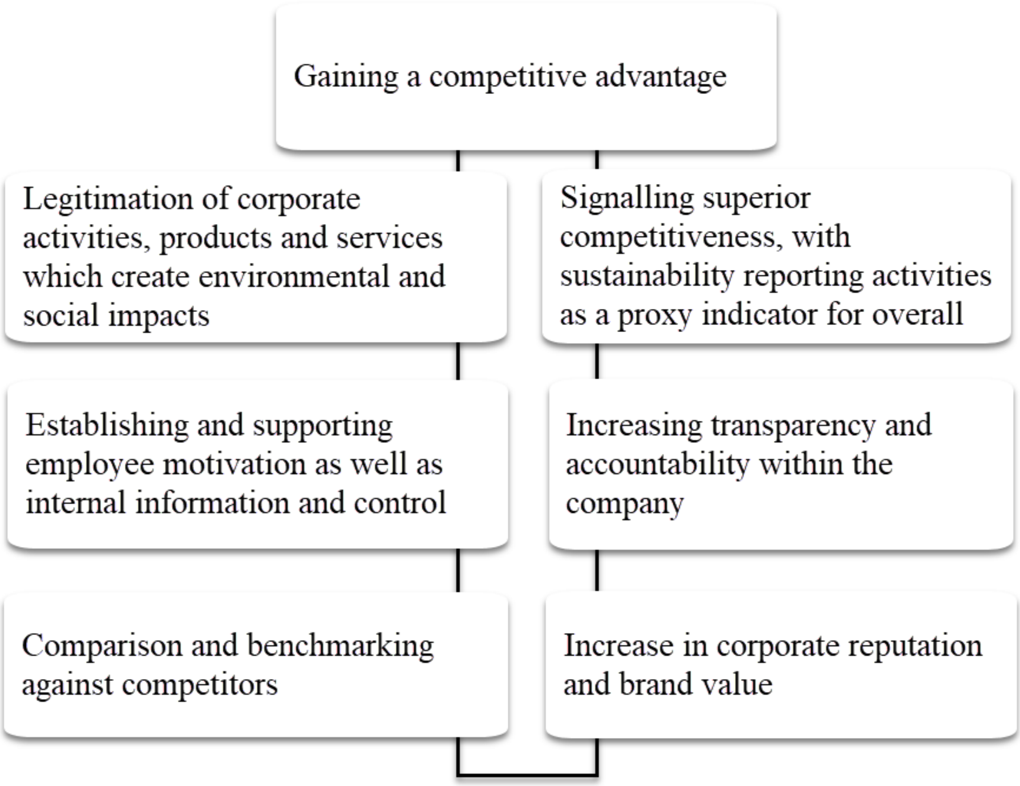

Figure 8 Objectives and benefits of sustainability reporting (Herzig & Schaltegger, 2006)

Moravcikova et al. (2002) found that the industry, size of the enterprise and type of property have a significant impact on reporting. They suggested that listed corporations and companies in the public sector report more often on CSR than cooperatives. The reason for the lower amount of CSR reporting by cooperatives can be explained by the investor's acquaintance with the nature of cooperatives and the lesser urge to be informed about the socially responsible behavior of cooperatives.

2.3.4 CSR reporting frameworks and disclosure standards

Previously, no established standards existed for regulating CSR reporting, thus making it challenging to compare the performance of businesses and ensure the reliability of information in this regard (Simnett, 2012). Today, several organizations have developed sustainability reporting guidelines to guarantee that sustainability reports are consistent. According to Segui-Mas et al. (2015), the firms have increased the use of a "consistent international framework in the preparation and disclosure of non-financial information". The GRI's Sustainability Reporting Guidelines and the AA 1000 AccountAbility Principles Standard are the most commonly utilized reporting standards presently in use. Both emphasize the principles of responsibility and transparency and are founded on the principle of stakeholder inclusion. Other initiatives or frameworks discussed in the sub-sections include the UN Global Compact, AA 1000, and the Integrated IR Framework (Segui-Mas et al., 2015).

2.3.4.1 Global Reporting Initiative (GRI)

As the most widely used CSR reporting framework in the world (Cecil, 2010), GRI is an autonomous organization that assist firms and institutions to report on their environmental, social, and economic effects. The GRI Guideline was first published in the year 2000 and is a well-known and extensively used sustainability reporting methodology that applies to nearly all industries (Pritchard & Caliyurt, 2021).

In 2017, KPMG evaluated the report patterns of the world's top companies via its "Corporate Responsibility Reporting Survey" and the results reveal that two third of the companies applied the GRI standards in their CSR reports (KPMG, 2017).

In general, the initiative provides internationally recognized indicators and guidelines (Sustainability Reporting Guidelines) for organizations of different sizes and sectors. GRI suggest that companies should focus on the information that is material to them, explain it precisely and substantiate it with data, facts and information. If, in the course of this materiality analysis, a company decides not to provide information on individual CSR aspects, these omissions must be justified in a comprehensible manner ("report or explain"). Many companies also have their GRI reports audited by an auditing firm (GRI, 2021).

Economic	Direct economic impacts	Customers Suppliers Employees Providers of capital Public sector
Environmental	Environmental	Materials Energy Water Biodiversity Emissions, effluents and waste Suppliers Products and services Compliance Transport Overall
Social	Labour practices and decent work	Employment Labour/management relations Health and safety Training and education Diversity and opportunity
	Human rights	Strategy and management Non-discrimination Freedom of association and collective bargaining Child labour Forced and compulsory labour Disciplinary practices Security practices Indigenous rights
	Society	Community Bribery and corruption Political contributions Competition and pricing
	Product responsibility	Customer health and safety Products and services Advertising Respect for privacy

Table 4 GRI indicators (Amaya et al., 2021)

Amaya et al. (2021) prepared a list which consists of “initial codes” to build a glossary of codes with the list of GRI indicators (see Table 4) and the three pillars of CSR dimensions (environmental, social and economic) serving as basis. Their study proposes a step-by-step method for categorizing the sustainability practices provided by businesses by examining their sustainability reports.

2.3.4.2 UN Global Compact

The United Nations Global Compact (UN Global Compact) is worldwide the biggest CSR-related initiative that includes business firms. The UN Global Compact is not a regulatory tool; rather, it is a communication network that includes governments, corporations, labor unions, and civil society organizations that represent its stakeholders and whose actions it strives to influence. Through networking, the multistakeholder platform offers assistance so that businesses may make pertinent contributions to achieve the “Sustainable Development Goals” (United Nations Global Impact, 2021).

It is working toward achieving global consensus on the 10 principles, as well as providing a platform for learning and development and allowing corporations to participate politically in deliberative processes. The UNGC's impact on the CSR debate is highlighted by the extensive literature discussion surrounding it (Voegtlin & Pless, 2014).

Over 12,000 businesses from 170 countries have signed the UN Global Compact, pledging to adhere to the 10 basic social and environmental criteria outlined (see. Figure 9). This involves safeguarding human rights and freedom of association as well as combating corruption, raising public environmental awareness, and promoting environmentally friendly technology.

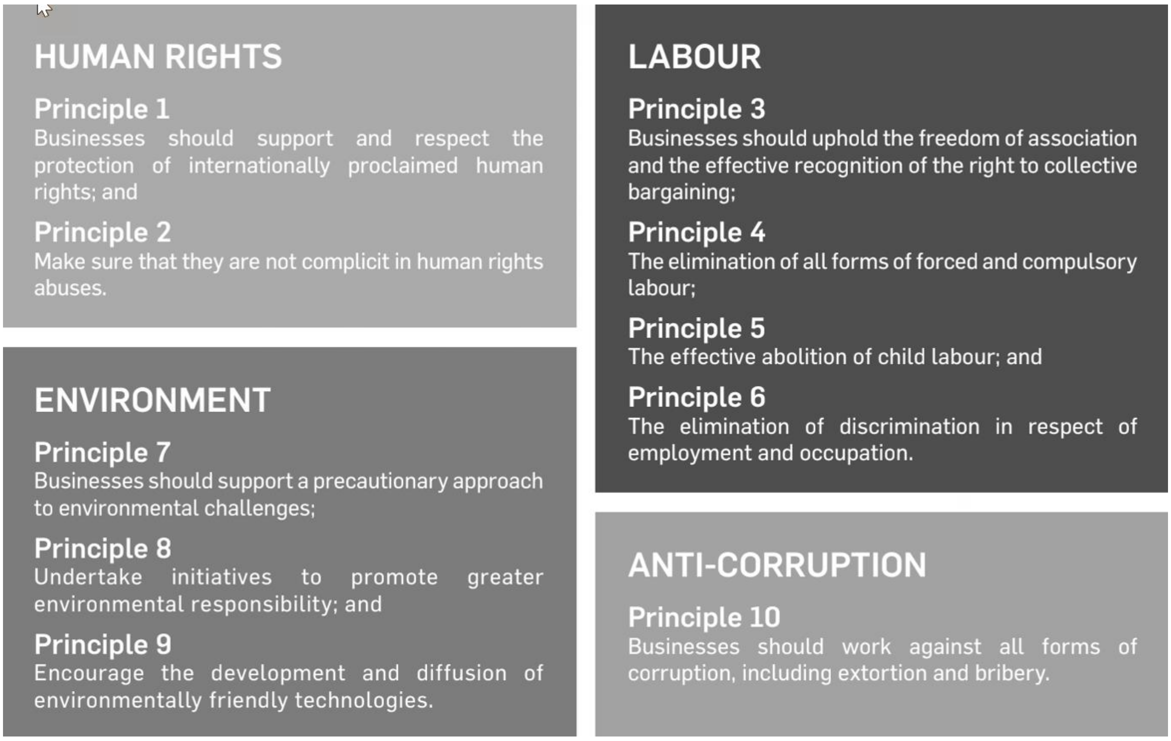

Figure 9 The Ten Principles of the UN Global Compact (UN Global Compact, n.d.)

An annual report (Communication on Progress (COP)) is used by many of the signatories to demonstrate compliance. The UN Global Compact assists businesses and organizations in aligning their plans and operations with the UN Global Compact's sustainable development goals (United Nations Global Impact, 2021).

Perspective	Theories	Main focus	Purpose and assumptions about the UNGC	Opportunities for development
Economic	Economic theory of the firm	Effectiveness	The UNGC is an institution to enhance/regulate participants' CSR engagement and signal CSR efforts of firms to markets	The UNGC could introduce stricter compliance and monitoring systems and increase transparency of signatories' CSR engagement
	Principal agency theory		Design should guarantee transparency and compliance	
			Insufficient compliance and monitoring systems create problems of adverse selection, moral hazard, free-riding or shirking	
Socio-historical	Learning and developmental theories	Legitimacy and effectiveness	The UNGC offers a platform for learning and development in CSR	The UNGC could enhance the effectiveness of COP reporting to guarantee transparency that allows tracking learning and development of participants over time
	Institutional theories		The governance structure of UNGC is a historical development of the relationship between the UN and business firms	
			Low entry barriers and low monitoring enable learning by firms with insufficient CSR engagement	
Normative	Ethical theories (universal ethics)	Legitimacy	The goal of the UNGC is to achieve a consensus on universal moral norms	The UNGC could create further possibilities for exchange and dialogue and should try to better integrate the different networks and programmes
	Political theories (deliberative democracy)		The ten principles are an important step towards such globally accepted norms	
			UNGC is an initiative that offers possibilities for deliberative political processes between international organizations, national governments, private and public actors. It provides a platform for dialogue and partnership projects	

Figure 10 Theoretical perspectives on the UNGC (Voegtlin & Pless, 2014)

Economic, socio-historical, and normative views are highlighted by Voegtlin & Pless (2014) as driving the supposed goal and appraisal of the UNGC's effectiveness and legitimacy (Figure 10). They suggest that evaluators of the UNGC's current performance support or criticize it in part due to their adoption of a certain theoretical approach.

2.3.4.3 Integrated IR Framework

The International Integrated Reporting Council (IIRC) released "The International <IR> Framework" with the objective to create an internationally uniform and flexible framework for a global realignment of corporate reporting. The International Integrated Reporting Framework carries the objective to facilitate the implementation of integrated reporting globally.

The framework is aimed to increase the accuracy of data provided to stakeholders, allowing for reliable as well as effective capital distribution. Furthermore, it should lead to a more financially secure global economy by focusing on value generation. The IIRC sees the primary stakeholders in the report as investors, for whom the integrated report is intended to support their investment decision. The IIRC assumes that other stakeholders (employees, suppliers, local communities, regulators, etc.) also benefit from an integrated report (International <IR> Framework | Integrated Reporting, 2021).

2.3.4.4 AA 1000

The AA1000 is a guideline for reviewing and increasing an organization's social, economic, and environmental reporting reliability. AA1000 is based on four elements which form the basis for the audit process: Inclusivity, Materiality, Responsiveness and Impact (AccountAbility, 2018). A major aspect of an AA1000AS inspection and one of the standard's strengths is the competence to effectively correct deficiencies identified while the inspection is still in progress.

2.3.4.5 ISAE 3000

The International Federation of Accountants (IFAC) has established the non-financial information assurance standard known as ISAE 3000. (IFAC). The prerequisite for an audit in accordance with ISAE 3000 (Rev.) is the auditability of the CSR reporting. An audit with limited or reasonable assurance can only be performed if the data is sufficiently reliable for the preparers of the CSR reporting themselves (BDO, 2017).

2.3.5 CSR reporting practices in the US

The initial legislation steps were made in the 1960s and 1970s in the US, when the necessity for corresponding regulation to address the growing environmental and social issues, arose. The new introduced legislation addressed a variety of issues, including pollution, worker safety, hazardous waste management, and consumer protection. Despite the fact that businesses were expected to follow the new standards, there were no mandatory CSR reporting obligations (Bashtovaya, 2014).

In the US, CSR reporting standards are voluntary, thus there are no penalties for failing to be proactive in the execution of CSR policies and programs. The US Securities and Exchange Commission (SEC) solely mandates public firms to report on CSR-related information (EY, 2021). Although it is not mandated by US laws or regulations ("hard law"), most organizations nonetheless view it as mandatory due to internal standards and customer expectations. If a company supports ethical business practices, it may be categorized as a soft law (CSR), which is not demanded by the US. Many US companies have been disclosing CSR data on a voluntary basis rather than a legal mandate or because they consider the information to be relevant to investors. As a result, voluntary disclosure activities reveal whether or where businesses are most likely to benefit from CSR reporting (Christensen et al., 2021).

Bashtovaya (2014) outlined that a number of scholars have researched trends of CSR practices in general, and CSR reporting in particular, across industries within a single country as well as between two or more nations including the US. Unlike in the EU, CSR documentation is not required by legislation in the US. Nonetheless, an increasing number of US businesses are publishing CSR reports on a regular basis. Holder-Webb et al. (2009) also noted that although CSR reporting in the US is still voluntary, an increasing number of American firms reveal the outcomes of their social and environmental performance each year.

Cecil (2010) suggested that there is a growth trend among US companies issuing stand-alone CSR reports. Nevertheless, there are relatively few reports that are audited in the US. A further analysis of Cecil (2010) shows the top ten industries with the largest number of companies that issued CSR reports from 1991 -2006, with Electricity, Chemicals, Oil & Gas industry landing on the top three (Figure 11).

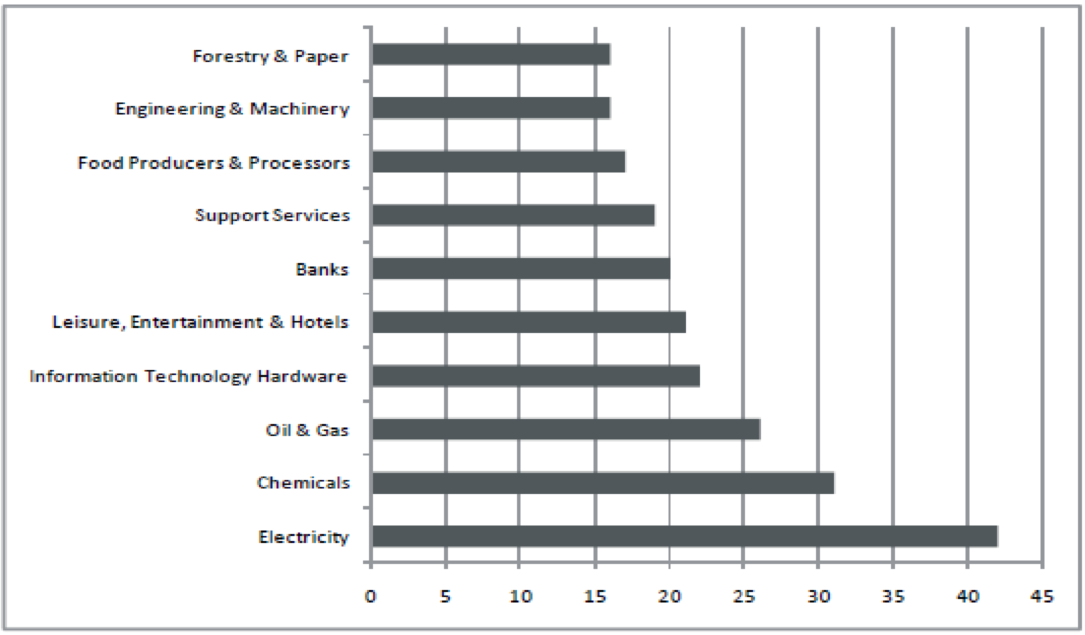

Figure 11 Top 10 industries with the largest number of companies that issued CSR reports from 1991 -2006 in the US (Cecil, 2010)

According to Cecil (2010), prior accounting research mainly addressed ARs, but the tendency of companies using standalone CSR reports has increased. Despite the fact that there are no laws forcing corporations in the US to publish CSR reports, the number of companies that do so is increasing every year.

Patten and Zhao (2014) investigated standalone CSR reporting in the US retail industry and found that corporations would rather communicate about CSR efforts and programs than provide performance statistics, implying that the reports are more about image improvement than transparent accountability. Patten and Zhao’s (2014) research indicate that standalone CSR reporting by retail enterprises has a positive impact on corporate image.

The motivation for voluntary CSR report disclosure is noticeable. Investors and other stakeholders are placing pressure on business entities. Institutional investors are constantly demanding that CSR results be made public. Moreover, Holder-Webb et al's (2009) analysis of the supply of CSR disclosures across US enterprises found that over 80% of the analyzed publicly traded American enterprises post CSR reporting materials. According to the survey, business websites are the most popular methods of disseminating CSR disclosures in the US, followed by news releases and mandated filings. Environmental issues are given less emphasis than community relations, health and safety, diversity, and human resources. Figure 12 represents the percentage of each reporting format (Holder-Webb et al., 2009).

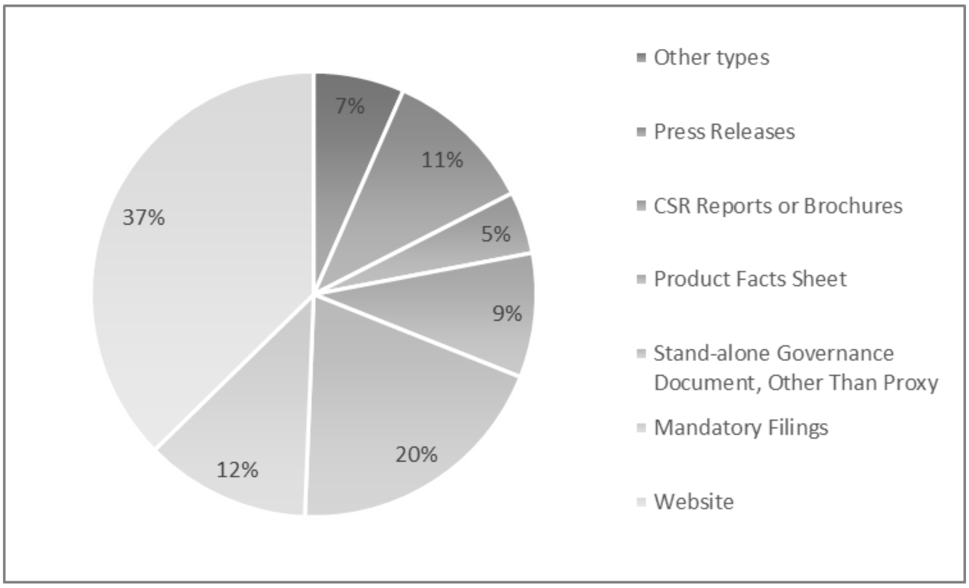

Figure 12 Disclosures by format (Holder-Webb et al., 2009)

Camilleri (2017) on the one hand reached the conclusion that because of the low degree of welfare state support, labor and capital markets in the US are relatively deregulated. As a result, in the US, numerous social concerns like as education, healthcare, and community investment have long been at the forefront of CSR. CSR efforts and communication actions in the areas of “charity, stewardship, volunteerism, and environmental concerns” are not considered as legal compliance concerns (Camilleri, 2017). On the other hand, corporate citizenship and social responsibility cover a wide range of responsible activities that exceed financial reporting obligations. Efforts at stewardship, marketing, philanthropic and charity contributions are all examples of these practices (Porter and Kramer, 2002).

Sustainable practices are rapidly being integrated into fundamental business operations and corporate development strategies, according to Camilleri (2017). It offers light on important American institutional structures and concepts that were purposefully created to encourage an environment for CSR involvement in this way. Bashtovaya (2014) underlined that companies and countries have different perspectives in understanding and developing organizational obligations due to differences in social and cultural values.

Soft laws are examples to encourage enterprises and big organizations to adopt and report CSR-related actions. Several US government agencies are actively implementing CSR programs to give guidance on problems such as corporate citizenship and human rights, labor, anticorruption, environment, health and social welfare, and other topics (Idowu et al.,2017; Camilleri, 2017). Maignan and Ralston (2002) affirmed that CSR in the US is primarily based on corporate philanthropy, whereas in Europe the principles of CSR tend to be implemented in all activities and in every area of the company. One reason for these differences is the tax legislation in the US, which provides incentives for charitable donations. In Europe, on the other hand, the focus is on the development and binding introduction of uniform CSR norms and standards (for example, ISO 26000). However, the two approaches are beginning to converge as a result of globalization, with the US model adopting more and more European ideas, particularly with regard to environmental aspects. It has led to US companies increasingly applying sustainability considerations to the implementation of core business, often achieving innovations that have a positive impact on the environment (Maignan and Ralston, 2002). Other researches show that the size of the business also result in difference reporting practices. Larger companies think more about their external market reputation than small firms, according to Farooq et al. (2015), although the former's CSR investment is also expected to have a major positive correlation with their corporate profile. Furthermore, larger companies typically have more resources in terms of capital and manpower than small and medium-sized businesses, and therefore are willing to make significant investments in CSR activities.

Maignan and Ralston (2002) further investigated how European and US companies communicate CSR on their websites. They reached the conclusion that US firms were much more willing to adopt CSR principles, processes, and issues compared to the French or Dutch companies. They have found that US companies presented social participation as a reflection of their core values and tend to address contributions to their communities through philanthropic initiatives, whereas the Dutch and French firms demonstrated their contribution to CSR by illustrating their sustainability policies (Maignan and Ralston, 2002).

Recent research by Harvard University (Filosa et al., 2021) found that sustainability reports use a variety of naming schemes in the US (see Figure 13 below). In fact, 18 different ways that US businesses labeled their reports were discovered. The word "sustainability" was used most frequently in the report titles (43%), followed by "CSR" and "ESG" (24% and 23%).

Unique Naming Conventions of 2021 Sustainability Reports

1. “Business & Sustainability Report”
2. “Citizenship and Sustainability Report”
3. “Corporate Citizenship Report”
4. “Corporate Responsibility Report”
5. “Corporate Social Responsibility Report”
6. “Environmental, Social and Governance (or ESG) Report”
7. “Global Citizenship Annual Report”
8. “Global Citizenship & Sustainability Report”
9. “Global Environmental & Social Impact Report”
10. “Global Impact Report”
11. “Global Responsibility Report”
12. “Impact Report”
13. “Integrated Sustainability Report and Annual Report”
14. “Responsible Business Report”
15. “Social Impact and Sustainability Report”
16. “Stakeholder Sustainability Report”
17. “Sustainability Report”
18. “Sustainable Impact Report”

Figure 13 Naming conventions of US Sustainability Reporting (Filosa et al., 2021)

3. Research setting and methods

3.1 Research question

The majority of researchers have examined sustainability reporting of companies, but less action and effort were taken to investigate the approaches from the cooperative aspect, revealing an intriguing gap in this field of study (Seguí-Mas et al., 2016).

The main objective of this thesis is to explore the nature of CSR reporting of US food cooperatives, which is motivated by the research question:

How do US food cooperatives report on their CSR strategies and approaches?

This thesis aims at improving the understanding of how cooperatives, with special attention to the US food cooperatives, report on their activities in the context of CSR. The focus on food cooperatives is based on existing research which indicate that the majority of the world's largest cooperatives are consumer and retail cooperatives – these have demonstrated higher commitment to sustainability through their CSR reports compared to other industries (Segui-Mas et al., 2015). This paper explores the traditional model of CSR and how CSR is developing in the US among food cooperatives.

This research field is intriguing from the business and social perspective as both cooperatives and CSR play key roles in social aspects. As of today, only a few works can be found in this research field and the scientific international discussion is also on a very low level. Neither studies nor specialist literature provide concrete information on this topic.

The focus is on finding a reporting pattern of social, ecological and, to a lesser extent, the economic sustainability of the selected food cooperatives. Cooperatives are already acting very sustainably due to their principles and the limited geographical scope for action.

Of course, one cannot determine that cooperatives are socially responsible organizations solely because of their organizational structure. Conversely, it demands a genuine interest in cooperative governance as well as CSR issues. The degree of responsibility will most likely be determined by how interested management and board members are in these issues, which can be reflected in the CSR reporting (Tuominen et al., 2017).

The development of this research concept is intended to show how US food cooperatives evaluate and present their sustainable activities, furthermore - what needs to be considered and where the limits of CSR reporting among cooperatives lie. By integrating sustainability goals in the values, in the corporate strategy, in management and business operations of the cooperative, the actual state presented can be compared with the target state and optimized by subsequent measures as the core added value of CSR or sustainability reporting.

3.2 Research approach

To provide context for the issue raised, it was first necessary to start with comprehending the theoretical foundation of CSR and cooperative principles. In order to examine the characteristics and features of CSR for food cooperatives in the US and if there are identifiable differences in their CSR initiatives, this paper commences with a literature review section to obtain an overall understanding of the current CSR reporting practices and requirements in the respective industry and geographical area.

The qualitative content analysis used in this study allows for the discovery of the existence and absence of certain patterns in CSR reporting, as well as an in-depth analysis rather than just measuring their extent. When generalization of the data is desired, qualitative content analysis is a mixed method in which quantitative components become particularly important (Mayring, 2014). A combined-method approach to collect both quantitative and qualitative data will be used. Through content analysis, this study analyses the information included in the selected companies' CSR, impact, sustainability, or ARs. This data analysis approach has been widely employed in previous CSR studies and has proven to be effective in exposing the extent and character of CSR disclosures. Qualitative content analysis is interpretive in nature since it considers potentially symbolic communication of text and visuals (Schreier, 2013).

The samples consist of all 147 food cooperatives listed in Appendix I that are part of the NCG. As introduced in the previous chapter, NCG as a US cooperative federation serves the food cooperatives by offering the expertise of the staff and affiliated cooperatives and by developing practices that institutionalize that knowledge. The NCG represents these 147 food cooperatives which operate over 200 stores in 39 US states (NCG, 2020).

The data for this analysis was narrowed down to sustainability, annual, and impact reports for the fiscal year 2020 to provide a more accurate picture of the recent environment. The selected cooperatives are tested whether they have reported on their CSR activities externally via any form of standalone reports mentioned above in 2020.

For the start, the quality and relevance of the sources will be evaluated first. For this purpose, the research was carried out mainly via Google search and CorporateRegister.com. CorporateRegister.com is the world’s most comprehensive online directory of corporate responsibility (CR) reports. According to CorporateRegister.com., they hold over 129,400 of the published CSR reports worldwide from over 20,500 organizations. The CorporateRegister.com aims “to profile every non-financial report worldwide, across all sectors and including all types of organization”. Both stand-alone non-financial reports and annual reports should be available on the platform, provided they either contain essential non-financial data or "integrate" the entire report. (CorporateRegister.com, 2020).

If no report can be located on CorporateRegister.com, a manual Google search using the keywords "name of cooperative," "type of report," and "financial year" will be conducted to retrieve the data. Every single category of CSR related standalone reports will be thoroughly researched on the websites of the 147 food cooperatives.

To conduct content analysis, relevant information will be collected systematically from a set of texts, which can be sustainability, annual, or impact reports. The next step is to determine the coding categories and code the content obtained, which will be further illustrated in the analysis section. Afterwards, validity and reliability will be checked before analyzing and presenting results as the final step of the research (see Table 5).

1.	Search for relevant report of 147 cooperatives(Google search "name of cooperative," "type of report," and "financial year" / research on official websites of the cooperatives)
2.	Evaluate quality and relevance of the sources
3.	Gather data; record, analyze and present the results via descriptive statistics
4.	Identify and collect relevant data from each report category (annual, sustainabilty/impact report)
5.	Determine coding categories.
6.	Code the content collected from each report category
7.	Analyze and Present Results.

Table 5 Research approach

3.3 Qualitative analysis – Coding of subthemes

The qualitative content analysis approach is a method for systematically exploring the implications of qualitative data, which is accomplished by classifying content as instances of a coding frame's categories (Schreier, 2012). To precisely analyze the different CSR reporting approaches of the reports and to flesh out the research question, the available reports from the cooperatives will be further investigated to find out what their individual CSR focus and keywords are. By analyzing textual material such as reports against predetermined variables, content analysis is a qualitative research methodology for interpreting and drawing inferences in a systematic and quantifiable manner (Aggarwal & Singh, 2018). The empirical material is based on CSR-related reports (extracts from standalone impact reports, sustainability reports and ARs) of selected food cooperatives.

From the cooperatives that have reported their CSR activities, their reports are further examined - what are their individual CSR focus points and specific terms, phrases, subjects or concepts in the reports (Aureli, 2017). By evaluating the content and semantic connection of words and concepts, content analysis may be used to derive qualitative inferences (Hsieh & Shannon, 2005). Overall, to obtain a greater understanding of CSR issues, the main objectives are finding patterns in how CSR concepts are presented and identifying differences in reporting content in different contexts.

Thus, the data provided in each report is coded, allowing for the identification of specific topics as well as specific subcategories or indicators within each topic. For this thesis, a "grounded approach" for coding will be applied. The aim is to avoid precoding the data before becoming acquainted with it. According to Strauss and Corbin (1990), grounded theory is a strategy that can be used to construct a theory and to ground the theory in data that supports the existence of a theory. Grounded theory does not begin with hypotheses or research questions, as do deductive methods. Instead, grounded theory begins with a reality discovered by the researcher which is inadequately explained in theory. This can be also accomplished by using a method known as emergent coding, which creates a coding scheme using the data to be coded (Stemler and Bebell, 1999; Dahlstrud, 2008). In this case, the definitions are examined, and it should become clear whether definitions or keywords are addressing the same CSR elements. As a result, the phrases that share the same dimension are combined.

Subsequently, a comprehensive categorization into subthemes, particularly bearing in mind the NCG scenario, has been developed. Four subthemes were found through this method, and these were chosen to correspond to the contents analyzed (see Table 6). The table displays the four subthemes that each definition was assigned to: Subtheme 1 = environment, Subtheme 2 = society/community, Subtheme 3 = employees/ labor practices, and Subtheme 4 = consumers. The categories were compiled after a thorough study of the available literature, which included both journal papers (Bashtoyaya et al., 2014; Aggarwal & Singh, 2018; Nyahunzvi, 2013) and research material (standalone CSR related reports).

Climate change, air pollution, waste management, water consumption and discharge, landscape protection, alternative energy, environmental monitoring, biodiversity protection, and so on can all be classified under the theme of environmental performance. Employee contributions and volunteerism, education support, infrastructure development, and other aspects fall under the category community.

The corporate responsibility towards employees was covered by the following subcategories: health and safety, remuneration and benefits, youth policy, higher education training, personnel diversity, and so on. The topic of consumer responsibility includes the subcategories of product and service quality, as well as price policy.

Coding of subthemes				
	Subtheme 1: ***Environment***	*Subtheme 2:* ***Society/Community***	*Subtheme 3:* ***Employees and labor practices***	*Subtheme 4:* ***Consumers***
Illustative keywords Examples	*Climate change, Air pollution, Waste management, Water consumption and discharge, Landscape protection, Alternative energy, Environmental monitoring, Biodiversity protection, etc.*	*Employee contributions and volunteerism, Education support, Infrastructure development, etc.*	*Health and safety, remuneration and benefits, Youth policy, Higher education training, Personnel diversity, etc.*	*Product and service quality, Price policy, etc.*

Table 6 Coding of subthemes

The next section will present the results of the study and include descriptive statistics that assist us in comprehending the current CSR reporting environment of food cooperatives in the US market.

4. Analysis and results

4.1 Descriptive Statistics

The key categories and related subcategories of chosen cooperatives' CSR disclosures can be identified through content analysis of the reports. Environmental performance, social performance, business accountability for employees, and consumer responsibility are all major themes in CSR disclosures. This section summarizes the findings and expands on the reasons that explain the cooperatives' reported themes of corporate social responsibility reporting.

There were numerous references to CSR concerns. Results haven shown that several cooperatives did not publish standalone CSR or sustainability reports, but instead communicated CSR information in other forms (e.g. via AR). As a result, sustainability reports are thoroughly examined; if the cooperative did not issue any CSR or sustainability reports, then relevant information in alternative forms of report will be used for the study.

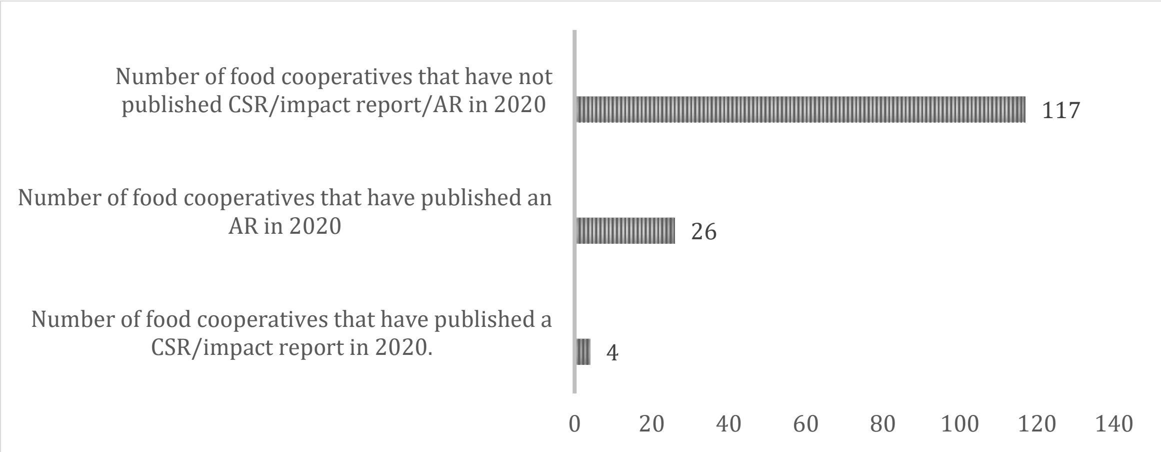

Figure 14 Reports issued of sampled NCG cooperatives in 2020 (total population = 147)

Results (see Figure 14) revealed that approximately 4 sample out of 147 food cooperatives have published standalone CSR or impact report in financial year 2020, whereas 26 cooperatives issued business ARs. In other words, 79% of the sampled cooperatives were not "active" in 2020, whereas 18% issued ARs and 3% published CSR or impact report (see Figure 15).

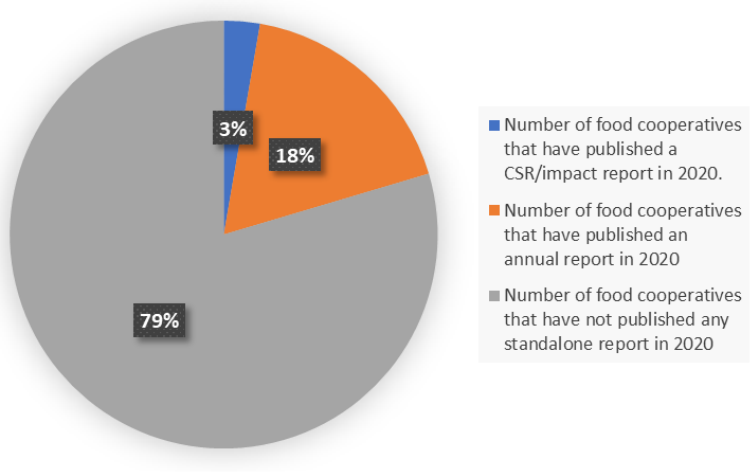

Figure 15 Reports issued of sampled NCG cooperatives in 2020 (in %, total population = 147)

The fact that out of 147 food cooperatives 117 have not published any standalone CSR, sustainability nor impact reports between in 2020, is a noteworthy insight. These statistics demonstrate scarceness of sustainability reporting among food cooperatives in the US. The detailed sampling process is illustrated below in Figure 16.

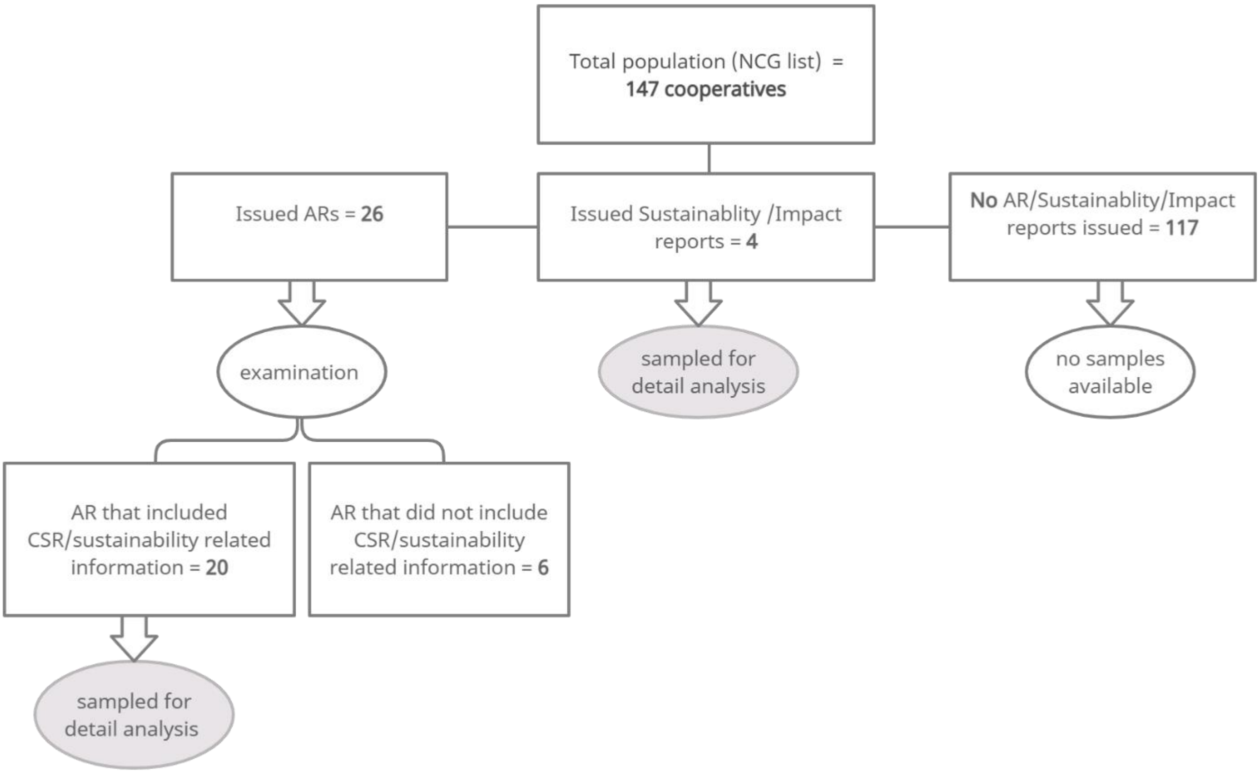

Figure 16 Selection of samples for qualitative content analysis

Of the 147 cooperatives in the NCG list, four sustainability/impact reports and twenty AR are examined separately for the in-depth qualitative analysis in the next sections (please refer to 4.2.1 and 4.2.2).

4.2 Qualitative analysis of reported subthemes

4.2.1 Analysis of sustainability reports and impact reports

In this section, each of the four sustainability/ impact report is coded on the basis of communicated CSR categories, which are again narrowed down to four dimensions: environment, community, employees and labor practices, consumers.

General information				
Cooperative code name	*Common Ground Food Co-op*	*The Merc Co+op*	*Lakewinds Food Co-op*	*Outpost Natural Foods Co-op*
	C1	***C2***	***C3***	***C4***
Industry	Food	Food	Food	Food
US State	Illinois	Kansas	Minnesota	Wisconsin
Foundation year	1974	1974	1972	1970
Departements	Produce Cafe Bakery Meat Cheese Beer & Wine Grocery Wellness	Deli Bakery Cafe Platters + Trays	Produce Dairy & Cheese Deli & Bakehouse Grocery & Bulk Meat & Seafood Wellness	Produce Cheese & Dairy Grocery Meat & Seafood Prepared Foods Bulk Foods Beer, Wine & Spirits Outpost Bakehouse Personal Care

Table 7 General information of selected samples

As the first step, general information (location/US state, foundation year, and departments) on each selected cooperative are gathered and presented in Table 7. The name of the four cooperatives taken into the analysis are coded as C1 to C4. In terms of organizational and operational structure, all four cooperatives share similarities. Despite being based in different US states, all four cooperatives were founded between 1970 and 1974.

Subsequently, Table 8 below illustrates the type of issued reports retrieved from their website. Three out of four cooperatives issued impact reports, whereas one opted for the issuance of a sustainability report.

Report type and period				
	Common Ground Food Co-op	*The Merc Co+op*	*Lakewinds Food Co-op*	*Outpost Natural Foods Co-op*
Cooperative code name	***C1***	***C2***	***C3***	***C4***
Report type	Impact report	Impact report	Impact report	Sustainability report
Reporting year (most recent)	2020	2020	2020	2020

Table 8 Report type and period of selected samples

Similar research from the ARs reveals that three of the four cooperatives placed their strongest focus on Subthemes 2 (society/community), followed by Subtheme 3 (employees and labor practices) and Subtheme 1 (environment), with Subtheme 4 (consumers) coming in last (Table 9).

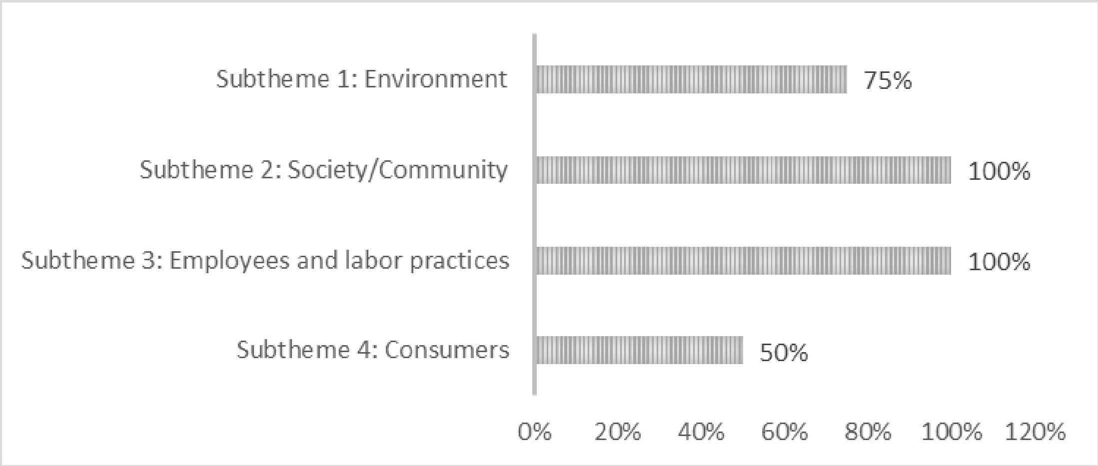

Table 9 Addressed subthemes in sustainability/impact reports (total population = 4)

From the limited four cooperatives which have reported on their CSR activities, these reports are further examined below to identify their individual CSR focus points and specific terms, phrases, subjects or concepts in the reports in accordance with Table 10. Due to the limited sample size and irregularity of the reported content, it is not viable to quantify the frequency of certain used words. The detailed illustration of reported items displayed in Table 10 is extracted from various reporting content (picture, statistics and text of the reports) and summarized below in the subsections (4.2.2.1 – 4.2.2.4) to display a systematic comparison among the four cooperatives. Often, the CSR content is presented not as a body text or in typical report form, but in a brochure/flyer style. It is worth mentioning that the informal approach in which the CSR bullet points are presented makes extensive use of visual design and vibrant colors that connote sustainability.

Cooperative	Subtheme 1: **Environment**	Subtheme 2: **Society/Community**	Subtheme 3: **Employees and labor practices**	Subtheme 4: **Consumers**
C1	--	*Diversity & inclusion, Local organizations receiving donations, Event sponsorships, Community partnerships, Support for other cooperatives, Investment in local and regional producers*	*Employee benefits, Pandemic response*	*Raising awareness of consumers to eat healthy*
C2	*Electricity use, Carbon footprint, Impact of Solar panels*	*Providing access to healthy, local, organic food and products, Sustainable local food economy, Providing donations, Education, Offering culturally appropriate products, Providing more job opportunities for local producers. Contribution to the livelihood of farmers, ranchers, makers and service providers, Efforts to sustain and grow relationships with local producers, Support offered to local producers, Investment in partnerships with local organizations, Knowledge, resources and skills sharing*	*High employee retention rate, Development of intercultural humility, positive and inclusive workplace*	*Shopper satisfaction (product offerings, price,quality, service and cleanliness)*
C3	*Reusable bags, Carbon dioxide offset due to solar garden participation, Waste diverted to compost and recycling*	*Rescue and donation of food, Donation to community*	*High employee retention rate, Pandemic appreciation wage*	--
C4	*Sustainability metrics: Organics, Sourcing, Distribution, Energy use, Climate change & Air emissions, Water use & quality, Solid waste reduction, packaging & marketing material, Labor, Animal care, Sustainability education, Governance and community engagement*	*Dynamic regional food systems, Strong community partnerships*	*Excellent labor standards, Assessment of employee satisfaction, Equal employment opportunities, Pandemic response, Growth and development in the workplace, Workforce composition & diversity, Compensation & Benefits, Employee Engagement & Retention*	--

Table 10 Main reported subthemes and identified key items of selected samples

4.2.1.1 Coded subtheme 1: Environment

In this section, the four sampled cooperatives reported on distinctive environmental topics and in different extent. Different areas were among the reported items illustrated in Table 10: "reduction of electricity usage and carbon footprint", "use of solar panels", "reusable bags", "carbon dioxide offset", "waste diversion", "compost and recycling", "organics", "sourcing", "sustainable distribution", "water quality", "waste reduction", "packaging material", "sustainable labor". While in the impact report of C1, C2, and C3 information was only laid out to a certain extent, C4's sustainability report included detailed and extensive material, which can be observed in the table below.

Cooperative	**Keywords**	**Detailed illustration of reported items**
C1	n/a	n/a
Cooperative	**Keywords**	**Detailed illustration of reported items**
C2	Electricity use, Carbon footprint, Impact of Solar panels	C2 on the other hand reported that it has been reducing its electricity use and carbon footprint though continual investment in environmental sustainability (electricity use, carbon footprint, impact of Solar panels).
Cooperative	**Keywords**	**Detailed illustration of reported items**
C3	Reusable bags, Carbon dioxide offset due to solar garden participation, Waste diverted to compost and recycling	C3 mentioned reusable bags und stated that it had numerous tons of carbon dioxide offset due to its solar garden participation and tons of waste were diverted to compost and recycled.
Cooperative	**Keywords**	**Detailed illustration of reported items**
C4	Sustainability metrics: Organics, Sourcing, Distribution, Energy use, Climate change, Air emissions, Water quality, Waste reduction, packaging material, Labor	C4 reported on several environmental topics such as organic and landuse practices, sourcing, distribution, energy use, climate change and air emissions, water quality, and waste reduction. C4's Product Policy Advisory Team developed following policies for the purchasing team to follow: Organic farming practices have to ensure the health of farmers, farm workers, livestock, and the environment. Support of the organic food system protects the integrity of the entire food system. C4 curate their product selection giving preference to organically-sourced foods.

		When it comes to sourcing, C4 buyers select products based on factors that offer balance in meeting the needs of a diverse community of shoppers. Those factors include, but are not limited to: nutritional content, environmental impact, degree of processing, type of additive or natural preservative, place of origin (with preference for local or regional), cooperatively produced or owned, independently owned, fair trade certification, consumer demand, product or industry trends, animal testing, boycotts and plastic packaging. The international Fair-Trade movement aims to ensure that individuals throughout the world obtain fair value for their labor or products. Fair Trade criteria that C4 addressed in the sustainability report include: “fair local wages; equal opportunities for workers; no abuse of child labor; healthy and safe working conditions with a local context; engaging in environmentally sustainable practices; building long-term trade relationships; and providing financial and technical assistance to producers whenever possible.” C4’s stated goal in the report is to increase the local and regional sales overall by one to three percent annually, with a goal of 75 percent of the sales as local/regional by 2022. Its reported overall sales of all local/regional products increased to 33 percent of total sales in 2020, which is in line with the reported goal. According to C4, the vehicle C4 uses for the majority of miles driven is also most environmentally friendly, running off compressed natural gas, this fuel source is not only more efficient, but cleaner burning, resulting in financial savings for the cooperative as well as less greenhouse gas emissions. It is clear that reduction of net energy consumption is central to the fight against climate change. C4 points out that it is not only a factor in their decision-making process but a financial commitment the cooperative chooses to make. To achieve this goal, C4 installed a solar array at their store. In 2020 it produced 57,795 kWh, which is equivalent to the power needed for four homes for one year. C4 has been strongly committed to renewable energy over

		the years - it has continued to buy renewable energy through Renewable Energy Credits (RECs), purchasing regional wind RECs. Through this program C4 has offset 100 percent of their store electricity usage. C4 also installed fast charging stations at all store locations to support alternative energy for electric vehicles and provide a place for users to recharge. Moreover, C4 seeks to actively decrease greenhouse gas emissions. They track the operations' carbon footprint and work toward being carbon neutral. "We acknowledge that climate change is a real and imminent threat to our cooperative, our community, and the farmers and producers we rely upon to feed us. With more than 97% of climate scientists confirming that our climate, and therefore our world has been severely impacted by greenhouse gasses, we believe that it is wrong to pollute our earth and to willfully ignore the implications for all of humanity. Therefore, we are committed to lead impactful change through education, effective partnerships and sustainable solutions in our operations." C4 further promotes information exchange to raise public knowledge of local and regional water issues. Since C4 is located in the Great Lakes region, they strive to reduce storm water runoff through the use of gardens and porous pavement, which allow rainwater to pass into the ground instead of flowing away in storm drains. Additional benefits of porous areas include groundwater recharge, improved water quality, and decreased water quantity being treated at the treatment plant prior to being returned to Lake Michigan, as well as protecting the rivers and lakes. All garden areas of C4 are pesticide-free, use native plant species, and increase micro-habitats for beneficial insects, birds, and other urban wildlife. C4 is committed to minimizing waste and using resources to their highest use by using a companywide composting program for all pre-consumer food waste from their central kitchen, produce departments, and cafes. The many benefits of composting include landfill diversion, the reduction of harmful greenhouse gases (GHG), and the building of healthy soils. In 2020, C4 reported

		that over 170 tons of food waste were composted. All of the compost gets hauled to a family-owned commercial composting site in Wisconsin and the finished compost product are sold at C4's store locations. C4 recycles 100 percent of all corrugated cardboard - it is flattened and baled at each store and taken to a recycling plant, which after processing sends it on to various OCC pulping mills to be turned into new corrugated cardboard. C4 also bales soft plastic/shrink wrap for recycling. The remaining mixed plastics are collected at each store. In addition to mixed plastics C4 recycles natural corks and clean and clear plastic film from internal operations such as case, pallet and shrink wrap. The plastic film is recycled into a variety of new plastic items, including composite wood or decking, or plastic pallets. C4's Recycle Centers are for customers to recycle items that are hard to recycle at home. Recycle Centers are available at each store to collect recyclables and educate customers about landfill waste and recycling programs. Additionally, C4's meat department's waste is picked up and reclaimed and renewed.

4.2.1.2 Coded subtheme 2: Society/Community

This subtheme is representative in the communicated content. It is the category that is referenced the most in both the ARs and the impact/sustainability reports.

The elements that were reported on were “diversity”, “inclusion”, “local donations”, “event sponsorships”, “community partnerships”, “support for other cooperatives”, “investment in local and regional producers”, “providing access to local and organic products”, “sustainable local food economy”, “education”, “securing job opportunities for local producers”, “support offered to local producers”, “investment in partnerships with local organizations”, “knowledge, resources and skills sharing”, and “dynamic regional food systems”. C2 seems to have the most extensive information among the four entities.

Keywords that expressed social involvement enables the cooperatives to appreciate the extent to which cooperatives are willing to invest for the social involvement.

Cooperative	Keywords	Detailed illustration of reported items
C1	Diversity & inclusion, Donations to local organizations, Event sponsorships, Community partnerships, Support for other cooperatives, Investment in local and regional producers	C1 focuses on diversity and inclusion and made donations to 16 local organizations and sponsored local events. The cooperative regularly offers classes and recipe sharing gatherings where people have the opportunity to share food and strengthen the community. Foods are sourced from local and regional producers.
Cooperative	**Keywords**	**Detailed illustration of reported items**
C2	Providing access to healthy, local, organic food and products, Sustainable local food economy, Providing donations, Education, Offering culturally appropriate products, Providing more job opportunities for local producers. Contribution to the livelihood of farmers, ranchers, makers and service providers, Efforts to sustain and grow relationships with local producers, Support offered to local producers, Investment in partnerships with local organizations, Knowledge, resources and skills sharing	C2 creates a market for locally produced goods and raises awareness about food origins. Simultaneously, it encourages more fair choices and solutions for low-income people of the community. C2's status as a SNAP and WIC vendor allows them to enhance people' access to nutritious, local, and organic foods. SNAP (Supplemental Nutrition Assistance Program) assists qualified customers in stretching their food budget and purchasing nutritious foods. WIC, on the other hand, strives to protect the health of low-income women and children who are at risk of malnutrition by providing nutritious meals, healthy eating advice, and health care referrals. Moreover, C2 purchases from local vendors to help the local economy, give additional job possibilities for local producers, and contribute to the livelihood of farmers, ranchers, and service providers, as well as providing unique offers and a competitive edge for the cooperative. C2's local food sales grew year over year, demonstrating the cooperative's commitment to maintaining and growing ties with local farmers, as well as its effectiveness in highlighting the benefits of buying local and providing assistance to local producers to help them succeed.

		The cooperative participates in educational and outreach activities, as well as supporting local foundations, to show its dedication to the region. The number of community donations has increased significantly at C2. Its customers may give to local charities every time they buy by rounding up their purchase - each month, a new charity is featured as the recipient, and all monies raised are sent to them.
Cooperative	**Keywords**	**Detailed illustration of reported items**
C3	Rescue and donation of food, Donation to community	C3 reported on rescue and donation of food and donations to local community
Cooperative	**Keywords**	**Detailed illustration of reported items**
C4	Community partnerships, Community Sponsorships, Food donations	C4 is actively engaged in community partnerships, sponsorships, food donations

4.2.1.3 Coded subtheme 3: Employees and labor practices

The following items covered by each of the four cooperatives are applicable to this subtheme: “employee benefits”, “pandemic response”, “high employee retention rate”, “development of intercultural humility”, “positive and inclusive workplace”, “excellent labor standards”, “assessment of employee satisfaction”, “equal employment opportunities”, “growth and development in the workplace”, “fair compensation” and “employee benefits”.

Cooperative	Keywords	Detailed illustration of reported items
C1	Employee benefits, Pandemic response	All staff of C1 earned a living wage. 47% of staff worked full-time and are qualified for benefits.
Cooperative	**Keywords**	**Detailed illustration of reported items**
C2	High employee retention rate, Development of intercultural humility, positive and inclusive workplace	C2's employee demographics have become more ethnically diverse, indicating progress toward the cooperative's Equity Strategic Action Plan and continuing commitment in promoting equity, diversity, and inclusion, as well as the cooperative's welcoming culture. C2 is dedicated to the long-term goal of being “culturally competent, hospitable, and inclusive of all people”,

		both inside and outside the cooperative, and across a spectrum of concerns and difficulties. Their Equity Strategic Action Plan includes the following: “1. Supporting, engaging and including people with different racial, cultural, economic and religious backgrounds as well as those with varying age, physical abilities, gender identities and sexual orientations. 2. Reaching beyond traditional allies and constituencies, entering intercultural relationships with humility, prepared to listen, learn and adapt their methods and practices to achieve mutual benefit. 3. Recruiting, hiring retaining, and developing a culturally competent staff, board and volunteers whose demographics are more diverse than those of their region.”
Cooperative	**Keywords**	**Detailed illustration of reported items**
C3	High employee retention rate, Pandemic appreciation wage	C3 reported on high employee retention rate, Appreciation wage paid to employees due to Covid-19
Cooperative	**Keywords**	**Detailed illustration of reported items**
C4	Excellent labor standards, Assessment of employee satisfaction, Equal employment opportunities, Pandemic response, Growth and development in the workplace, Workforce composition & diversity, Compensation & Benefits, Employee Engagement & Retention	C4 works to ensure that food producers and handlers work together to secure fundamental labor rights and measurable improvements in agricultural workers' and their communities' lives. C4 wants to make sure that everyone has a chance to express their needs and desires. To guarantee adherence to excellent labor standards throughout the firm, C4 creates and implements corporate policies, processes, internal reporting procedures and training. C4 performs an employee engagement survey every twelve to eighteen months to assess employee satisfaction in categories including senior management, communication, benefits, personnel practices, training and development, location and department operations, employee supervisors, and overall work satisfaction. C4's policy is to promote “equal employment opportunities to all qualified individuals, regardless of race, color, religion, sex, age, national origin, disability, veteran status, marital status, sexual orientation, military status, arrest record, conviction record, use or nonuse of legal

		products, or any other protected characteristic under federal, state, or local law." In 2020, C4 continued to pay the competitive pay premium for our full-time union employees making below the top of the union wage scale. This allowed C4 to increase hourly wages for full-time staff and maximize hours to be more competitive in attracting and retaining talent in this challenging labor market. Furthermore, 72 percent of employees were also eligible for 401k or retirement benefits. C4's retirement plan advisors attended consultation meetings to educate staff on planning for retirement. In 2020, C4's employee turnover rate was 57 percent, down from 63 percent in 2019.

4.2.1.4 Coded subtheme 4: Consumers

This is the subtheme that has received the least attention. This is most likely due to the absence of overlap or linkage with the cooperative principles. In overall, reported items of C1 and C2 both emphasized "shopper satisfaction with health impacts".

Cooperative	Keywords	Detailed illustration of reported items
C1	Raising awareness of consumers to eat healthy	C1 started "The Food for All program" which is designed to make the Co-op accessible for everyone by helping the consumers eat healthy and save money.
Cooperative	**Keywords**	**Detailed illustration of reported items**
C2	Shopper satisfaction (product offerings, price,quality, service and cleanliness)	C2 emphasizes that it understand and meet consumers needs as they relate to product offerings, price, quality, service and cleanliness. They provide customers with excellent service and quality products.
Cooperative	**Keywords**	**Detailed illustration of reported items**
C3	n/a	n/a
Cooperative	**Keywords**	**Detailed illustration of reported items**
C4	n/a	n/a

4.2.2 Analysis of ARs

The financial success of the cooperatives constituted a prominent part of the AR. The majority of this data is statistical, and it is presented in a non-complex language and manner that is mostly comprehensible to non-experts.

While 26 cooperatives have released AR, the finding shows that 77% out of these cooperatives included CSR related information. As a result, the content of 20 available AR is examined independently as part of the analysis to determine the extent of the information (see Figure 16 and 17). Admittedly, whilst some cooperatives elsewhere provide CSR/sustainability/impact reports that are separate from AR; the 26 cooperatives did not produce such separate reports.

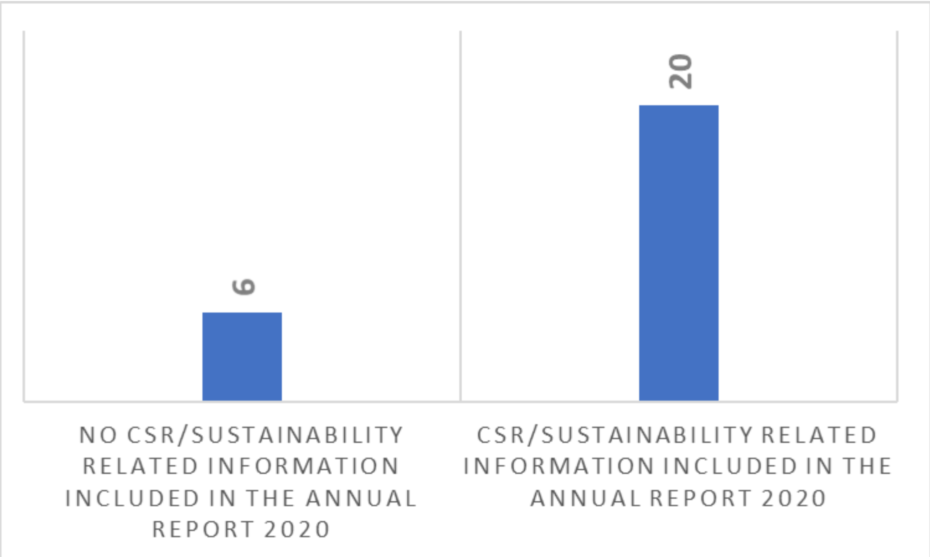

Figure 17 Number of ARs which contain CSR related information (total population = 26)

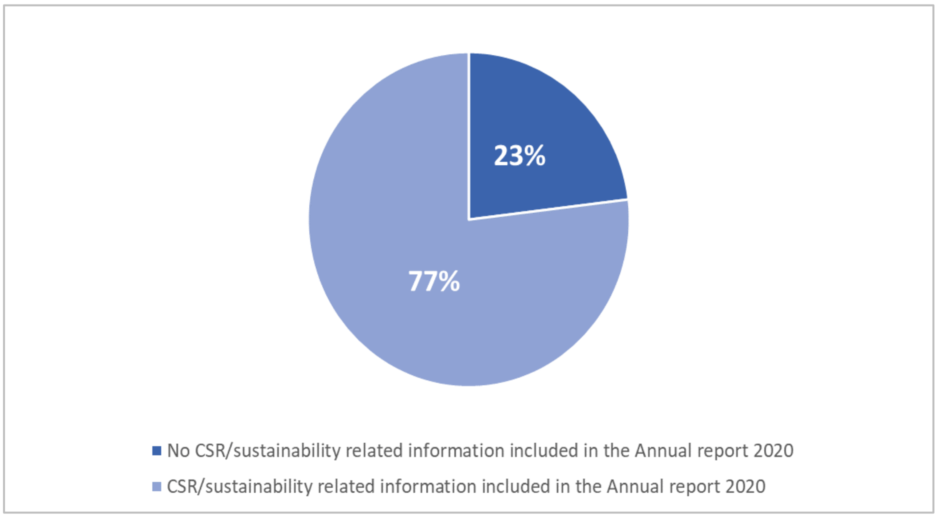

Figure 18 Percentage of ARs which contain CSR related information (total population = 26)

In terms of the kind of topics covered, the 2020 ARs largely adhered to the same structure. The mission statement is usually followed by a brief introduction to the organizational structure (board of representatives, management team) and letter from the president of the board. Other information, including year-end financial statement and CSR related content (if available), was included in the ARs' main and last section.

The majority of the 20 cooperatives that included CSR-related material in their ARs (77 %) focus on subtheme 2 (society/community). Subtheme 1 (environment) is ranked second, followed by subtheme 3 (employees and labor practices). With no reported content, Subtheme 4 (consumers) appears to be out of focus (see Figure 18).

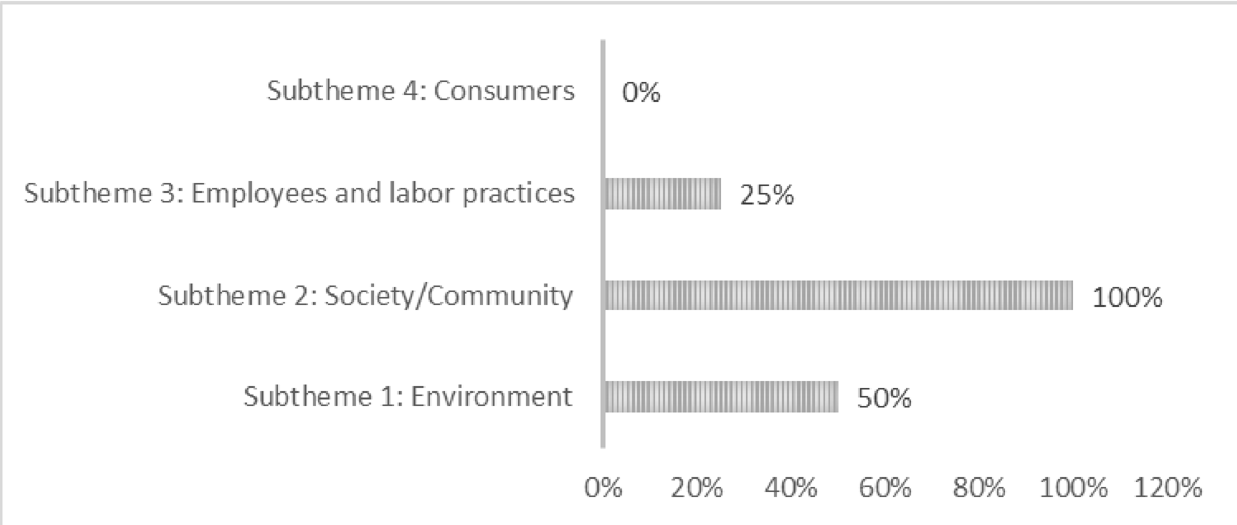

Figure 19 Addressed subthemes in ARs (total population = 20)

In the following analysis, the 20 out of 26 ARs which contain CSR related information are coded as A1-A20. In line with Table 11 - 13, these reports are further evaluated to determine their distinct CSR focus points and specific terminology, phrases, issues, or concepts in the reports. The results are depicted individually for each subtheme category (environment, society/community, employees and labor practices, consumers).

Subtheme 1: **Environment**	
Cooperative	*Keywords*
A1	*Organic products*
A2	*Reduction of environmental impact and waste* *Regenerative Agriculture*
A4	*Environmental stewardship*
A5	*Organic, non-GMO products*
A8	*Reduction of energy use* *Elimination of waste streams* *Reduction of ecological impact*
A11	*Organic products* *Contribution to sustainable environment*
A13	*Fair trade*
A15	*Environmental sustainable practices and products*
A17	*Reduction of food waste*
A19	*Reduction of energy consumption* *Solar photovoltaic power*

Table 11 AR Subtheme 1

With regard to the environment category (Subtheme 1), only 10 cooperatives had described their pro-environmental measures or objectives. These topics were most frequently addressed through engaging in “fair trade”, “reduction of food waste”, “reduction of energy use” and providing “organic products”.

Subtheme 2: **Society/Community**	
Cooperative	*Keywords*
A1	*Support of local farms and producers* *Donations to local non-profits* *Strengthening the local economy* *Impact on local economy*
A2	*Donations* *Community enrichment*
A3	*Community partnering*
A4	*Support of local producers* *Community engagement*
A5	*Investment in local economy* *Creating social capital* *Culture of openness, accessibility and diversity*
A6	*Donations* *Community contributions*
A7	*Donations to local non-profits* *Sponsorships* *Local impact*
A8	*Care for community* *Donations*
A9	*Donations* *Sponsorships*
A10	*Donations* *Contribution to community events* *Support of local stakeholders (vendors)*
A11	*Support of local economy* *Contribution to local food system* *Embodiment of cooperative principles*
A12	*Donations*
A13	*Community action*
A14	*Donations to community groups*
A15	*Support to local economy and food systems*
A16	*Shared community, knowledge and economics* *Local sourcing* *Donations to local non-profits*
A17	*Donations to local non-profits*
A18	*Concern for community* *Promotion of diversity and inclusivity* *Education and training for members*
A19	*Local community support* *Donations*
A20	*Donations to local community* *Support of local produce and farmers* *Community reinvestement fund* *Local event sponsorships*

Table 12 AR Subtheme 2

Keywords that expressed social involvement (Subtheme 2) enables the cooperatives to appreciate the extent to which cooperatives are willing to invest for the social involvement. Further analysis of ARs of the 20 CSR containing reports reflected the continued dominance of focus on social aspects over environmental, labor and consumer-related practices. All 20 cooperatives included related terms to subtheme 2 in their AR, most frequently used ones are “donations to local non-profits”, “strengthening the local economy”, “impact on local economy”, “community enrichment”, “support of local producers”, “community engagement”, “local event sponsorships”, and “local sourcing”.

Subtheme 3: **Employees and labor practices**	
Cooperative	*Keywords*
A1	*High employee retention rate*
A6	*Fair wages*
A8	*Investment in staff*
A14	*Additional time-off to each staff*
A15	*Healthy workplace based on dignity, opportunity and fair compensation*

Table 13 AR Subtheme 3

Finally, following items covered by 5 of the 20 cooperatives are applicable to subtheme 3: “high employee retention rate”, “fair wages”, “investment in staff”, “additional time-off to staff”, “healthy workplace based on dignity”, “opportunity and fair compensation”.

In contrast to other subthemes, the selected cooperatives did not provide any information on the Subtheme 4 (customers) in their AR.

In the next section, ARs from the 20 cooperatives which have reported on their CSR activities are further examined below to identify their individual CSR focus points and specific terms, phrases, subjects or concepts in the reports in accordance with the analysis for sustainability and impacts reports.

4.2.2.1 Coded subtheme 1: Environment

Cooperative	Keywords	Detailed illustration of reported items
A1	Organic products	A1 offers a market for local products with consideration for the environment, animals, and future generations.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A2	Reduction of environmental impact and waste, Regenerative Agriculture	A2 claims that they are continually looking for methods to lessen waste and improve sustainability, from agricultural operations to packaging. Regenerative agriculture is a set of agricultural methods and ideas used by A2 with the goal of restoring and enhancing the farm's overall environment.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A4	Environmental stewardship	A4 solely states that it continued environmental stewardship as one of the priorities.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A5	Organic, non-GMO products	A5 offers locally produced organic and non-GMO products.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A8	Reduction of energy use, Elimination of waste streams, Reduction of ecological impact	A8 is committed to sustainable actions such as reducing of energy use and ecological impact, eliminating of waste streams.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A11	Organic products, Contribution to sustainable environment	A11 reports that 37.9% of total store sales come from certified organic products and that it contributes actively to a strong local food system and sustainable environment.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A13	Fair trade	A13 announces partnership with “Communities Fair Trade Pecan” which advocates for fair trade for US farmers.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A15	Environmentally sustainable practices and products	A15 commits to model environmental sustainability in their practices and products.

Cooperative	Keywords	Detailed illustration of reported items
A17	Reduction of food waste	A17 has a strong focus on reducing food waste by setting a target waste diversion rate of 92%.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A19	Solar photovoltaic power	A19 has installed solar panels and monitors the solar energy produce in real time.

4.2.2.2 Coded subtheme 2: Society/Community

Cooperative	Keywords	Detailed illustration of reported items
A1	Support of local farms and producers, Donations to local non-profits, Strengthening the local economy, Impact on local economy	A1 provides "meaningful employment and strengthens the community". It supports "a robust and sustainable local food economy with fair prices for producers and all owner-members" and contributed with donations directly to charitable organizations.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A2	Donations, Community enrichment	A2 made donations to local food pantries and donated homes for caterpillar adoption and raising.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A3	Community partnering	A3 holds community tables, pop up events to strengthen the community relationship.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A4	Support of local producers, Community engagement	A4 offers support to local producers and community engagement through programs like Round Up For Change.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A5	Investment in local economy, Creating social capital, Culture of openness, accessibility and diversity	A5 supports and invests in local economy (for every dollar, 0.38 cents are reinvested in the local economy). The cooperative creates social capital through pushing for organic food, creating YFC Solar projects, recycling and the Local Honey Project, and offering educational opportunities for the members.

Cooperative	Keywords	Detailed illustration of reported items
A6	Donations, Community contributions	A6 contributed ice to unhoused neighbors and donated to South Minneapolis food shelves during social unrest.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A7	Donations to local non-profits, Sponsorships, Local impact	A7 gave away gift cards as donations to 183 different non-profits and is actively involved in local sponsorships and funding community work.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A8	Care for community, Donations	A8 supports local growers, grazers, and bakers and makes local donations.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A9	Donations	A10 made donations to local non-profits and local organizations.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A10	Donations, Contribution to community events, Support of local stakeholders (vendors)	A10 made cash donations to" Minnesota Food Share" and local inventory purchases from local vendors.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A11	Support of local economy, Contribution to local food system, Embodiment of cooperative principles	A11 supports economic justice and strengthens the local economy. It contributes to a strong local food system and embodies cooperative principles.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A12	Donations	A12 offers monetary donations or raffle items to the local community.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A13	Community action	A13 emphasizes community action by participating in various local projects.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A14	Donations to community groups	A14 donated record amounts to "Black-led non-profits".

Cooperative	Keywords	Detailed illustration of reported items
A15	Support to local economy and food systems	A15 supports the local economy and local food systems through active and personal communication with the local vendors.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A16	Shared community, knowledge and economics, Local sourcing, Donations to local non-profits	A16 indicates that "shared economics, community and knowledge" means that consumers and workers own and operate for the mutual benefit; the cooperative serves as a community hub and members gather and share information about food and community issues.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A17	Donations to local non-profits	A17 made donations to 38 organizations in the form of gift cards, gift baskets, store products, or cash sponsorships.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A18	Concern for community, Promotion of diversity and inclusivity, Education and training for members	A18 offers discounts to member-owners who are economically challenged and supports the Putney Foodshelf and dozens of other local groups and organizations, donating food, staff time, and money. The Board of Directors and management team have a strong focus on diversity and inclusion in the community.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A19	Local community support, Donations	A19 works for the sustainable development of the community and made donations to 62 community groups.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A20	Donations to local community, Support of local produce and farmers, Community reinvestement fund, Local event sponsorships	A20 made donations of food, gift bags, gift cards and other products and services to non-profits and schools. 33% of the purchases are local. A20 provides grants to 12 local organizations via their Community Reinvestment Fund.

4.2.2.3 Coded subtheme 3: Employees and labor practices

Cooperative	Keywords	Detailed illustration of reported items
A1	High employee retention rate	44% of A1s current staff have a length of service of at least two years, and 38% of the current staff have been here for one year or less. 27% of A1's staff are quite experienced, having worked at the cooperatives for five years or longer.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A6	Fair wages	116 employees received more than $3 million in direct wages.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A8	Investment in staff	A8 has a strong focus on investment in its staff.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A14	Additional time-off to each staff	One extra week of paid time off was given to each staff member.
Cooperative	**Keywords**	**Detailed illustration of reported items**
A15	Healthy workplace	A15 pledges to foster a healthy workplace based on dignity, opportunity and fair compensation.

When comparing the reporting content of AR and sustainability /impact report, AR shows a strong focus on Subtheme 2 (society/community), followed by Subtheme 3 (employees and labor practices) and Subtheme 1 (environment). Sustainability /impact report, on the other hand, reported extensively on Subtheme 1 (environment), with the remaining attention split between Subthemes 2 (society/community) and 3 (employees and labor practices). Topics of Subtheme 4 (consumers) seems to less relevant for all types of report examined.

5. Conclusions and final remarks

This paper set out to assess US food cooperatives' CSR reporting practices and the main goal was to better understand how cooperatives report on their operations in the context of CSR. The present results are significant in several respects.

The most obvious finding to emerge from this study is that there is no explicit regulatory guidance on sustainability reporting among cooperatives. Cooperatives frequently reference the NCG's sustainability reporting guidelines, as similarities could be found in the reporting design. According to derived data, it can be concluded that three forms of sustainability reporting are found among cooperatives: sustainability reports, impact reports and ARs. The reporting content are displayed in various forms (body text, bullet points, graphics, statistics). Often, the CSR content is presented not as a body text or in typical report form, but in a brochure/flyer style. It is worth mentioning that the informal approach in which the CSR bullet points are presented makes extensive use of visual design and vibrant colors that connote sustainability.

Moreover, it can be concluded that only a limited number of cooperatives currently issue standalone reports to inform their stakeholders about the CSR effort they have made during the financial year. An important component of the AR was the cooperatives' financial performance. The extent of detailed information about CSR efforts in ARs is limited compared to a standalone sustainability or impact report, since this type of report majorly focuses on financial facts and figures. Impact reports, on the other hand, are a popular type of standalone report among cooperatives. They, along with the sustainability report, provide extensive information on CSR plans and objectives met.

Another finding shows that all CSR related content or reports were released via individual cooperative website. The examination of data was carried out via Google search and via CorporateRegister.com. Despite being the world's most comprehensive online directory of corporate responsibility reports, no reports of the selected samples were found in this database.

Nevertheless, the reporting style and extent of sustainability content vary substantially from cooperative to cooperative. While some cooperatives put forward their own directives and goals, others have reported detailed financial and technical data that supports their sustainable goals and values. Results (gathered keywords) obtained from detailed illustration of reported items demonstrates that 3 of the 4 subthemes were frequently addressed: environment (Subtheme 1), society/community (Subtheme 2), employees/ labor practices (Subtheme 3). Consumer-related disclosures (Subtheme 4) are the least covered, whereas community-based disclosures receive the greatest attention. In their eagerness to acquire approval from the public and society at large, and to enhance business reputation, cooperatives may be motivated to focus on Subtheme 2.

Moreover, there are significant disparities in the amount and quality of information disclosure across many dimensions. Overall, solely 3% of the examined food cooperatives published standalone CSR-related reports in 2020, while 18% issued ARs. In other words, the statistics demonstrate scarceness of sustainability reporting among food cooperatives in the US.

In addition, it can be concluded that social responsibilities of cooperatives are more internal focused, because six of the seven principles are focused on the members of the cooperative (ICA, 2019; Stuijk, 2015). Cooperatives are significant because they are simply companies that benefit the community, the environment, and profit. They take actions like boosting community's health structure by expanding access to healthy foods and offering nutrition education. Moreover, cooperatives actively support small and local producers and farmers, as well as providing goods that are produced nationally and globally, such as packaged organic goods and fair-trade goods.

Moving on now to consider that today's global environmental problems are arising due to the rapid development of the earth's population, the globalization of the economy and a diffuse understanding of a globally shared environment. The topic of "sustainability" has been of great importance for quite some time. But it is unmistakable that mankind is currently in a critical phase of the transformation to sustainability in the economy and society. Terms such as "social need" and "climate change" are warning signals that call for immediate action. Growing prosperity and improved quality of life are accompanied by excessive usage of fossil fuels with high CO2 emissions and air pollution, but also by other pollutants that lead to destabilization of the climate system. The negative trend in the environmental sector is pushing for countermeasures that affect many areas of life.

The cooperative sector is also involved in pursuing ecological sustainability goals. Cooperatives, too, have at their disposal the three-dimensional concept of sustainability in economic, social and ecological terms and are fundamentally involved in shaping the ecological future. Ethics, standards, and morals are at the heart of most CSR approaches. Per definition, a cooperative is considered to be sustainable if it operates profitably and fully adheres to the cooperative principles while also maintaining or restoring the environment in which it operates (ICA, 2020). This has been seen in the case of analyzed AR or sustainability/impact reports which illustrate that cooperatives are increasingly committed to sustainable and thus viable ecological solutions: food cooperatives increasingly see their responsibility, in addition to their traditional promotional mandate, in making their customer relationships sustainable. On the one hand, they do this by offering local products that have a positive impact on the environment and support the reduction of emissions. A lot of sustainable improvements were recorded by NCG that contribute to environmental protection and save costs, as well as for sustainable projects with significant savings in CO2 emissions.

The evidence presented thus far supports the idea that sustainable measures are increasingly seen as attractive and cooperatives' interest in investing in environmentally friendly projects has grown noticeably. Commitments in this regard relate to long-term strategies within the scope of their service portfolio that do justice to their responsibility for the environment. These measures serve to support sustainability, enhance inhabitants' quality of life, strengthen competitiveness on the food market, and increase the attractiveness of food cooperatives for new members. Despite several improvements to their businesses' long-term viability, these cooperatives continue to seek to deliver low-cost goods and services. Particularly because of their strong market presence, food cooperatives are potential key players in advancing the ecological transformation of the local food system. The concrete contributions made by today's cooperatives to economic, social and ecological sustainability processes were presented at the action level of cooperatives, as demonstrated by examples from cooperative practice. This field of observation has the potential to give cooperatives a new face. On the other hand, it is already too diverse to point to all relevant empirical evidence of cooperatives as "actors of sustainability".

In line with previous finding of Nyahunzvi (2012), cooperatives rely strongly on the representation of the cooperative principles and hence less see the need to issue standalone reports as extra effort to emphasize their social and ecological contribution. Some but see the possibility and extend well beyond the cooperative principles and align their business action with organizations.

Limitations of this study

This paper provides a brief outline of the present situation of food cooperative CSR reporting in the US. The data was gathered and processed by one individual. The results were then put into Excel, indicating that, despite paying close attention to the work at hand, there remains opportunity for human mistake in such an attempt.

It's worth noting that the findings of this study should be regarded with caution because they are only based on self-reported disclosures provided by food cooperatives. They may or may not accurately reflect the current market's performance. The current study's scope was confined to establishing the frequency and quality of CSR/sustainability disclosures; however, determining their legitimacy was outside its scope.

Sustainability reports, impact reports, and websites were used to examine the data in this research. It is apparent that the information on websites and in standalone reports does not fully represent cooperatives' commitment to CSR as a whole, and there is a risk of a communication and operational mismatch. This is a methodological constraint; nonetheless, what co-operatives depict reflects the image they want to project to their members and communities.

List of abbreviations

AR	Annual report
CC	Corporate Citizenship
CSR	Corporate Social Responsibility
e.g.	For example
ICA	International Cooperative Alliance
ISAE	International Standard on Assurance Engagements
GRI	Global Reporting Initiative
KPI	Key Performance Indicators
NCBA	National Cooperative Business Association
NCG	National Co+op Grocers
SNAP	Supplemental Nutrition Assistance Program
UN	United Nations
US	United States
WIC	The Special Supplemental Nutrition Program for Women, Infants, and Children

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Abstract (German Version)

Die soziale Verantwortung der Unternehmen (CSR) wird für Genossenschaften immer bedeutender, und die CSR-Berichterstattung ist ein effektives Mittel zur Kommunikation ihrer CSR-Maßnahmen. Die CSR-Kommunikation ist jedoch ein selten diskutiertes Forschungsthema im Bereich der Lebensmittelgenossenschaften. In dieser Studie wird die CSR-Kommunikation von Lebensmittelgenossenschaften in den USA analysiert. Die Stichprobe für diese Untersuchung besteht aus einer Liste von 147 Lebensmittelgenossenschaften, die Teil der National Co-operative Grocers (NCG) sind. In diesen Berichten wurden unterschiedliche Berichtsmuster in der CSR-Kommunikation ermittelt. Ein weiteres bemerkenswertes Resultat ist, dass die untersuchten Lebensmittelgenossenschaften besonders selten individuelle und umfassende CSR-bezogene Berichte veröffentlicht haben. Diese Studie dient als Grundlage für künftige Forschungen zur CSR-Kommunikation von Lebensmittelgenossenschaften. Darüber hinaus bietet diese Untersuchung Unternehmen oder wissenschaftlichen Forschern ein hilfreiches Instrument zur Untersuchung der CSR-Kommunikationsmuster von Lebensmittelgenossenschaften.

Schlüsselwörter: *Corporate Social Responsibility, US food cooperatives, content analysis, sustainability, impact reports*

Appendix I

List of all NCG cooperatives (NCG, Find a Co-Op, 2020)

1	Co-op Market Grocery & Deli	41	Portland Food Co-op
2	Food Conspiracy Co-op	42	Rising Tide Community Market
3	Ozark Natural Foods	43	TPSS Co-op
4	BriarPatch Food Co-op	44	The Common Market
5	Chico Natural Foods Cooperative	45	Berkshire Food Co-op
6	Co+opportunity Market & Deli	46	Franklin Community Co-op
7	Davis Food Co-op	47	River Valley Co-op
8	Feather River Food Co-op	48	Wild Oats Market
9	Isla Vista Food Co-op	49	Grain Train Market Café
10	North Coast Co-op	50	Grain Train Natural Foods Market
11	Ocean Beach People's Organic Food Co-op	51	GreenTree Cooperative Grocery
12	Quincy Natural Foods Co-op	52	Keweenaw Co-op Market & Deli
13	SLO Food Co-op	53	Marquette Food Co-op
14	Sacramento Natural Foods Co-op	54	Oryana Community Co-op
15	Ukiah Natural Foods Co-op	55	PFC Natural Grocery & Deli
16	Durango Natural Foods Co-op	56	People's Food Co-op
17	Fiddleheads Co-op	57	Ypsilanti Food Co-op
18	Willimantic Food Co-op	58	Bluff Country Co-op
19	Newark Natural Foods Co-op	59	City Center Market
20	Community Co-op Market	60	Cook County Whole Foods Co-op
21	Ever'man Cooperative Grocery & Cafe	61	Eastside Food Co-op
22	Daily Groceries Co-op *	62	Good Earth Food Co-op *
23	Sevananda Natural Foods Market	63	Hampden Park Co-op
24	Boise Co-op (North End)	64	Harmony Natural Foods Co-op
25	Moscow Food Co-op	65	Harvest Moon Natural Foods
26	Common Ground Food Co-op	66	Just Food Co-op
27	Dill Pickle Food Co-op	67	Lakewinds Food Co-op
28	Green Top Grocery	68	Linden Hills Co-op
29	Neighborhood Co-op Grocery	69	Mississippi Market
30	Sugar Beet Food Co-op	70	Natural Harvest Food Co-op
31	3 Rivers Natural Grocery	71	River Market Community Co-op
32	Bloomingfoods Market and Deli	72	Seward Community Co-op
33	Maple City Market	73	Spiral Natural Foods Co-op & Grocery *
34	New Pioneer Co-op	74	St. Peter Food Co-op and Deli
35	Oneota Community Co-op	75	Valley Natural Foods
36	Wheatsfield Cooperative	76	Wedge Co-op
37	The Merc Co+op	77	Whole Foods Co-op - Duluth
38	Good Foods Co-op	78	Community Food Co-op - Bozeman
39	Belfast Co-op	79	Open Harvest Cooperative Grocery
40	Blue Hill Co-op	80	Great Basin Community Food Co-op

81	Concord Food Co-op	115	Urban Greens Co-op Market
82	Hanover Co-op Food Stores	116	Breadroot Natural Foods Co-op
83	Littleton Food Co-op	117	Natural Abundance Food Co-op *
84	Monadnock Food Co-op	118	Sioux Falls Food Co+op
85	La Montañita Co-op	119	Three Rivers Market
86	Los Alamos Cooperative Market	120	Wheatsville Co-op
87	Mountain View Market	121	Brattleboro Food Co-op
88	Silver City Food Co-op	122	City Market/Onion River Co-op
89	Abundance Food Co-op	123	Hanover Co-op Food Stores
90	East Aurora Co-op Market	124	Hunger Mountain Co-op
91	Flatbush Food Cooperative	125	Middlebury Natural Foods Co-op
92	GreenStar Food Co+op	126	Putney Food Co-op
93	Honest Weight Food Co-op	127	Springfield Food Co-op
94	Hungry Hollow Co-op	128	Upper Valley Food Co-op
95	Lexington Cooperative Market	129	Friendly City Food Co-op
96	Park Slope Food Coop	130	Roanoke Co+op
97	Syracuse Cooperative Market	131	Central Co-op
98	Chatham Marketplace	132	Community Food Co-op - Bellingham
99	Deep Roots Market	133	Main Market Co-op
100	Durham Co-op Market	134	Olympia Food Co-op
101	French Broad Food Co-op	135	Orcas Food Co-op
102	Hendersonville Community Co-op	136	PCC Community Markets
103	Tidal Creek Cooperative Food Market	137	Skagit Valley Food Co-op
104	Weaver Street Market	138	Sno-Isle Natural Foods Co-op
105	Phoenix Earth Food Co-op	139	The Food Co-op - Port Townsend
106	Alberta Cooperative Grocery	140	Basics Cooperative Natural Foods
107	Ashland Food Co-op	141	Chequamegon Food Co-op
108	Astoria Co+op	142	Just Local Food Cooperative *
109	First Alternative Co-op	143	Menomonie Market Food Co-op
110	Food Front Cooperative Grocery	144	Outpost Natural Foods Co-op
111	Medford Food Co-op	145	Viroqua Food Co+op
112	East End Food Co-op	146	WE Market Co-op *
113	Mariposa Food Co-op	147	Willy Street Co-op
114	Weavers Way Co-op		

Appendix II

List of 26 NCG cooperatives with annual report 2020

Code	Cooperative name
-	North Coast Co-op
A1	Bloomingfoods Market and Deli
A2	New Pioneer Co-op
A3	TPSS Co-op
A4	Wild Oats Market
A5	Ypsilanti Food Co-op
A6	Eastside Food Co-op
-	Harvest Moon Natural Foods
A7	Mississippi Market
A8	River Market Community Co-op
A9	Valley Natural Foods
A10	Whole Foods Co-op - Duluth
A11	Open Harvest Cooperative Grocery
A12	Concord Food Co-op
-	Hanover Co-op Food Stores
-	Monadnock Food Co-op
A13	Honest Weight Food Co-op
A14	Lexington Cooperative Market
A15	Durham Co-op Market
A16	Weaver Street Market
A17	East End Food Co-op
-	Brattleboro Food Co-op
-	Middlebury Natural Foods Co-op
A18	Putney Food Co-op
A19	Viroqua Food Co+op
A20	Willy Street Co-op