



## A Domain Model for Transparency in Portuguese Cooperatives: The Governance Structure and Accountability Dimensions

Mariana Curado Malta (Polytechnic Institute of Porto, Portugal & University of Minho, Portugal), Deolinda Aparício Meira (Polytechnic Institute of Porto, Portugal), Ana Maria Bandeira (Polytechnic Institute of Porto, Portugal), and Melanie Santos (Polytechnic Institute of Porto, Portugal)

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### Abstract

The aim of this chapter is to present a domain model that represents the informational needs of transparency (governance structure and accountability dimensions) in Portuguese cooperatives. A domain model is an abstract representation of a reality and a milestone in the development of a metadata application profile (MAP). A community of practice publishes linked open MAP-based data for these data to be interoperable; this means intelligent software/agents can aggregate these data, provide different types of visualizations, infer from the data, and ultimately provide new discoveries. This model was developed having as basis the information obtained from the accomplishment of a focus group, and the analysis of financial reports and websites of seven Portuguese cooperatives. The authors will continue to work on the domain model to include 1) other dimensions that also contribute for transparency in the organizations and 2) other types of entities of the social economy (SE). The final aim is to define a model representing the needs of transparency of all types of European SE entities.

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### Introduction

A Cooperative is a legal person that carries on any economic activity through the cooperation and mutual assistance of its members. These economic activities follow cooperative principles within the interests of its members where profit cannot be the ultimate purpose (article 2.1 of the PCC - 'Código Cooperativo Português')<sup>1</sup> (Fajardo et al., 2017). The primary purpose of cooperatives is to meet the economic, social and cultural needs of their members (mutuality) and not to make a profit (Bandeira, Meira, & Alves, 2016; Meira, 2009).

There are 12 branches of Cooperative in Portugal today: consumer, trade, agricultural, credit, housing and building, worker, crafts, fishery, cultural, services, education, and social solidarity (article 4 of the PCC).<sup>2</sup>

It is explicitly allowed that one Cooperative operates in areas covered by more than one branch: article 4.2 of the PCC distinguishes multi-purpose cooperatives (those covering more than one area of activity) from multi-sector cooperatives (those that carry out activities that are a feature of various types of cooperative within their sector).

The members of a cooperative can be cooperator members or investor members (art. 5 of the PCC). The cooperator members are 'users' of the cooperative enterprise, engaging in cooperative transactions with the cooperators. The investor members are contributors to the capital of the Cooperative enterprise (Meira & Ramos, 2014).

The value of transparency in governance is central to cooperatives, and it is inseparable from active participation in cooperative democratic control. Under the Portuguese law, cooperative governance is characterised as transparent among other characteristics. Members have the right to information, enshrined in the PCC, and have the right to control and supervise the Board of Directors through participation in the General Meeting and in the Supervisory Board (Münkner, 2015).

The structure of the governance bodies of Portuguese cooperatives can be characterised as hierarchical and tripartite. The bodies of a Cooperative are the General Meeting, the Board of Directors, and the Supervisory Board (art. 27.1 of the PCC).

The General Meeting is the highest body of a cooperative, and its decisions are bound to all the other bodies (art. 33.1 of the PCC). The Board of Directors is primarily an executive body (arts. 47 and 62 of the PCC), while the Supervisory Board is a body of control and supervision (arts. 53, 61, and 64 of the PCC).

Board members are elected from among members (with the exception of the Statutory Auditor) for a period of four years, unless a shorter period is provided in the cooperative's statutes (art. 29 of the PCC). The statutes of a Cooperative may limit the number of consecutive terms of the board of the General Meeting, of the Board of Directors, of the Supervisory Board, and any other Cooperative body (article 29.6 of the PCC).

According to art. 28 of the PCC, the management and supervisory board of a Cooperative may be structured in one of the following ways: (i) a Board of Directors and a Supervisory Board; (ii) a Board of Directors with an Audit Committee and an Auditor; or (iii) an Executive Board of Directors, a General and Supervisory Board, and an Auditor.

Each Cooperative chooses the management and supervision model that wishes to adopt, and this choice must be defined in the statutes of the cooperative (art. 16.1.d) of the PCC). In cooperatives with 20 or fewer members it is possible to have a sole Director (arts. 28.2 and 45 of the PCC) and a single Supervisor, insofar as this is provided in the statutes.

The General Meeting is the supreme body of cooperatives, and its decisions are bound to the remaining bodies (art. 33.1 of the PCC). Scrutiny of the performance of the Board of Directors and Supervisory Board by the General Meeting of a Cooperative occurs particularly at the time when the management report and accounts for the financial year are assessed (art. 38.b) of the PCC).

## Key Terms in this Chapter

**Metadata Application Profile** (/dictionary/metadata-application-profile/53533): A construct from the semantic web that enhances interoperability. A metadata application profile incorporates a data model and a set of rules that establish how a community of practice should publish linked open data in order to be interoperable among the members of the community.

**Cooperative** (/dictionary/cooperative/61942): Legal person that carries on any economic activity through the cooperation of its members, and in the interest of the members.

**Governance** (/dictionary/governance/12372): Direction and control of the cooperative enterprise.

**Domain Model** (/dictionary/domain-model/8233): An informational model used to capture the "things" of a context. A domain model in the context of the Semantic Web is the basis of a metadata application profile. A domain model defines things that exist in the context (called entities) and the relations between the things (called relations). A domain model can also contain the properties of each thing (called attributes).

**Semantic Web** (/dictionary/semantic-web/26373): A paradigm of linked open data that together with linked open data technologies allows machines to inference from data and discovery new knowledge. The semantic web is a Web of data that uses the same basic principles of the World Wide Web (WWW). It does not exist to replace the WWW (or Web of Documents) but to leave beside it.

**Accountability** (/dictionary/accountability/314): Obligation of the organs to 1) account for its activities, 2) accept responsibility for these activities, and 3) disclose the results in a transparent manner.

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