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SPANISH COOPERATIVES AS A COMPONENT OF EU SOCIAL ECONOMY

Heorhii Petrov

Postgraduate student of the Department of
International Economic Relations and Logistics
V. N. Karazin Kharkiv National University
Svobody sq., 4, Kharkiv, Ukraine, 61022,
e-mail: heorhii.petrov@student.karazin.ua
ORCID: <http://orcid.org/0000-0002-1413-8997>

The article is devoted to the study of Spanish cooperatives as an important element of the social economy of the European Union, in particular, their role in ensuring economic efficiency and social responsibility. The subject of the study is the functioning of Spanish cooperatives in the context of current socio-economic challenges, in particular, their impact on employment, development of local communities and implementation of sustainable development goals. The purpose of the article is to analyse the legal regulation, mechanisms of state support and integration of Spanish cooperatives into the European economic system. The objectives of the study are to examine the diversity of forms of cooperatives, their economic performance, and to assess their resilience during crises such as the 2008 financial crisis and the COVID-19 pandemic. The methods used in the article include the analysis of legislative acts, statistical data, as well as a review of scientific works of domestic and foreign researchers, which allows to form a comprehensive picture of the functioning of the cooperative sector. The results of the study show that Spanish cooperatives account for about 6% of the country's GDP and create more than 300,000 jobs, while demonstrating significant resilience during economic crises. In particular, during the COVID-19 pandemic, cooperatives retained most of their jobs and demonstrated high adaptability to new conditions. The conclusions of the article emphasise the importance of Spanish cooperatives as a model for social entrepreneurship in other EU countries, highlighting the need for further development of legal regulation and support mechanisms for this sector to ensure sustainable development and overcome social inequality. The article also offers recommendations for harmonising national legislation with European standards and developing international cooperation in the field of social economy.

Keywords: *Economic efficiency, Cooperatives, Legal regulation, Social economy, Sustainable development, Resilience*

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Formulation of the problem. In the context of the transformation of the European economic system and the search for effective models of socially oriented entrepreneurship, the study of Spanish cooperatives as an integral component of the EU's social economy is particularly relevant. This relevance stems from their ability to successfully combine economic efficiency with social responsibility and democratic governance principles. Spain's cooperative movement, exemplified by successful cases like the Mondragon Corporation, demonstrates effective mechanisms for addressing socio-economic challenges through the creation of stable jobs, equitable income distribution, and active support for local community development. This is especially significant given the contemporary challenges facing the European Union, including the need to overcome social inequality, ensure sustainable development, and increase employment levels. Despite the extensive body of research on the cooperative movement, several aspects of the functioning of Spanish cooperatives within the EU's social economy remain insufficiently explored. These include the legal regulation of cooperative activities and its harmonization with European legislation, mechanisms for state support of the cooperative sector and their potential implementation in other EU member states, the impact of cooperatives on regional socio-economic development, and their role in achieving the strategic sustainable development goals of the European Union. These gaps underscore the necessity for a comprehensive study of Spanish cooperatives as a key element of the EU's social economy and a valuable source of experience for fostering social entrepreneurship in other countries.

Analysis of recent researches. The development of Spanish cooperatives within the context of the EU's social economy has garnered significant attention from researchers, who examine various aspects of this topic. Blagoycheva, Andreeva, and Yolova (2020) investigated the theoretical foundations of social economy functioning and its role in sustainable development. Meanwhile, Chaves and Monzón (2018) analyzed new economic paradigms, including social innovations and corporate social responsibility, and Chaves-Avila and Gallego-Bono (2020) focused on transformational policies for achieving the Sustainable Development Goals. Important contributions to the study of gender aspects were made by Bastida et al. (2020), who explored the role of cooperatives in bridging the gender gap in entrepreneurship. This was complemented by the research of Castro Núñez et al. (2020) on gender equality in the context of the 2030 Agenda, as well as the work of Martinez-Leon et al. (2020) on the relationship between leadership styles and gender in Spanish cooperatives. Bretos, Díaz-Foncea, and Marcuello (2020) highlighted international expansion as a catalyst for social impact, providing insights into the international dimensions of social enterprises. Macías Ruano and Manso (2019) examined

the legal regulation of the social economy, while Meliá-Martí et al. (2023) addressed cross-border cooperation issues among cooperatives. Sopelana et al. (2022) presented a model of organizational change in Spanish industrial cooperatives, demonstrating the multifaceted and comprehensive nature of research on Spanish cooperatives as a vital component of the EU's social economy. Among Ukrainian researchers, Honcharenko and Panteleimonenko (2020) analyzed the conceptual aspects of the term "social economy," emphasizing its significance for modern Ukrainian economic science. Their work is essential for understanding the conceptual foundations of the social economy within a broader international context. Furthermore, Honcharenko et al. (2019) examined the prospects for developing cooperatives in the information technology sector, shedding light on innovative aspects of the cooperative movement that resonate with the Spanish experience.

Summary of the basic research material. Cooperatives represent a vital component of the social economy in many countries around the globe. In the European Union, the concept of the social economy emerged primarily as a response to the need for a more inclusive and equitable economic model [1], capable of effectively integrating market mechanisms with social objectives [2]. This concept is grounded in principles such as democratic governance, prioritization of individuals over capital, reinvestment of profits for social purposes, and ensuring the sustainable development of communities [3]. The European Union recognizes the social economy as a critical sector comprising diverse organizational forms —cooperatives, mutual societies, associations, foundations, and social enterprises — that collectively account for approximately 8% of the EU's GDP and provide employment to over 13.6 million Europeans [19].

The institutionalization of the social economy concept within the EU has been facilitated through the adoption of key policy documents, including the Social Action Plan 2021 and the European Action Plan for the Social Economy, which define strategic directions for the sector's development and support mechanisms [8]. A distinctive feature of the European social economy model is its strong connection to the concept of sustainable development and the circular economy [7]. Social economy organizations play a pivotal role in achieving the EU's sustainable development goals [1], particularly by creating «green» jobs, fostering environmentally responsible production, and implementing innovative social practices [2, 13].

An essential aspect of the social economy is the ability of its enterprises to respond effectively to societal challenges and crises. This was particularly evident during the COVID-19 pandemic, where they demonstrated significant resilience and adaptability, maintaining jobs and ensuring the provision of critical social services. At the EU level, a comprehensive support system for the social economy has been

established, encompassing financial instruments (e.g., InvestEU, ESF+ programs), legislative initiatives aimed at improving the regulatory environment for social enterprises, measures to enhance their visibility and market access, and the promotion of social innovations.

The EU places considerable emphasis on fostering international cooperation within the social economy, sharing best practices among member states, and creating favorable conditions for scaling successful social enterprises [4, 9]. At the same time, maintaining the diversity of national social economy models is regarded as essential, allowing the specific socio-economic development characteristics of various EU regions to be considered and local challenges to be addressed effectively [11].

The current stage of social economy development in the EU is characterized by an increasing role in processes of digital and green transformation, an expansion of social enterprises' activity domains, and deeper integration into the broader European economic framework. Special attention is devoted to advancing social innovation, enhancing the competitiveness of social economy enterprises, and their contribution to addressing global challenges, such as climate change, social inequality, and demographic issues [7]. The European Commission considers the social economy a vital instrument for implementing the European Green Deal and ensuring a fair transition to a climate-neutral economy.

The legal regulation of cooperative activities in Spain is characterized by a complex multi-level structure, encompassing both national legislation and regional regulations of autonomous communities. The foundational document is the 1978 Spanish Constitution, which, in Article 129.2, establishes the obligation of the state to promote the development of cooperatives through appropriate legislation [14]. At the national level, the primary legal framework is the Law on Cooperatives (Ley 27/1999) [17], which sets out general principles for the establishment and functioning of cooperatives, defines their organizational and legal forms, outlines the rights and responsibilities of members, and regulates management and economic activities. Complementing this law is the Law on the Fiscal Regime of Cooperatives (Ley 20/1990) [18], which governs the taxation of cooperative enterprises and establishes tax incentives to stimulate the development of the cooperative sector.

A distinctive feature of Spain's legal system for cooperatives is the existence of extensive regional legislation. Each autonomous community has its own cooperative law that reflects local socio-economic conditions and traditions of the cooperative movement [14]. Such decentralization allows for a more flexible adaptation of legal norms to the specific needs of individual regions and fosters the development of diverse forms of cooperative activities [10]. For instance, the Basque Country's Cooperative Law,

where the Mondragon Corporation is based, includes specific provisions regarding worker cooperatives and mechanisms for their support, contributing significantly to the success of the cooperative movement in this region [20].

Another critical aspect of legal regulation is the integration of Spanish cooperative legislation into the European legal framework [8]. Spain has implemented key EU directives and regulations concerning cooperative activities, including the Regulation on the European Cooperative Society (SCE) [9]. This integration facilitates cross-border activities of Spanish cooperatives and enhances their participation in European cooperative networks [16]. Furthermore, national legislation provides mechanisms for promoting international cooperation and establishing cooperative associations, strengthening the position of Spanish cooperatives in the European market [4].

The modern development of legal regulation for cooperatives in Spain is marked by a trend toward legislative modernization to address new economic challenges and technological changes [7]. Special attention is given to digitalization in cooperative activities, the development of new cooperative forms (such as platform and social cooperatives) [2], improvement of corporate governance mechanisms, and strengthening the protection of cooperative members' rights [1, 3]. Another key focus is enhancing the legal framework to support social innovation and sustainable development within the cooperative sector, aligning with broader European priorities for social economy development [19].

Spain's cooperative system is notable for its wide variety of organizational forms and types of activities, reflecting the multifaceted nature of the country's social economy [17]. According to national legislation, several main types of cooperatives can be identified: worker cooperatives (*cooperativas de trabajo asociado*), the most common form based on the shared labor of members; consumer cooperatives (*cooperativas de consumidores y usuarios*), which unite consumers to meet their needs; agricultural cooperatives (*cooperativas agrarias*), key players in the agrarian sector; housing cooperatives (*cooperativas de viviendas*), which provide affordable housing; credit cooperatives (*cooperativas de crédito*), offering financial services; and social cooperatives (*cooperativas de iniciativa social*), focused on delivering social services and integrating vulnerable populations.

Integrated cooperative groups occupy a special place within Spain's cooperative sector, with the Mondragon Corporation being the most prominent example [20]. These groups are complex organizational structures that include production, financial, educational, and social cooperatives united under a shared development strategy and governance system. They exhibit a high level of internal integration, enabling significant synergies and resilience in times of economic crisis. A notable feature of these groups is the presence of

their own educational and research institutions, which promote continuous innovation and enhance workforce skills.

The structural organization of Spanish cooperatives is based on principles of democratic governance and active member participation in decision-making processes [15]. Key governing bodies include the general assembly of members, which determines strategic directions; the board of directors, responsible for operational management; and the supervisory board, which oversees cooperative activities. A notable feature is the existence of social councils, which ensure that the interests of workers and local communities are taken into account. Most cooperatives also maintain well-developed internal funds, including mandatory reserve funds and funds for education and the promotion of the cooperative movement.

At the regional level, Spanish cooperatives unite in federations and confederations [11], which represent their interests to authorities and foster inter-cooperative collaboration. The largest organization is the Spanish Confederation of Worker Cooperatives (Confederación Española de Cooperativas de Trabajo Asociado, COCETA), which encompasses regional federations of worker cooperatives. Sectoral associations, such as the National Confederation of Agricultural Cooperatives (Cooperativas Agro-alimentarias) and the Spanish Confederation of Housing Cooperatives (Confederación de Cooperativas de Viviendas de España, CONCOVI), also play a crucial role. These organizations coordinate cooperative activities, provide advisory support, organize training, and facilitate knowledge exchange at both national and international levels.

Recent years have witnessed the emergence of new forms of cooperatives [2], particularly in the digital economy, renewable energy, and social services sectors [1, 7]. These innovative cooperatives often combine traditional cooperative principles with new business models and technological solutions, enabling them to address contemporary social and environmental challenges effectively. Special attention is being given to the development of platform cooperatives, which offer alternatives to conventional sharing platforms, and energy cooperatives, which promote the transition to renewable energy sources.

The economic performance of Spanish cooperatives demonstrates a significant contribution to the national economy and the country's social sphere [3, 13]. According to the Spanish Confederation of Cooperatives, the sector encompasses over 20,000 cooperative enterprises, providing direct employment to more than 300,000 people and generating approximately 6% of the country's GDP. Notably, cooperatives have shown remarkable resilience during economic crises; for example, during the 2008–2009 financial crisis and the COVID-19 pandemic, the cooperative sector experienced significantly lower job losses compared to traditional enterprises, underscoring the effectiveness of the

cooperative model in ensuring stable employment. Approximately 80% of jobs in cooperatives are permanent, and wage levels on average exceed industry standards by 5–10%.

In terms of sectoral impact, agricultural cooperatives [16] have the most substantial economic influence, accounting for about 60% of the country's agricultural production and involving over a million members. Their combined annual turnover exceeds €30 billion, with a significant share attributed to agricultural exports. Industrial and service cooperatives, particularly in the Basque Country, where the Mondragon Corporation is located, exhibit high levels of innovative activity and productivity. Mondragon, the largest cooperative association, generates annual revenues exceeding €12 billion, employs over 80,000 workers, and invests heavily in research and development (approximately 2% of its turnover).

Financial indicators of the cooperative sector reflect stable development and effective resource management [21]. The average return on equity for cooperatives is 8–10%, with a significant portion of profits (at least 20%) allocated to mandatory reserve funds, ensuring financial sustainability. Credit cooperatives, a vital part of Spain's financial sector, display strong reliability and asset quality, with combined assets exceeding €120 billion and serving more than 10 million clients. A distinctive feature of financial management in cooperatives is their substantial investments in social projects and educational programs, which average 10% of net profits.

Investment activity among Spanish cooperatives is characterized by a growing trend [9], particularly in technological modernization, digitalization, and ecological transformation. Over the past five years, capital investments have increased by 25%, with a significant share directed toward «green» technologies and energy-efficient solutions. Innovative activity is also high, with approximately 40% of cooperatives regularly implementing technological or organizational innovations, surpassing the national average. Export activities are expanding, with annual export growth rates of 5–7%, and cooperative products reaching over 120 countries worldwide.

The socio-economic impact of cooperatives includes substantial contributions to local communities and regional economies. On average, 70% of the added value created by cooperatives remains in their operational regions, promoting sustainable territorial development [8, 9]. Cooperatives also demonstrate higher levels of gender equality, with women holding approximately 40% of leadership positions [6, 15], significantly above the national average. Moreover, investments in employee training and development are notable, with cooperatives allocating an average of 2.5% of payroll for these purposes, one of the highest rates among European countries.

The social impact of Spanish cooperatives is multifaceted and characterized by a systematic approach

to addressing societal challenges [3, 7]. Primarily, cooperatives play a pivotal role in providing quality employment and fostering an inclusive labor market. A distinctive feature of the cooperative model is its prioritization of job retention over profit maximization [2, 5, 20]. During crises, cooperatives employ adaptive measures such as temporary wage reductions, work-hour redistribution, and internal workforce mobility instead of layoffs [1]. Additionally, they actively promote the employment of vulnerable groups, including youth, women, individuals with disabilities, and the long-term unemployed, offering not only jobs but also opportunities for professional development and social integration.

In education and professional development, cooperatives implement comprehensive training programs for their members. A notable example is the Mondragon Corporation's educational system, which encompasses its own university, vocational schools, and research centers [20]. Cooperatives invest substantial resources in human capital development, ensuring continuous employee training and skill alignment with modern labor market demands. Furthermore, they engage in public education initiatives, disseminating knowledge about the cooperative movement, social entrepreneurship, and sustainable development principles to the broader population.

Cooperatives significantly contribute to local community development and territorial cohesion. Through democratic governance and member participation in decision-making, they address local needs and resolve pressing regional challenges [4, 11]. They serve as key partners to local governments in implementing social projects, developing infrastructure, and delivering essential services. Their influence is particularly pronounced in rural areas, where cooperatives often act as primary employers and socio-economic hubs, countering depopulation and territorial decline.

In the realm of social innovation, cooperatives exhibit significant potential for developing and implementing novel approaches to societal challenges [2, 7, 22]. Key areas of focus include social housing, inclusive education, environmentally sustainable production and consumption, alternative energy, and the circular economy [1]. A growing trend is the development of platform cooperatives, which offer socially responsible alternatives to traditional sharing economy models [7], ensuring fair labor conditions and equitable income distribution. Cooperatives also foster social dialogue and partnerships, contributing to fairer and more inclusive economic relationships.

A special emphasis is placed on the role of cooperatives in promoting gender equality and empowering women. The cooperative sector demonstrates higher rates of female participation in governance and decision-making compared to traditional businesses [2, 6, 15]. They ensure equal pay

and create conditions for balancing work and family life. Many cooperatives run dedicated programs to support women's entrepreneurship and leadership, challenging gender stereotypes and discrimination in the economic sphere. Additionally, cooperatives often pioneer progressive social practices, such as extended parental leave, flexible work schedules, and support for working parents.

Spanish cooperatives' innovative practices play a vital role in developing the European Union's social economy. Spain's rich cooperative tradition is epitomized by the Mondragon Corporation (MCC), the world's largest worker cooperative [14, 20]. The innovative nature of Spanish cooperatives is evident in their governance and profit-sharing models, wherein employees are also business owners. This unique framework combines economic efficiency with social responsibility.

A key aspect of innovation in Spanish cooperatives lies in their adoption of technological advancements. Many cooperatives actively invest in new technologies, process digitization, and product innovation. For instance, agricultural cooperatives use advanced crop management systems, drones for field monitoring, and precision farming technologies [16]. Industrial cooperatives are integrating automated production lines and embracing Industry 4.0 principles, enhancing competitiveness while maintaining a socially oriented management model.

Education and human capital development are integral to Spanish cooperatives' innovative approach. They establish training centers, collaborate with universities and research institutions, and reinvest a significant portion of their profits in employee education and skill development. This approach enables cooperative members to continually enhance their qualifications and adapt to labor market changes. Furthermore, Spanish cooperatives actively engage in international cooperation, forming networks for knowledge exchange and joint innovation projects with other EU cooperatives [4, 11, 19], spreading best practices and strengthening the social economy at a European scale.

In social innovation, Spanish cooperatives develop new models for social protection and member support [7, 13]. These include creating their own pension systems, health insurance schemes, and social assistance programs. Many also implement innovative environmental practices, promoting "green" technologies and sustainable development. This comprehensive approach to innovation—technological, social, and managerial—positions Spanish cooperatives as a cornerstone of the EU social economy and a model of successfully combining economic efficiency with social equity.

The Mondragon Corporation (MCC) serves as an exemplary case of successful cooperative model implementation on an industrial scale [20].

Established in 1956 in the Basque city of Mondragón, the corporation has become the world's largest worker cooperative and the tenth-largest company in Spain. A key to MCC's success lies in its innovative organizational structure, which is founded on democratic governance and social responsibility. Every employee is a co-owner of the enterprise, participates in major decision-making processes, and receives profit shares proportional to their contribution to overall outcomes.

Mondragon's integrated development approach includes not only industrial enterprises but also financial institutions, educational establishments, and research centers [20]. The cooperative's bank, Laboral Kutxa, ensures financial stability and investment in new projects. Mondragon University trains highly skilled professionals and conducts research across various fields. This integrated structure enables MCC to be a self-sufficient system, effectively responding to market challenges and ensuring sustainable development.

During economic crises, Mondragon demonstrates exceptional resilience due to its unique system of internal solidarity [9, 20]. Instead of laying off employees during downturns, the cooperative employs workforce redistribution across its enterprises, temporary collective wage reductions, and other social protection measures. A significant portion of profits (around 40%) is reinvested in enterprise development and job creation, ensuring job security and social stability even during challenging economic periods.

Mondragon is also a initiator in innovative corporate governance and social responsibility practices [7, 20]. The corporation adheres to a principle of limiting pay disparities between top and bottom earners (usually a maximum ratio of 1:6), fostering social equity and collective cohesion. It actively promotes gender equality, supports young professionals, and integrates vulnerable groups. Environmental responsibility and the adoption of "green" technologies in production are also central to its operations.

The experience of the Mondragon Cooperative Corporation (MCC) is of significant importance for the development of the EU's social economy. Its model illustrates the feasibility of successfully combining economic efficiency with social equity and democratic governance principles. MCC regularly shares its expertise with other cooperatives and social economy organizations by conducting training programs and providing consultations. This exchange of knowledge and practices promotes the spread of the cooperative model and strengthens the social economy not only in Spain but throughout the European Union.

In addition to the renowned Mondragon Corporation, Spain boasts numerous other successful cooperative enterprises. A prominent example is Eroski, the second-largest supermarket retail chain in Spain. Eroski operates on cooperative principles of democratic governance and fair profit distribution among employee-shareholders [17, 18]. The company

exemplifies how the cooperative model can thrive in the retail sector.

Another notable example is the Confederation of Spanish Cooperative Credit Unions (FEDEPE), which encompasses approximately 65 cooperative banks across the country [21]. This cooperative credit system ensures access to financial services for communities, small businesses, and rural populations, thereby fostering regional development. FEDEPE's cooperative banks have demonstrated stability and reliability even during economic crises.

Spanish agricultural cooperatives are also a vital component of the country's social economy [16]. For instance, Grupo AN, the world's largest olive cooperative, unites over 70,000 farmers. It offers members favorable prices for materials, joint product marketing, and profit-sharing. Such cooperatives support small family farms and contribute to sustainable rural development.

Despite their successes, Spanish cooperatives face several challenges. One key issue is ensuring continuity and workforce renewal. Many cooperatives, particularly in agriculture, have aging and shrinking memberships, jeopardizing their long-term sustainability.

Another challenge is adapting cooperative models to contemporary market conditions [8, 19]. Globalization, digitalization, and changing consumer preferences require cooperatives to continually modernize business processes, implement innovations, and identify new market niches. Cooperatives must balance traditional principles with flexibility to remain competitive.

Additionally, Spanish cooperatives encounter legal and regulatory barriers that complicate their development [14, 17, 18]. Legislative improvements are necessary to better accommodate the unique characteristics of the cooperative sector and foster its growth. Furthermore, access to financing and investment remains a challenge for many cooperatives.

Despite these challenges, Spanish cooperatives continue to demonstrate resilience, adapt to changing environments, and explore new avenues for growth. Their experiences and innovative practices provide valuable contributions to the EU's social economy.

Looking ahead, Spanish cooperatives have significant growth potential. One key area is their further integration into the EU's social economy. With their focus on sustainable development, democratic governance, and social responsibility, Spanish cooperatives are increasingly attracting attention from European institutions.

Cooperatives can play a crucial role in addressing contemporary socio-economic issues [3, 22], such as inequality, unemployment, and rural decline. Close collaboration with government authorities and access to grant programs and EU social funds will enable cooperatives to expand their activities and enhance their impact.

Digitalization and innovation also open new opportunities for Spanish cooperatives [2, 4, 16]. By

adopting modern technologies, developing e-commerce, and creating new business models, cooperatives can enhance their competitiveness and reach broader markets. At the same time, they can become leaders in social innovation, integrating technological progress with social needs.

Interest in cooperative models among younger generations is also growing, ensuring generational renewal in the cooperative sector. Supporting education, training, and mentorship for young cooperators will be crucial for the sustainable development of Spanish cooperatives.

The findings of this study. Thus, the research indicates that Spanish cooperatives constitute an essential component of the European Union's social economy. They exemplify the successful combination of economic efficiency with social equity, rooted in principles such as democratic governance, prioritizing people over capital, and reinvesting profits into social objectives.

The Spanish cooperative model is characterized by a diversity of organizational forms, the integration of production, financial, and educational institutions, as well as high levels of innovation, resilience to crises, and social impact. The most prominent example is the Mondragon Cooperative Corporation, which serves as a benchmark for the cooperative movement in Europe.

Despite certain challenges, such as ensuring generational renewal, adapting to market changes, and addressing regulatory issues, Spanish cooperatives possess significant development potential. Their integration into the EU's social economy, adoption of innovations, and engagement with younger generations will enable cooperatives to enhance their contribution to addressing pressing socio-economic issues.

In conclusion, Spanish cooperatives hold immense potential to become a cornerstone of the EU's social economy, effectively combining business efficiency with the principles of social justice and sustainable development.

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Петров Георгій Андрійович, аспірант кафедри міжнародних економічних відносин та логістики, Харківський національний університет імені В. Н. Каразіна, майдан Свободи, 4, м. Харків, Україна, 61022, e-mail: heorhi.petrov@student.karazin.ua, ORCID: <http://orcid.org/0000-0002-1413-8997>

ІСПАНСЬКІ КООПЕРАТИВИ ЯК СКЛАДОВА СОЦІАЛЬНОЇ ЕКОНОМІКИ ЄС

Стаття присвячена дослідженню іспанських кооперативів як важливого елемента соціальної економіки Європейського Союзу, зокрема їхній ролі в забезпеченні економічної ефективності та соціальної відповідальності. Предметом дослідження є функціонування іспанських кооперативів у контексті сучасних соціально-економічних викликів, зокрема їх вплив на зайнятість, розвиток місцевих громад та реалізацію цілей сталого розвитку. Метою статті є аналіз правового регулювання, механізмів державної підтримки та інтеграції іспанських кооперативів у європейську економічну систему. Завданнями дослідження є вивчення різноманітності форм кооперативів, їх економічних показників, а також оцінка їхньої стійкості під час кризових явищ, таких як, наприклад, пандемія COVID-19. Методи, використані в статті, включають аналіз законодавчих актів, статистичних даних, а також огляд наукових праць вітчизняних і зарубіжних дослідників, що дозволяє сформулювати комплексне уявлення про функціонування кооперативного сектору. Результати дослідження свідчать про те, що іспанські кооперативи забезпечують близько 6% ВВП країни та створюють понад 300 000 робочих місць, при цьому демонструючи значну стійкість під час економічних криз. Зокрема, під час пандемії COVID-19 кооперативи зберегли більшість робочих місць та продемонстрували високу адаптивність до нових умов. Висновки статті підкреслюють важливість іспанських кооперативів як моделі для соціального підприємництва в інших країнах ЄС, акцентуючи на необхідності подальшого розвитку правового регулювання та механізмів підтримки цього сектору для забезпечення сталого розвитку та подолання соціальної нерівності. Стаття також пропонує рекомендації щодо гармонізації національного законодавства з європейськими стандартами та розвитку міжнародного співробітництва в сфері соціальної економіки.

Ключові слова: Економічна ефективність, Кооперативи, Правове регулювання, Соціальна економіка, Сталий розвиток, Стійкість

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Науковий керівник: доктор економічних наук, професор Гончаренко В.В.

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