

ORIGINAL RESEARCH ARTICLE

Constructing an Alternative and Resisting Degeneration: The Case of a Multi-Stakeholder Cooperative in the Field of Regulated Professions

Charlène Arnaud^{1*} and Pascale Château-Terrisse²

¹Laboratoire de gestion et des transitions organisationnelles (LGTO), Odycée team, AGIR (UMR 1248), INRAE, Université Toulouse III – Paul Sabatier, Toulouse, France

²INP Ensat, Odycée team, AGIR (UMR 1248), INRAE, Université Toulouse III – Paul Sabatier, Avenue de l'Agrobiopole, Auzeville-Tolosane, France

Abstract

This research is rooted in the recently emerging stream of research on cooperative degeneration that acts as a counterpoint to the initial orthodox approaches and focuses on the processes, conditions, and practices that enable cooperatives to avoid degeneration. This research therefore analyzes a repertoire of practices that constitute an alternative organization and provides us with insight into the organization of work, coordination mechanisms, cooperative practices, and the rights and capacity for expression and decision-making of each individual within FINACOOOP, a French multi-stakeholder accounting cooperative (SCIC – *société coopérative d'intérêt collective*). This makes it possible to assess under what conditions and how the SCIC studied maintains its alternative character; that is, combats the various dynamics of degeneration (of work, organization, and culture). Based on an atypical case study (FINACOOOP is the only chartered accountancy firm operating under SCIC status in France), this research makes a significant contribution to the theory of degeneration by improving our understanding of the conditions for the establishment of this alternative that is distinctive in two ways: the fact that it operates within a regulated profession and its multi-stakeholder nature.

Keywords: *Neo-weberian perspective; Degeneration; Multi-stakeholder cooperative; Liberal profession*

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In 2018, *L'Express*¹ posed the following question to its readers: 'Are agricultural cooperatives becoming too capitalist?', echoing the numerous studies focusing on the dynamics of increasing degeneration of cooperatives (Bretos et al., 2020). Globalization, subsidiarization, and even mergers are all symptoms of this degeneration, which translates internally into a more technocratic management, increasingly oligarchic governance models, and even the adoption of market values and of capitalist discourses, which supplant the initial political and social goals. Although the theory of cooperative degeneration is based on evolutionary work that considers degeneration to be inevitable (see the work of Webb at the end of the 19th

century and beginning of the 20th century; the work of Michels in 1910 then of Meister in 1974), from the 1990s onwards (Cornforth, 1995), researchers started to challenge this theory by proposing avenues of research critical of the hegemonic thesis of the 'iron law of oligarchy' (Bretos et al., 2020). A small but growing number of studies constitute a knowledge base on the cycles of and capacities for regeneration of cooperatives. Another stream, the one to which this research belongs, focuses on the processes, conditions, and practices that allow cooperatives to avoid degeneration.

This research is thus part of a neo-Weberian perspective that draws on the pioneering work of Rothschild-Whitt (1976, 1979) who sought to characterize the collectivist-democratic

¹ A weekly French news magazine.

***Corresponding author:** Charlène Arnaud, Email: charlene.arnaud@iut-tlse3.fr

organization.² The form of authority that applies in this organizational ideal type resides in the community as a whole: decision-making processes – anchored in direct democracy practices – allow the equal participation of all stakeholders. This type of organization is also characterized by egalitarianism in terms of social stratification; minimal division of labor in order to limit the alienation of workers and to avoid dividing the work of employees between intellectual work and manual or operational work; and finally a community ideal that values interpersonal relationships for their intrinsic worth (Rothschild-Whitt, 2002, p. 469).

Even though the research stream on degeneration with which we are affiliated makes important contributions, several authors are advocating for additional work to better explain why certain organizations preserve their democratic and alternative characteristics while others degenerate (Bretos et al., 2020; Diefenbach, 2019; Jaumier, 2017). Our case study contributes to this point. Thus, we chose to study the multi-stakeholder cooperative (SCIC), FINACOOOP, a multi-member cooperative with a social vocation (CMSVS), operating in the field of chartered accountancy, a regulated liberal profession (RLP).

To date, with the exception of Hévin (2021), no research on cooperative degeneration has been based on an empirical study of a multi-stakeholder cooperative. This organization is a voluntary association of heterogeneous stakeholders (classified into different categories of members), rooted in the territory and devoted to ensuring the well-being of the local community (Münkner, 2004). It differs from other cooperatives in that it brings different stakeholders together, often consumers or beneficiaries, suppliers of services and goods, sometimes workers, or even financiers – including public organizations (Ajates Gonzalez, 2017). This characteristic is the one that distinguishes it most from traditional cooperative models (Michaud & Audebrand, 2019; Sacchetti & Birchall, 2018) and is what constitutes democratic pluralism (Château-Terrisse & Arnaud, 2022; Eynaud & Laurent, 2017; Lanciano & Saleilles, 2020; Picri PAP SCIC, 2016). The existence and management of multiple stakeholders are thus what distinguishes the SCIC (Margado, 2002; 2005) – the French statutory version of multi-stakeholder cooperatives – from other cooperatives. This management is intended to be both democratic and pragmatic and is founded on the presence, ultimately, of voting colleges³ that are consistent

with the principle of 'one person, one vote' while defending the decision-making processes at play. Depending on the role of the stakeholder, their discourse may differ (Margado, 2002; Picri PAP SCIC, 2016). The altruistic purpose of the SCIC is another distinguishing feature, since, in addition to serving the interests of the stakeholders, it pursues a broader collective interest.

Furthermore, although several authors have demonstrated the institutional, political, and economic influences on the degeneration process (Eikenberry, 2009; Langmead, 2017), to our knowledge, no previous research has been conducted in the field of RLPs. In this field, accountants are recognized as 'professional leaders' (Maroudas & Rizopoulos, 2014) who possess knowledge that other employees in their organizations are presumed not to have (Lupu, 2012), with technical expertise being established by a hegemonic regime of the order of the profession (Moysan-Louazel, 2011). This attributed role of expert thus seems to be a powerful factor contributing to degeneration. More broadly, the professional environment of chartered accountancy, an RLP, strongly conditions cooperative degeneration. Indeed, RLPs are characterized by barriers to entry (Lupu, 2012; Moysan-Louazel, 2011), including qualification requirements, leading to the emergence of an 'expert caste'; rules surrounding the ownership of capital and particular authorized organizational forms. These barriers, even if they are lowering following efforts to deregulate these professions (Morand-Deville, 2015), obstruct the establishment of alternatives.⁴ Once an organization is operating in the profession, these barriers limit competition and allow increased pricing. The RLP market is a protected one and allows forms of economic inefficiency that, nevertheless, do not endanger the organizations, alternative or not. Thus, the field of RLP enables the decoupling of the two inextricable questions posed by Maroudas and Rizopoulos (2014): the economic viability of the cooperative in a hostile environment and the preservation of its alternative nature. On the one hand, the alternative character of cooperatives operating in RLPs is automatically attacked by the concentration of power and knowledge in the hands of elite groups. On the other hand, the alternative aspect, in particular the heavy bureaucracy and contradictions inherent to democratic governance, can be protected by the easier economic returns of the RLP.

The objective of this research is to analyze a repertoire of practices, which make up the alternative and which inform us about the organization of work, coordination mechanisms, cooperation practices, the law, and the

² Collectivist-democratic organizations include various organizational forms (self-help groups, microcredit groups, social movement organizations, cooperatives, etc.; Rothschild, 2016) which accompany the inevitable ruptures that result from the predicted socio-ecological shifts. This type of organization constitutes a growing alternative to hierarchical and bureaucratic capitalist organizational forms (Bretos et al., 2020). Many authors use this ideal type to characterize and analyze cooperatives (notably Bousalham & Vidaillet, 2018; Bretos & Errasti, 2017; Jaumier, 2017).

³ The weighting is between 10 and 50% of votes per voting college.

⁴ For example, the status of cooperative has only recently been acceptable as an option to exercise as an RLP following the law 2015-990 known as 'Macron' which now authorizes all regulated professions to freely choose their legal form.

capacity for expression and decision-making of everyone within FINACOOOP, an accounting firm with SCIC status. In this, by analyzing its practices, we can better understand how and in what context the SCIC studied maintains its alternative character, that is, its resistance to the different dynamics of degeneration to which cooperatives are subjected (degeneration of work, organizational degeneration, and cultural degeneration). This research is therefore part of a 'constructive criticism movement that takes democratic experiences into account' (Laville, 2023, p. 155).

To do this, we first position this research within the work on the risk of cooperative degeneration. We then explain the methodological approach undertaken and show the specificities of our case. The findings are separated into two parts. The first section aims to characterize the *in vitro* degeneration experienced by FINACOOOP as it tries to overcome the professional barriers. It involves analyzing the early battles led by the SCIC to surmount the professional barriers put in place and to establish itself in chartered accountancy. Next, the *in itinere* constructing of the alternative is studied. We then highlight the conditions and the daily efforts deployed within the SCIC to make the alternative flourish in an organizational environment under tension.

This research contributes significantly to the theory of degeneration by improving our understanding of the conditions behind the constructing of an alternative organization in a context that is singular in two ways: the involvement of the cooperative in a regulated profession and its multi-stakeholder nature. In the discussion, we return to these two elements and propose an interactive vision of degeneration, demonstrating that the SCIC is a sovereign, extended, and open community with a shared destiny, which makes it possible to combat the dynamics of degeneration.

Constructing the alternative in cooperatives

Cooperatives, being collectivist-democratic organizations (Rothschild-Whitt, 1976; 1979), are subject to a high risk of degeneration, defined as the inability of these organizations to defend their alternative nature over time, in the sense that they are forced to become capitalist entities (Cornforth et al., 1988) 'thus breaking with [their] initial ideals' (Hévin, 2021, p. 137). However, the ability of collectivist-democratic organizations to keep their pledge of independence depends above all on their propensity to resist the pressures pushing them to imitate conventional for-profit companies (Cornforth et al., 1988; Rothschild, 2016). It is therefore useful to first highlight the dialectic specific to cooperatives that positions them as an alternative political project and exposes them to the risk of degeneration.

Second, we highlight the various degeneration dynamics to which cooperatives are subjected and examine them in the context of SCIC characteristics. Finally, cooperatives constitute valuable laboratories where practices can be tested, and the alternative can be implemented. We show how these practices reflect the degeneration dynamics previously mentioned.

Cooperatives, caught between establishing an alternative political project and the ensuing risk of degeneration

Several pioneering works are at the origin of the theory of degeneration, starting with the work of the Webbs, a democratic socialists who, at the end of the 19th century and the beginning of the 20th century, analyzed the trajectories of production cooperatives in Great Britain and testified to both a reduced survival rate and a degeneration of the few cooperatives that survived into 'capitalist associations' (Bretos & Errasti, 2017; Storey et al., 2014). In 1910, Michels,⁵ a researcher from the school of elitist sociology, confirmed the findings of the Webbs through observation of unions and socialist organizations. He proposed a thesis according to which

as democratic organizations increase in size and complexity, they bring increased stability to individuals who occupy high administrative positions. Given the unequal distribution of skills within these organizations, administrative power tends to be concentrated in the hands of a limited number of 'professional leaders', who thus constitute an oligarchy with strong discretionary influence in decision-making. (Maroudas & Rizopoulos, 2014, p. 72)

This came to be known as the 'iron law of the oligarchy'. In 1974, Meister supported and extended the hypothesis of the progressive and inevitable degeneration of cooperatives and modeled the process in four distinct phases (Bretos & Errasti, 2017; Canivenc, 2011; Hévin, 2021; Maroudas & Rizopoulos, 2014; Storey et al., 2014).

Thus, according to these first authors, cooperatives cannot preserve their democratic character in the long term, given the numerous internal and external constraints they face (Bretos et al., 2020; Maroudas & Rizopoulos, 2014). Cooperatives then find themselves cornered between neoliberal modes of governance and rampant individualism (Langmead, 2017), with strong competitive pressures leading to the closure of the cooperative (Errasti et al., 2017). Two inextricable questions arise then: the economic viability of the cooperative in a hostile environment and the preservation of its alternative and democratic character. These questions are inextricable because

⁵ 2015 edition with its French translation in references.

the heavy bureaucracy and contradictions of democratic governance are expected to deteriorate economic efficiency and, combined with the progressive demobilization of members and the mechanization of organizational procedures, thus provoke a questioning of alternative governance practices or the disappearance of the cooperative. (Maroudas & Rizopoulos, 2014, p. 72)

Even though these initial studies suggest that we should be sensitive to 'the organizational evolution of self-management experiments' (Canivenc, 2011, paragraph 5), they are considered by many authors – notably by Cornforth (1995) – as too deterministic, pessimistic, orthodox, and sometimes even simplistic (Bretos et al., 2020; Canivenc, 2011; Cazenave et al., 2022; Diefenbach, 2019; Hévin, 2021; Leach, 2005; Martin, 2015). More recent studies have thus challenged this first orthodox and evolutionary thesis. The proposition is then to move away from the image of cooperatives as 'passive actors, completely subject to isomorphic pressures that will sooner or later inevitably lead them to stagnate or become capitalist organizations' (Bretos et al., 2020, p. 453) and to give them room to maneuver (Canivenc, 2011), especially since we now have innovative cooperative statutes, and 'certain organizational adaptations could make it possible to escape the predicted degeneration' (Hévin, 2021). Bretos et al. (2020) thus identify two critical research avenues that oppose the hegemonic thesis of the 'iron law of oligarchy'. A small but growing body of research highlights the regenerative capabilities of cooperatives, while another current – with which we affiliate – focuses on the processes, conditions, and practices that allow cooperatives to avoid degeneration. In this, we are in line with the approach of Stryjan (1994), who claims that it is not the achievement of the political project but the organizational processes under tension, which make it possible to resist degeneration. Cooperatives are then paradoxical spaces subject to tensions that are inherent to the alternative nature of the organization, and within which members constantly struggle to find balance. Cooperatives are neither fully democratic nor oligarchical. They are spaces where there is unresolved rivalry between oligarchic and democratic forces (Hernandez, 2006). There is also tension around finding the right balance between representative and participatory democracy in the presence of oligarchic excesses and the management inefficiency inherent to democratic organizations (Cornforth, 1995; Gombert et al., 2022). We observe pendulum movements, oscillations, and balancing within organizations as they deal with the risk of degeneration. The dynamics of degeneration are therefore not a systemic and holistic phenomenon force that has unavoidable impacts on the whole organization (Del Fa, 2016; Eikenberry, 2009; Errasti et al., 2017; Storey et al., 2014).

Our case study, with its particularities of being a SCIC operating in the regulated field of chartered accountancy, explains the impact of SCIC status on the main dynamics of

degeneration. In this way, our research contributes to a better understanding of why certain organizations maintain their democratic and alternative aspects, while others degenerate (Bretos et al., 2020; Diefenbach, 2019; Jaumier, 2017).

SCICs at the heart of three dynamics of degeneration

Cornforth et al. (1988) identify three main dynamics of cooperative degeneration (constitutional, organizational, and cultural), to which Jaumier and Daudigeos (2021) add the degeneration of work. The theory of degeneration refers to the study of production cooperatives (SCOPs), while our study is of an SCIC. Thus, if cooperatives use all their resources, including their members, to survive in their environment (Stryjan, 1994), this potential is increased significantly in the context of a multi-stakeholder cooperative. We now proceed to examine the various impacts of SCIC status on the different dynamics of degeneration.

Constitutional degeneration results in the cooperative adopting a capitalist organizational form in which employees are excluded from the rights and benefits of cooperative membership. Some cooperatives, for example, refuse membership status to part of the workforce. This can happen when cooperatives hire temporary staff without giving them membership status, outsource certain activities, or acquire conventional capitalist enterprises (abroad or locally) (Storey et al., 2014).

Organizational degeneration occurs when power and control are increasingly concentrated in the hands of a few, in other words, when the democratic participation of employees is diminished by managerial technocracy (Cornforth, 1995; Storey et al., 2014). The progressive dismantling of structures and rules that support direct democracy, the fragmentation of membership, and even increased specialization and differentiation are at the heart of this process (Pek, 2021). It should be emphasized here that this dynamic of degeneration, within the framework of SCICs, concerns a broader sovereign community (Gombert et al., 2022), which goes beyond just the class of workers (Hévin, 2021).

Cultural degeneration occurs when conventional economic goals (the search for profit and growth) are given priority over social goals. It corresponds to the degeneration of the cooperative's goals (Jaumier & Daudigeos, 2021) when it is no longer driven by political or social motivations (Langmead, 2017). This degeneration dynamic must be examined in the context of two interdependent characteristics that are specific to SCICs: their altruistic purpose (collective interest) and their multi-stakeholder nature. The SCIC ensures 'the production or supply of goods and services for the collective interest, which have a social utility nature' and this 'in all branches of human activity' (Articles 19d and l of the law No. 47-1775 of September 10, 1947). This is a departure from the cooperative

principle of exclusivism, as the SCIC has unlimited authorization to deal with third parties, unlike other forms of cooperatives whose activity is mainly reserved for cooperative members (Margado, 2002, p. 25). Thus, the SCIC

produces a collective interest which has a social utility through its intrinsic vocation to organize, between actors from all horizons, a practice of dialogue, democratic debate, citizenship training, collective decision-making ..., and its vocation also guarantees organization by disinterested management. (Draperi & Margado, 2016, p. 24)

While SCOPs are based on a simple model because they are limited in size, with well-defined and involved members and little ambiguity in the goals (Stryjan, 1994), the SCIC is a more complex organization with other goals than purely economic ones and members who are both uniquely defined in each SCIC and heterogeneous because there are at least three different categories of associates who have different degrees of involvement in the organization.

Given these initial degeneration dynamics, research has rarely considered the capacity of cooperatives to produce a real change in the work experience compared to capitalist companies (Jaumier & Daudigeos, 2021). Jaumier and Daudigeos propose to include a fourth degeneration dynamic, that of work, in order to describe cooperatives with work processes and organizational routines that are closer to those of conventional companies. While SCOPs maintain an enclosed work environment for workers, the SCIC is a space that diffuses a different perception of work and has a more systemic form vision: the various stakeholders are aware of the impact of their decisions and actions on other stakeholders at all stages of the productive process (Château-Terrisse & Arnaud, 2022).

Exploring a repertoire of practices to reveal the alternative

In this research, we analyze a repertoire of practices, which make up the alternative and inform us on the organization of work, coordination mechanisms, cooperation practices, the law, and the decision-making capacity and freedom of expression of everyone within the SCIC. This analysis of practices allows us to understand how, at time t , the SCIC studied maintains its alternative character; that is, combats the degeneration dynamics⁶ presented above.

Starting in the first half of the 19th century, the cooperative movement promised to improve the living conditions of workers and give them more power (Curl, 2010). As self-managed

organizations, cooperatives reject shareholder domination and have distinctive practices around hierarchy, role and task specialization, wages, and working conditions, to resist hostile pressures and dominant institutional requirements (Soetens & Huybrechts, 2023). Although the legal form of cooperatives limits the exploitation of workers (i.e., the appropriation by the capital owners of the value produced by the workers), they have not succeeded in eradicating oppression (i.e., the continuing perception of workers as resources rather than the reasons for being of the organization). However, do cooperatives allow workers to enjoy empowering and emancipatory work (Jaumier & Daudigeos, 2021)? How can a work organization be created that is capable of reinforcing self-determination, horizontality, and solidarity among members (Hernandez, 2006)? The literature here sheds light on two main categories of practices. First of all, by paying attention to the selection and socialization of stakeholders as well as through HR practices, cooperatives aim to ensure a strong commitment by the different actors to cooperative values and ideals (Cornforth, 1995; Hévin, 2021; Stryjan, 1994). Thus, we find practices that update and institutionalize education and training on cooperative ideals (Bretos et al., 2020; Chaves & Sajardo-Moreno, 2004); share practices for integration (Cornforth, 1995); and even support the recruitment of staff with alternative profiles (Hévin, 2021). Other work practices are implemented, not to achieve greater inclusion but rather to achieve greater egalitarianism. These are based on horizontality, the addition of interest to work, and egalitarian values in an effort to break down the distinctions between intellectual and manual/operational work (Rothschild-Whitt, 1976, 1979, 2002). The researchers observed the rotation and sharing of tasks (Atzeni & Ghigliani, 2007; Cornforth, 1995; Hévin, 2021; Jaumier & Daudigeos, 2021; Maroudas & Rizopoulos, 2014; Stryjan, 1994); a decompartmentalization of services and a rotation of staff between services (Cornforth, 1995); equal pay schemes (Hévin, 2021); acceptance of a slower pace of work (Atzeni & Ghigliani, 2007); practices promoting a better personal/professional life balance (Langmead, 2017); the introduction of technology that allows a more flexible division of labor (Rothschild-Whitt, 2002); and even the promotion of alternative egalitarian discourses (Bretos et al., 2020; Eikenberry, 2009).

Organizational degeneration refers to practices that reinforce democracy seen as a 'complex and uncertain process aimed at sharing sovereignty, but running the risk of degeneration' (Gombert et al., 2022, p. 119). We recall here that the ideal type of the collectivist-democratic organization is characterized by a collective authority anchored in a direct organizational democracy in which delegation can be circumscribed, temporary, and revoked. The decision-making processes are inclusive and participatory and are based on at least some consensus. They must therefore enable democratic pluralism within the cooperative, which is based on the egalitarian values

⁶ We do not include the constitutional or structural degeneration practices which are not relevant here, one of which consists of the 're-pooling' of the fruits of the cooperative (Sousa & Herman, 2012).

mentioned above and accords a major place to interpersonal relationships, emotions, and trust (Rothschild-Whitt, 2002). Various practices that maintain and strengthen organizational democracy have been observed in the literature: direct and participatory democracy practices (Bretos et al., 2020; Hévin, 2021; Langmead, 2017; Maroudas & Rizopoulos, 2014), a constant demand for accountability and free criticism of leadership (Jaumier, 2017; Rothschild-Whitt, 1976), and the implementation of participatory recruitment (Cornforth, 1995; Stryjan, 1994).

Finally, given the degeneration of the fundamental goals of the cooperative, in other words, a shift in the mission of the organization from its original political and/or social purpose to a primacy of the economic purpose, several authors have identified the value of connecting with broader social movements. This is to promote shared alternative objectives (Diamantopoulos, 2012; Langmead, 2017) or even to update the democratic discourse in order to counterbalance the dominant economic rhetoric (Eikenberry, 2009) and to raise up alternative stories and narratives (Fournier, 2006).

FINACOOOP: A SCIC in the regulated field of chartered accountancy

This research is based on a unique 'emblematic' case study (Siggelkow, 2007), in that FINACOOOP is the first SCIC in France to operate in an RLP, that of chartered accountancy. Taking a qualitative approach allows us to look under the bonnet of cooperatives (Bretos & Errasti, 2017), and choosing a unique case study is justified here by the original and exploratory nature of the research, which analyzes the conditions, efforts, and practices implemented to maintain the alternative and avoid degeneration (Eisenhardt & Graebner, 2007). This is especially true given that neither multi-stakeholder cooperatives (Hévin, 2021) nor the field of RLP has been the topic of in-depth research on degeneration, with most studies focusing on cooperatives self-managed by employees (Stryjan, 1994). In France, cooperative status has been authorized to operate in the field of chartered accountancy since 2011. Thus, the first social economy company (Syndex, a SCOP) emerged in 2011, and the first SCIC (FINACOOOP) was created in 2016.

A SCIC in chartered accountancy with experts having a majority of the voting rights

FINACOOOP is developing alternative practices, which challenge the dominant model of the Big Four, large Anglo-Saxon multinational companies with a professional culture established through recruitment and working methods similar to those of their target clientele, other multinationals (Lupu, 2012; Lupu et al., 2022; Ramirez, 2003). This case is particularly interesting, in that it allows for a positive definition of the alternative

(Dorion, 2017), given the success of the organization as seen in its managerial model as well as in its project to develop an emancipatory political version of accounting. The firm aims to dedicate itself to the actors in the social economy. It also seeks to be a catalyst for cooperation and solidarity by promoting the development of projects with strong social, cultural, and environmental added value. FINACOOOP presents itself as an accounting, legal, and financial firm with the ambition to reinvent the profession of accountant within a collective framework, allowing the co-construction of a welcoming, accessible, and innovative service for and with the actors of the social economy. To this end, this SCIC carries out different missions (accounting, tax, and management expertise; outsourced administrative and financial management; social and human resources; legal; financing; digital; cooperative auditing and training). In 2021, it had 16.55 FTE (full-time equivalent) employees including 4 work-study students. The turnover increased from more than 500,000 euros in its first financial year in 2018 to 870,000 euros in 2019 and to 1 million in 2020, including 70% in pure accounting missions and 30% in consultancy (compared to 7% on average for other firms). This company falls under the social economy not only due to its SCIC status but also due to its client portfolio (out of 343 clients in 2020, more than 90% have a social economy status). FINACOOOP aims to grow through independent spin-offs (scaling out) rather than through organizational growth and focuses on activities of social and environmental utility, as well as on their contribution to territorial cohesion. After creating a pay offer jointly with Extalea (adapted company), the firm supported the incubation of more than seven other chartered accountants, two of whom established their firm as a SCOP.

The capital of the cooperative is €33.6 thousand, with the support of 84 members divided into the five categories of associates defined in the FINACOOOP statutes, corresponding to the five voting colleges at the General Assembly (see Table 1). These colleges give a total of more than two-thirds of the votes to the accountants and mark a democratic

Table 1. Voting colleges in FINACOOOP

Name of the college	Composition of the voting group	Voting rights (%)
Voting college A	Employees registered on the list of chartered accountants	50
Voting college B	Employees not registered on the list of chartered accountants	10
Voting college C	Beneficiaries	10
Voting college D	Partners registered on the list of chartered accountants	20
Voting college E	Partners and supports not registered on the list of chartered accountants	10

Source: FINACOOOP status, p. 13.

degeneration of the governance of the organization despite various battles with the different bodies of the Council of the Order. This gap between the statutes approved by the Order and the alternative ones preferred by the founder and the employees of the firm caused an initial loss in the democratic dimension of the cooperative that is still missed today, and which will be highlighted in the first part of the results.

Qualitative research methodology

This section explains the strategy adopted to gain access to the field and to collect data, and then the process used to condense and analyze the data, making it possible to achieve the objective outlined.

In 2017, Pascale Château-Terrisse contacted the FINACOOOP cooperative with the aim of setting up a research program on cooperative auditing. A series of secondary data was then made freely accessible to the researcher (see Table 2), which

Table 2. Secondary data collected

Contextualization data and definition of FINACOOOP	<ul style="list-style-type: none"> cooperative statutes presentation documents (12-page PowerPoint; 17-page brochure)
Accounting and financial data	<ul style="list-style-type: none"> annual accounts financial statements
Governance data	<ul style="list-style-type: none"> AGM notifications, AGM agendas AGM minutes
Other internal documents	<ul style="list-style-type: none"> proposition of a change in pricing policy (4 pages) introduction and welcome training (66 pages)

Source: own elaboration.
AGM, Annual General Meeting.

subsequently enabled triangulation with the data collected during the interviews. During these initial exchanges and reviews, the researcher noted that the stakeholders of the cooperative implement participatory practices and spontaneously define themselves as belonging to an alternative organization.

It was judged that a wave of interviews in 2019 should make it possible to assess the SCIC and its practices (see Table 3): 14 individual semi-structured interviews with 10 people were carried out for a total of 1,022 min and transcribed (several individual interviews with the founder, the first employee, and with the SCIC specialist who supports the development of this status and who is a FINACOOOP administrator, and individual interviews with 5 other employees and with two accountants from Toulouse and Amiens).

The interview guide is structured around the following themes: (1) the choice of SCIC status and its implications, (2) work within the cooperative, (3) the services offered, (4) governance, and (5) the dissemination potential of the model. The interviews were conducted in such a way as to remain open to themes that might be important to the interviewee and to the research (O'Dwyer, 2004). For example, topical issues such as the salary scale and the implementation of a system to account for overtime hours came up and enrich the analysis of organizational practices.

Thematic content analysis (Bardin, 1977) was conducted on the primary data collected. To this end, two thematic coding matrices pre-structured by elements from the literature were constructed in order to refine the analysis (Miles & Huberman, 2003) and avoid pre-structuring bias (O'Dwyer, 2004). We carried out 'a posteriori' coding (Allard-Poési, 2011) with a view to structuring the data collected in an open and axial way (Strauss & Corbin, 1990). The first matrix corresponds to a pre-structured coding grid based on the literature review of the practices implemented in accounting firms carried out in previous research (Château-Terrisse & Arnaud, 2022). It is

Table 3. Presentation of the people interviewed

Interviewee code	Position of the interviewee	Number of interviews	Total length in minutes
S1	Chartered accountant	3	248
S2	Lawyer specialized in the social economy and cooperative auditor	2	157
S3	Trainee chartered accountant	1	60
S4	Accountant in training	1	74
S5	Trainee chartered accountant and cooperative auditor	1	95
S6	Trainee chartered accountant	1	93
S7	Lawyer specialized in the social economy	1	60
P1	Chartered accountant based in Amiens, partner	1	58
P2	Administrator, cooperative auditing, and support for cooperatives	2	76
P3	Chartered accountant based in Toulouse, partner	1	91

Source: own elaboration.

Note: the employees are given codes starting with S, while the accountants in the various locations and the SCIC specialist are given codes starting with P (for partners).

structured, within the framework of this research, around the following elements:

- the characterization of organizational practices observed at FINACOOOP;
- the effect of these practices in the context of various degeneration dynamics.

The second matrix is based on the literature review carried out on alternative practices:

- if the practices identified in the literature are present/absent in the case studied;
- if new practices emerge from the field.

The following results reveal the conditions behind the constructing of the alternative at FINACOOOP.

The ex ante and in itinere conditions for constructing the alternative in a SCIC accounting firm

We mentioned, in the first part, our affiliation with the research stream on cooperative degeneration, which focuses on the conditions and practices that protect cooperatives from complete degeneration (Bretos et al., 2020). For this reason, we chose to analyze the SCIC FINACOOOP as a paradoxical space that is subject to tensions inherent to its alternative nature. This organization suffered a profound initial shock (an *in vitro* degeneration) caused by the fact that it operates in a regulated profession – that of chartered accountancy. The first part of the results therefore aims to characterize this *in vitro* degeneration and to analyze the battles that the embryonic SCIC fought in the field in order to overcome the barriers erected by the profession and to establish itself in chartered accountancy. We consider this moment to be the one when the alternative is constructed *ex ante*. Second, the *in itinere* constructing of the alternative is studied. We then highlight the daily conditions and efforts of the SCIC to make the alternative thrive in an organizational environment that is 'under tension' given the major degeneration dynamics faced: tensions between control and autonomy in work; tensions between democratic ideals and the rationalization of managerial methods; tensions between economic viability and the political project.

Table 4 summarizes the alternative practices implemented at FINACOOOP in the field of accounting. Taking from both the literature and the field, they are presented taking into consideration the dynamics of degeneration faced. Given the presence of degeneration of work, we thus identify practices that seek to integrate stakeholders and practices that aim to achieve the emancipation and inclusion of workers. Democracy-strengthening practices help to reduce the risk of

organizational degeneration. Finally, we propose axiological defense practices to counteract cultural degeneration. These practices rely on organizational ideology to oppose the dominant model by questioning its fundamental principles (Soetens & Huybrechts, 2023).

Ex ante constructing of the alternative: When the particularities of the field initiates several forms of in vitro degeneration

This section focuses on the phase where FINACOOOP moves from a project to create an open alternative firm designed by the founder to a firm with governance rules and values that are acceptable to the accounting profession. The founder explains it this way:

because I like challenges, I told myself that I had to create a SCIC. Besides, fundamentally, I liked the philosophy behind this much more. I found that it was much more open, avant-garde. I wanted to do something collective, something very democratic that would innovate the profession, both digitally and in terms of consultancy.

Over this period of more than 18 months, various professional bodies opposed the desire for integral democracy to the founder's project and made requests that would modify the governance as it was initially conceived and questioned the social objectives of the cooperative. Dynamics of degeneration (of the organization, goals, and work) were thus activated, even before the beginning of the firm's activity. We will return below to the journey that preceded the official creation of the SCIC.

At the outset, there was a man, an activist, willing to leave the chartered accounting profession but with a project in mind to introduce an SCIC into this profession. This resulted in the initial cooperative statutes being supplemented with a preamble to explain the political and social project of the cooperative. It also serves to act as a bulwark of democracy to ensure that a balance of powers between the voting colleges of the accountants and the others would be protected. However, the founder's project was refused by the Regional Order of Chartered Accountants of Paris IdF, and he entered into negotiations with the dominant players in the field in order to bypass the barriers to entry in this regulated profession and to establish an alternative. After making an unofficial overture to the Order in the summer of 2015, and having received a response expressing concern about the high risks presented by the innovation of creating an accounting firm in the form of an SCIC, he persisted and requested that the SCIC FINACOOOP be registered with the regional regulatory body as a legal entity. This body refused to register FINACOOOP, arguing that the SCIC status was incompatible with the ethics charter of the RLP. This decision was motivated partly by dubiousness about the altruistic purposes of the cooperative and partly by the fear of a loss of control by the members of the RLP in

Table 4. Alternative practices in the field of chartered accountancy observed at FINACOOOP

Degeneration dynamic	Alternative practices observed in FINACOOOP	Example in the case of FINACOOOP	Pre-identification in the literature (PI) versus emergent (E)	Intra-organizational versus extra-organizational practices
Work degeneration	Practices to foster the integration of individual stakeholders			
	Introduction to cooperation values	Education on the cooperative movement, welcome booklet	PI	Intra-organizational
	Shared integration practices	Annual team seminar	PI	Intra-organizational
	Recruitment of alternative profiles	Profiles of people chosen for their commitment to the social economy rather than necessarily for their accounting skills	PI	Intra-organizational
	Practices to support the emancipation and inclusion of employees			
	Rotation and sharing of tasks	Horizontal rather than vertical rotation because of the RLP restrictions; work in pairs	PI	Intra-organizational
	Wage equality	Salary scale introduced, equity, transparency of pay, ratio 1 to 3	PI	Intra-organizational
	Participation in recruitment	Recruitment is carried out by the entire team, including interns and work-study students	PI	Intra-organizational
	Slower pace of work	Practices regulating working time (time-saving accounts), long-term consideration of the management of working time	PI	Intra-organizational
	Renewal of alternative social discourses	Discourse that is critical of capitalism and organizational relationships based on domination, specific emancipatory terminology	PI	Intra-organizational
Organizational degeneration	Democracy strengthening practices			
	Constant requirement for accountability and free and open criticism of management	Different employees taking responsibility, free criticism of the 'boss who doesn't want to be a boss'; support from third parties (close partnerships with La Manufacture cooperative and the Coopérative Hum! and the Université du Nous)	PI	Intra-organizational
	Direct democracy practices	Importance of the AGM, with democratic pluralism linked to multi-membership	PI	Intra-organizational
Degeneration of objectives	Axiological defense practices			
	Links to broader social movements	A social economy Tour de France carried out by the founder with Mouves, followed by links to social economic bodies	PI	Extra-organizational
	Advocacy	Advocacy actions to remove legal, administrative, and accounting obstacles	E	Extra-organizational
	Selection and relationship with beneficiaries	Creation of a client portfolio consistent with objectives, recruitment of a clientele in the social economy, and backing of autonomy	E	Intra-organizational
	Media campaign and freely accessible digital toolbox	30 public speeches (Salon des entrepreneurs, L'Atelier; BGE, Cafés économiques de Bercy, etc.) having directly connected with around 1,000 people (mentors, entrepreneurs, public officials, students, lecturer-researchers, etc.), 5 articles published in <i>Juris Associations</i> and interviews	E	Extra-organizational
	Innovative and alternative practices in the profession	Accounting innovation: accounting creativity, R&D activities, logic of innovation in accounting, complementary services	E	Intra- and extra-organizational
	Alternative growth	Growth by scaling out	E	Intra- and extra-organizational

Source: own elaboration.
AGM, Annual General Meeting.

multi-stakeholder governance. The founder filed an appeal with the Regional Order of Chartered Accountants of Paris IdF after reworking the statutes in conjunction with a lawyer: The statutes were changed to explicitly respect the legal requirement that two thirds of the voting rights be held by accountants registered with the Order via the voting colleges, thus marking an organizational degeneration. Indeed, in an attempt to find a subtle balance between the rules of the RLP and the multiple stakeholders of the SCIC, the founder drafted new statutes that would respect the 'cooperative' percentage quota assigned to each voting college. This was intended to institute a real democracy (between 10% and 50% of the votes) with two thirds of the voting rights being allocated to accountants registered with the Order through two voting colleges (50% of the votes are reserved for the college of employees registered with the regulatory body of accountants, supplemented by a college of 'partners registered with the regulatory body of accountants' holding 20% of the voting rights). This subtle balance between giving power to the experts but being open to employees and other stakeholders of the firm (notably clients) is noted by one of the firm's current employees:

in the end, it is the accountants who decide. [...] On the other hand, he told himself that we were going to try to get past all that, by trying to bring in as many people as possible, whether investors, customers, partners, to discuss together a strategy that is best for everyone. (S3)

Although there was a real loss of democracy, it is also deeply rooted in the collective memory of the organization. Thus, the balances of power initially devised and desired are still mentioned by current employees of the firm when they look back on the history of the organization and justify the choice of the SCIC:

ultimately, to reconcile the cooperative project of [name of founder] which he wanted to bring to fruition for future beneficiaries [...], the SCIC format was a good middle ground between an association and a SCOP to deal with the disruptive, founding and innovative nature of a start-up. (S2)

This organizational degeneration is also accompanied by a degeneration of work. By maintaining a 'caste' of accountants, the principle of self-management by employees falls by the wayside. Indeed, the RLP requires a particular academic qualification in order to carry out a certain number of tasks in the profession. This limits the incorporation of egalitarian and emancipatory principles into the work practices.

Faced with the insistence of the founder to defend the alternative characteristics of FINACOOOP and his desire not to abandon the SCIC status, the Order, lacking any legal standing on the subject, referred the decision to the National

Regulatory Committee, an independent body attached to the High Council of the Order of Chartered Accountants. Seven long months of procedures, legal arguments, and counter-arguments followed.

The founder, however, took advantage of this waiting period to propose a Tour de France of the social economy to promote the topic of 'knowing how to write your social economy statutes for ESUS accreditation' to several social economy initiatives. This trip made it possible to train 400 social entrepreneurs and support structures in 10 towns and cities, and to reach many more thanks to a training support program that was free and accessible online.

I went to see the offices of the Paris commercial court, I went to see DIRECCTE Île-de-France to work on templates for statutes which we had validated by Bercy, etc. I think that all this contributed to an accelerated regeneration of social economy entrepreneurs, from which Mouves also benefited greatly. (S1)

Establishing these links with the social solidarity movement allowed the founder to affirm the coherence of the FINACOOOP objectives to serve the actors in this sector and the relevance of the alternative accounting model to supply missing technical knowledge around the Social and Solidarity Economy law of 2014. These practices allowed him to combat the cultural degeneration initiated by the questioning of the objectives and social utility of the firm in the decision of the regional regulatory body. In addition, this tour gave him visibility and renown among public authorities. His presence was requested in September 2016 by the Inter-Ministerial Delegation for the Social Economy to submit his expert opinion on the administrative, legal, financial, and cultural barriers to social entrepreneurship. Thus, even before the firm started its activities, advocacy initiatives in support of the social economy were launched, which demonstrated the genuine political commitment of the founder of FINACOOOP:

it comes down to the personality of the founder who has a very rigorous way of expressing his values. It was quite impressive actually. So I think that's the point, because the SCIC is in accordance with the values put forward, at least by the manager. (S7)

After 7 months of legal proceedings, the National Regulatory Committee gave its ruling in a 150-page document that concluded that no legal form of structure could be excluded in principle. The alternative objectives of FINACOOOP, however, continue to be doubted, as the ruling found that the SCIC status was chosen for opportunistic reasons to take advantage of market opportunities in the social economy rather than being based on an alternative philosophy. This decision struck the founder:

this is where I told myself that we had won. I came out of there, we won, we were successful, but I was left with a bitter taste in terms of the image, because you feel that it is too radical compared to what exists. So I told myself that there was still a long way to go before we gained the support of the professionals.

However, the concessions that made to meet the requirements of the regulatory body in terms of independence of expertise are judged by the founder and employees of FINACOOOP as profoundly anti-democratic and reveal both the domination of the caste of chartered accountants and the overlooked category of the cooperative's clients.

Thus, in this first *ex ante* phase, FINACOOOP experienced an *in vitro* organizational, cultural, and work degeneration linked to the SCIC's efforts to participate in the regulated field of chartered accountancy. Indeed, even before the official formation of the cooperative, the Order of Chartered Accountants imposed on the founder that two-thirds of the votes be held by experts in the profession, causing a *de facto* organizational degeneration of the cooperative. This organizational degeneration led to a degeneration of work since only the expert is entitled to accomplish certain accounting tasks, verifications, and certifications. Also, the Order, in writings made public, spread doubt about the alternative values of FINACOOOP, transforming them into economic values, with the social economy being reduced to a niche market. This led to a cultural degeneration of the cooperative, at least in the eyes of its stakeholders. The founder then implemented practices of axiological defense through advocacy and creation of links with social movements in the social economy in order to fight against this dynamic of degeneration.

Once the barrier to entry of the profession has been overcome and the firm is entitled to practice, it is the *in itinere* constructing of the alternative that is in question, not the *ex ante*.

The in itinere constructing of the alternative: Conditions and practices in an organization under tension

The constructing of the alternative in the form of an SCIC is ongoing and reveals itself in a repertoire of alternative practices that contrast with the dominant practices in the field of RLP. This second section is structured around the three dynamics of degeneration and highlights the contradictory poles, as demonstrated by different examples of practices.

When faced with a dominant social group, what alternative practices can be used to rethink accounting work?

Even though accountants constitute the dominant social group in the cooperative due to their decision-making weight, what

practices are put in place to create the conditions for an egalitarian and emancipatory organization of work?

Horizontality versus hierarchy. Several horizontal practices are deployed to achieve as much equality as possible between the stakeholders of the cooperative, unlike the practices in traditional accounting firms which seek to maintain pyramidal human resource management systems:

I think that [the founder] has a vertical vision of work rather than a horizontal one. And this is also reflected in how the firm is managed. If I invite any of my classmates to come and see how it works here, they'll say it's not ... that it's not possible to do things this way but I think they'll be surprised, because, once again, this is not the norm and it shows. (S6)

In particular, teamwork, mutual assistance, and task rotation are implemented. However, the vertical rotation of tasks is limited by the need to have an accountant to finalize a certain number of intellectual tasks, and this generates some tension:

only chartered accountants can review the work of an accountant and sign off on the documents, the various accounts, etc. Which means that even if the desire is to introduce a form of horizontality into the operations, in any case the chartered accountant at FINACOOOP will always have a hierarchically superior position ... well, in terms of subordination, this still has a very strong impact. So this creates a certain ambiguity that is not simple in the operations, given the social and solidarity spirit that we want to put in place. (S2)

Thus, in organizations that operate as RLPs, the experts (in this case, the accountants and not their collaborators) are central to decision-making. They are the only ones who can fully exercise all the legal or accounting acts of their profession.

Furthermore, in-depth work was carried out on the salary scale. Rather than being purely based on the dominant recruitment criteria (highly influenced by the limited pool of qualified graduates), it takes other dimensions into account, such as the person's voluntary and associative commitment, and is built around a ratio of one to three between the highest salary and the lowest salary. This helps to reduce inequalities within the cooperative, although it generates tensions in the areas of recruitment and retention of employees from the field of chartered accountancy. S5 highlights the reduction in the salary scale in the firm:

In fact, it's a bit sad to say, but at FINACOOOP, the less qualified you are, the better paid you are compared to the market. That is to say, the higher the level of qualification you attain, the less you are paid compared to the market – the worst case is the example of the chartered accountants. [...] On the other hand, all the people who are not qualified in accounting, such as people who are changing career, are paid well above the market standards. As a result, our salary gaps are very small compared to a traditional firm.

S2 underlines the tensions that this equitable salary scale brings with it:

I believe that the salary moderation imposed by S1 is a problem for the hiring of chartered accountants, whether conscious or subconscious, because we can't totally disconnect ourselves from the realities of the labor market, even if it is an accepted and shared opinion that we do not necessarily aspire to equivalent levels of remuneration. (S2)

Emancipation versus alienation. The emancipation of employees lies first in the fundamental practices – that are not always present in cooperatives – of socialization into cooperativism through different measures (a welcome booklet, training, and annual seminar). Although these practices alone may appear insufficient, they take on their full meaning within the full repertoire of SCIC practices and through interdependence with other practices. They have become even more important as recruitment has evolved over time, and the people who have joined the organization most recently have not assimilated the principles of cooperativism. For example, the following employee was recently hired without having any real prior experience of the social economy:

I was attracted by the idea that we do accounting, but that it can help people, that it really has a social impact. Subsequently, I started looking for an accounting firm, but in the social economy sector. On the Internet, I came across FINACOOOP and I applied, applied and applied again. (S4)

In addition, aware of the performance potential of discourses and the strength of them for the dominant actors who impose and control them, FINACOOOP has deployed a whole semantic palette with a view to promoting the emancipation of employees. So, 'legal advisors' are 'companions', accountants are 'decipherers', and clients are 'beneficiaries'. This vocabulary, while it helps to attribute a different meaning to work in the cooperative, also creates tensions as it is more difficult for new employees who have already worked in an accounting firm to adopt. One recent arrival in the firm, S6, confides: 'I have taken on a client portfolio [...], I mean, new beneficiaries. I don't yet have the same language used, here we call them beneficiaries'. On the other hand, S2, one of the founding employees of the firm who is very involved in the social economy, states:

Our nickname is 'legalizer of social alternatives'. The idea is to get the managers to adapt to the innovations we encounter, which are original, therefore to get them to do new things, while some employees expect us to have a definite position on subjects [...]. There is more risk-taking perhaps by me, by S1 or others, than by others who have had previous experience in another firm. In addition to experience in an accounting firm, there is also the aspect of vocation. I mean that decipherers who see themselves as chartered accountants are probably more likely to experience a form of distortion of the profession than others.

In addition, when alternative profiles are recruited, this creates diversity and pluralism. These profiles from the social economy support the emancipatory project of the cooperative.

In terms of recruitment, we have two profiles. On the one hand, we have a somewhat accounting profile, treasurer of the social economy, in which I recognize myself, in which I recognize S1. On the other hand, we have colleagues who come from accounting firms, who have followed more traditional career paths, however, not wanting to swap professional burnout in the service of big capital for professional burnout in the service of the social economy, because sometimes it's an unspoken expectation that we can have. As a result, this dual culture is strong at FINACOOOP, but it can lead to differences in points of view. (S2)

Workplace alienation also comes from the pace and working hours that apply in the field of accounting. However, despite ongoing efforts to change things, FINACOOOP is not in a position to limit employee working time. The team's workloads often mean that overtime is required:

In terms of working hours, we are at 39 hours and we are all far in excess of this. We can say that it is due to the cooperative model. In fact, there are two things that together create overtime. There is chartered accounting, a profession that creates a lot of overtime. And there's also the cooperative models which also create overtime. (S3)

This leads to fatigue and demotivation among employees, psychosocial risks, and disintegration of the cooperative in the medium or long term. Several approaches have been put in place to ensure equalization over the long term as well as to establish freedom for employees in terms of working hours and taking long leave, codes that are clearly in contrast with the dominant system. This is the case with the time savings account (CET), which allows additional hours to be put to one side to take days off. However, the CET is a subject of debate, in particular at the level of the Board of Directors as they see the financial risks associated with it, particularly when employees leave, and they highlight a tension between the economic and social goals of the organization.

Faced with oligarchical accountants, how does FINACOOOP protect organizational democracy?

The over-representation of accountants in terms of voting power undermines the founding democratic principles of the SCIC. Given this situation, how does the SCIC promote an alternative and democratic vision of the organization?

Democratic time versus productive time. Democracy is time-consuming. In an organization with statutes that do not strongly defend organizational democracy, it is essential to dedicate time to allow employees to undertake democracy-enhancing practices. Thus, 70% of employees' working hours are billable

production time, and 30% is discretionary time for internal missions in support of the cooperative in different areas (accounting and financial management, information systems, etc.) and to boost the democratic life of the organization. The additional fees the RLP collects due to the protected accounting services market and the mechanism limiting professional boundaries make it possible to fund this discretionary time.

We agreed on the fact of having 30% of non-billable time. In traditional firms, this doesn't exist, they tell you that if you have more than 5% of non-billable time, it's not good. Here, we share internal management collectively. Decision-making is collective. There is information, training, meetings, participation in events. All that is included in that time. (S1)

The organizational democracy at FINACOOOP is particularly time-consuming because, in addition to the activities expected of a collectivist-democratic organization, the cooperative deploys methods and processes inspired by sociocracy and, in particular, a system of decisions by consent. S3 explains the methodology of decision by consent this way: 'we operate by consent. That is to say, everyone must not be upset by the decision'. Management by consent favors participatory processes as well as recognition and acceptance of the multiplicity of discourses. It goes beyond decision-making by consensus: in the case of consensus, everyone says 'yes', in voting, some say 'yes' and others 'no'; in the case of consent, no one says 'no'. These decisions concern strategic and operational themes such as hiring, investment, training, partnerships, the business plan, fundraising, and the fixing of the salary scale. These decisions are made on Wednesdays by employees in meetings called 'relay points on governance'. However, tensions linked to the size reached by the firm are explained by S6 because with more than 15 employees, decisions start to take more time, and there are fears of blockages: 'I know that this system will be reviewed, because I think they have realized that this collective decision-making was complicated'.

Direct democracy versus representative bodies. The decision-making processes are supported by direct democracy put into practice, in particular through the weight given to the General Meeting, which, through multi-stakeholder participation, reveals true democratic pluralism. The value of the SCIC in constituting a pluralist democracy is defended by the employees as evidenced by S5:

The fact of being a SCIC means that we accept a much broader membership. I know that it is quite rare to see 'non-accountant' employees being partners. As for clients being partners, this is even rarer. So, overall, it's a strength and it makes us an alternative organization.

For example, the pricing of services and updates is decided collectively at the AGM by the different stakeholders (including

customers and employees). In an effort to achieve simplicity and transparency, prices are fixed at lower than market rates so that the services are accessible to as many people as possible. 'To hear from beneficiaries, from partners, that what we do is great, that they don't want us to burn out, that they want us to increase our salaries, etc., it's a huge benefit' (S1).

But despite a vibrant direct democracy, a board of directors (BD) was created in 2018. At this point, it included four administrators, with only one employee. It is strongly opposed by the employees who consider that it takes away part of their autonomy and responsibilities, as S5 says:

in fact, I think that the danger of this system, of the BD, is that it dispossesses the employees of governance, while creating an agent that is very unrepresentative of the work provided, compared to the AG.

The creation of the BD constitutes an organizational degeneration in that it moves the model away from direct democracy exercised by employees in governance meetings and by all stakeholders in general meetings. Thus, in 2020, the BD, considered internally to be necessary given the size and configuration of the SCIC, is extended to incorporate beneficiaries and employees. The cooperative thus avails of this body to open it up to stakeholders other than the accountants. It is made up of the founder (member of the voting college of employees registered with the Order of Chartered Accountants), two stakeholders from the college of beneficiaries, three employees (stakeholders from the two voting colleges of employees, registered and not registered with the table), and three partners (stakeholders from two partner colleges, registered and unregistered with the Order). We can clearly see, with this example, the pendulum swings between democracy and oligarchy, and that a balance is constantly being sought in an organization that is inherently under tension.

Given the supremacy of the values held by the chartered accounting profession, what practices does FINACOOOP apply to defend its values, its goals, and its ethics?

The dominance of experts in the profession as well as the hostility from the field generates conflicts of values that place the cooperative in danger. How did the SCIC manage to deploy axiological defense practices in order to maintain its alternative goals?

Empowerment versus expertise. Axiological defense practices such as the sharing of information, knowledge, and skills – particularly via a free and open digital platform – limit the influence of experts in the field and contribute to the empowerment of the various stakeholders. The expert thus shares their skills by making them accessible to everyone.

Furthermore, FINACOOOP's 'customer relations' practices act as a shield against a potential degeneration of its goals. Because FINACOOOP wishes to ensure that its objectives are consistent with its client portfolio, the SCIC seeks out social and solidarity organizations that have a social and ecological impact:

We have eco-friendly projects, we are trying to change the way electricity is produced. I have a beneficiary in Madagascar who is trying to create nano-electrical networks for the Malagasy people [...]. In fact, we have lots of very ambitious projects that fit with the alternative model. (S3)

Proximity to customers, anchored in the values of cooperativism, is sought and is often demonstrated in links between stakeholders. This means that professional ethics no longer rely on the independence of the chartered accountant, in contrast with the dominant system, but on a commitment to the client and the production of innovative and adapted services. S7 talks about his relationship with clients:

The approach to work is completely different, the relationship with clients that we provide services to. For example, we speak more familiarly with our customers. It's almost as if we fit into their project. This is something that I didn't do before in my daily work, because there was a kind of theory about the right distance to keep, an attitude that 'you shouldn't get involved', etc.

But FINACOOOP goes further in its destabilization of the profession by fundamentally calling into question the significance of certain accounting activities, thus questioning the axiological foundations of the profession. The SCIC, for example, is quick to challenge accounting rules and standards and to propose alternative interpretations and actions that support its critical stance. There is thus a shift from creative accounting as it exists in the dominant model that aims to increase dividends payable to shareholders, to an alternative creative accounting, which highlights social utility and innovation in accounting records and practices. S3 gives an example of this social innovation in the work on social franchises:

It's very time-consuming for us, it's a lot of work. It can be a very interesting subject, because these are people who work in catering with a cooperative status. It's still quite schizophrenic, because the world of catering is very pyramidal, with the chef deciding. Then, we must try to integrate these women, who have never worked and who speak French quite poorly, into a cooperative catering project. The project is very interesting, but it is tough. We try to support them, in terms of accounting, but not only. We try to bring them our know-how on how to establish democracy in a company, the models of cooperation, things like that. It is a project that makes it possible to fight against all forms of discrimination.

Scaling out versus organizational growth. Finally, the strategy of FINACOOOP is to spread the alternative model of an

accounting firm: their first incubation took place in 2018 with ESS Expertise, an accounting firm and cooperative auditor based in Amiens and Paris (five employees).

Spin-offs are a way, a desire to support all transitions, the projects that emerge every day, to provide the means of scaling out for the social economy, so that it becomes the norm and no longer the exception. It's about pushing the movement forward and being up-to-date with what's happening. (S1)

This allows FINACOOOP to accept all beneficiaries and to expand its auditing offering, while making up for its lack of chartered accountancy in Paris via an exchange of skills. In 2019, it supported three chartered accountants, in Rennes, Nantes, and Bordeaux, and in 2020, it supported another chartered accountant in Paris. One of the partners sees this spin-off as a pooling of knowledge:

There is an alternative side to the fact that even if we could be in a form of franchise, we are not going to sell this franchise. We are more into systems of co-optation, alliances, or coordination, with the idea of sharing tools, pooling what FINACOOOP has already acquired in terms of knowledge. There is an opening for this at the moment. And besides, there are a lot of materials that are freely distributed on the FINACOOOP website. (P2)

This strategy allows the SCIC to establish a network of alternative accounting firms within the field of RLP and to disseminate its practices to combat degeneration by not only sharing tools and knowledge but also through the training of partners. This networking also makes it possible to grow in a collective and territorial manner rather than each firm individually, allowing them to maintain a reasonable size in terms of human resources and clients. This way of scaling goes against the hegemonic model of economic growth, the one of the Big Four which are internationalized oligopolies. This reasonable size also makes it possible to resist the 'iron law of oligarchy' by not concentrating administrative power into a few hands. Finally, spin-offs of this type in the RLP go beyond accounting since this process led in July 2020 to the creation of Legicoop, the first French cooperative of lawyers, managed by two experts, a tax specialist and specialist in social economy law, close partners of FINACOOOP, and installed in the same Parisian premises since January 2021.

This spin-off strategy has an influence on the alternative organizations set up in the field and is accompanied by a strategy of advocacy. Thus, the founder and the SCIC appeal to the Order, public institutions and the French General Confederation of Producers' Cooperatives (CGSCOP) on behalf of the social economy sector. The battles led by FINACOOOP have thus resulted in the validation of the solidarity enterprise of social utility (ESUS) accreditation for structures less than 2 years old.

They have also led to SCICs being able to retain the tax deduction benefit for corporate tax:

For the last five years, we have been consulted and heard on the subject of laws. This involves simplification of the law, particularly of the PACTE law with the inclusion of the social economy component. Then, we have beneficiaries who have their 'legislative hacker', the French Impact and the pioneering impacts. They have the right to experiment. These are the things to which we contribute. (S1)

Contributions from the field of RLP and SCIC status to research on degeneration

The contributions of this research are divided into two parts. We first refer to the contributions associated with the field of RLP and then detail the contributions relating to SCIC status.

The field of RLP: An in vitro and interactionist degeneration

While several authors have demonstrated the influence of institutional, political, and economic factors on the life cycle of alternative organizations (Eikenberry, 2009; Langmead, 2017), no previous research seems to have studied the specific field of RLPs, and how it affects the dynamics of degeneration. However, the decoupling that occurs between economic viability and the preservation of the democratic character of the cooperative (Maroudas & Rizopoulos, 2014) constitutes a real paradigmatic shift. Furthermore, the field of RLP provides an interactionist approach to degeneration that enriches this recent research stream to which we contribute.

RLPs, a decoupling of economic and democratic issues

The analysis of FINACOOOP reveals the existence of *in vitro* degeneration, which shows that the field of regulated professions has an important influence on the degeneration process. It frames the restrictive and normative forces of competition between cooperative and capitalist member organizations. It demonstrates the economic battles between them and promotes the spread of organizational models and dominant neoliberal practices (Bretos et al., 2020; Maroudas & Rizopoulos, 2014). Due to the barriers to entry to RLP markets, any alternative organization form (including the SCIC) is subjected to a premature degeneration different from that experienced by cooperatives in other sectors, which are not as constrained by norms and standards as those which govern regulated professions.

The emergence phase of SCICs, when they are still at the project stage and whose statutes have not yet been approved, is particularly long, complex, and ambiguous. The influence of the RLP during this phase is huge because it establishes barriers activated by a professional exclusion mechanism. These barriers, even if they are lowering as attempts are made to liberalize these professions (Morand-Deville, 2015), hinder the ability of alternatives to exist. We identify several types of barriers to entry. First, there is the limited number of authorized organizational forms. Cooperatives have recently become an acceptable organizational form for the exercise of RLP following the law 2015-990, known as 'Macron', which now authorizes all regulated professions to freely choose their legal form. Despite the change in the law, FINACOOOP's SCIC status was rejected by the Order of Chartered Accountants, and it had to fight for 18 months to have it accepted. Second, there are the rules for holding capital: in the SCIC, decision-making power is not linked to capital but is held by categories of partners. Although FINACOOOP has succeeded in expanding the membership of accounting firms to clients and associates other than experts, the Order has ensured that two-thirds of the decision-making votes are attributed to experts via the categories of associates and voting colleges.

In vitro degeneration is thus caused by the impositions and constraints associated with the field of RLPs to the point of calling into question the values and democratic principles of the cooperative.

In the case of FINACOOOP, this phase was experienced on his own by the founder, a chartered accountant who took on the evangelical mantle to combat this identified degeneration through the practices of solidarity, inter-cooperation, and advocacy.

The probability that the alternative will overcome the barriers erected by the RLP and survive therefore seems very small, given the opposition of the dominant practices to democratic principles, social goals, and alternative growth strategies. After the organization manages to conduct its activity within the RLP, the predominance of the chartered accountant in the work remains problematic as certain required qualifications protect the status of the chartered accountant and limit the pool of graduates available for recruitment, while the technical skills designated by the professional bodies are paramount and used to nominate legitimate experts (Touchelay, 2013). This poses real problems for the recruitment of experts at FINACOOOP as well as for the organization of work, which cannot be completely self-managed due to the RLP restrictions.

RLPs – An interactionist vision of degeneration

The analysis of the period prior to the constructing of the alternative also leads us to defend an interactionist approach

to degeneration. *In vitro* degeneration occurs through interactions between actors – the dominant ones who defend the rules accepted in the RLP on the one hand, and the alternative actors on the other. Each camp defends the principles and practices that accord with its ontology. The degeneration therefore also manifests itself in the representations that the actors have of it and the meanings that they attribute to it. *In vitro* degeneration therefore makes sense in this interactionist approach. The field of RLP causes, in the emergence phase of the SCIC, a very strong initial shock, experienced as a loss by FINACOOOP stakeholders. The alternative practices listed in the findings that combat the different dynamics of degeneration explain how, starting from a degeneration at the very origin of the project, degeneration is experienced and retained in the organizational memory. The cooperative constructs and maintains the alternative on a daily basis through interactions within the organization and in the field. Because the dominant players control whether FINACOOOP can enter the field of accounting expertise or not, a whole game of negotiations and interactions is put in place and generates – in relation to the initial concept and design of the project – *in vitro* degeneration.

Multi-stakeholder cooperatives, the forgotten ones of cooperative degeneration

With the exception of the article by Hévin (2021), no research on cooperative degeneration has been conducted on a multi-stakeholder cooperative (SCIC status in France). Prior research focuses on worker cooperatives (SCOP status in France). What value does the empirical analysis of an SCIC bring to the research stream on cooperative degeneration? We return to the contributions of this research on how the SCIC status fundamentally affects each dynamic of degeneration.

The SCIC, a community with a common destiny that gives a new meaning to work

While the theory of degeneration focuses on communities of workers, this case study reveals a broader community with a common destiny that includes, in addition to employees, beneficiaries and partners. Our findings show that this inclusion gives a different meaning to work – making employees aware of the impacts of their actions, particularly on the beneficiaries – and implies an extensive and inclusive vision of emancipation. The decision to target beneficiaries belonging to the social economy involved in original social and environmental projects makes it possible to match the firm's values. This clientele also has emancipatory effects on the work because all employees seek 'tailor-made' solutions for 'non-framework' organizations; they demonstrate creativity, autonomy, and exercise

professional freedom to provide services to the beneficiaries whose objectives they prioritize. As the shared collective interest of the SCIC is to not leave accounting solely to the experts, the work of employees takes on another dimension because of the proximity they have with their beneficiaries and the emancipatory principle at stake.

The SCIC, an extended sovereign community

Who is sovereign in the SCIC (Gombert et al., 2022)? It is not only the employees, and this essential aspect of the multi-stakeholder nature is in contrast with other cooperative statuses in France. Democratic sovereignty in SCICs is resolutely shared by a plurality of heterogeneous stakeholders. The democracy-strengthening practices incorporate a set of stakeholders who are usually excluded from decision-making processes and bodies (Hévin, 2021). For example, the multi-stakeholder principle specific to SCICs transforms the customer relationship into a customer/associate relationship within an ecosystem of actors who work collectively to ensure the survival of the organization and in support of the common project. Sharing governance with customers helps to improve understanding of their needs and to respond better to their requests. This means that customers benefit, in the same way as employees, from the egalitarian and emancipatory principles of cooperativism. Thus, the emancipation objective is broader than that of cooperatives with a single type of member. Likewise, by putting in place decision-making that involves many heterogeneous stakeholders, a democratic dialogue on specific themes is possible, and there are effects that are not found in SCOPs. For example, the question of a price increase for services is discussed at the AGM with the customers and employees of the SCIC, and this makes it possible to agree on a fair price that brings together the different stakeholders throughout the value chain. In an SCOP, on the other hand, price adjustment mechanisms are not generally widely discussed with the suppliers and/or customers.

The SCIC, an open community that goes against the status quo

Although the practices relating to degeneration of work and the organization are well documented in the literature, we reveal a wider range of practices implemented in the fight against the degeneration of goals. This is what we call axiological defense practices. It seems to us in this case that the SCIC has an exceptional potential here because it is open and it defends a collective interest.

The data analysis reveals that the heart of the alternative at FINACOOOP lies in the counter-narrative that is constructed, that of an emancipatory accounting, of an accounting capable of opening up and empowering (Château-Terrisse

& Arnaud, 2022). These intra- and extra-organizational practices that transmit and renew alternative discourses and create an alternative vision of accounting constitute the cornerstone of the SCIC. They facilitated its initial existence and gave it a legitimate reason for being, before becoming the guiding light for the implemented practices. In this, we agree with the conclusions of Maroudas and Rizopoulos (2014) and Soetens and Huybrechts (2023), according to whom organizational ideology and its translation into practices play a central role.

Several axiological defense practices operate outside the organization, making it possible to deconstruct a form of organization centered on capital and promote the design of new approaches (Fournier, 2006; Martineau & Adler, 2020; Zanon et al., 2017). Mechanisms that contaminate the field with alternative projects are then at work, notably spin-offs and advocacy, as identified in other papers (Colombo et al., 2024; Maignan et al., 2018; Margado, 2002, 2005; Rochdi Sifaoui, 2019). Several authors have shown that in sectors where capitalist companies and alternative organizations coexist, competition could affect the originality, thus the principles and practices of the latter. This process is called 'contamination' (Bousalham & Vidaillet, 2018; Sanders, 2012; Sanders & McClellan, 2014). In this case, we highlight an inverse process where it is the cooperative, through extra-organizational axiological defense practices, that contaminates the field. We thus see FINACCOOP present in the legal, financial, political, and professional fields spreading its values, principles, and model. Of course, the stronger the field contamination mechanisms, the easier it is to maintain the alternative internally since external environmental pressures decrease. For example, the practice of spinning off alternative organizational models makes it possible to secure partnerships and set up exchanges of skills, customers, etc., which reduce the risk of a degeneration of the objectives in the presence of an economic purpose, which supplants the initial political or social project.

However, the strength of the SCIC, an organization which is designed to have multiple stakeholders and to defend a collective interest, is in being able to create a territorial network that can propagate alternative political projects and create a real counter-power (Colombo et al., 2024). In the practices of inter-cooperation and spin-offs, the multi-stakeholder character makes it possible, particularly with categories of partners, to create lasting links, including financial ones, through the acquisition of capital and acceptance of stakeholders. The adoption of an alternative mode of growth to that of the dominant players – economic growth – is thus facilitated by the multi-stakeholder aspect (Béji-Bécheur et al., 2016; Colombo et al., 2024; Maignan et al., 2018; Margado, 2002, 2005; Rochdi Sifaoui, 2019). The SCIC with its characteristics presented above seems therefore to offer unique prospects for changing the scale of the alternative.

Conclusion

In our analysis of a SCIC operating in the field of chartered accounting, we wanted to contribute to the research stream on cooperative degeneration by examining the practices being tested in this cooperative to combat the identified dynamics of degeneration. The atypical nature of our case responds to the need for additional work to explain why certain organizations maintain their democratic and alternative aspects, while others degenerate (Bretos et al., 2020; Diefenbach, 2019; Jaumier, 2017). Our findings expose the influence of the field of regulated professions as well as the potential ways of combatting the degeneration specific to SCICs.

The SCICs (and the various international versions of multi-stakeholder social cooperatives) remain an area of study that is insufficiently considered and analyzed by researchers. And yet, empirically, this form of organization is growing in importance and offers a response to numerous societal issues, experiments, spin-offs, establishment of networks, etc. In short, this field offers possibilities that researchers can draw on to reconsider the dominant paradigms in management sciences. It seems to us that of the established and productive alternative organizations, SCICs are the most disruptive, and that their potential should be studied further. Although the potential for combatting degeneration is strong, the complexity of the ecosystem, the balances to be found, the activities of the multi-stakeholders, and the inherent tensions that it arouses are real obstacles to the development and sustainability of these multi-stakeholder organizations (Béji-Bécheur et al., 2016; Bonnemaizon & Béji-Bécheur, 2018; Maignan et al., 2018; Picri PAP SCIC, 2016). These difficulties deserve to be the subject of more detailed analyses so that possible alternatives can be supported and equipped to deal with them.

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