

THE PROCESS OF INSTITUTIONALIZATION OF TRAINING PRACTICES: BRAZILIAN CASE ON CREDIT COOPERATIVE CRESOL BASER

Rosiane Dalacosta, MSc¹

¹Fundação Getulio Vargas, Brazil

Dr. Murillo de Oliveira Dias²

²Rennes Business School - Rennes, France

Marco Aurélio Scartezini Soares Meirelles, MSc³

³Universidade Estadual do Centro-Oeste do Paraná, Brazil

ABSTRACT: *This article investigated the degree of institutionalization of practices carried out by the Rural Credit Cooperative System with Solidarity Interaction Cresol Baser, at Francisco Beltrão, Paraná state, southern Brazil. The objective is to train local resources, in compliance with Resolution 4.434/2015 of the Brazilian Central Bank. Therefore, we applied the institutionalization theory framework to the organization, following Tolbert and Zucker (1999). This study combined qualitative structured interviews with extensive archival research. Next, the process of institutionalization was investigated in three stages: (i) habitualization, (ii) objectification and (iii) sedimentation. Key findings pointed Cresol Baser as consistently evolving in the institutionalization process. Further analysis revealed how the credit cooperative deployed training practices, in turn obtaining most influential motivating factors, as well as few inhibitors to the institutionalization process. In this sense, this article contributed to the study of the institutionalization process of similar co-operatives, which can adopt best practices, and avoid inhibitors here investigated. Discussion and future research compile the present work.*

KEYWORDS: institutionalization process; technical training; credit co-operative.

INTRODUCTION

This single case study investigated the institutionalization process at Cresol Baser, as the unit of analysis (Yin, 1988). Cresol is a rural credit cooperative located at Francisco Beltrão, Paraná state, southern Brazil. Prior research on the subject investigated credit cooperatives (Dias, M.O. & Ramos, 2018) winemaking cooperatives (Dias, M.O. & Craveiro, 2019); agriculture cooperatives (Dias, M.O., & Teles, 2018); agribusiness cooperatives (Dias et al., 2018).

Cooperatives are also termed coop, co-op, or co-operatives. Hereafter we adopted the term cooperative. Credit cooperatives are also named financial cooperatives or credit unions. A cooperative is defined as an "autonomous association of persons united voluntarily to meet their common economic, social, and cultural needs and aspirations through a jointly-owned and democratically-controlled enterprise (International Co-operative Alliance - ICA, 2018a, p.1).

Brazilian cooperatives abide by Law 5.764/71, which organized the cooperatives in three classifications: (a) *singular* co-operatives, with 20 associates minimum; (b) *federation*, or *central* co-operatives composed by three *singular* one's minimum, and (c) *confederations* of cooperatives, composed by three federations minimum (Brasil, 1971, Article 5, items I-III). Cresol Baser is a confederation cooperative (Cresol, 2019). Cresol logo is depicted in Figure 1, as follows:



Figure 1 Cresol Baser logo. Source: Cresol, 2019.

The globalization process made a turning point on human interactions, extending for the first time the interactivity to the virtual realm. In the case of organizations, this reflection refers to the view that competitive advantage should be rethought. In this way, there is a difficulty to live in balance, once fighting for the same resources, because competitiveness assumes rivalry between two or more actors. Second Axe-da-Silva and Franco (1999), this causes the competitiveness can be defined as the ability to manufacture or produce better products than its competitors and thus there are increasingly searching for new methods and efficient structures.

This search for efficient structures causes, during the lifetime of organizations, commonly occurring organizational changes, whatever their structures, customs or actions, these sometimes successful, sometimes not. For Bio (1987), an organizational change can be recognized by the replacement of organizational practice by another superior, considered with the purpose of improving organizational performance.

The theme of change, inserted into the organizations have ample space for discussion, because if one knows the importance of cultural factors of the Organization in the process of mutation. As Meyer and Rowan (1977), the organizational environment can be understood in two fields, namely: the) technical environment, which can be seen by the economic vision; and b) institutional environment, which comprises the rules and procedures. According to the authors, is the institutional environment which provides legitimacy to organizations.

As stated by Fonseca and Axe-da-Silva (2010), is on institutional theory that the understanding and the understanding of the phenomena that occur in the organization. That's because, according to the authors, "the relationship between the organizations and the environment becomes central to the institutional theory, because part of the idea that organizations are immersed in an environment of which they withdraw and they transmit appropriate modes of action, particularly strategic in nature "(Fonseca; M-Da-Silva, 2010, p. 17). In this same line, Tolbert and Zucker (1999) explain that the institutional theory aims to show how and why the emergence of the Organization and also the way that the actions and the culture are structured and incorporated into the organization.

From an institutional perspective, this study set out to identify the degree of institutionalization of practices performed by Rural Credit Cooperative System with Solidary Interaction-Cresol Baser System, ensuring the technical training of their leaders, in response to Resolution in the 4,434/2015 of the Central Bank of Brazil. This resolution, originally had its provisions provided for in resolution of 3,859 27 May 2010. Legal content deals with rules on the establishment of credit unions in Brazil. (BACEN, 2015).

For both, it was considered in this research to practical proposition 35, article that mentions that "the central cooperative credit, or the Confederacy, shall perform the following functions, concerning cooperatives: [...] III. Promote the formation and permanent training of members of statutory bodies, managers and associates "(BACEN .2015, p. 35). It is assumed that to comply with the standards laid down by the regulator, there are internal changes that can be understood. These internal changes generated from these standards may be included in a perspective of institutional theory. Institutional

theory shows how organizational behaviors are responses not only to market pressures but also institutional pressures.

Therefore, the guiding question of the research conducted was bounded as follows: what are the practices performed by the credit unions of Rural Credit Cooperative System with Solidary Interaction-Cresol Baser System, ensuring technical training of their leaders and demonstrating institutionalization?

Therefore, the specific goal has been set on the institutionalization of the practice of permanent training of statutory members, belonging to a specific system of credit unions, from the theoretical model proposed in the institutional theory of Tolbert and Zucker (1999). These authors have created a model to measure the process of institutionalization in continuous and sequential steps.

This study, therefore, is justified because the Rural Credit Cooperative System with Solidary Interaction-Cresol Baser System has performance and has national recognition as a reference in cooperatives. Still, implanted in the year 2010 such practice of permanent training, in order to comply with the resolution mentioned above and, in five years (this survey), she did not evaluate to verify the degree of institutionalization of the process. In this way, it is considered as being a central aspect and justifiable, a study in credit unions which meet the standards laid out by the Central Bank aimed at good governance, legitimacy and sustainability of financial institutions. In this sense, the understanding of a specific resolution in their practical context allows them to capture the changes brought about by it.

THEORETICAL FRAMEWORK

The Institutional Approach for the institutionalization, by driving as a set of actions, generates much influence on the characteristics of the organizations and on the aspects that cause the organizational changes, These characteristics that were not previously seen or committed. Thus, it is understood that this is a symbolic approach-social construction of interpretative organizational achievement (Berger; Luckmann, 2005).

For authors Berger and Luckmann (1990), the institutionalization is based on a sociological and anthropological basis, taking into consideration that this science is based in human relations and its activities. Based on this thinking, it is possible to affirm that the origins of institutionalization believe that "all human activity is subject to the habit" (Berger; Luckmann, 1990, p. 77). That is, the repeated evolve naturally to a certain standard and order, and that we assign the title of institutionalized practice. Still, the habit means that this practice may be performed in another moment, and naturally, this will be performed with the same characteristics (Berger; Luckmann, 1996).

In this way, it is possible to understand that particular practice only becomes when institutional actions are repeated frequently and become habitual patterns. Put another way, and the institutionalization happens when certain conduct becomes typical of usual actions for different types of actors of the Organization (Berger; Luckmann, 1990).

On this basis, Tolbert and Zucker (1999) state that the institutionalization is composed of a set of actions of individuals and are these actions developed in sequential processes that indicate whether a particular practice is institutionalized or not. Mann and Guimarães (2006, p. 70) state that "the degree of institutionalization of a certain practice is given by a linear sequence of events ordered temporarily." Still, for the authors Tolbert and Zucker (1999), institutionalization corresponds to the process that transforms beliefs, values, and rules of conduct in social actions, shared by instruments and actions that demonstrate acceptance and repetition.

According to Berger e Luckmann (1990), and Tolbert t and Zucker (1999), the process of institutionalizing organizationally into three phases in sequence to know: first the habitualização, which corresponds to the stage pré-institutional; shortly thereafter the objectification, which

corresponds to the stage semi-institutional; and, finally, the sedimentation phase, which represents the institutionalization of change in total. The institutionalization process is, therefore, organized in the following three phases.

Institutionalization Process

The first stage of the institutionalization process proposed by the authors is the habituation. This phase may also be called stage pre-institutional because it is developed by the organizations in the search for solutions to their problems. This process generates standardized behaviors and comprises the adoption of new structures and innovation in problem-solving behaviors. In this sense, the search for the solution of their problems, an organization may adopt practices or processes used by another organization, which characterizes the understanding of isomorphism or imitation.

These repeated pipes may come from their own independent decisions, which lead to the development of new practices, goals, and plans. However, the organizations have become increasingly similar, because the bureaucracy or even normative pressures induce them to build a homogenizing environment (DiMaggio; Powel, 2005). This process of homogenization of organizations can be better understood in the isomorphism, that is a process that forces a unit of a population to resemble other units that face the same environmental conditions. That is, the environmental context generates the search for the adaptation of procedures and structures of organizations, generating homogeneity between the same-isomorphism (oak; Vieira, 2003).

According to DiMaggio and Powell (2005), this repetition, which is already developed by other organizations occurs by reason of three factors or combination of them. They are termed as (a) *coercive*: generated by political influence and the need to be legitimized, as well as the pressure of an organization on the other, for example, the relationship between client versus supplier; (b) *mimetic*: on uncertainty organizations choose to reflect on organisations already legitimized, thus influencing the imitation; and (c) *normative*: concerns the professionalization of individuals, which contributes to the suspension of individual cultural characteristics of the Organization, also generated by specific regulatory enforcement.

The main factors that lead to innovation and organization to the habituação process are: a) technological change, given by technical or technological revisions; b) legislation, i.e. legal determinations that can find more or less receptivity in organizations; and c) market forces given from economic factors (Aguar et al. 2005; Kings, 2011). The second stage of this process proposed by Tolbert and Zucker (1999) is the objectification or semi-institutional stage. This stage consists of the agreement and understanding between the leaders of the Organization regarding the value of the structure, namely, the social consensus is that provides the change a character of permanence, making it the most widespread. At this stage, the leaders of the Organization are the advocates of change.

Already the last stage one of the critical components for the institutionalization of a particular practice. The sedimentation or stage of complete institutionalization requires the multiplication and the permanence of structures developed by organizational change, for a long time. For that particular practice is considered as institutionalised total, should be perceived some aspects such as: 1) – demonstrable results in positive impacts associated with the structure; 2) group resistance – people who are adversely affected by the framework; and 3) defense interest group – people who are in favor of changes in structure (Tolbert; Zucker, 1999). These aspects are determinants for the preservation of long-term structures. Figure 01, proposed by Tolbert and Zucker (1999), represents the flows and steps that pervades the process of institutionalization, as detailed in Figure 2, as follows:

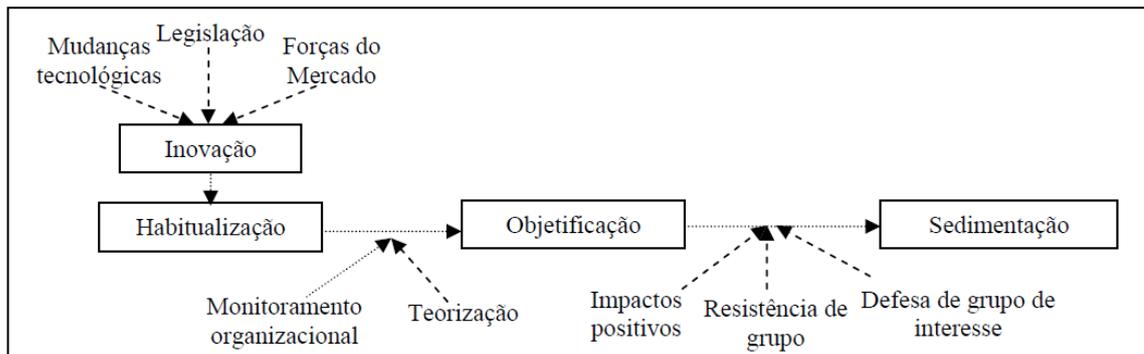


Figure 2: stages to institutionalization Source: Tolbert e Zucker (1999, p. 207).

Table 1 presents a summary of the main features and differentiation of the processes that make up the institutionalization, proposed by Tolbert and Zucker (1999):

Table 1

Stages of institutionalization and dimensional comparisons

Dimension	Stage		
	Pre-Institutional	Semi-Institutional	Total Institutional
Processes	Habitualization	Objetification	Sedimentation
Features	Homogeneous	Heterogeneous	Heterogeneous
Ímpeto para difusão	Imitation	Imitation/normative	Normative
Theorization activity	None	High	Low
implementation variance	High	Medium	Low
Structural failure rate	High	Medium	Low

Source: Tolbert e Zucker (1999, p. 211).

Table 1 presents the behaviors of individuals or groups who are subjected to the institutionalization of a process. Are highlighted the following dimensions: characteristic of the adopters, the impetus for dissemination, theorizing, variance in implementation and structural failure rate and are the appropriate behaviors. Finally, Tolbert and Zuckert (1999) point out that you can tell it is an institutionalized structure when the members of a social group consider this as valid and necessary.

Therefore, it is possible to understand that the process of institutionalization is formed from a series of factors that determine the success or failure of organizational change. On this basis, this article seeks to identify which factors indicate that the Cooperative system institutionalized compliance with such regulations under study.

Cooperatives and the Brazilian regulatory framework: research limitations

The emergence of cooperatives took place during the Industrial Revolution in England in the mid-17TH century, as an alternative to alleviate the sufferings experienced by workers in the field, who have migrated to the cities in search of work. In this scenario, the cooperatives as a way to ease the

sufferings of a group of workers and facilitate access to goods and consumption (INFOCOS, 2014). Thus, cooperatives were born in 1844 in the town of Rochdale, when 28 weavers founded the first cooperative, in which people gathered to buy items of basic need, like food, i.e., formed a cooperative (BACEN, 2008).

In this sense, soon the credit unions, more precisely four years after it was founded the first credit cooperative in Germany, by Friedrich Wilhelm Raiffeisen. In Brazil, it was after 50 years this idea was adopted, i.e., in 1902 that emerged in Brazil the first Credit Union in Nova Petropolis-Rio Grande do Sul (BRAZIL, 2008) on the initiative of the Swiss Jesuit priest Tan Amstad (BURIGO, 2010). According to the Central Bank of Brazil (2008), the first rule to guide the functioning of cooperatives was published after five years from the Decree of the legislature in 979, 1903, and Decree No. 1,637, 1907.

According to Burigo (2010), the first standards for the operation of credit unions were signed with the law at 4,984, 1925, with the Decree of 1926 17,339, and additional rules of 1929. It was only in the year of 1932 that settled the first specific law of cooperatives, through Decree No. 22,239, they were guaranteed the principles of Rochdale and the freedom of operation of credit unions.

Years later, with the arrival of the law at 4,594, of 31 December 1964, credit unions equaled to other financial institutions, and is supervised and directed by the Central Bank of Brazil (BACEN, 2008). Such regulations and inspections, often cause changes in procedures, practices or organizational structure of cooperatives. In addition to these laws already mentioned, the functioning of cooperatives are regulated by a vast framework of laws. Table 2 depicts the main cooperative law in Brazil:

Table 2

Primary Brazilian Laws on Cooperatives activities

Normative	Publication	Subject
Law nº 5.764	Dec 16, 1971	National Cooperative Policy and establishes the legal regime of cooperative societies in Brazil
Law nº 4.594	Dec 31, 1964	Creates Monetary, Banking and Credit Policy and Institutions, creates the National Monetary Council
Complementary Law nº 130	April 17, 2009	Law of Credit Cooperatives Complementary Law - National Cooperative Credit System and repeals provisions of Laws 4,595, December 31, 1964 and 5,764, December 16, 1971
Resolution nº 3.859	May 27, 2010	Rules relating to the setting-up of credit cooperatives
Circular nº 3.502	July 26, 2010	Provides for the procedures to be observed by credit cooperatives for the handling of applications for authorization and other measures

As set out in table 2, it is possible to notice that the normative basis of cooperatives is composed mainly by a specific law, with more than 40 years. Another observation is that co-operatives match legally to other financial institutions, i.e., the same rules that regulate other banks are present in the orientation of the work of credit unions. Therefore, the credit cooperatives is a vast field to be studied.

In addition to being a form of the ancient organization, is subject to regulation and supervision of major organs, that influence on their conduct and practices, as well as other financial institutions.

Analyze a cooperative system from the perspective of institutional theory is a way to see whether the cooperative solidarity identity is maintained or if practices are influenced by the need to present answers to environmental pressures and isomorphic mechanisms. In this way, based on the theoretical framework presented, this work analyzes the set of practices and factors that indicate that this cooperative system institutionalized the practice of training of their leaders, as well as identifies the factors that facilitated this institutionalization, and identifies if this co-operative system was submitted to the isomorphism.

METHODS AND MATERIALS

This research is qualitative nature (Minayo, 1992) and is methodologically in a descriptive case study (Stake, 2011). In qualitative research, according to Denzin and Lincoln (2006), the researcher is socially committed to understanding the universe according to the point of view of social actors. Highlight that this search mode consists of a set of activities and materials (interpretative) subjective that give visibility to the world not displayed (Denzin; Lincoln, 2006, p. 17).

To this end, this study was carried out in the system of Rural credit cooperatives with Sympathetic Interaction-Cresol Baser System, which was born in the years 1995 and consists of family farmers. Its area is constituted in 08, but States have a strong performance in the southern region (CRESOL, 2015).

For the collection of evidence, were used primary and secondary data. The primary data were collected through semi-structured interviews with a script consisting of four blocks of open questions. In the first block, was approached the respondent in history cooperative, criticality of topic training for the cooperative, reasons that require the need for capacity building, among others; the second block made it possible to identify the actions related to the first stage of the institutionalization proposed by Tolbert and Zuckert (1999), *habitualização*; the third block was possible to identify the level of objectification; and finally, the fourth block of questions guided the sedimentation level check the practice under review.

On the technique of semi-structured interviews were used the parameters of Minayo (2007, p. 57), which mentions that an interview is a search tool that allows the interviewer to obtain information contained in the speech of the social actors. The author still completes stating that "the interview is included as a means of collecting the facts reported by the actors, while subject-object of research experience an absolute reality that is being focused. During the process of collecting data in this survey, it was possible to interview three Aides.

The respondents (the) Act on the Central credit unions and are two males and a female. This choice of respondents was considering the criterion of involvement and professional performance with the theme under study, and their areas of expertise on Cresol are: Department of supervision and standards, controls Department, training department. In the description of the results, we used the codes E1, E2, and E3, which represent the information collected in the interviews.

The secondary data were obtained through reading the documents of the Organization, such as resolutions, bylaws, meeting minutes, announcements, manuals, and reports.

Finally, the analysis of the results was carried out utilizing the technique of content analysis. To Bardin (1995, p. 19), "the content analysis is a research technique that aims the objective, systematic and quantitative description of the manifest content of the communication. For this analysis, were organized in order to answer questions the answers of the following categories of analysis: a) *habitualização*, b) objectification and c) sedimentation. Selected analysis units were defined from the talks of the respondents and ordered in the analysis of the results. Table 3 presents a summary of the categories under analysis:

Table 3

Categories for analyses

Group of analysis	Category
Habitualization	Implementation of the requirements of resolution 3,859 / 2010
	Identification of new structures
Objetification	Consensus on the value of organizational changes and
	Strong evidence on changes
	Becomes disseminated
Sedimentation	Becomes permanent
	Groups favorable to changes
	Process continuum

As described in table 3, this study investigated the existence of these factors in the process of implementation of training practices in Cresol.

RESULTS AND ANALYSIS

The system of Rural credit cooperatives with Sympathetic Interaction-Cresol Baser System is a system of credit unions which completed in 2015 the first 20 years of existence. This system was born in 1996 from the struggle of the farmers for access to credit and sustainable living in the field (CRESOL, 2015).

This system has an organizational structure that makes up: Central Regional Bases, credit, cooperatives, and social framework. To offer all the services necessary for your membership, it also features the work of their affiliates, which are: Cresol Administradora e Corretora de Seguros-INSURANCE, Central Cooperative of CRESOL technology and interactive computer services Solidarity-CRESOL TEC, National Association of Urban and Rural Microfinance Outreach-SOLCREDI and cooperative Solidarity Training Institute – INFOCOS (CRESOL, 2015).

It operates in eight States, Paraná, Santa Catarina, Rio de Janeiro, São Paulo, Goiás, Espírito Santo, Minas Gerais and Rondônia. In these eight States total 81 cooperatives, 213 units of service, 11 regional bases, 434 municipalities and 135,000 families cooperated (CRESOL, 2015).

Each cooperative Cresol is composed in their organizational and institutional structure for a Board of Directors composed of seven members and a supervisory board consisting of six members, these councils formed exclusively by farmers. The choice of these leaders is made through the election in ordinary and extraordinary General Assembly, which meets annually, with elections every four years. (CRESOL, 2015).

Some internal manuals also regulate its functioning. Social status is the most substantial Cooperative document, and it is who offers to members and general Community rules, norms, social purpose and how it is administered. Some rules of conduct are laid down in the internal regulations and the code of Ethics of the institution. There are also internal manuals that organize the operation of cooperative products and services, procedures, and practices. Strategy level, Cresol established from the Foundation, some elements that guide the operation, what are the mission, vision, principles, and values, those declared and reaffirmed in the PEP-participatory strategic Planning 2010-2015, which is prepared every five years (CRESOL, 2015).

Habitualization (pre-institucionalization)

In this stage of research, the essential was to identify the factors that motivated the adoption of training practices. In this sense, one of the principles of the Cresol is System self-management. This principle assumes that cooperatives are administered and controlled by their members, farmers and family farming (CRESOL, 2015). So, when asked about the reasons for the action of training practices, clear the opinions of three respondents to the Cresol System understands the importance of the training of members exercising positions in statutory bodies, as a means of ensuring the financial sustainability of the system. However, in recent years have been adopted systemic procedures (E1), with clear rules and controls.

The intensification and adoption of these controls and rules, so that this funding happen, by regular monitoring of the Central Bank of Brazil in financial institutions, including concerning the implementation of resolution at 3,859, 27 May 2010 (E1). This evidence confirms the mentioned by Tolbert and Zuckert (1999) when the habitualização stress that the process of institutionalization often occurs in the search for the solution of your problems. It is worth mentioning that such a resolution was repealed, leaving in force the resolution 4,434, 05 August 2015. Even with the replacement of the resolution remained in force the need to ensure the technical training of members of elective office (E3).

This self-management, namely, management and monitoring made by cooperative members, indicates that there is turnover in the directions, where always new farmers must be prepared for the role of officers (E3). Ten years ago the Cresol did not have a structure that was in permanent construction work of pieces of training (E3). Therefore, in 2005 was constituted the INFOCOS, which is an institution created and maintained exclusively by Cresol System, to engage in the development, deployment, and execution of training processes (INFOCOS, 2013).

The emergence of INFOCOS, demonstrates the non-presence of isomorphism (DIMAGGIO; POWELL, 2005). Namely, the creation of a singular structure shows the specificity of this system of credit unions and your concern about the perpetuation of the identity. The INFOCOS acts based on survey and diagnosis of training needs of Cresol, is aimed at training employees, directors or associated (E1). Accordingly, the respondent E3 mentioned that:

As long as I can remember, at the time that Cresol, I was on Regional basis, I was the one who gave the tax advisers and some training to the Board. So, always had course. But not in the way it is today, all right, with hours, ruled with certificate, all right. But always training was given. For both the Management Board and the Supervisory Board (E1).

It was found that all respondents perceive and know in detail the existence of processes training sequences. This process is made up of steps, in which the Member must participate even before being sworn in as Director, and after the election, stages comprising the Basic, intermediate and advanced levels (E2). Members become aware of this need since the disclosure of the courses is made in house (E2), along with the provision of information about the financial results of the cooperative.

Objectification (semi-institucionalization)

The theory is a result of the first stage, since after successful updates tested practices arise for validation and evaluation of the ability to generalization. Soon, if approved and accepted by members of the Organization, its concepts are organized in a new theory, characterizing it as a paradigm (Tolbert; Zucker, 1999). From 2011, the Credit Center-Cresol Baser entered in the Bylaws the preparatory training as a prerequisite to the election. Soon, all cooperatives (cooperatives) considered such a measure essential for your operation and performed such insertion (E2).

The respondent E2 claims that "as the Central powers of regimental some procedures with its affiliates, the decision for implementation and compulsory participation was easier." In this talk is evident the existence of theorizing by the habitualização process (TOLBERT; ZUCKER, 1999). That is, the practice of training of leaders is a subject that has room for discussion on important events of

the cooperative and is also inserted in manuals. Still, concerning the theorization, have been found in the records of the Cresol internal resolutions are published in January of each year, to determine this lineup. These resolutions mention that someone participates in the electoral process, to act in positions and statutory bodies (Board of Directors and supervisory board) along to cooperatives, should previously take part in the course of Training in Credit Cooperatives, organized and offered by Cresol.

In 2010, after the resolution in 3,859, by the Central Bank of Brazil, was made up of a collective of collaborators, advisors and directors of Central to structure the first course, focusing on training before the electoral process in the cooperatives.

When asked about the actors' understanding about training as a prerequisite to the elective office by the cooperative, all the interviewees stated that is known among the associated with this need and it has become usual to search for training before the entry of the plate competitor to elective office. This indicates that this practice is widespread, taking over permanently (TOLBERT; ZUCKER, 1999 p. 208). The interviewed E3, which says reaffirm such matter:

Today we have this very clear! I think in the last two years we had no more problems with people who wanted to be a Director without having participated in the Statute and the rules of procedure. There has to be an Electoral Commission, and when people are going to register this plate Commission warning about this pre-requirement, including the dates of the courses they have to participate if someone wants to be a candidate for Director of the Cresol (E3).

In referring to the records, the interviewees mentioned the existence of software which concentrates the records of registrations, certifications, and historical content of the participants of the training processes. In 2014, the records show that were organized different processes, depending on the levels of knowledge of the directors, as well, were carried out four different times of formation, with content ranging from basic to advanced. These generated 36 classes, with a total of 1,189 participants. In 2015, through October, the records indicate that the Cresol held three different moments of empowerment, which generated 35 classes, for a total of 994 directors participants (E2).

Such records indicate that is permanent and continuing the realization of pieces of training, with several annual and thematic steps that enhance, as the length of stay of the Director in Office. There is still the lack of resistance among respondents for this to happen; that is, all demonstrate satisfied with the implementation of such a process.

Even though indicators to measure improvements in numbers (E1), all respondents acknowledge that the financial results of the cooperatives have improved significantly in recent years. A large portion of this improvement is attributed to advanced training, which has taken place in recent years. This evidence relates to the theoretical model of Tolbert and Zucker (1999) refers to the process of institutionalization as a whole, so there is permanence of structure, it is essential that the occupants of strategic positions are advocates of change.

Sedimentation (institutionalization)

In this step, one of the aspects identified was the statement that noted that cooperatives are being better managed and the counselors can participate in decision making with conscience and plausible arguments (E2). One can tell that as the authors Fachin and Marie (2003) warn, an institutionalized process results in interactions with the culture and political context of the Organisation for your time bring significant contributions to the management of the organization.

When asked about the sequence of these actions, as exposed by the third respondent (E3), there is an annual commitment to the improvement of crate training for directors. This shows the commitment of the cooperative and its actors, as well as the value that this change has generated in the structure. Put another way, the perception of improvements is which causes the cooperative to keep this practice year after year and have cared for updates as the specific needs.

With the creation of the training structure, the INFOCOS, were intensified the training for both directors such as for employees. This intensification presents many benefits to the cooperative, such as

a) professionals who play functions with more quality; b) organizational culture diffused with greater ease; c) subsidized knowledge decision making; d) legitimization of the cooperative before regulators. That is, in this context, the new structure has extraordinary value, both for the present and for the future of the Organization (E2).

Such training practice has clear rules and a higher flow of courses that take place annually. One example cited by the respondent E2 is that for the members that make up the Office of Board of Directors, there are currently pre-election and post-election courses. The post-election formation process consists of several steps and up to three per year. In this situation, that as a result of this process is institutionalized, standardization of social behaviors, giving clarity and characterizing the identity of the Organization, creating such a stable environment (Clegg; Hardy, 2006).

As stated in the analysis of the stage of objectification, there is the insertion of this need internal manuals, regiments and specific resolutions of the Organization, citing the training as a prerequisite for members who wish to be directors of the credit unions (E3). That insertion in internal regulations, and disclosure utilizing official document (resolution), has made this mandatory training was viewed by all associates and understood as fundamental. This causes the associated (as) who wish to prepare for electoral processes search the helpful further information and guidelines for participation (E2).

Another critical factor to be noted is that, in recent years, the demand for directors for external applicant pieces of training. One example is that the education level of the directors, undergraduate and postgraduate level, increased by more than 50% (E2). This demonstrates that the requirement of the cooperative has aroused the interest in the search for external courses and high level. Besides, the link between institutional theory and environmental context of the Organization, taking into account the adjustments made, creating structures and routines, aiming at harmony with the environment where it is inserted (SCOTT, 2007). Finally, Table 4 presents a summary of the training practices of the directors of the cooperative, indicating the actions that are performed on each step of the process of institutionalization, the theoretical model adopted in this study.

Table 4

Synthesis of the factors that indicate the institutionalization

Process Institutionalization stage	Motivating factors
Habitualization (pré-institucionalization)	Legislation imposed by Brazilian Central Bank; New structure creation – Instituto Infocós; Building stages step-by-step
Objetification (semi-institucionalization)	Insertion of the theme into the internal regiments and statutes; Constitution of a Collective; Optimization of internal collaborators to execute the training; Monitoring and control made from a course management software.
Sedimentation (total institucionalization)	Requirement to become director of the cooperative; Consensus on improvements; Perception of improvement and extension of the knowledge of the participants of the training / training; Annual evaluations.

It is observed that the change was successful and in each one of the steps is a set of sequential and complementary practices. Note that this is achieved in large part by the importance of the creation of

new structures (habitualização) and theorizing (prerequisite insertion-training – internal regulations). To the extent that such measures are taken, it is understandable that the risks for change be.

DISCUSSION

This study sought to identify the level of institutionalization of the practice of permanent training of statutory members belonging to a particular system of credit unions, from the theoretical model proposed in the institutional theory of Tolbert and Zucker (1999). After interviews and document analysis, it was possible to detect the actions manifest in each of the steps, as the theory was adopted.

As for the habitualization phase, identified that was the rules that induced the adoption of training practices and generated the main changes to the conduct and completion of training processes. In objectification, the adoption of some structures, such as the creation of INFOCOS, adoption records, inserting software training as a criterion for the election and the appointment made by the records, indicate that this step was followed. Moreover, finally, on the sedimentation phase, is characterized by the creation of collective of people who structured training processes annually, has been standard in all stages, independent of the place that these are implemented. The involved departments of the cooperative generated commitment and responsibility on the improvements obtained in the performance of elected councils, what demonstrates consensus among aides about the value that such a change has for the cooperative.

Still, concerning the third stage of institutionalization – sedimentation, the authors Tolbert and Zucker (1999) identified three critical factors for institutionalization, dissemination and entire stay of any practice, which are: 1) impacts positively; 2) group resistance; and 3) defense interest group. During the interviews, it was possible to notice that these are factors present in the lines and the daily practices of respondents. All are supporters of the changes and the procedures adopted in recent years for the training of Directors, not possessing any resistance and defending the results obtained and the perpetuation of the practice.

In the case of cooperatives, are they of various branches, adopt principles that are universal to the cooperatives. The fifth of them, says that cooperatives should appreciate by education, training, and formation. This principle assumes that co-operatives provide education and training times constants for members, elected leaders, managers, and employees, in order to contribute effectively to the development. The exercise of this principle has contributed to the institutionalization of the leadership training total, ensuring the historical continuity of the practice.

However, it still needs to be a key factor for This work total institutionalization, which is the fact that only the pre-election training has established regulations. That is, to run for elective office with the cooperative, the Member must participate in the pre-election process.

Therefore, in response to the problem of this study, it can be affirmed that the process of organizational change was successful and, because there are more motivating factors (primary pressure regulator) than inhibitors, caused this change would follow for the way of institutionalization. In other words, the results indicate that the case study is in the process of sedimentation of the process of institutionalization of training practices of their leaders, proven by the perpetuation in the field.

While limitations to this research, it can be considered that the fact of there being or not being presented or related indicators, as regards the management and governance practiced by the directors of training participants, not possible show concretely the improvements obtained by this change and traditional practice. So, as a suggestion for future studies, it could be a survey of Directors submitted the practices or processes of continuing training, to analyze from the perception of the directors, rather than the perception of employees of the advisor's research institution.

Future researchers are encouraged to visit the case soon, to follow the accomplishment of the institutionalization process at Cresol Baser.

References

- Aguiar, A. B.; Guerreiro, R.; Pereira, C. A.; Rezende, A. J. (2005) Fatores determinantes no processo de institucionalização de uma metodologia de programação do orçamento implementada em uma unidade do SESC São Paulo. In: Congresso USP de Controladoria e Contabilidade, 5. ,2005, São Paulo. Anais eletrônicos... Rio de Janeiro: Disponível em: <<http://www.congressousp.fipecafi.org/artigos52005/169.pdf>>. Acesso em: 27 ago. 2015.
- BACEN, Banco Central do Brasil (2015) história da evolução normativa no Brasil. Marcos Antonio Henriques Pinheiro. 6 ed. Brasília: BCB, 2008. Disponível em <https://www.bcb.gov.br/htms/public/microcredito/livro_cooperativas_credito.pdf> Acesso em: 27 ago. 2015.
- Bardin, L. (1995) Análise de conteúdo. Lisboa: Edições 70.
- Berger, P. L.; Luckmann, T. (1978). A construção social da realidade. Tratado de sociologia do conhecimento. Petrópolis: Vozes, 1978.
- Bio, S. R. (1987) Desenvolvimento de sistemas contábeis-gerenciais: um enfoque comportamental e de mudança organizacional. Tese de Doutorado. FEA-USP. São Paulo.
- Brasil (1964). Lei nº 4.595, de 31 de dezembro de 1964. Dispõe sobre a Política e as Instituições Monetárias, Bancárias e Creditícias, Cria o Conselho Monetário Nacional e dá outras providências. Retrieved from http://www.planalto.gov.br/ccivil_03/LEIS/L4595.htm, on April 7, 2019.
- Brasil (1965). Lei no 4.829, de 5 de novembro de 1965. institucionaliza o crédito rural. Retrieved from http://www.planalto.gov.br/ccivil_03/LEIS/L4829.htm /L4829.htm, on April 7, 2019.
- Brasil (1971). Lei nº 5.764, de 16 de dezembro de 1971. *Define a Política Nacional de Cooperativismo, institui o regime jurídico das sociedades cooperativas*. Retrieved from http://www.planalto.gov.br/ccivil_03/leis/L5764.htm, on September 29, 2018.
- Brasil (1988), Governo Federal. *Constituição da República Federativa do Brasil*.
- Brasil (1999). Decreto 3.017/1999 –Serviço Nacional de Aprendizagem do Cooperativismo. Approves the Regulation of the National Service of Learning of Cooperativism – SESCOOP. Retrieved from http://www.planalto.gov.br/ccivil_03/decreto/D3017.htm, on September 30th, 2018.
- Brasil (2001). Medida Provisória 2.168-40/2001 Serviço Nacional de Aprendizagem do Cooperativismo (Sescoop). Autoriza a criação do Sescoop, entidade de direito privado com o objetivo de organizar, administrar e executar o ensino de formação profissional, desenvolvimento e promoção social do trabalhador em cooperativa e dos cooperados.
- Brasil (2002). Código Civil Brasileiro. Lei 10.406 de 10 de janeiro de 2002. Retrieved from http://www.planalto.gov.br/Ccivil_03/leis/2002/L10406compilada.htm, on September 29, 2018.
- Brasil (2009). Lei Complementar 130/2009 – Sistema Nacional de Crédito Cooperativo. Dispõe sobre o Sistema Nacional de Crédito Cooperativo e revoga dispositivos das Leis nos 4.595, de 31 de dezembro de 1964, e 5.764, de 16 de dezembro de 1971. Retrieved from http://www.planalto.gov.br/ccivil_03/leis/lcp/Lcp130.htm, on September 29, 2018.
- Brasil (2012) Lei 12.690/2012 – Cooperativas de Trabalho. Dispõe sobre a organização e o funcionamento das Cooperativas de Trabalho; institui o Programa Nacional de Fomento às Cooperativas de Trabalho – PRONACOOOP. Retrieved from http://www.planalto.gov.br/ccivil_03/_Ato2011-2014/2012/Lei/L12690.htm, on September 29, 2018.
- Brasil (2013). Decreto 8.163/2013 – Pronacoop Social. Institui o Programa Nacional de Apoio ao Associativismo e Cooperativismo Social (Pronacoop Social). Retrieved from http://www.planalto.gov.br/ccivil_03/_ato2011-2014/2013/decreto/D8163.htm, on September 30th, 2018.
- BRASIL(2010). Resolução nº 3.859, de 27 de Maio de 2010. Altera e consolida as normas relativas a constituição e o funcionamento de cooperativas de crédito. Banco Central do Brasil. Brasília, DF, 27 mai. 2010. Disponível em: <http://www.bcb.gov.br/pre/normativos/res/2010/pdf/res_3859_v3_P.pdf > Acesso em: 27 out. 2015.
- Bulgacov, S.; Souza, Q. R.; Prohmann, J. I.; Coser, C.; Baraniuk, J.(2007) Administração estratégica: teoria e prática. São Paulo: Atlas.
- Burigo, F. L.(2010) Finanças e solidariedade: cooperativismo de crédito rural solidário no Brasil. Chapecó: Argos
- Carvalho, C. A.; Vieira, M. M. F.(2003) Contribuições da perspectiva institucional para a análise das organizações: possibilidades teóricas, empíricas e de aplicação. In: CARVALHO, Cristina A.; VIEIRA, Marcelo M. F. Organizações, cultura e desenvolvimento local: a agenda de pesquisa do Observatório da Realidade Organizacional. Recife: EDUFEPE, 2003. Cap. 1, p. 23-40.

- CFC (2001). Resolução CFC 920/2001 – Aspectos contábeis de entidades cooperativas. Aprova a Norma Brasileira de Contabilidade das Entidades Cooperativas (NBC T 10.8). Retrieved http://www1.cfc.org.br/sisweb/sre/detalhes_sre.aspx?Codigo=2001/000920, on September 30th, 2018.
- CFC (2005). Conselho Federal de Contabilidade. Resolução CFC 1.013/2005 – Entidades Cooperativas. Esclarece a interpretação técnica do Conselho de Contabilidade sobre critérios e procedimentos específicos de avaliação, de registro das variações patrimoniais e de estrutura das Demonstrações Contábeis e de informações mínimas a serem incluídas em notas explicativas, relativas à NBC T 10.8 – Entidades Cooperativas. Retrieved from http://www1.cfc.org.br/sisweb/sre/detalhes_sre.aspx?Codigo=2005/001013, on September 30th, 2018.
- Clegg, S. R.; Hardy, C. (2006) Handbook de estudos organizacionais: modelos de análise e novas questões em estudos organizacionais. 3a. ed. São Paulo: Atlas, 2006.
- COOPERATIVISMO DE CRÉDITO (2016). Os sete princípios do cooperativismo. Disponível em <<http://cooperativismodecredito.coop.br/legislacao-cooperativa/os-7-principios-do-cooperativismo/>>. Acesso em: 2 jan. 2016.
- CRESOL. Institucional Cresol – Nossa História. Disponível em <<http://www.cresol.com.br/site/conteudo.php?id=1>> Acesso em: 2 de jan. 2016.
- Denzin, N. K.; Lincoln, Y. S. (org.) (2006). O planejamento da pesquisa qualitativa: teorias e abordagens. Porto Alegre: Artmed.
- DI Dimaggio, P. J.; Powell, W. W. (2005) A gaiola de ferro revisitada: isomorfismo institucional e racionalidade coletiva nos campos organizacionais. RAE - Revista de Administração de Empresas, São Paulo, v. 45, n. 2, p. 74-89, abr.-jun. 2005.
- Diário Comércio Indústria e Serviços - DCI (2018). *Sicoob tem lucro de R\$ 855 milhões no 1º trimestre*. Retrieved from <https://www.dci.com.br/financas/sicoob-tem-lucro-de-r-855-milh-es-no-1-tri-1.711165>, on October 9, 2018.
- Dias, Murillo de Oliveira (2018) Evolution of Cooperative Societies in Brazil. In: *International Journal of Community and Cooperative Studies*, Vol.6 No.4, pp.1-11, November 2018. ISSN 2057-262X. DOI: 10.6084/m9.figshare.7834688.
- Dias, Murillo de Oliveira; Craveiro, F. M. (2019). Brazilian Agriculture Cooperative: Vinícola Aurora Case. In: *International Journal of Management, Technology and Engineering*. Vol. IX, issue 3, pp. 2551-2561, March 2019. ISSN 2249-7455. DOI: 10.13140/RG.2.2.19829.01763
- Dias, Murillo de Oliveira; Krein, Jeferson; Streh, Eder; Vilhena, João B. (2018) Agriculture Cooperatives in Brazil: Cotribá Case. In: *International Journal of Management, Technology And Engineering*, Volume 8, Issue XII, December/2018, ISSN: 2249-7455, pp. 2100-2110, DOI:16.10089.IJMTE.2018.V8I12.17.2243. DOI: 10.6084/m9.figshare.7834214
- Dias, Murillo de Oliveira; Ramos Alambert R. Murilo (2018). Credit Cooperatives in Brazil. In: *International Journal of Science and Research (IJSR)*. Volume 7 Issue 10, October 2018, pp. 598-603. ISSN: 2319-7064. DOI: 10.21275/ART20191901. DOI: 10.6084/m9.figshare.7834661
- Dias, Murillo de Oliveira; Teles, Andre (2018). Agriculture Cooperatives in Brazil and the Importance for The Economic Development. In: *International Journal of Business Research and Management (IJBRM)*, Volume (9) : Issue (2), December 2018, pp.72-81. DOI: 10.6084/m9.figshare.7832354
- Dias, Murillo de Oliveira; Krein, Jeferson; Streh, Eder; Vilhena, João B. (2018) Agriculture Cooperatives in Brazil: Cotribá Case. In: *International Journal of Management, Technology And Engineering*, Volume 8, Issue XII, December/2018, ISSN: 2249-7455, pp. 2100-2110, DOI:16.10089.IJMTE.2018.V8I12.17.2243. DOI: 10.6084/m9.figshare.7834214
- Dimaggio, P. J.; Powell, W. W. (1991) The iron cage revisited: institutional isomorphism and collective rationality. In: DiMAGGIO, P. J.; POWELL, W. W (eds). *The new institutionalism in organizational analysis*. Chicago: The University of Chicago Press, 1991. p. 63-82.
- Fachin, R. C.; Mendonça, J. R. C. (2003) O conceito de profissionalização e da teoria institucional. In: Vieira, M. F.; Carvalho, C. A. (org.). *Organizações, instituições e poder no Brasil*. Rio de Janeiro: FGV.
- ILO (2002). *Recommendation 193*. International Labour Organization. Retrieved from http://www.recma.org/sites/default/files/ILO_RECOMMENDATION_NO._193_ON_THE_PROMOTION_OF_COOPERATIVES.pdf, on September 30, 2018.
- ILO (2018). *Promoting Co-operatives. A guide to ILO Recommendation 193*. Retrieved from https://www.ilo.org/global/docs/WCMS_160221/lang--en/index.htm, on September 30th, 2018.

- INFOCOS (2013), Instituto de Formação do Cooperativismo Solidário. Cooperativa escola: Integração Para Novos Colaboradores, Francisco Beltrão: Grafisul.
- International Co-operative Alliance (2018a). World Co-operative Monitor_ 2017_EN. Retrieved from <https://monitor.coop/es/media/library/research-and-reviews/world-co-operative-monitor-2017en>, on September 29, 2018.
- Machado-Da-Silva, C. L.; Gonçalves, S. A. (1999) Nota técnica: a teoria institucional. In: Caldas, M.; Fachin, R.; Fischer, T. (Org.). Handbook de estudos organizacionais: modelos de análise e novas questões em estudos organizacionais. São Paulo: Atlas, 1999, v. 1, p.196-219.
- Meyer, J. W.; Rowan, B. (1991) Institutionalized organizations: formal structure as myth and ceremony. In: Dimaggio, P. J.; Powell, W. W (edits). The new institutionalism in organizational analysis. Chicago: The University of Chicago Press., p. 41-62.
- Minayo, M. C. De S. (Org.); Deslandes, S.F.; Gomes, R. (2007) Pesquisa social: teoria método e criatividade. 25. ed. Petrópolis: Vozes.
- OCB (2018). Organização das Cooperativas do Brasil. *Ramos do Cooperativismo*. Retrieved from <https://www.ocb.org.br/ramos>, on September 30th, 2018.
- Petigrew, H. Thomas, & R. Whittington (Eds.). Handbook s Strategy and Management. Sage Publications: London, 2002,p. 135-411.
- Portal do Cooperativismo no Brasil (2018). *Conheca as maiores instituicoes financeiras cooperativas do Brasil-base 2017*. Retrieved from <http://cooperativismodecredito.coop.br/2018/05/conheca-as-maiores-instituicoes-financeiras-cooperativas-do-brasil-base-2017/>, on October 9, 2018.
- Scott, W. R. (2007) Institutions and organizations: ideas and interests. Thousand Oaks CA: Sage Publications.
- Sescoop (2017). *Fundamentos do Cooperativismo*. Organizadores: Serviço Nacional de Aprendizagem de Cooperativismo e Organização das Cooperativas Brasileiras, coordenadora Giuliana Fardini. Brasília, DF: Sistema OCB – Série Cooperativismo.
- Sicredi (2018) . *Relatório de Sustentabilidade 2018*. Retrieved from https://www.sicredi.com.br/html/conheca-o-sicredi/relatorios/arquivos/rs-sicredi_v10_digital.pdf, on April 7, 2019.
- Sicredi Pioneira (2018). *História*. Retrieved from <https://www.sicredipioneira.com.br/sicredi-pioneira-rs/conheca-o-sicredi/historia>, on October 1st, 2018.
- Tolbert, P.; Zucker, L. (1999) A institucionalização da teoria institucional. In: Clegg, S.; C. Hardy, C.; Nord, W. (Orgs.). Handbook de estudos organizacionais: modelos e novas questões em estudos organizacionais. v. 1. São Paulo: Atlas, p. 196-219.
- Yin, R. (1988) *Case Study Research: Design and Methods*. Newbury Park, CA: Sage Publications.