

NAVIGATING THE INFLUENCE OF ORGANIZATIONAL CULTURE ON THE IMPLEMENTATION OF MANAGEMENT ACCOUNTING PRACTICES IN AGRICULTURAL COOPERATIVE: INSIGHTS FROM SAN JOSE, OCCIDENTAL MINDORO

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ABSTRACT

This study examines how organizational culture affects the implementation of management accounting practices as applied in agricultural cooperatives in San Jose, Occidental Mindoro. While agricultural cooperatives have been instrumental in rural development, cooperatives still cited significant challenges when it comes to managing the organization: the key challenges are limited member participation, resistance to change, poor communication and weak financial systems. The study guided by Edgar Schein's Organizational Culture Model and a qualitative case study design, with purposive sampling of 15 purposefully selected members, leaders and stakeholders of the agricultural cooperatives researched. Data were analyzed thematically. The study had the following aims: (1) identify cultural barriers and facilitators in cooperatives, (2) assess barriers and facilitators in the decision to adopt management accounting practices, and (3) provide the cooperatives with a strategic roadmap to improve their financial performance and operational productivity. The results reveal eight central cultural themes cited as barriers: constrained development, limited training opportunities, weak participation; and enablers: democratic governance, sustainable development, inclusiveness and community policies. The study identified three overarching factors – capacity building, financial sustainability, and operational productivity – that are vital to adopting accounting practices. The findings suggest that fostering trust among members and building confidence through transparent structure systematically improves member accountability, and resilience over the long run if cooperatives re-align their values with a documented financial system. It is proposed that cooperatives should invest in leadership and financial literacy training, implement digital accounting systems, and establish stronger internal controls to boost participation, achieve reliable financial reporting, and achieve durability and sustainability.

Keywords: *agricultural cooperative, management accounting practices, organizational efficiency, sustainable development*

SDG: *SDG 8: Decent Work and Economic Growth*

INTRODUCTION

In the Philippines, agricultural cooperative plays a pivotal role in enhancing the productivity and resilience of rural communities. By enabling farmers to combine resources, use market together, and take advantage of shared services, cooperatives help to reduce poverty and support local economic growth (Birchall, 2022). However, despite their potential, agricultural cooperatives still have ongoing problems that compromise their capacity to effectively serve their members, sustainability, and efficiency. These difficulties including insufficient education and training, poor governance systems, lack of capital access, and substandard internal communication. In the Philippines, agricultural cooperative success is influenced by a range of socio-economic and institutional factors, including organizational culture, leadership, and member participation (Bati, 2020). Financial instability and inefficiencies stem from a lack of professionalism in management and low member participations, along with little implementation of simple, effective operations and accounting practices (Shofiyuddin & Taruma, 2020).

Organizational culture can be defined as a shared set of values, beliefs, norms, and assumptions that guide human behavior within the organization and leads to an environment where people feel valued and motivated to perform at their best. It is an important driver of operational strategies, decision-making, and performance within agricultural cooperatives. In areas such as San Jose, Occidental Mindoro—where agriculture remains the primary livelihood and agricultural cooperatives contribute significantly to rural development and poverty reduction—organizational culture becomes even more critical. Effective implementation of management accounting practices, which promote transparency, efficiency, and sustainability, is essential to cooperative success (Susilawati, 2022).

To effectively enhance the significance of agricultural cooperatives in rural development, it is critical to grasp the complexities of the challenges that cooperatives experience at both an organizational structural level and from the broader scene of socio-economic contexts. Understanding these aspects is what this study seeks to offer to support the sustainable development of agricultural cooperatives in San Jose, Occidental Mindoro by highlighting relationships between management accounting, organizational behavior, and the development of cooperatives.

The study utilized Schein's (1985) Organizational Culture Model to carefully analyze the influenced of cultural aspects of agricultural cooperatives on accounting management practices implementations. By investigating the cultural layers artifacts, espoused values and basic underlying assumptions, this paper seeks to reveal how cultural artifacts, and the basic underlying assumptions contribute to, or diminish, financial accountability and transparency and operational effectiveness.

MATERIALS AND METHODS

Research Design

Qualitative case study designs were employed to study how the organizational culture influences management accounting practice implementation in agricultural cooperatives in San Jose, Occidental Mindoro. The strength of this design is embedded in examining contemporary real-life situations from where the situation and its context are not clearly evident. The advantage of using case study design is that it helps the researchers hold tight onto a specific group in a confined locale, thus facilitating in-depth understanding of the cooperatives' members, their lived experiences, and those of their leaders and stakeholders.

Study Settings

This study was conducted in San Jose, Occidental Mindoro, a first-class municipality in the Philippines known for its strong agricultural economy and an active network of cooperatives. The site was picked for being an area with numerous agricultural cooperatives and, thus, a relevant and meaningful locale to examine the linkages between organizational culture and management accounting practices. As the province's agriculture trade center, cooperatives play a huge role in the development of the local economy. Thus, the cultural scene of the region is a collaboration of traditional and innovative management practices, and hence it is the appropriate environment for inquiry into internal cooperative culture-linkages and the adoption and implementation of accounting systems. The environment provided real-world attention to the interaction between leadership, members, and management processes within the cooperative.

Participants

The study units for analysis were people who actively participated in agricultural cooperatives: cooperative members, leaders, and relevant stakeholders. From an initial list of 30 identified cooperatives, purposive sampling led to the selection of 15 participants based on direct involvement in their cooperatives' decision-making, financial reporting, and cultural leadership. Selection was based on the idea until data saturation was achieved, thus ensuring that no additional interviews brought in new or meaningful information.

Purposive sampling was utilized to choose key participants with rich and relevant experience with respect to the study objectives.

Inclusion criteria:

1. Members of agricultural cooperatives in San Jose, Occidental Mindoro.
2. With relevant experience of at least one year in the cooperative.
3. Knowledgeable about management accounting practices.

Exclusion criteria:

1. Not a member of any agricultural cooperative in San Jose, Occidental Mindoro.
2. No relevant experience in management accounting practices.
3. Unwilling or unable to provide insights.
4. With any pertinent conflict of interest that may render said data in question.

Data Collection Procedure

Interviews were conducted within the period of 2 weeks where the arrangements were made to conduct either face to face or through distributed questionnaires in case of schedule overlap. Each interview lasted for an average of 45 to 60 minutes. There was much encouragement to have free expression of thoughts from the participant as open-ended questions enable elaboration. Moreover, those interviews were recorded with the participants' consent, and field notes were taken to write comments on non-verbal cues, and to document reflections and contextual observations. This flexible but structured manner guarantees exhaustively rich qualitative material.

Ethical Considerations

To ensure confidentiality, all identifying particulars were revised in the course of transcription and analysis. The raw data were made available only to researchers who were responsible for keeping data secure during the entire process of its usage for research. As regards internal cooperative-sensitive operation and the role of the participant, respect was accorded to culture and portrayal of the organization during data collection and reporting. Ethical clearance and guidance were acquired from the appropriate academic body governing the research.

Data Processing and Analysis

Data were analyzed thematically according to Braun and Clarke's (2006) six-phase framework. Researchers first understood the transcribed interviews by thoroughly reading and reviewing the responses, allowing key ideas and initial impressions to emerge. The next step was the generation of initial codes to capture ideas that recur concerning organizational culture and management accounting practices.

These codes were then examined and arranged into broader themes in line with the objectives of the study. Upon the identification of preliminary themes, the researchers reviewed them for fittingness and comprehensiveness to ensure consistent intra-subject correspondence and appropriate representation of the dataset. Each theme was then duly defined and named, and woven into a vivid narrative that accounted for the experiences and perceptions of the participants. To testify to the credibility of the analysis, key points were illustrated with direct quotations from participants. This thematic endeavor prompted a rich and detailed understanding of the organizational culture in the implementation of management accounting practices adopted by agricultural cooperatives in San Jose, Occidental Mindoro.

RESULTS

Key Barriers of Existing Organizational Culture

Four key themes have emerged for the key barriers on existing organizational culture including (1) Member Behavior and Participation, (2) constrained development, (3) cooperative communication and participation challenges, and (4) lack of training and education.

Theme 1. Member behavior and participation

Some members of the cooperative are unwilling to fulfill their duties particularly in loan repayments and personal commitment to cooperative activities. This is due to members prioritized personal schedule rather than attending important meetings because they believe that it is just a waste of time. Based on the observation of the leader:

"Uhm...of course there's a lot of instances especially where we are Agricultural cooperative, and it is unavoidable. But there's no specific problem in terms of organizational culture. Only that our members are hardheaded from their obligations, and some are delayed payment of loans (past due). Another problem is their personal commitment, like instead of attending their assembly or emergency meeting they usually consider the time and distance that will be consumed where they thought it's just a waste of time. As for addressing these barriers we conduct regular follow up for our members to ensure that they are all well informed in our cooperative activities."

Theme 2. Constrained development

Cooperatives are afraid to adopt new opportunities and still preferred the traditional methods leading to resistance to innovation and hindering their development. Despite its goals of democratic engagement and accountability, member of the cooperative express their concerns about risk, learning curves, and power dynamics. As a results, members of the cooperative observed:

"Most of the time when it hinders the development of cooperation, we only have a problem in resistance to innovation and fear of adopting unfamiliar things, but I think it's not really considered as values or even norms."

Theme 3. Cooperative communication and participation challenges

Some members of the cooperative mentioned that some people only enjoy benefits, like services at a discounted rate but do not engage in any cooperative activities. Because these activities are voluntary and unpaid, many members opt out of them, so their involvement is low. This leads to this mindset of being less transparent and involved regarding finances, decision-making, and planning. The following claims were undoubtedly made by all cooperative members:

"Umm...members...In members po? Yes, some members are not so active in the cooperative. [why? Are they're voluntary like the others po they also have the

same problem as yours due to some members and officials are voluntary] ahh no, we have a our own assets, but they get a benefits here like when they need to use the tractor they can get a discount, means they pay less than the usual because the cooperative not earning incentive"

Theme 4. Lack of training and education

Leaders of the cooperative need to be knowledgeable and properly trained to guide the organization effectively. Magbamboo Cooperative having difficulty with vermiculture and managing its resources due to lack of proper training for the members of the cooperative. This made it hard for them to stay productive. Evidently, the cooperative members offered the following feedback:

"In our cooperative's experience with vermiculture, we encountered challenges due to some members lacking sufficient knowledge and training in this area. This led to operational setbacks and financial losses. For instance, without a clear understanding of optimal worm care and composting techniques, we faced issues with maintaining worm populations and ensuring high- quality vermicompost production."

Facilitators of Existing Organizational Culture

Four themes are identified concerning the facilitators on existing organizational culture. These are (1) democratic governance and decision-making, (2) sustainable development and social impact, (3) membership benefits and discounts, and (4) resource allocation and inclusive community policies.

Theme 1. Democratic governance and decision-making

Members perceive democratic governance as essential for transparency, equity, and cultural values, although it occasionally faces pushback against innovation and unfamiliar practices. As a result, cooperative members agreed upon:

"Most of the time when it hinders the development of cooperation, we only have a problem in resistance to innovation and fear of adopting unfamiliar things, but I think it's not really considered as values or even norms. However, our values or norms that characterized our cooperative were embody by cooperative values that promotes democratic participation and being transparent and accountable. While with the leadership system we are democratic all have the right to raise their voice and speak for themselves and all decision making is always based on its majority."

Theme 2. Sustainable development

Cooperatives promote sustainable development and social impact by harmonizing current demands with future objectives through responsible business practices, community engagement, environmental stewardship, financial resilience, and robust member connections. The data revealed this theme, as two participants noted:

"Yeah... our goal is the development of our cooperative and support our members through sustainable practices, ethical ideals, and community participation to ensure long-term profitability and a positive social impact."

"Our goal is to continue growth and success for our cooperative and with our cooperative members. And to enhance our productivity and increase profitability"

Theme 3. Membership Benefits and Discounts

Cooperatives foster member loyalty by offering discounts and additional dividends through the "balik tangkilik" initiative. These benefits are awarded to engaged members who participate in activities and promptly repay their loans. Several members shared similar sentiments, such as

"They only got a discount when using the tractor. If you're not a member we charge them 3,300 but in members they only pay a 3,000."

"And in turn for our members we implemented a balik-tangkilik where, within one year we add a dividend of the members based on how much is the profit of the cooperative."

"We also implement the 'balik-tangkilik' where in we add to the dividends of the members once the cooperative gains a profit from our businesses."

Theme 4. Resource allocation and inclusive community policies

Cooperative distributes resources through the BARWASA system, restricted to Bayotbot residents based on a barangay agreement. Members contribute a fee and CBU payments to benefit from reduced rates, fostering equity and community participation. Supporting this claim, a member expressed:

"The only way to use BARWASA water is up to Bayotbot, as stipulated in the barangay's MOA. This agreement was established before the irrigation project, which was funded by Plan International. Before the project commenced, the MOA was finalized, outlining the terms between the Mangyan community and the barangay council. Moreover, using BARWASA water requires individuals to become members, which entails paying a membership fee and an annual CBU (capital build up) fee. Members pay 10 pesos per cubic meter, while non-members pay 30 pesos per cubic meter."

Management Accounting Practices

Three key themes have emerged regarding the influence on adoption of utilization of management accounting practices, these are (1) capacity building, (2) financial stability, and (3) organizational efficiency.

Theme 1. Capacity building

Member of the cooperative declare that training and seminars from Department of Agriculture (DA) helps them to better understand different accounting process and meet

requirements more easily. They shared that these programs sharpen their skill level in terms of financial management, decision making, and governance that contribute to the achievement of cooperative goals. This perspective is echoed in the words of a participant:

"Yes, training programs exist, but we are not the ones responsible for conducting them. It was set and conducted by DAR and DA for us to familiarize ourselves and be knowledgeable in management accounting so that this will help us to comply with the given requirements and we also have seminars where we are all able to know the fundamental governance. Last year, we had a two- or three-times training program for the board of members and stakeholders, and this will help us to get projects from the agricultural cooperative."

Theme 2. Financial stability

Financial transparency among agricultural cooperatives becomes an essential trust-building, conflict-avoiding, and fostering accountability in the adoption of management accounting practices. Members declared that they are well-informed and involved through regular record-keeping and quarterly meetings where financial matters are openly discussed. Transparency would also lay the foundation for the next level of management accounting practice to be employed in the cooperative's financial management and decision-making toward long-term sustainability. This finding is reflected in the statement:

"Oh... we only used bookkeeping for financial reporting and were transparent. We allowed our members to know about their financial concerns to avoid conflicts and doubt. And we have quarterly meetings."

"I think our auditor and treasurer is more knowledgeable about this. But then maybe I can share something. Well, we are transparent in terms of our financial statement in which all members have the right to know about this information. And we have this monthly reporting about our expenses and budget and aside from computation from our auditor we also conduct double checking if the given information is all well accurate and after that this will be communicated and reported from our stakeholders so that we can ensure that all information is valid and approved before reporting to our cooperative members."

Theme 3. Organizational efficiency

Due to well-organized reporting and auditing systems, agricultural cooperatives achieve high organizational efficiency in carrying out their activities. Accordingly, duties are clearly assigned so that operations can run smoothly. The structure thus works with all acknowledgments from management heading and the internal audit team and then verified by external experts for transparency and accuracy in financial management. Members proclaimed that being efficient also means legal requirements being adhered to, while advancing the use of modern management accounting systems for better financial control in support of sustainable development. This was confirmed by a respondent who mentioned:

"Each person here has different responsibilities. We undergo monthly reporting, which passes through us to ensure accuracy. We have a system in place where our manual audits transition into our system. Afterward, we create reports from the administrative head and internal audit. Once verified by our consultant, we maintain consistency in verification."

Constrained Cooperative Roadmap

This is the action plan for instituting Management Accounting Practices (MAPs) in the agricultural cooperatives of San Jose, Occidental Mindoro: making environments conducive to the penetration of transparency, strengthening technical capacity, and ensuring sustainable development. The program has key strategic objectives in developing its organizational culture, the technical aspect, and an efficient monitoring and evaluation system.

This action plan provides a strategy for addressing cultural and managerial challenges faced by agricultural cooperatives in San Jose, Occidental Mindoro. The proposals are based on the findings in this study, and it intends action which is practical, inclusive, culturally appropriate, and will improve the cooperatives' prospects for the future.

Table 1. Constrained cooperative roadmap for agricultural cooperative in Occidental Mindoro, Philippines.

Key Areas	Strategies	Timeframe	Responsible Parties	Resources Needed	Success Indicator
Organizational cohesion and effectiveness	Needs assessment, engagement plans, workshops, incentive programs	1 year	Cooperative management, LGU, community organizations	Workshop materials, communication tools, incentives	Increased member participation and feedback
Skills and knowledge	Training needs analysis, program design, training sessions	1 yr & 3 mos	CDA, TESDA, training providers	Training manuals, facilities, trainers	Improved member skills and training participation
Cooperative operation expansion	Identify constraints, develop strategies, partnerships	1 yr & 6 mos	Financial institutions, government agencies	Infrastructure investment, technical assistance	Improved efficiency and financial stability
Environmental, social, and economic outcomes	Sustainability programs, awareness campaigns, policy advocacy	2 years	Environmental agencies, DA, NGOs	Sustainability tools, workshop materials	Adoption of sustainable practices
Financial management system	Evaluate practices, financial training, software implementation	8 months	Local financial institutions, cooperative management	Software, financial experts, training materials	Improved financial reporting and audits
Budget planning and control	Identify revenue streams, market research, pilot projects	6 months	CDA, local financial institutions	Market data, planning tools	Accurate budgets and new revenue sources
Operational processes	Process mapping, training, workflow improvements	6 months	LGUs, CDA, cooperative management	Process tools, staff training support	Shorter processing times and increased efficiency
Performance measurement system	Define KPIs, integrate tools, dashboard setup	5 months	Cooperative management, local financial institutions	Monitoring software, KPI framework	Improved tracking and decision-making

DISCUSSION

This study focuses on organizational culture and its relevance in management accounting practices implementation within agricultural cooperatives situated across San Jose, Occidental Mindoro. Similarly with other cooperatives in different rural contexts, several cultural and operational diversities significantly influenced management tool knowledge, acceptance, and adaptation.

Among the barriers probably the behavior and involvement of the members is considered as challenging for cooperatives. Lack of participation in the cooperative activities, whether in attendance of meetings or in the achievement of monetary obligations, resulted in disruption of operations and weaker organizational culture. Awoke et al. (2021) observed that absence of commitment by members affects success in the cooperatives. Member non-participation would affect not just the flow of communication but the decision-making processes that are crucial to finance planning. Resistance to change is one of the significant limitations most of them preferred being traditional. Despite of new financial systems and computerized tools available, still most of them are hesitant in implementing this modernization. Thus, such resistances capped the possibility of modernization for the advantage of transparency and efficiency.

Disrupted communication combined with irregular member participation poses another significant challenge. This communication gap between the foremost officers and the members put a barrier on governance and transparency. Limited training prevented the application of many of the tools which otherwise could have aided in planning, monitoring, and deciding. Regular training and education are indeed important for enabling cooperative members to contribute meaningfully to financial discussions (Lawrence, 2023).

Cultures, nevertheless, have created strengths that aided the cooperative in its operations. The democratic governance structures enabled the members to be heard in decision-making, thereby instilling fairness and accountability in the system. Evidence indicates that such inclusive systems enhance participation and encourage shared responsibility (Boevsky, 2022).

The social prospect and sustainability were also key successes in the manner of cooperative operation. Some are not profit-based; they also considered the needs of society in a wider area and the environment when strategizing. The dual focus maintained long-term commitment and observance of cooperative principles. Mojo et al. (2021) explored similar themes as well, stressing how socially embedded cooperatives better perform compared to their counterparts regarding member retention as well as ethics. Membership rewards and benefits also served a motivational function. Such benefits helped keep members motivated and active which helped to contribute to have a sense of value and ownership. Cruz et al. (2023) pointed out that material member benefits tend to lead to increased loyalty and greater involvement in cooperative governance and strategy.

These cooperatives have shown higher success rates in adopting management accounting practices when capacity building and training were carried out for the cooperative members. Members who were trained, sometimes using government-backed institutions, have reported greater confidence and understanding in financial systems. The training, according to the findings of Gérard et al. (2019), serves the purpose of bettering performance while increasing accountability among the members.

An organized accounting systems will ensure operational efficiency significantly. They allow cooperatives to prepare, track expenditures, and measure financial health more precisely. Reyroso et al. (2023) stated that such efficiency results in optimal usage of resources and strategic decision-making based on those resources. This transparency encourages all members to engage in discussions on the financial affairs, thus engendering a culture of openness. According to Dimas et al. (2022), transparency is linked with efficient and responsive governance.

In conclusion, in San Jose, agricultural cooperatives faced hindrances like disengaged members, resistance to change, and lack of training, whereas culture that strengthened democratic governance, sustainability, and member-centered policies greatly helped to enhance the acceptance of management accounting practices. The findings indicate that internal cultural factors need to be understood and addressed alongside broader financial and operational reforms.

CONCLUSION

Agricultural cooperatives in San Jose, Occidental Mindoro, face challenges in adopting management accounting practices. Through these, the most persistent problems deal with cultural barriers such as deeply rooted habits and resistance to change, lack of communication, and limited training resources. This resistance is worsened by insufficient training resources and outdated communication channels, which collectively contribute to low engagement and reduced efficiency among cooperative members. These challenges are heightened by a limitation of several cultural strengths that support cooperative resilience, such as collaboration, democratic governance, and shared decision-making. Despite such challenges, such agricultural cooperatives have the skills to adapt a foundation for building cooperative resilience and trust, essential for adapting to new management practices without compromising the cooperative's core values. These cooperatives members combined strategies to enable them to sustain their leadership and enhance members' skills in financial management. With clear guidelines, performance metrics, and periodic evaluations, operations and sustainable development improve financial transparency and encourage member participation. This will create a resilient structure for cooperatives in the region.

To attain sustainability and growth in Agricultural cooperatives by cooperative members, the following are some recommended actions: Implement leadership and communication training to foster trust, transparency, and inclusivity. This training should focus

on effective ways for leaders to communicate with members and encourage a culture where everyone feels their voice is valued. In addition, offer financial education that covers both basic and advanced accounting principles to equip members with the knowledge needed for effective financial management. Providing financial education with fundamental and advanced management accounting, empowers members with tools to make informed decisions, manage money and resources, and help ensure organizational sustainability. Finally, create a constrained cooperative roadmap that outlines clear, manageable steps toward sustainable growth. Members of cooperatives can use the constrained cooperative roadmap, a useful tool to create a realistic, step-by-step plan for sustainable development. The constrained cooperative roadmap is intended to help cooperative members set realistic goals, identify their key priorities, and tackle community/organization development while using their limited resources effectively. The constrained cooperative roadmap is designed to help cooperative members stay on track, work together more effectively, and confront challenges in a way that supports their long-term sustainability

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