

## Book Reviews

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SOME THOUGHTS ON THE BOOK: ‘UNA VISIÓN COMPARADA E INTERNACIONAL DEL DERECHO COOPERATIVO Y DE LA ECONOMÍA SOCIAL Y SOLIDARIA. LIBER AMICORUM PROFESOR DANTE CRACOGNA’ [A COMPARATIVE AND INTERNATIONAL VIEW OF COOPERATIVE LAW AND THE SOCIAL AND SOLIDARITY ECONOMY. LIBER AMICORUM PROFESSOR DANTE CRACOGNA <sup>1</sup>]

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This collective and comprehensive work, of 632 pages, coordinated by Professors Hagen Henry of the University of Helsinki and Carlos Vargas Vasserot, Director of the CIDES Research Center of the University of Almeria, honoring Professor Dante Cracogna on his 80th birthday, provides a comprehensive study of cooperative law and the social economy at the global level. A clear sign of the internationality and globality of this work is that it contains 30 chapters written by 32 authors from 23 universities from 3 different continents. Although it is mainly written in Spanish, it also has contributions in English and French.

Following a meaningful prologue by the two coordinators of the work, the book’s chapters treat general conceptual issues of cooperative law combined with chapters examining the reception of cooperative law and the social economy by the different legal systems. Additionally, there are chapters treating much more specific aspects of cooperatives and other social business entities within the social economy. Despite the large number of contributions and the variety of topics covered, the coordinators have successfully categorized them into three separate blocks ranging from the most general topics to more specific issues.

Block I, entitled ‘General Part’, is the most extensive one, with twelve chapters dealing with general and cross-cutting issues of cooperative law. Thus, the first chapter: ‘Quel droit coopératif ? Un assemblage d’idées, reçues d’ailleurs (What type of cooperative law? A collection of ideas, received from elsewhere)’, written by Hagen Henry, acts as an introduction to the main thread of the first Block. This is followed by a succession of chapters related to singular aspects of cooperative law, such as the second chapter entitled ‘La renovación

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<sup>1</sup> Una visión comparada e internacional del derecho cooperativo y de la economía social y solidaria. Liber Amicorum profesor Dante Cracogna. Hagen, H. & Vargas Vasserot, C., (Coords). Dykinson: Madrid. ISBN: 978-84-1170-783-1. Available at: <https://www.dykinson.com/libros/una-vision-comparada-e-internacional-del-derecho-cooperativo-y-de-la-economia-social-y-solidaria/9788411707121/>

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democrática y el límite del mandato (Democratic renewal and the limitation of the mandate of office holders)’ by Carlos Torres Morales, which analyzes democracy in Latin American cooperatives; or the chapter on the legal configuration of the cooperative, entitled ‘Consideraciones para la regulación de un tipo societario moderno de sociedad cooperativa: los valores y principios cooperativos como límite del principio de la autonomía de la voluntad de los socios (Considerations concerning the regulation of a modern type of cooperative society: the cooperative values and principles as a limit to the principle of the autonomy of the will of the members)’ by Enrique Gadea Soler; the fourth chapter prepared by Rubén Colón Morales entitled ‘La realización de valores de uso como elemento identitario del modelo empresarial cooperativo (The realization of use value as an identifying element of the cooperative business model)’; and Deolinda Meira's contribution ‘The distinction between cooperative surplus and corporate profit as an evidence of the non-profit purpose of cooperatives’.

The following chapter, written by Juan Enrique Santana Félix, is a short pause in the study of cooperative law, as it is dedicated to ‘Enseñanza del maestro Cracogna y sus efectos inspiradores (The teachings of Master Cracogna and their inspiring effects)’. It contains some letters and lessons learned from the Master. The following chapters return to the study of cooperative law with chapters such as ‘Sociedad posmoderna y crisis de valor: la utopía axiológica del cooperativismo como fuente de inspiración para la (re) construcción del *fraternae et socialis hominis* (Postmodern society and crisis of values: the axiological utopia of cooperativism as a source of inspiration for the (re) construction of the *fraternae et socialis hominis*)’ by José Eduardo de Miranda; and the one entitled ‘La función social como principal justificación de un régimen fiscal adecuado para las cooperativas (The social function as the main justification for an adequate tax regime for cooperatives)’ by Marina Aguilar Rubio; ‘La naturaleza jurídica de la cooperativa (The legal nature of the cooperative)’ by Orestes Rodríguez Musa and Orisel Hernández Aguilar; the chapter entitled ‘Adopción y evolución del principio de interés por la comunidad en el seno de la alianza cooperativa internacional (The adoption and evolution of the principle of community interest within the international cooperative alliance)’ by Daniel Hernández Cáceres; the chapter entitled ‘Los enredos jurídicos del derecho cooperativo y el derecho de la economía social y solidaria (The legal entanglements of cooperative law and the law of the social and solidarity economy)’ by Willy Tadjudje; and concluding with the last chapter of this Block by Antonio José Macías Ruano entitled ‘La autoayuda y la ayuda mutua, un doble valor cooperativo (Self-help and mutual aid, a double cooperative value)’.

Block II, entitled ‘Derecho comparado e internacional (Comparative and international law), is made up of eight chapters that analyze matters related to the regulation of cooperativism and the social economy, as well as the public policies developed by different countries and international organizations for the promotion and development of cooperatives and/or the social economy. This Block includes the chapter by Antonio Fici entitled ‘La empresa social

en la legislación y en las políticas de la UE (Social enterprises in EU legislation and policies)'; the chapter 'Asian co-operative laws from developmental state and norm localization perspectives' by Akira Kurimoto; the one entitled 'La legislación cooperativa enfocada en abordar los retos globales en torno a la Agenda 2030 de las Naciones Unidas (ODS) (Cooperative legislation focused on addressing global challenges around the United Nations 2030 Agenda (SDGs)' by Graciela Fernández Quintas; 'Una mirada comparada a las instituciones públicas para el desarrollo cooperativo en Hispanoamérica (A comparative look at public institutions for cooperative development in Spanish America)' by Jaime Alcalde Silva; 'La realización de cooperativas transfronterizas en le Mercosur: el siguiente paso en un legado (The realization of cross-border cooperatives in Mercosur: the next step in a legacy)' by Leonardo Rafael de Souza; 'El impuesto sobre la renta y las cooperativas: obeservaciones preliminares sobre el regimen fiscal de 50 países (Income tax and cooperatives: preliminary observations on the tax regime of 50 countries)' by Ifigeneia Douvitsa and Hagen Henry; 'Aproximaciones al derecho cooperativo comparado: un enfoque empirico del séptimo principio cooperativo y su presencia en la legislación latinoamericana (Approximations to comparative cooperative law: an empirical approach to the seventh cooperative principle and its presence in Latin American legislation' by Carlos Naranjo Mena; and the chapter by Santosh Kumar Padmanabhan entitled 'Cooperatives & public international law: causes and consequences'.

The last of the Blocks, entitled 'Special Part', contains ten chapters analyzing different types of cooperatives together with other entity types falling within the social economy. The Block begins with the chapter entitled 'Las empresas sociales con forma mercantil como parte de la economía social. Propuestas de regulación en España y análisis crítico del anteproyecto de Ley Integral de Impulso de la Economía Social (Social enterprises in the form of commercial enterprises as part of the social economy. Proposals for a regulation in Spain and critical analysis of the draft bill of the Integral Law for the Promotion of the Social Economy)' by Carlos Vargas Vasserot. This chapter is followed by the following: 'Los clubes de barrio como entidades de economía social y solidaria (Neighborhood clubs as social and solidarity economy entities)' by Alberto García Muller; 'Quel modèle de coopératives comme support des plateformes coopératives (Which cooperative model should support cooperative platforms)?' by David Hiez; 'El régimen disciplinario en las cooperativas en relación con el procedimiento sancionatorio (The disciplinary regime in cooperatives in relation to the sanctioning procedure)' by Ligia Roxana Sánchez Boza; 'Las cooperativas, los sindicatos y la negociación colectiva en Uruguay (Cooperatives, trade unions and collective bargaining in Uruguay)' by Sergio Reyes Lavega; 'Las cooperativas sociales de servicios para trabajadores y la necesidad de un marco legal adecuado para su funcionamiento (Social cooperatives for worker services and the need for an adequate legal framework for their operation)' by Antonio José Sarmiento Reyes; 'Las cooperativas de utilidad pública e iniciativa social (Public utility and social initiative cooperatives)' by Vega María Arnáez Arce and Alberto Atxabal Rada; 'Las cooperativas de múltiples partes asociadas con finalidad social y las cooperativas

multiactivas. Expresiones de un nuevo y viejo cooperativismo en Argentina (Multi-stakeholder cooperatives with a social purpose and multi-purpose cooperatives. Expressions of a new and old cooperativism in Argentina)' by Patricia A. Fernández Andreani; 'Las políticas públicas para las cooperativas en el Paraguay (Public policies for cooperatives in Paraguay)' by Hernando Esteban Raichakowski González; and the chapter by Ana Montiel Vargas entitled 'Análisis legal de la figura de las empresas de inserción en España (Legal analysis of the figure of insertion companies in Spain)'.

Finally, the work also contains Professor Dante Cracogna's personal and professional curriculum vitae as elaborated by the coordinators. It traces the trajectory of his achievements in the realms of teaching, research, and advocacy in the cooperative field. Highlights among these achievements are his participation in activities of the ICA, and other bodies associated to it; his active participation in the elaboration of the ICA Statement on the Cooperative Identity (1995) and the ICA Guidance Notes to the Co-operative Principles (2015); and the active role that the Professor had in the elaboration of some legal texts, such as, for example, in the Draft Framework Law for Cooperatives in Latin America and its update, in the Draft Statute for Cooperatives of Mercosur and in the Recommendation on the Promotion of Cooperatives (no. 193) of the ILO; and his nearly four hundred legal works. These works can be found in the extensive 'List of Professor Dante Cracogna's publications' ordered by subject' at the end of the book, which has also been prepared by the coordinators. It is a detailed compilation of all his contributions in different areas of law that have fostered the improvement of cooperativism worldwide. These publications are classified in four subject areas: cooperative law and social and solidarity economy law; general theory of law; insurance law; and other topics of corporate and commercial law.

We also take this opportunity to convey our most sincere congratulations and recognition to Professor Dante Cracogna for such an extraordinary career of service.

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The work is also available in open access and free of charge on the following website: <https://www.dykinson.com/libros/una-vision-comparada-e-internacional-del-derecho-cooperativo-y-de-la-economia-social-y-solidaria/9788411707121> and in the institutional repository of the University of Almeria at: <https://repositorio.ual.es/handle/10835/14916>