

TEACHING COOPERATIVISM IN LAW DEGREE COURSES IN ARGENTINA. THE CASE OF THE DEPARTMENT OF LAW AT UNIVERSIDAD NACIONAL DEL SUR

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Federación Argentina de Cooperativas de Consumo [Argentine Federation of Consumer Cooperatives].

Abstract: This article addresses “Cooperative Law” in Law degree courses in Argentine universities. First, we describe laws on cooperative education and the regulatory background for its inclusion in the basic curricular contents of the Law degree courses programmes in the Argentine Republic. Next, we describe how, in the last few years, the Argentine university system has adopted these basic curricular contents on cooperatives and mutual associations with different formats and modalities, as a requirement, among others, to obtain the undergraduate degree in Law. Next, we provide an overview of the history and the important presence of social economy in the southwest of Buenos Aires province, specifically in the city of Bahía Blanca, home of the Universidad del Sur. After that, we address the itinerary of the case under analysis, from the programme amendment put forward by the Department of Law, its rationale and approval by the university, to the creation of an optional subject at undergraduate level. Finally, the subject “Cooperative and Mutual Law” is described along with its background, rationale, objectives and syllabus, and presented as a fine example of the articulation between the academic sphere and the local and regional cooperative movement, both to strengthen the professional competence in the field and to increase the discipline and the sector’s visibility.

Summary: I. Introduction. II. Legal framework. III. Cooperative education and training. II.2. The Higher Education Act. II.3. Ministerial Resolutions. III. Cooperativism in Law degree courses. III.1. Inclusion of Basic Curricular Contents and Modalities. III.2. Regulations Issued by the Universidad Nacional del Sur. IV. Cooperativism in the city of Bahía Blanca and its surrounding region. IV.1. Spatial context. IV.2. Bahía Blanca: Provincial Capital of Cooperativism. IV.3. Ente Municipal de Acción Cooperativa. IV.4. Cooperative Municipality IV.5. Asociación Intercooperativa Regional. IV.6. Cooperativa Obrera Ltda. de Consumo and Vivienda. IV.7. Federación Argentina de Cooperativas de Consumo. V. Universidad Nacional del Sur and Social Economy. V.1. Universidad Nacional del Sur V.2. Department of Law. V.3. Gabinete de Investigaciones Cooperativas. VI. Amendment to Law Degree Course Programme. VII. The Subject “Cooperative and Mutual Law”. VII.1. Precedents. VII.2. Description and Rationale. VII.3. Objectives. VII.4. Proposed Teaching Methodology. VII.5. Offering the Subject to Other Interested Students, Passing Requirements and Lecture Hours. VII.6. Syllabus. VIII. Conclusions. Annex Law Degree Courses in Different Argentine Universities.

I. Introduction.

This article addresses Cooperative Law teaching in Law degree courses in Argentine universities. The aim of our study is to explore, survey and systematize the ways in which

Cooperative Law is included in their programmes, identifying both the legal background and how it has been implemented across the universities where the degree course is offered, as the general framework for the particular case on which we will later focus.

Our methodology includes the legal background and the analysis of current laws and regulations, a quantitative study of the subjects with contents on cooperatives and mutual associations in all the undergraduate Law degree courses in Argentina, and a qualitative study of the case of the Universidad Nacional del Sur (UNS).

In the first part of our article, we will describe cooperative education laws and regulations which set forth the inclusion of this topic in the basic curricular contents of the Law degree course programmes. After that, we will describe how, in the last few years, the Argentine university system has adopted these basic curricular contents on cooperatives and mutual associations in different formats and modalities. Next, we will provide an overview of the history and presence of the social economy in the southwest region of Buenos Aires province, where the UNS is located. Finally, we will present the case under study, from the programme amendment proposed by the Department of Law to the inclusion of the new optional subject at undergraduate level and its description, precedents, rationale, objectives and syllabus, as an example of the articulation between the academic sphere and the local and regional cooperative movement.

II. Legal Framework.

II.1. Cooperative Education and Training.

Even though cooperative education was already mentioned in the 1884 landmark Act 1,420 — which stipulated free and compulsory primary education for all the children —, it was not until Act 16,583 was passed in 1964 that teaching of cooperative principles was expressly declared as being “of great interest for the nation”. The Executive Power was given the authority to issue rules in order to include theoretical and practical teaching of cooperativism in schools’ programmes and syllabuses. In 1973, Cooperative Act 20,337 — still in force — assigned 5% of the annual distributable surplus to cooperative education and teaching. Later, in 1986, Act 23,427 established the legal provisions for the Fund for Cooperative Education and Promotion. In 2003, given the non-compliance in practice with Act 16,583, the National Executive Power considered it advisable to update it by Decree 1,171, which ratifies that teaching cooperative and mutual association principles is of great interest. This decree encouraged the creation of school cooperatives through the Ministry of Education and by setting up a ministerial commission with representatives of confederations of cooperatives and mutual associations. This commission would be in charge of making school cooperatives and mutual associations widely known and appreciated and of drawing up proposals of programmes and syllabuses, among other actions. In 2006, National Education Act 26,206 ratified in Section 90 the provisions of Act 16,583 and its regulations, as follows: “Section 90. The Ministry of Education, Science and Technology, through the Federal Council of Education, shall promote the inclusion of cooperatives and mutual associations’ principles and values in the teaching-learning processes and in corresponding teachers’ training, in accordance with the principles and values established in Act 16,583 and its regulations. Moreover, school cooperatives and

mutual associations shall be promoted”¹.

II.2. The Higher Education Act.

Act 24,521² establishes the legal provisions governing higher education institutions — both universities and non-university tertiary institutions — of the Argentine education system, granting the National and Provincial States the power to broaden the academic programmes offered in these institutions and regulate their activities, promoting equality of access to high-quality education.

Among these powers, Section 43 makes a special provision for degrees of regulated professions, whose practice might affect public interest posing direct risks for the population’s health, safety, rights, property or education. The programs shall include basic curricular contents stated by the Ministry of Culture and Education, in accordance with the Council of Universities, in order for these degree courses to be regularly accredited by the Comisión Nacional de Evaluación and Accreditación Universitaria (CONEAU) [National Commission of University Evaluation and Accreditation].

II.3. Ministerial Resolutions.

In 2015, Resolution 3246/2015 of the National Ministry of Education³, in accordance with the Council of Universities Plenary Agreement 140⁴, included Law in the list of regulated professions on the grounds that the professional practice of law may impact the public interest, especially when it involves issues affecting individuals’ property and freedom. Thus, to uphold the values protected under act 24.521, it should be regulated with minimum standards of competence. Therefore, Law joined other degree courses of this nature such as Medicine, Engineering, Chemistry, Nursing, Biology, Accountancy, Teaching, among others.

In addition, Resolution E-3401/2017 of the Ministry of Education⁵ approved the basic curricular contents, the minimum lecture hours, the criteria for the intensity of practical training and the accreditation standards to obtain the degree in Law, as well as the list of reserved activities for these professionals, instructing universities to adapt their Programmes to these new standards of accreditation. Annex I of this Resolution specifies the basic curricular contents, ranging from theoretical, conceptual and practical ones, which Law degree courses shall cover in order to be accredited and also officially recognized as valid throughout the

¹ CARRIZO, Juan José, “Legislación nacional argentina sobre educación cooperativa and mutual” [Argentine national laws on cooperative and mutual education], *Publicación N° 32, Segunda Serie, GIDECOOP, UNS*, December, 2013.

² Ley 24.521 de Educación Superior [Higher Education Act], Congreso de la Nación Argentina [Argentine National Congress], 10/08/1995, available at: <https://servicios.infoleg.gob.ar/infolegInternet/anexos/25000-29999/25394/texact.htm>.

³ Resolución [Resolution] 3246/2015, Ministerio de Educación de la Nación Argentina [Argentine Ministry of Education], 02/12/2015, available at: <https://www.argentina.gob.ar/normativa/nacional/resoluci%C3%B3n-3246-2015-259029/texto>.

⁴ Acuerdo Plenario [Plenary Agreement] No. 140, Consejo de Universidades [Council of Universities], 20/10/2015, available at: http://www.bnm.me.gov.ar/giga1/normas/APCU_140-2015.pdf.

⁵ Resolución [Resolution] 3401-E/2017, Ministerio de Educación de la Nación Argentina [Argentine Ministry of Education], 08/09/2017, available at: <https://www.argentina.gob.ar/normativa/nacional/resoluci%C3%B3n-3401-2017-279435/texto>.

country. In Law degree courses, “Cooperatives and Mutual Associations” is a required content, being contained within “Civil and Commercial Legal Entities” in the “Field of Private Law Area” of the “Discipline-Specific Contents”⁶.

III. Cooperativism in Law Degree Courses.

III.1. Inclusion of Basic Curricular Contents and Modalities.

The Law degree course is currently offered in seventy-one Argentine universities and university institutes, twenty-nine of which are public — that is, state-funded, autonomous, and tuition free — and the remaining forty-two, private.

As mentioned above, the degree courses affecting public interest as per Section 42 of the Higher Education Act are subject to CONEAU’s accreditation and approval, which entails controlling that programmes be adapted to include the basic curricular contents under Resolution E-3401/2017, such as “Cooperatives and Mutual Associations” within “Private Legal Entities”.

However, universities are free to organize and distribute the required contents across the different subjects, with greater or lesser emphasis on particular contents over others, and adhering to different views on the classification of the branches of Law.

We conducted a survey of all of the above-mentioned education institutions to see how they have included the basic curricular contents on cooperatives. Then, we classified them into four categories according to the criteria used to name the subjects that include cooperative education at higher education level.

As illustrated in the following chart, 65% of the institutions include the topic of cooperatives and mutual associations in the traditional subject “Company Law”, also often named “Commercial Law” or “Private Law”. From our perspective, this constitutes an inaccurate interpretation since, apart from Cooperative Act 20,337 and Mutual Association Act 20,321, plenty of doctrine and case law acknowledge their legal nature as different from that of “companies”. Furthermore, since the 2015 amendment of the Argentine Civil and Commercial Code, Section 148 on private legal entities includes associations and cooperatives in subsections f) and g), respectively, as *sui generis* legal entities, having their own identity.

Besides, approximately one third of the Law degree courses, corresponding to eighteen higher education institutions, have included cooperative education in subjects such as “Legal Entities” or “Private Legal Entities”. Although these names do not denote the special nature of social economy entities, they are accurate designations since cooperatives are a species within the genus of private legal entities.

Moreover, seven higher education institutions have depicted cooperativism in subjects’ names, three of which even include the word “cooperative” and/or “association”, reflecting more adequately the topic in question.

⁶ Following this Resolution, the manual “Nociones Básicas sobre Cooperativas and Mutuales Orientado a la Carrera de Abogacía” [Basic Notions on Cooperatives and Mutual Associations Intended for the Law Degree Course], was co-authored with colleagues from the Universidad Nacional de La Pampa (UNLPam), coedited by UNLPam, in Santa Rosa, La Pampa province, and Intercoop Editora Cooperativa Ltda. [Intercoop Limited Cooperative Publisher] in Buenos Aires Autonomous City, in February, 2020. Available at: <http://www.unlpam.edu.ar/cultura-y-extension/edunlpam/catalogo/institucionales/nociones-basicas-cooperativas-mutuales-abogacia>

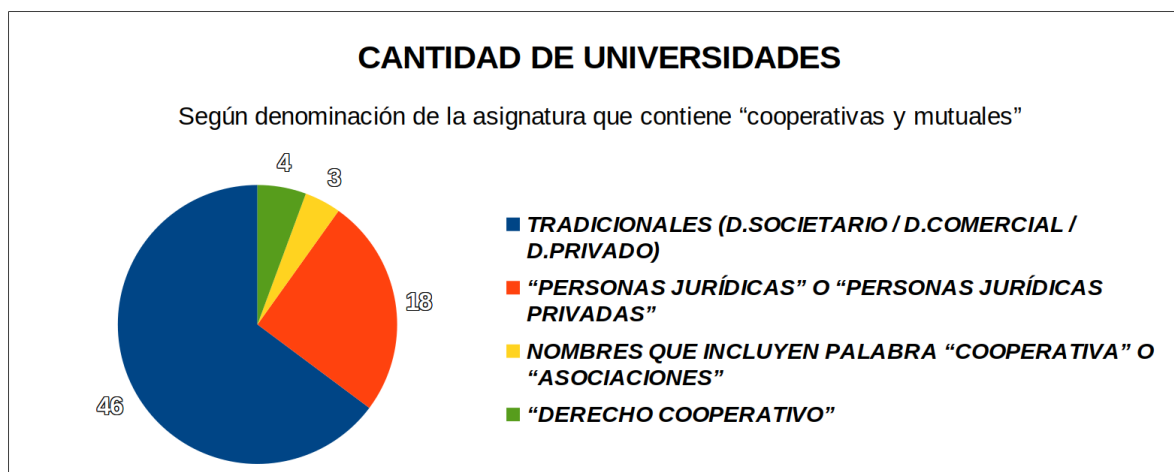
Finally, only four universities — namely, Universidad del Centro Educativo Latinoamericano, Universidad Nacional de Chilecito, Universidad Nacional del Centro de la Provincia de Buenos Aires and Universidad Nacional del Sur — devote a complete subject to cooperativism, acknowledging its legal and scientific autonomy with the name “Cooperative Law”. In all these cases, this is an optional subject in the programme of the undergraduate degree course, which means that students attend voluntarily. However, since basic curricular contents on cooperatives and mutual associations are taught in other subjects, students who do not attend “Cooperative Law” are still provided with a basic cooperative education.

Regardless of the modality or the name that each university has chosen, we praise the step forward in considering these contents as compulsory.

Number of universities according to subjects’ names

According to subjects’ names including the words “cooperatives” and “mutual associations”

Traditional subjects (“Company Law”/“Commercial Law”/“Private Law”)	46 (65%)
“Legal Entities” or “Private Legal Entities”	18 (25%)
Specifically including the words “cooperative” or “associations”	3 (4%)
“Cooperative Law”	4 (6%)
Total number of universities	71 (100%)



It should be noted that the data displayed in the graph correspond only to Law undergraduate degree courses (not postgraduate ones) and are based on the authors’ own compilation from publicly available information on the universities’ official websites as of January, 2024 (See “Sources” in the Annex).

Furthermore, for this compilation, we reviewed the article “Programas y Contenidos de las Carreras de Abogacía y Contador Público en las Universidades Nacionales” [Programmes and Contents in the Law and Accountancy Degree Courses in National Universities], written by Griselda Verbeke and Mirta Vuotto, researchers and professors at the Economic Sciences Faculty of the Universidad de Buenos Aires. This article was published in 2020 as part of a project run by Universidad Nacional de La Pampa on how to include contents on cooperatives

and mutual associations in the Accountancy and Law degree courses⁷, in accordance with Resolutions E- 3400/2017 and 3401/2017 of the Ministry of Education, respectively. To that end, the authors selected 17 universities based on their regional representativeness, their age, the number of enrolled students and the concentration of cooperatives and mutual associations in their region of influence, and they examined these university's course programmes. Their conclusion coincides with the results of our survey, thus reinforcing our view about the progress of Cooperative Law towards becoming an autonomous subject.

III.2. Regulations Issued by the Universidad Nacional del Sur.

In 2018, at the request of the Department of Law, the University Higher Council of the UNS issued Resolution 807/2018 approving a new programme for the Law degree course in order to comply with the requirements for regulated professions set by the above-mentioned ministerial Resolution E-3401/2017.

The new programme was accredited and approved by CONEAU's Resolution 635/2020 for a six-year period — the maximum authorized term — and it began to be implemented as from 2020, with innovations such as the practical training and an additional requirement for students to complete 224 lecture hours of optional subjects. This latter requirement — together with that concerning education on cooperatives and mutual associations under Resolution E-3401/2017 of the Ministry of Education — led to the inclusion of “Cooperative and Mutual Associations Law” in Annex I of Resolution 807/2018 as a specific subject in the programme of the Law degree course and one of the subjects offered within the Optional Discipline-Specific Study in the Field of Private Law⁸. As stipulated in this Annex, the subject “Cooperative and Mutual Associations Law” is 32 lecture hours long, its basic curricular contents including the following topics: “Cooperatives; Cooperative Enterprise; Legal Provisions Applicable to Cooperatives”. Although in 2023 the programme of the Law degree course was amended again by Resolution 1111/2023 of the University Higher Council, this was a partial amendment, with no substantial changes to the subject “Cooperative Law”.

Finally, to be precise, before Resolution 807/2018, the basic curricular contents on cooperatives and mutual associations were already included in the compulsory subject “Company Law”. Therefore, the ministerial requirement could have been considered fulfilled, with no need to create a new specific subject. However, there were good reasons to do so, as we will explain in the following section.

⁷ VUOTTO, Mirta and VERBEKE, Griselda. “Programas y contenidos de las carreras de abogacía and contador público in las universidades nacionales” [Programmes and contents in the Law and Accountancy degree courses in national universities], In: *Documentos del Centro de Estudios de Sociología del Trabajo, Facultad de Ciencias Económicas de la Universidad de Buenos Aires*, N° 92, April, 2020, available at: <https://www.economicas.uba.ar/wp-content/uploads/2016/04/DT-92-1.pdf>

⁸ Resolución [Resolution] CSU-807/2018, Consejo Superior Universitario [University Higher Council], Universidad Nacional del Sur, 20/11/2018, available at: <https://www.derechouns.com.ar/wp-content/uploads/2020/09/PLAN-DE-ESTUDIOS-2020.pdf>.

IV. Cooperativism in the City of Bahía Blanca and its Surrounding Region.

IV. 1. Spatial Context.

The Argentine Republic is a federal state, divided into twenty-four jurisdictions that consist of twenty-three provinces and the Autonomous City of Buenos Aires. Each jurisdiction has powers reserved to themselves, not delegated to the National State, with different administrative configurations and degrees of municipal autonomy in accordance with their provincial constitutions. However, in contrast with other national political entities, the Argentine Republic is not legally divided into regions. Any reference to regional divisions within Argentina refers to economic, productive or other aspects, without governmental autonomy. The area of our case study is the southwest region of Buenos Aires province under the influence of its most important city, Bahía Blanca, a port, industrial and commercial city with a population of approximately 350,000. Bahía Blanca's region of influence is characterized by agricultural and livestock production.

Bahía Blanca offers a variety of higher education options, including two national universities, namely — UNS and Bahía Blanca's Regional Faculty of Universidad Tecnológica Nacional (FRBB UTN) —, a provincial university, branches of private universities and both state-funded and private tertiary education institutes.

It is commonly agreed that academic activities at universities are not — or should not be — arbitrarily selected but related and linked to their area of influence where their teachers, non-academic staff, students and graduates live. As we will see in the next section, cooperative studies at the UNS arise from a city and region with a strong cooperative tradition.

IV.2. Bahía Blanca: Provincial Capital of Cooperativism.

In October 2020, a bill submitted by legislators from across Bahía Blanca's political spectrum became law when Provincial Act 15,203 declaring Bahía Blanca the Provincial Capital of Cooperativism was unanimously passed by the Provincial Legislature.

The bill describes Bahía Blanca as a cooperative hub of national importance by virtue of its rich history of associations also including mutual associations and other social economy organizations.

Among the precedents mentioned in the bill are the proposal of “progressive agriculture” brought by the Legión Agrícola Militar Italiana [Italian Military Agricultural Legion] when they settled in Bahía Blanca in 1856; and the creation, in 1898 in the nearby city of Pigüé, of the insurance cooperative El Progreso Agrícola [Agricultural Progress], influenced by French settlers and considered the starting point for the cooperative movement in Argentina. Since the early 20th century, in the area of Bahía Blanca, a wide variety of cooperatives have been created, the most notable of which are consumer, electricity, agricultural, insurance, credit, paving and worker cooperatives. A notable example is the Cooperativa Obrera Ltda. de Consumo y Vivienda [Consumer and Housing Worker Limited Cooperative], set up in 1920, which will be described below.

The bill stated that the cooperative movement, despite its fluctuations, amounted to seventy-two active local entities at that moment according to provincial statistics, not to mention the many branches of cooperatives operating across the country. In addition, among other

precedents, legislators highlighted the importance of cooperatives in the educational sphere, such as the first Argentinian school cooperative created in 1921 in the city of Pigüé and the federation gathering primary and secondary school cooperatives of Bahía Blanca and the region.⁹

IV.3. Ente Municipal de Acción Cooperativa.

The Ente Municipal de Acción Cooperativa (EMAC) [Municipal Entity of Cooperative Action] was created by Municipal Bylaw 8509/95 with the aim of “highlighting cooperatives’ role in production and in the provision of services and their contribution to creating employment in the corresponding areas of the different stages of economy”.

Moreover, an Advisory Council was formed by representatives of the four cooperative federations with offices or representatives in Bahía Blanca: Asociación Intercooperativa Regional [Regional Inter-cooperative Association], Asociación de Cooperativas Argentinas [Argentine Cooperative Association], Instituto Movilizador de Fondos Cooperativos [Cooperative Fund Allocation Institute] and Federación Argentina de Cooperativas de Consumo [Argentine Federation of Consumer Cooperatives]. Together with the municipal official holding EMAC’s presidency, they meet regularly to discuss several topics of interest concerning the relations between cooperatives and the Municipality. This promotion activity is motivated by Bahía Blanca Municipality’s tradition of supporting and interacting with the local and regional cooperative movement. To illustrate this tradition, we can cite the fact that Bahía Blanca is one of the first municipalities, together with those of Junín and Avellaneda in Buenos Aires Province, to pass a municipal bylaw encouraging the development of cooperatives. This bylaw dates back to July 11, 1923, that is to say, three years before the first Cooperative Act was passed in Argentina (namely, Act 11,388 passed on December 20, 1926).

IV.4. Cooperative Municipality.

Since 2019, Bahía Blanca has been part of the “Cooperative Municipality Network”, an initiative undertaken by Confederación de Cooperativas de la República Argentina (COOPERAR) [Cooperative Confederation of the Argentine Republic] to promote the development of local cooperatives across the country and to encourage municipal governments’ commitment to uphold it. The agreement establishes a series of actions aimed at cooperative education, local and cooperative purchasing, environment and health protection, and the visibility of the sector.

IV.5. Asociación Intercooperativa Regional.

Asociación Intercooperativa Regional [Regional Inter-cooperative Association] (AIR), created on December 1, 1964, is a pioneering group of horizontal integration made up of different types of cooperatives in different fields of activities. Since its creation, the AIR has been in charge of representing cooperatives as a union in the region. At present, it comprises twenty cooperatives,

⁹ CARRIZO, Juan José. “Bahía Blanca Capital Provincial del cooperativismo” [Bahía Blanca: Provincial Capital of cooperativism], *Publicación N° 43, Segunda Serie, GIDECOOP, UNS*, September 2021.

most of them sited in Bahía Blanca and others from nearby cities such as Punta Alta, Monte Hermoso and Tornquist.

The AIR's aim is to safeguard cooperative principles and interests, study and spread cooperativism, train the members of the cooperative movement, advise associated cooperatives, promote cooperatives' economic complementation, promote economic, social and cultural advancement in the region of influence, among other actions.

IV.6. Cooperativa Obrera Ltda. de Consumo y Vivienda.

On October 31, 1920, one of the most significant entities of the Argentine cooperative movement, Cooperativa Obrera de Consumo y Vivienda, was founded in Bahía Blanca. Its creation was approved by an assembly of 173 railway workers, with the purpose of reducing the price of bread and allowing, through self-management, the distribution of common use goods and personal and household consumer goods.

Cooperativa Obrera is the largest consumer cooperative in Argentina, with 2,5 million associates benefiting from its services in 146 branches present in 72 cities and towns distributed across Buenos Aires, Río Negro, Neuquén, La Pampa, Santa Fe, Chubut and Córdoba provinces. Cooperativa Obrera has specialized in the supermarket sector. It has over 5,000 employees and direct collaborators, food manufacturing and processing centres, a quality control lab, and a spacious hall for cultural and community activities, among other facilities. It offers a wide range of staples at affordable prices as well as a variety of food, cleaning, hygiene, household products and appliances of its own brands. In addition, it distributes 80,000 issues of its own magazine, "Familia Cooperativa" [Cooperative Family], free of charge, often used as teaching material at schools. Finally, apart from its economic activity, Cooperativa Obrera develops a wide range of educational, cultural and social activities in its region of influence.

IV.7. Federación Argentina de Cooperativas de Consumo.

On July 3, 1932, twenty-six cooperatives — with 39,897 associates in total at that moment — met in Buenos Aires to give birth to the Federación Argentina de Cooperativas de Consumo Ltda. (FACC) [Argentine Federation of Consumer Cooperatives], thus bringing about the first vertical integration of Argentine urban cooperatives.

Since 2008, the FACC has been based in Bahía Blanca. At present, it comprises over one hundred consumer cooperatives and mutual associations with a consumer section, located in thirteen provinces and in the Autonomous City of Buenos Aires. It represents consumer cooperatives in organizations such as the COOPERAR and the International Cooperative Alliance (ICA), of which it became a member in 1939.

Finally, in 2016, FACC launched an Online Shopping Centre, which enables associate cooperatives to deal directly with suppliers without intermediaries, increase the capacity to negotiate according to sales volumes, reduce costs, obtain better trading conditions and, simultaneously, strengthen their integration with worker and/or production cooperatives developing direct and transparent relations.

V. Universidad Nacional del Sur and Social Economy.

V.1. Universidad Nacional del Sur.

Bahía Blanca's Universidad Nacional del Sur (UNS) was created by Decree-Law 154 on January 5, 1956. It is the seventh national university founded in Argentina, preceded by those in Córdoba (1613), Buenos Aires (1821), La Plata (1890), Tucumán (1912), Litoral (1919) in Santa Fe, and Cuyo (1939) in Mendoza. At present, it has approximately 30,000 active undergraduate students, 10% (3,179 students) of which are taking the Law degree course.

According to a recent report by the "Center for World University Rankings", a consulting organization specialized in university education, UNS is one of the top ten academic institutions in Argentina — specifically ranking eighth among 134 universities, 70 of which are state-funded and 64 of which are private. In addition, from the analysis of 20,531 universities in the world, UNS is in the top 10% of the ranking¹⁰. This is confirmed by the "Webometrics Ranking of World Universities", made by Cybermetrics Lab, a research group belonging to Consejo Superior de Investigaciones Científicas (CSIC) [Spanish National Research Council] in Spain. Webometrics's ranking analyses almost 12,000 universities around the world. In its first-semester edition, 2023, the UNS ranks seventh among 145 Argentine universities and eleventh among almost 3,900 in Latin America¹¹. These figures clearly show that, although UNS is a small university in the academic world, located far away from Argentina's metropolis, its academic quality and social impact are outstanding.

V.2. The Department of Law.

UNS is divided into academic Departments¹², instead of the traditional division into Faculties. These Departments have smaller administrative structures, providing more flexibility and cross-disciplinary knowledge since subjects offered by a Department for its own degree courses can be included in the programmes of the degree courses offered by other Departments. UNS has seventeen academic Departments that offer over 60 undergraduate degree courses. One of them is the Department of Law, created in 1996, which includes the undergraduate Law degree course. With a history of only twenty-seven years, the academic activity at the Department of Law is intense, with approximately two thousand Law graduates to date¹³.

At present, the Department of Law also offers an undergraduate degree course in Public Safety. At postgraduate level, the available courses are the Specializations in Company Law, in

¹⁰ Dirección de Comunicación Institucional [Institutional Communication Office], Universidad Nacional del Sur, "Nuevamente la UNS entre las 10 mejores universidades argentinas" ["UNS again among the 10 top Argentine universities], 21/03/2023, available at: <https://www.uns.edu.ar/noticias/2023/6607>

¹¹ Dirección de Comunicación Institucional [Institutional Communication Office], Universidad Nacional del Sur, "Ya no es sorpresa: nuevamente la UNS entre las 10 mejores universidades argentinas y en el top 10% mundial" ["Not a surprise: UNS again among the 10 top Argentine universities and the world's top 10%"], 04/07/2023, available at: <https://www.uns.edu.ar/noticias/2023/6771>

¹² The University Higher University and the Department Councils, such as the Law Department Council, are the administrative bodies of the university and of each academic unit, respectively. Their structure reflects one of the characteristics of Argentine national universities, co-government, including student and professor representatives. Other national universities also include graduates and non-academic staff in these bodies.

¹³ Secretaría de Relaciones Institucionales y Planeamiento y Dirección General de Sistemas de Información [Secretariat of Institutional Relations and Planning and Head Office of Information Systems], Universidad Nacional del Sur, available at: <https://datos.uns.edu.ar/portal/web/guest/datos-uns>

Criminal Law, and in Family, Child and Youth Law; the Master's Degree in Law; the recently created Inter-Institutional Doctor of Philosophy degree in Law; as well as refresher courses and separate courses.

V.3. Gabinete de Investigaciones Cooperativas.

In 1965, “Gabinete Universitario de Investigación, Docencia y Extensión sobre Cooperativas y Otras Entidades de la Economía Social” (GIDECOOP) [University Research, Teaching and Outreach Office on Cooperatives and Other Social Economy Entities] was created within the UNS's Department of Administration Sciences. It was the first Department to include in the undergraduate programmes a subject on cooperatives, mutual associations and other social economy entities, which is compulsory for the Accounting degree course and optional for Business Administration one. The GIDECOOP also has a library with specialized publications, carries out research, makes publications, organises outreach courses and offers optional seminars.

One of its main sustained activities is “Jornadas Universitarias de Entidades de la Economía Social” [University Conferences on Social Economy Entities] organized together with the AIR and FACC, with nineteen consecutive editions held since 2004. During this event, topics related to the doctrine of cooperatives and other social economy entities, as well as experiences undergone by Argentine and foreign entities, are discussed, and the event hosts prominent figures and authorities.

In the last Conference meeting, in September, 2023, one of the authors of this article had the opportunity to give a lecture on Cooperative Act 20,337 on the fiftieth anniversary of its enactment, other speakers being one of the writers of the bill, Dante Cracogna, PhD, Professor Emeritus of the University de Buenos Aires, and Dr Ariel Guarco, ICA President¹⁴.

VI. The Amendment to the Law Degree Course Programme.

As mentioned above, in 2018, the Department of Law submitted to the University Higher Council a project to amend the programme of the undergraduate Law degree course, which was finally approved on November 20, 2018 (Resolution CSU-807/2018). From the various precedents and reasons for this amendment, we will focus on those pertaining to the aim and development of our present study.

The amendment project highlighted the need to strengthen practical training closely linked with theory. The system of prerequisite subjects was reviewed and the need to include a series of optional subjects was explained, among other reasons. In addition, the need to adapt the programme to new social, economic, scientific and cultural demands was asserted.

These demands had already been pointed to in the Standards Document for the accreditation of the Law degree course issued by the Council of Law Faculty Deans in 2018 — endorsed by Consejo Nacional Inter-Universitario (CIN) [National Inter-University Council] in 2014 and later by Consejo de Universidades (CU) [Council of Universities] in 2017—. Once these

¹⁴ AUDIOVISUALES [Head Office of Audiovisual Media] UNS, “XIX Jornada Universitaria de Entidades de la Economía Social” [University Conference on Social Economy Entities], 05/09/2023, available at: <https://www.youtube.com/watch?v=5GrumGkTIMc>.

standards were approved by the National Ministry of Education (Resolution 3401-E/2017), the requirement to adopt them speeded up the submission of the project — a project which, in fact, was already under discussion within the Law Department since 2013.

The project also highlighted that the programme design took into account open courses offered under the principle of academic freedom and other extracurricular activities regularly organized by the Department of Law at the suggestion of teachers and students. This is the case of the “Open Course on Cooperative Law” created in 2015.

The new programme is divided into two stages: one including the compulsory subjects and the other including elective ones. The design involves three areas of study: a general and interdisciplinary area, a discipline-specific area and an area of professional practice. In addition, for the purpose of offering a more flexible and harmonious range of contents, the design provides for a variety of optional subjects and seminars, giving students the opportunity to choose those related to an area of knowledge of their interest to acquire in-depth and innovative knowledge.

The new programme consists of a five-year degree course, including forty-six compulsory subjects and 224 hours to be completed with optional subjects, seminars and workshops of the students’ choice from those offered by the Department. The programme is 3360 hours long in total.

Optional subjects, seminars and workshops are yearly approved by the Department Council, at the suggestion of the Curricular Committee. “Cooperative and Mutual Law” is included among the available subjects since the reform was implemented in 2020.

Therefore, although Cooperative Law is covered in the traditional subject “Company Law” available since 1996 — now a compulsory subject in the discipline-specific area of Private Law —, thus complying with the basic curricular contents under Resolution 807/2018, the new programme presents “Cooperative and Mutual Law” as an optional subject in the discipline-specific area of Private Law. Being optional means that students can choose this subject freely, with the only prerequisite of having passed the subject “Private Law - Overview”.

The current programme is innovative and constitutes a step forward in specifically studying the unique nature of Cooperative Law and increasing the visibility of the sector. This has been possible not only because of the legal framework described in Section II above but also particularly due to the academic community’s clear understanding of the need to include cooperativism on the grounds that it is deeply-rooted in the UNS’s region of influence. Simultaneously, the local cooperative movement has established precedents both at the UNS in general, as we already outlined, and in the Law degree course in particular, as we will expand on in the following section.

VII. The Subject “Cooperative and Mutual Law”

VII.1. Precedents.

On June 2, 2015, by Resolution 40, the Law Department Council approved the creation of the “Open Course of Cooperative Law”, adopting the objectives, syllabus and requirements proposed by Jorge Armando Vallati and Alejandro Darío Marinello, lawyers and professors of other subjects in this Department. The original proposal emphasized the need for a space of its

own to give — ad-honorem to date — subjects open to students and graduates of any related degree course, as an outreach activity and as a way of showing the potential to become an autonomous discipline, with its specific knowledge and experiences.

In addition to classes given by these pioneering professors, in the first editions, different topics of the syllabus were taught by other professors of the Accountancy and Business Administration degree courses, providing an interdisciplinary approach. Besides the presence of the Department's authorities, these first editions also featured lectures, one of them by Dante Cracogna. This precedent as well as the favourable attitude of the Department's authorities planted the seeds for inclusion of "Cooperative and Mutual Law" as a subject. After that, in 2019, at the special request of the Department of Law, "Cooperative and Mutual Law" was delivered as an extracurricular subject. Finally, when the new programme was implemented in 2020, at the onset of the COVID-19 pandemic, "Cooperative Law" started to be delivered online as an optional subject.

In 2022, adapting the contents to different audiences, equivalent courses were delivered to students serving prison sentences in two prisons (in the cities of Trenque Lauquen and Villa Floresta) and to professionals and administrative employees of Regional Bahía Blanca de la Administración Federal de Ingresos Públicos (AFIP) [Bahía Blanca's Regional Office of the Federal Administration of Public Revenue], both online from the UNS's facilities. Also in 2022, at the request of the professors of the obligatory subject "Company Law" specific classes on Cooperative Law were given.

Since 2019, university professors from related degree courses, with long professional experience in cooperatives, have generously participated in "Cooperative and Mutual Law" classes, for example auditors, trustees, and regional officials of Dirección de Registro y Fiscalización de Cooperativas de la Provincia de Buenos [Head Office of Cooperative Registration and Audit of Buenos Aires Province]. It is worth mentioning that this body — with local jurisdiction — together with Instituto Nacional de Asociativismo y Economía Social (INAES) [National Institute of Associationism and Social Economy] — the national enforcement body — are in charge of cooperatives' public control under Argentine laws.

VII.2. Description and Rationale.

Even if "Cooperative Law" is included in the Law degree course programme, at the beginning of each academic term, the proposal for the delivery of the subject must be submitted to the Department Council in order to be approved. The text of this proposal includes the subject's description and rationale, as follows.

Changes in society and economy at the beginning of the 19th century have demonstrated the increasing importance of cooperatives and mutual associations for the purposes of building a democratic society and supporting the economic and social development of the communities which they belong to. Creating social networks based on open, autonomous, democratic, non-governmental and nonprofit entities demands that graduates be capable of doing critical analyses of different forms of organization as the basis for their responsible professional practice according to the requirements in new scenarios.

According to the “Management Report for the 2021/22/23 Fiscal Years” issued by INAES¹⁵, at present there are 22,393 active cooperatives across the Argentine provinces, mainly concentrated in the central region, with 12,718 cooperatives, that is, 57% of the total. Examining provinces separately, Buenos Aires province features 6165 entities, which represent 27.5% of the total entities and 48.5% of the central region ones. As for secondary cooperatives, there are 150 federations and confederations, with a similar distribution in relation to the total. By the third quarter of 2023, the total number of cooperative associates was 18,612,134, bearing in mind that one person may be an associate at two or more entities.

As for mutual associations, the above-mentioned report states that, at present, there are 3,903 active mutual associations distributed across Argentina. Similarly, they are heavily concentrated in the central region, with 2966 entities, that is, 75.99% of the total. Besides, in the central region there are 52 secondary mutual associations and 2 tertiary ones. Considering the total number of mutual associations, associates amount to 3,154,434 active ones; 5,848,561 adherents; and 1,341,551 participants.

In addition, it should be noted that cooperatives and mutual associations altogether account for 15% of Argentina’s Gross Domestic Product, grouping approximately 27 million Argentinians. Examining individual sectors, utility cooperatives provide electricity to over 8 million homes and 70% of the rural electricity grid, as well as drinking water to 4 million homes. Around 150,000 agricultural farmers are organized in 1000 agricultural cooperatives, which represent 30% of the country’s oilseed production and 17% of exports related to the primary sector. Moreover, entities related to solidarity financing amount to 11% of non-banking credit, and around 24 entities represent 21.2% of the country’s insurance market. In the consumer sector, there are cooperatives and mutual associations in 197 cities, with 267 points of sale, amounting to 7.5% of the national distribution market. Regarding foreign trade, the operations of around 68 cooperatives amounted to 4.4% of 2022 national exports. Finally, these social economy entities altogether provide 400,000 direct jobs¹⁶.

The above indicators clearly show the relevance of Argentine cooperatives and mutual associations in relation to the social, economic and territorial development. This is due not only to their tradition of over a hundred years but also to being the world’s most diverse movement including multiple activities.

This has been regarded as such by CONEAU, CIN, Consejo Permanente de Decanos Permanente de Decanos de Facultades de Derecho de Universidades Nacionales [Permanent Council of Deans of the Law Faculties of the National Universities] and Consejo de Rectores de Universidades Privadas [Council of Deans of Private Universities] as well as Secretaría de Políticas Públicas [Secretariat of University Policies], whose joint work and proposals were eventually accepted by the Ministry of Education under Resolution 3401-E/2017, on September 8, 2017. Among other aspects, this resolution approved the basic curricular contents and the accreditation standards for the Law degree course, expressly stating the inclusion at undergraduate level of “Cooperatives and Mutual Associations” (Private Law Area – Civil and

¹⁵ Instituto Nacional de Asociativismo y Economía Social [National Institute of Associationism and Social Economy], available at: www.argentina.gob.ar/inaes

¹⁶ Somos Valor Argentino [We Are Argentine Value], available at: <https://somosvalorargentino.com.ar>

Commercial Legal Entities)¹⁷.

Including these contents in the undergraduate Law degree courses implied adopting them within the framework of the new programme issued by the Department of Law, which acknowledged “Cooperative Law” as an optional subject, even if these contents had already been generously nurtured and supported since the approval of the “Open Course on Cooperative Law” in 2015. It is also worth mentioning that Provincial Act 15,203 passed on October 29, 2020, declared Bahía Blanca “Provincial Capital of Cooperativism”, based on the long history of cooperative tradition of the city and the southwest region of the province. Within this framework, Municipal Bylaw 20,284, provided for the annual celebration of the International Day of Cooperatives by Bahía Blanca’s Municipality together with the cooperative movement. With the creation and the continuous work of the EMAC and having joined the Cooperative Municipality Network, Bahía Blanca’s Municipality took part in the nationwide initiative encouraged by the COOPEAR.

All the above-mentioned reasons explain, from different angles, the reasons why Cooperative and Mutual Law deserves to be addressed at the undergraduate academic level, so that students can acquire specific knowledge and the sector’s experiences in order to be professionally competent when they start their professional practice.

Creating, organizing and running cooperatives and mutual associations requires a specific background knowledge in a significantly changing market and society, where modes of social interaction adopted by this type of associations are renewed, thus needing the services of legal professionals. This is particularly relevant when we consider graduates’ places of origin and profiles and the regional areas where they will practice law.

VII.3. Objectives.

The following students’ objectives have been defined in the proposal for the subject:

- 1) To gain knowledge of the characteristics and special nature of cooperatives and mutual associations and their legal framework and of resources to facilitate graduates’ professional performance and enable them to be competent in a new field of practice.
- 2) To acquire mastery of technical aspects of these entities and their administrative, institutional and legal management and, thus, be adequately trained to advise them not only in their daily activities but also in those initiatives and developments requiring the entities’ bodies and the legal professional to participate. For example, negotiations and drafting of agreements, or different forms of association with other legal entities.
- 3) To understand the philosophical and economic principles of the cooperative and mutual association movement, which imply respect for freedom of association, dignity of persons, the social function of the enterprise, the provision of services with institutional non-profit purposes, environmental sustainability and protection, and reciprocal exchanges based on personal effort and mutual help, among other particular features. To recognize cooperatives as enterprises of a different nature, which express the potential of autonomy and self-management.

¹⁷ Anexo I “Contenidos Curriculares Básicos” [Annex I “Basic Curricular Contents”] Resolución [Resolution] 3401-E/2017 3401-E/2017, Ministerio de Educación de la Nación Argentina [Argentine National Ministry of Education], 08/09/2017, available at: <https://www.coneau.gob.ar/archivos/resoluciones/anexo-res3401.pdf>

- 4) To identify and distinguish cooperatives, mutual associations and other social economy entities and compare their nature and function with that of commercial companies and other legal entities. This is particularly relevant to be able to explain their differences and provide the correct framework in litigations, both as counsels and as court officials. It is also relevant to provide adequate professional advice to companies as well as to the civil service.
- 5) To analyse the possibilities of development for cooperatives and mutual associations under the legal system, and study the provincial and national regulatory tax treatment due to the special nature of mutual associations' services and the cooperative act.
- 6) To interpret the particular characteristics of the sector and the variety of fields of activities in which mutual associations and cooperatives operate, the different levels of decision-making and participation in order to provide them with legal resources to strengthen ties with their territory of influence and the economic and social development of the communities which they belong to, through partnerships and strategic associations with the different levels of the State.

VII.4. Proposed Teaching Methodology.

The proposal includes hybrid theoretical classes to present the topics of each unit of the syllabus units, with a variety of supporting resources such as videos, PowerPoint Presentations, specialized literature, comparison charts, among others, uploaded to the university's online platform together with the basic bibliography. Raising questions on the contents and continuous exchanges with students, trying to avoid the lecturer style, are encouraged.

Theoretical classes are supplemented with practical assignments, articulated with each content, according to the proposed syllabus. These may include asynchronous activities, such as attending virtual conferences by legal experts and national and international authorities in the field, followed by report writing. The same applies to conferences, forums and academic or sector-related activities already available from social media or requiring face-to-face attendance.

Practical activities also include presenting well-informed opinions on articles on topical issues related to the subject's contents, written reports interpreting documents and presentations made by experts.

The addressed theoretical contents are also supplemented by other practical activities such as the analysis of case law and events related to rulings that interpret the nature of the cooperative act, tax and constitutional issues related to cooperatives and mutual associations.

Finally, the legal approach is also enriched by the participation of professors of other degree courses, providing an interdisciplinary approach, as is the case in professional practice and the world of work.

VII.5. Offering the Subject to Other Interested Students, Passing Requirements and Lecture Hours.

Taking into account the subject's background and the potential demand from students of other undergraduate degree courses, at UNS or other universities, and, similarly, from graduates of related degree courses, the proposal to give them the possibility to enrol in the 2024 edition was formally put forward. The only requirement set in the proposal was that they be undergraduate

students or graduates. These students shall take the subject with the same syllabus and modality, except that they shall not be part of the Department of Law, but only attendees. This will enable reaching a larger audience, assisting them through currently available platforms and digital media.

For students from the Department of Law or other UNS Departments who want to pass the subject without taking a final exam, requirements include a pass mark of (seven) in the partial test, a minimum class attendance of 75%, and practical assignments and activities to be satisfactorily completed.

For students who do not fulfil the above-mentioned conditions, standard passing requirements include a minimum class attendance of 60% and passing a partial exam in accordance with the Department of Law's regulations; after that, students shall take an oral final exam. Assignment completion shall be taken into account for a comprehensive evaluation.

In the case of students who do not belong to the UNS, those who need a passing certificate shall meet the requirements for standard passing mentioned in the previous paragraph; the pass mark shall be only "Passed". Those students who only need an attendance certificate shall meet the minimum class attendance percentage mentioned in the previous paragraph.

The subject shall be 32 lecture hours long during one term. This includes 2-hour theoretical classes, the partial exam and completion of practical assignments and/or attendance to related virtual activities.

VII.6. Syllabus.

The syllabus includes the following units:

1.- The Cooperative and Mutual Association Movement.

Origins. Evolution. Current state of affairs. Universal values and principles and current standing. Influence on the social and economic development of communities.

2.- Cooperative and Mutual Law.

National legal framework. Cooperatives and mutual associations in the context of private legal entities. Argentine Civil and Commercial Code. Acts 20,337 and 20,321.

3.- Mutual Associations and Cooperative Enterprise.

Concept. Types. Differences from other non-profit entities and commercial enterprises. Efficacy and efficiency. Cooperatives and mutual associations, and their relation with the market and the State.

4.- Mutual Associations' Services and the Cooperative Act.

Definitions according to law and doctrine. Characteristics. The cooperative act: difference from other legal acts. Impact on tax and fiscal treatment.

5.- Incorporation and Associates.

Procedure. Articles of Association. Internal Rules. Cooperative associates and mutual association members. Categories. Rights and obligations. Admission and termination of membership.

6.- Assets and Economic Structure.

Member shares, contributions, property and other resources of mutual associations. Cooperative social capital, results, distributable surplus. Returns and reserves.

7.- Governing Bodies.

Assembly. Management and audit bodies: Board of Management, Statutory Auditor and Audit. Functioning. Public Audit: INAES.

8.- Dissolution and Liquidation.

Dissolution and liquidation in mutual associations and cooperatives. Procedure. Enforcement authority. Allocation of the remaining assets. Transformation. Prohibition.

9.- Social Purpose of Cooperatives and Mutual Associations. Main Examples.

Saving and credit, health, and insurance mutual associations. Worker, consumer, agricultural, and utility cooperatives, among other examples. Enterprises in crisis and the alternative to recover them through the cooperative form. Case law.

10.- Integration in Cooperatives and Mutual Associations.

Special features. Horizontal and vertical integration. Regional, national and international integration. International Cooperative Alliance. Association with legal entities of a different nature.

11.- Treatment under Provincial Constitutions.

Recognition of cooperatives and mutual associations in provincial constitutions. Promotion and tax treatment at local level.

12.- International Cooperative Public Law.

ACI's Statement on the Cooperative Identity, the UN's guidelines and ILO's Recommendation 193. UN's new statements.

VIII. Conclusions

Nurtured by the local cooperative movement, and supported by other colleagues with similar dedication to promote the teaching of cooperativism in the Law degree course programme, it was possible to create not only a specific subject but also an academic space of reference in the sphere of Law for the city and region's legal actors.

Our study attests to the achievements resulting from a rich exchange between the social economy sector and the academic sphere. The former has contributed activism and its influence on attempting to give visibility to cooperatives and their values and principles. The latter has contributed by adequately understanding the importance of cooperatives and their tradition in the city and the region and identifying the need to strengthen lawyers' professional competence in the field. All of this shall contribute to responding to a still not fully satisfied demand for learning about Cooperative Law, as shown by graduates both in the judicial and public spheres and in private practice.

From our perspective, it can be stated that the teaching of cooperativism would never be possible if cooperative presence were weak, that is, if cooperativism and, in general, social economy did not carry significant weight in the provision of services and the local development. It would not succeed, either, if it originated from a well-intended decision based on academic freedom but without real-life grounds, not considering the spatial context or the strong cooperative movement in the area.

As presented throughout the article, past and present regulatory conditions and circumstances have favoured the inclusion of Cooperative Law in the Law degree course programme.

However, achieving the proposed aims shall only be possible if the academic activity can be sustained over time, with renewed efforts and dedication, as the strong cooperative movement has practiced and preached since its early beginnings.