International Journal of Multiphysics
Volume 19, No. 1, 2025
ISSN: 1750-9548

Analysis of dimensions and components a Model for Handling Losses in Cooperatives of Ilam Province

Nasrin Moradi[1]* , Mohammad Bagher Arayesh*[2] ,Hamed Chaharsoughi Amin[2] , Roya Eshraghi Samani[3]

1. Ph.D. student, Department of Agricultural Extension and Education, Ilam Branch, Islamic Azad University, Ilam, Iran.
2. Assistant Professor of Agricultural Extension and Education, Faculty of Agriculture, Ilam Branch, Islamic Azad University, Ilam, Iran.
3. Associate Professor, Department of Agricultural Economics, Faculty of Agriculture, Islamic Azad University, Ilam Branch, Ilam, Iran.

Abstract

The present study aims to provide an appropriate model for handling losses in production cooperatives of Ilam province by consulting with experts in the field of cooperation and agriculture. To this aim, 24 experts in the field of agriculture and cooperation were selected based on purposive sampling. The data were collected and analyzed through semi-structured interviews. Then, an appropriate model was presented for handling losses in production cooperatives using grounded theory. Based on the results, this model includes the existence of deficiencies in economic, political, educational, international, infrastructural, socio-cultural, and skill dimensions; losses of companies, along with weak government support, intervening in cooperatives affairs, and strengthening the education-oriented culture of cooperative and collective activities; long inefficient organizational structure of the companies, lack of competitiveness with brokers in a volatile market, and traditional non-scientific management of companies; strengthening government-based organizational communications based on effective market-oriented training; and accelerating the process of rural and agricultural development under promoting the brand value of the companies and their revenue generation and competitiveness. Developing and implementing a model for handling losses in production cooperatives depends on the superior management of their components. The results indicated that the model for handling losses in production cooperatives can be classified in 100 mental concepts, 65 sub-categories, and 6 main categories.

Keywords: Production cooperatives, losses, handling losses, Ilam province

Introduction

Cooperatives are considered as autonomous institutions based on the voluntary union of individuals to meet the general economic, social, cultural, and aspirations through joint ownership and under the democratic control of the company (Novkovic, 2008). Rural cooperatives are among the oldest new institutions in the villages, which started economic, social and cultural activities directly in Iran when the planning began and influenced the villagers (Feyisa, 2017). The motives for the emergence and spread of these companies, especially after the land reform, were two important economic and social issues including eliminating forward purchasers and brokers from the villages and filling the gap caused by removing the owner from the rural environment (Mahdavi, 2014). The first rural cooperatives in Iran were established in 1935. The rural cooperatives started their activities in the villages widely in 1967 according to the articles of the Land Reform Law of 1962 (Firouzabadi & Hosseini, 2011).

The long presence of cooperatives in rural areas, agricultural production, and their valuable experiences in providing services to these areas indicates that the rural cooperatives network, as the most important organization,

can still undertake the important responsibilities in developing the economic activities, implementing the government policies, and the prosperity and dynamism of the rural economy, despite all the challenges and problems and poor performance in some situations. In addition, experience has shown that the rural cooperatives can do things beyond their duties in various conditions and requirements (Dehghanizadeh et al., 2009). In industrialized countries, the government has taken effective steps in economic, social, and political dimensions through designing the frameworks for developing the cooperatives. However, developing countries face barriers in this way such as mismatch in expectations, lack of transparency in policies, lack of standard environmental conditions, and abnormal increase in the number of cooperatives (Atai & Izadi, 2015).

In our rural society, a large part of the system and productive potential in the country remains unused or operates with minimal capacity due to lack of a specific trustee in various matters such as development of economic activities, as well as the migration of active and productive workforce from the village (Zasi, 2010). In addition, the migration of villagers to the cities has increased urban issues such as unemployment, poverty, marginalization, and social anomalies. The above-mentioned phenomena double the necessity of having a specific trustee for rural affairs and organizing its activities, especially in the field of economy (Lee, 2008).

The rural production cooperatives, as the custodians of providing food in the country, are among the most important sources of agricultural production (Latifian, 2007). In addition, the rural production cooperatives reduce rural poverty by increasing production efficiency and can provide the services which the governments cannot provide for the poor (Boozarjmehri & Hadizadeh Bazaz, 2013). To provide practical solutions for getting out of this situation in accordance with development policies and programs requires examining and analyzing the challenges confronting the production cooperatives, which can be an effective step towards self-sufficiency and the oil-free economy, as well.

Importantly, conditions should be provided so that the rural cooperatives network can perform its duties and manage the affairs of villagers and women on time based on the requirements (Siegal, 2010). Ignoring this issue may force the organizations to distance from the essence of their mission and lead to the dissatisfaction of villagers, farmers and women of the network. However, solving financial problems and losses requires planning and understanding the cooperatives, as well as identifying their functioning, and inefficiency, and factors of success. Shufang and Apedaile (2007) presented the weak management of individualism and neglecting the principles of cooperation as the barriers to the success of agricultural companies. A conceptual model should be drawn for handling losses in cooperatives of Ilam province because about one third of these cooperatives are considered as unprofitable. Due to the research gap in this field, the present study aims to investigate how this conceptual model can be provided. Accordingly, this study examines dimensions and basic components affecting the model for handling losses, causal conditions, pivotal categories, strategies, intervening conditions, context and consequences of designing the model, and presenting a model to explain handling losses in production cooperatives of Ilam province.

Method

The present study aims to provide a new and indigenous model of open banking implementation based on qualitative data and seeks to cover the existing theoretical gap. The paradigm used in this study is of interpretivism type with qualitative research strategy and of field type due to the evaluation of the phenomena in real context without manipulation. The present exploratory study seeks to shape new theories and increase knowledge about open banking implementation in commercial banks. In this study, grounded theory method based on Strauss and Corbin' systematic design was used (Strauss & Corbin, 2014).

The present study aims to provide a model based on theoretical foundations in the contextual and institutional conditions of Ilam province. This study emphasizes the systematic design and a linear method with procedural approach, and groups the categories into six divisions regularly, which leads to the necessary precision and complexity in the model. The present study guides the research path towards providing the correct answer to the main research question. Thus, the systematic design of Strauss and Corbin was used. There is no prior theory

about the nature of the research problem or the process of establishing open banking. In addition, this study seeks to develop a model for open banking. Therefore, these conditions justify the need to use this method in the present study.

The sampling strategy in qualitative approach is non-random in the form of a snowball (chain) (Seyyed Javadin, 2017) because qualitative research has an exploratory nature and requires the participation of a small number of respondents (Danaeifard & Mozaffari, 2008). In qualitative research, collecting information and data stops when information about all the categories in question is saturated. This occurs when the theory or topic under study is completed and no new information is obtained regarding the subject. Thus, in qualitative research, the sample size is regarded as the completion and saturation of the data (Moghaddam et al., 2016). Theoretical adequacy is considered as the criterion of sample size, which means that no new index or structure is identified in interview with the elites. Therefore, 24 participants were selected based on theoretical adequacy and semi-structured field interviews. The participants included a number of staff managers of the general departments in the Provincial Rural Cooperative Organization, as well as senior managers of the Central Organization of Rural Cooperatives, and a number of cooperative officials. It is worth noting that the above-mentioned experts were communicated through electronic instruments (e-mail) and in some cases with the help of virtual networks and face-to-face interviews. The semi-structured interview was selected because, in addition to the exchange of views, the discussion on the subject can be directed to achieve the objectives of the research. In addition, it is possible to observe the feelings, beliefs and convictions of the interviewees during the interview (Hosseini et al., 2018). According to this criterion, the data were collected from the population to the extent that the concepts became repetitive and it became clear to the researcher that more sampling fails to result in emerging new concepts. Table 1 indicates the characteristics and details of the population.

Table 1. The characteristics of the interviewees

Row	Education	Organizational position	Age	Gender	Work experience	Identification code
1	PhD student-Agricultural Extension and Education	Director of Rural Cooperatives in the province	49	Male	20	M1
2	Master of Agricultural Management	Business Expert of Rural Cooperative Office	48	Male	22	M2
3	Master of Agricultural Economics	Head of the Cooperative Development Group of the Central Organization	46	Male	21	M3
4	Master of Agriculture	Head of Rural Cooperative Management Training Department	50	Male	25	M4
5	Master of Executive Management	Head of Cooperative Office	43	Male	23	M5
6	Master of Accounting	Cooperative CEO	31	Male	5	M6
7	Bachelor of Commerce	Cooperative CEO	47	Male	13	M7

8	Master of Accounting	Head of Cooperative Office	45	Male	23	M8
9	Master of Business Administration	Retired Head of Rural Cooperatives	55	Male	30	M9
10	Master of Extension	Expert in charge of organizations in the management of rural cooperatives	44	Male	5	M10
11	Master	Expert in charge of operating systems of rural cooperative management	37	Male	12	M11
12	Master of Accounting	Administrative and financial deputy of rural cooperatives	49	Male	24	M12
13	Master of Agricultural Management	Head of Rural Cooperative Management Training Department	42	Male	18	M13
14	Master of Business Administration	Deputy of General Office of Cooperatives	40	Male	19	M14
15	Master	Expert in charge of operating systems in rural cooperative management	37	Male	12	M15
16	Master of Business Administration	Managing Director of the Rural Cooperative Union	55	Male	35	M16
17	PhD in Strategic Management	Managing Director of the Central Cooperative Organization	55	Male	27	M17
18	Master of Food Industry	Expert in charge of business cooperatives	31	Male	8	M18
19	PhD in Business Management	University professor	42	Male	12	M19
20	Master of Agriculture	Head of the Rural Cooperative Office of the city	50	Male	25	M20
21	Master of General Psychology	CEO of Women's Cooperative	42	Female	4	M21
22	Master of Management	Deputy of Rural Cooperatives	43	Male	21	M22
23	Master of Agriculture	Managing Director of Agricultural Cooperative	47	Male	5	M23

24	Master of Accounting	Managing Director of Rural Cooperatives	50	Male	18	M24

To collect the data, three main methods of interviewing experts, documentary, and field studies were used. In the documentary method, the documents were reviewed and various theories were investigated, along with the research background. Then, the opinions of the relevant thinkers were concluded and exploited step by step based on the objectives of the research. In the next step, the participants were interviewed face-to-face with the main questions from the literature review. In the next procedure, the research model was designed based on the grounded theory with the help of Atlas TI software and implementing three steps of open, axial, and selective coding. The semi-structured interviews with the participants were considered as the main instruments for collecting the data in qualitative phase. Interviews were conducted with each participant for a period of 30 to 50 minutes at their workplace. The main questions of interview were "What strategies should be used for handling losses in cooperatives? What consequences can the application of the strategies have for the cooperative system? Which underlying factors can play a role in handling losses in cooperatives? What are the most important interveners for handling losses in cooperatives in current situation? What are the most critical causes and necessities for handling losses in cooperatives?". A total of 24 participants were interviewed, in which repetition was observed in the data received from interview 16 onwards. In addition, the data were completely repetitive and reached theoretical saturation from interview 20. However, the interview continued until interview 24.

The result of calculating the percentage of intra-subject agreement is shown in Table 2.

Table 2. Calculating the inter-coder reliability

Row	Interview code	Number of codes	Number of agreements	Intercoder reliability (percent)
1	M1	21	9	86%
2	M2	26	11	85%
3	M3	22	8	73%
Total		69	28	81%

As shown in Table 2, the intercoder reliability is 81% for the interviews, meaning that the reliability of the current interview analysis is appropriate. The usual size of reliability coefficient accepted for most researches is between 80 to 90%. The researches whose reliability coefficient is less than 70% get into trouble in interpreting their achievements and repeating the research (Rife, 2002; Vaezi et al., 2018).

Discussion and conclusion

Demographic description of the interviewees

In the present study, 23 experts were male and one was female with average age of 44.9 years (Max=55, Min=31). In addition, two of the experts were PhD and 20 were MA.

Analysis process

Open coding: The main source of data was interview, during which all the comments of the interviewees were recorded and converted into text, along with the observations of the researchers and their perceptions. After reaching the saturation point in the comments provided by the interviewees, the initial data were entered Atlas TI software and the initial codes were created with its help (N=373). Then, 217 secondary codes were obtained according to the secondary coding rule and 100 conceptual codes were achieved based on the closeness and proximity between the secondary codes.

Axial coding: Axial coding links categories and subcategories according to their dimensions and characteristics. The purpose of this step is relating the produced categories with each other, which is based on the paradigm model and helps the theorist facilitate the theory process. The relating process in axial coding is based on expanding one of the categories. During the axial coding process, the researcher used analytical tools of question design and constant and theoretical comparisons between concepts, categories, and features, which appeared in open coding to develop the relationships between concepts and categories and shape categories according to the paradigm model.

Sum up the concepts and categories: The data obtained from the interviews and documents were converted into open codes, concepts, and categories based on the open coding. Then, an intra-case analysis was conducted for each of them based on the obtained categories. The categories and concepts obtained from qualitative data are represented in Tables 3 to 8.

Causal conditions

Causal conditions are regarded as a set of categories and their characteristics, which lead to the formation of an axial phenomenon or category and affect the main category. In fact, the causal conditions include the categories, which play a critical role in handling losses in cooperatives. In this study, 12 sub-categories were examined including economic challenges, supportive policy deficiencies, socio-cultural challenges, legal-regulatory failures, international challenges, infrastructure-institutional deficiencies, educational challenges, skills failures of income generation, knowledge challenges, natural unexpected challenges, challenges of rural migrations, and challenges of members' gratuity. These sub-categories can play a role in handling losses in cooperatives. The categories related to the causal conditions are indicated in Table 3.

Table 3. The conceptual codes, main categories, and sub-categories related to the causal conditions

General category	Main category	Sub-category	Conceptual codes
Causal conditions	Existence of deficiencies in economic, political, educational, international, infrastructural, socio-cultural and skill dimensions	Economic challenges	Production and supply challenges
			General economic problems
			Weakness of banking facilities
			Weak commercial economy and economic policy making
			Weak marketing activities
			Lack of basic necessities
		Deficiencies of supportive policy	Assigning guaranteed purchases to government agencies and eliminating government subsidies
			Exercising bureaucracy and centralized and external decision-making in cooperatives
			Lack of cooperation by government institutions
			Insufficient support and lack of a powerful lobby

			Considering the cooperatives as governmental
			Inadequacy of cooperatives in developmental affairs
			Unequal competition of cooperatives with the private sector
			Parallelism of government organizations in cooperative activities
			Imposing unilateral contracts and staggering costs by government agencies
			Targeted subsidies Individual and ethnic affiliations of company heads
			Irrational decisions of government organizations involved with cooperatives
		Cultural-social challenges	Weak communication and adaptability
			Weak responsibility and reduced motivation among members
			Weak cooperative spirit
			Weak awareness
		Legal - regulatory deficiencies	Lack of transparency and adequacy of monitoring the work of cooperatives
		International challenges	Importing cheap goods
			international sanctions
		Infrastructural-institutional deficiencies	Weak infrastructure facilities
			Lack of creativity and innovation and the rule of unscientific preferences
			Lack of mission planning and future vision
			Density of surplus manpower in companies
			Eliminating consumer cooperatives
		Educational challenges	Weakness of effective training

			Weak informing
			Weak educational organization
		Knowledge challenges	Weak specialized knowledge
			Low level of education
		Unexpected natural challenges	Climate natural disasters
		Challenges of rural migrations	Rural migrations
		challenges of members' gratuity	Demand for personnel gratuity

Contextual conditions (ruling groundwork)

Contextual conditions represent a specific set of features related to the phenomenon, which generally refers to the location of relevant events and happenings. As shown in Table 4, the factors and contextual conditions of the present study include sub-categories related to engineering intra and extra-organizational communication, providing effective market-based training, developing a strategic plan, honoring the spirit of independence in cooperatives, institutionalizing government support and facilitating communication between market, company, and village, updating the cooperatives, observing the principle of meritocracy in companies, providing appropriate services to members, playing the right role of corporate staff, and empowering and equipping the pillars of cooperatives scientifically.

Table 4. The conceptual codes, main categories, and sub-categories related to the contextual conditions

General category	Main category	Sub-category	Conceptual codes
Ruling groundwork	Strengthening government-based organizational communications according to effective market-based training	Engineering intra- and extra-organizational communication	Establishing effective intra- and extra-organizational communication
		Providing effective market-based training	Developing skill-based training
		Developing a strategic plan	Defining the organizational mission and vision based on profitability
		Honoring the spirit of independence in cooperatives	Paying attention to and respecting the independence of cooperatives
		Institutionalizing government support and facilitating communication between market, company, village	Full-scale support of the organization in charge of cooperatives
		Updating the cooperatives	Updating the cooperatives in terms of

			providing services and structural changes
		Observing the principle of meritocracy in companies	Proper attention to creative and young educated forces
		Providing appropriate services to members	Proper service to members of cooperatives
			Providing affordable facilities
		Playing the right role of corporate staff	Effective role of inspectors and board members
		Empowering and equipping the pillars of cooperatives scientifically	Strengthening the pillars of cooperatives

Main phenomenon (axial category)

Customer perception and expectation of the service and its provider is considered as the axial category of causal conditions. In fact, analyzing the interviews leads the researcher to the conclusion that losses in cooperatives, providing proper training to the pillars of cooperatives, strengthening the culture of cooperation and collective work, and density of surplus manpower are critical for handling losses in cooperatives. The axial category in this study includes lack of structural, supportive, and regulatory adequacy of government, moving towards youthism and professionalism, respect for the independence of cooperatives, institutionalizing the culture of cooperation in the society, playing the right role of corporate staff, manpower empire, training the ideation and revenue generation, and the decline and losses in cooperatives.

This theory introduces the mechanisms through which the target community (the cooperatives in Ilam province) identifies its needs and seeks success and progress according to the components obtained. Grounded theorists present their theory as three forms including visual coding Paradigm, a set of propositions or hypotheses (Daneifard & Imami, 2013), and a story written in a narrative form. The paradigm model of this study was designed based on the paradigm model of Strauss and Corbin. In this model, a large number of factors were considered including binding or persuasive causal conditions for handling losses in cooperatives, economic challenges, supportive policy failures, socio-cultural challenges, legal-regulatory deficiencies, international challenges, infrastructural-institutional failures, educational challenges, revenue-generation skills deficiencies, knowledge challenges, unexpected natural challenges, rural migration challenges, and challenges related to members' demand for gratuity. The contextual conditions refer to conditions which should be taken into account including engineering intra and extra-organizational communication; providing effective market-based training; developing a strategic plan, honoring the spirit of independence in cooperatives, institutionalizing government support and facilitating communication between market, company, and village, updating the cooperatives, observing the principle of meritocracy in cooperatives, providing appropriate services to members; playing the right role of corporate staff, and empowering and equipping the pillars of cooperatives scientifically. In this process, the main factors in handling losses in cooperatives include lack of structural, supportive, and regulatory adequacy of government, moving towards youthism and professionalism, respect for the independence of cooperatives; institutionalizing the culture of cooperation in the society, playing the right role of corporate staff, manpower empire, training the ideation and revenue generation, and the decline and losses in cooperatives as axial category. In addition, the intervening in this model includes bureaucratic and centralized organizational structure, lack of competitiveness due to financial weakness, rural population growth, impact of climatic factors, financial and systemic abuse in companies, multiple employment of company members, destructive activity of brokers and intermediaries, price and competitive market turmoil, staff-centered morale of employees, inefficient government oversight and support, and traditional unscientific management. Further, the strategic factor in this model includes

returning the possibility of guaranteed purchase of the product to cooperatives, revenue-generating strategies based on changing the type of activity, cooperatives tendency to consult and research, government support management, educational empowerment of the staff and line in the companies, delegating the task of providing infrastructure to the Rural Cooperative Organization, reviewing governing laws and regulations, upgrading marketing skills and corporate financing, eliminating or merging unprofitable cooperatives and downsizing staff, strategy to properly manage liquidity and sell unused property, implementing structural government changes, establishing inter-institutional communications, changing mechanisms related to payment of wages, and exporting goods to international markets. Finally, in consequence dimension, there are factors such as improving the position and brand value of cooperatives, accelerating revenue generation and financial strength, promoting the competitiveness of cooperatives, strengthening and institutionalizing the culture of cooperative activities, profitability of cooperatives and equity in profit distribution, achieving corporate independence, effective management of cooperatives, facilitating the process of commission economy, improving subsistence economy and job creation, and sustainability and desire to work in rural areas. The manifestation of these consequences means handling losses in cooperatives.

Conclusion

The cooperatives, as a kind of exploitation system, have a special place in the agricultural economy of Asian and European countries. Existence of incomplete information, heterogeneity of markets, weakness in economic and communication infrastructures, challenges in legal systems, and challenges in legal systems, and incompatibility between conventional system of exploitation and the property law have shaped an appropriate and inefficient method in the agricultural activities. It is assumed that the rural production cooperatives can provide the ground for more participation based on efficient markets and more effective use of production inputs as a new form of production organization due to the reform of the internal structure. The peasant system is inefficient in creating mobility and dynamism in the agricultural sector of Iran. Thus, the cooperative sector including rural production cooperatives improves the agricultural situation by increasing the yield of agricultural production. Rural production cooperatives play a critical role by enhancing production performance in redistributing the benefits of agricultural sector growth, creating dynamic and productive employment, increasing public participation in the agricultural sector, reducing investment risk in the agricultural sector, reducing government spending in production, and achieving development goals as much as possible.

The rural production cooperatives, as the custodians of providing food in the country, are among the most critical sources of agricultural production. In addition, these cooperatives decrease rural poverty by increasing production efficiency and providing the services which the governments fail to provide for needy persons. To provide practical solutions for getting out of this situation in accordance with development policies and programs requires examining and analyzing the challenges confronting the production cooperatives, which can be an effective step towards self-sufficiency and the oil-free economy as well. This study presented a model for handling losses in production cooperatives of Ilam province based on grounded theory to cover critical categories, dimensions, and components comprehensively and in detail. To this aim, the data were analyzed in grounded theory based on three phases of open coding (creating concepts and categories), axial coding (identifying axial category, causal conditions, intervening conditions, groundworks, strategies, and consequences), and selective coding (ideation). During open coding, 100 subjective conceptual codes, 6 main categories, and 65 subcategories were identified after extracting and coding all key points of 24 interviews. During axial coding, the categories achieved from the open coding were shaped in six groups including axial category (losses of companies, along with weak government support, intervening in cooperatives affairs, and strengthening the education-oriented culture of cooperative and collective activities), causal conditions (existence of deficiencies in economic, political, educational, international, infrastructural, socio-cultural, and skill dimensions), intervening conditions (long inefficient organizational structure of companies, lack of competitiveness with brokers in turbulent market, and unscientific traditional management of companies), contextual conditions (strengthening government organizational relationships based on effective market-oriented education), strategies (revenue generation based on changing the approach to the type of activity and the wage mechanisms, along with eliminating and merging

the unprofitable cooperatives, and adjusting the surplus manpower), and consequences (accelerating the rural and agricultural development by improving the brand value of companies and their competitiveness, as well as revenue generation). Thus, the axial category (losses of companies, along with weak government support, intervening in cooperatives affairs, and strengthening the education-oriented culture of cooperative and collective activities) can be placed in the center and connected to other categories. In addition, the label selected for the axial category is regarded as abstract and comprehensive.

References

1. Ahmadpour, A., Mokhtari, V. & Poursaeed, A. (2014). Identifying the factors influencing success of agricultural production cooperatives in Ilam province, village and development, 17(3), 105-123.

2. Faryabi, M. & Ahmadvand, M. (2017). Determinants of performance of rural production cooperatives in the south of Kerman province. *Journal of Rural Research*, 8(3), 406-421.

3. Ataei, P. & Izadi, N. (2015). Factors affecting rural cooperatives losses (A case study: Amirkabir rural cooperative in Fars province). *Iranian Agricultural Extension and Education Journal*, 11(1), 181-196.

4. Safari, H., Arianfar, K. & Ebrahimi, A. (2010). Factors affecting the success of elite consumer cooperatives. *Cooperation*, 20, 33-51.

5. Ahmadvand, M. & Shrifzadeh, M. (2009). Feasibility of forming water users' associations: A case study of Kavar plain in Fars province. Iranian Agricultural Extension and Education Journal, 5(2), 1-14.

6. Mahdavi, M. (2014). An introduction to rural geography of Iran (Volume 1), understanding the geographical issues of rural areas, Tehran: SAMT.

7. Firouzabadi, S. A. & Hosseini, S. R. (2011). Analysis of the problems and barrios of the rural cooperatives in agricultural products marketing (Case study: rural cooperative of Koushk Hezar Beyza village). Rural Development, 3(1) 131-148.

8. Vaezi, R., Chekin, M. & Aslipour, M. (2014). Policy challenges in the field of health tourism in Iran based on the content analysis approach. Tourism Management Studies, 13(41) 1-40.

9. Hosseini, S., Tabaian, S. & Goudarzi, R. (2018). Framework for Academic Entrepreneurship Development in the Humanities in Iran. *Journal of Entrepreneurship Development*, 11(4), 661-679.

10. Moghadam, A., Kamalian, A., Oraei_Yazadni, B., Kord, B., & Roshan, S. (2016). Explaining and designing an entrepreneurial human resource management model: Grounded theory approach (A study in power Industry, Iran Transfo Corporation). *Journal of Management Improvement*, 10(4), issue 3, 123-157.

11. Seyyed-Javadin, S., Safari, M., Raei, R. & Iravani, M. (2017). A Conceptual Model to Explain the Readiness of Iranian Commercial Banks for Implementing Islamic Banking: Using Grounded Theory Strategy. *Journal of Business Management*, 9(1), 129-154.

12. Danaeifard, H. & Mozaffari, Z. (2008). Promoting Validity and Reliability in Qualitative Management Research: Reflections on Research Auditing Strategies. Journal of Management Research, 1(1), 131-162.

13. Javanmardi, H. (2004). Capabilities and bottlenecks of rural production cooperatives. Barzegar, 911.

14. Niazi, M., Ganji, M. & Karkonan Nasrabadi, M. (2011). Explain the attitude of the Iranian people towards the cooperation and cooperative sector. Journal of Welfare Planning and Social Development, 13, 1-39.

15. ----------

16. Dehghanizadeh, M., Jahanabadi, M. & Baghizargar M. (2009). Analyzing the unprofitability of Rural and Agricultural Cooperatives and Proposed Strategies for Organizing Them. Barzegar, 10(28), 26-29.

17. Rife, D. (2002). Media Message Analysis: The Application of Quantitative Content Analysis in Research. (Trans: Mahdokht Boroujerdi Alavi), 1th ed., Tehran: Soroush publications.

18. Haghgooyan, Z. Zarei Matin, H., Jandaghi, G. & Rahmati, M. (2015). Understanding the process of cheerfulness formation using grounded theory. Journal of Organizational Behavior Studies, 4(2), 119-141.

19. Akcaoz, H. & Ozkan, B. (2005). Determining risk sources and strategies among farmers of contrasting risk awareness: a case study for Cukurova region of Turkey. *Journal of Arid Environments*, 62(4), 661-675.

20. Zaccai E. (2010). Over two decades in pursuit of sustainable development: Influence .transformations, Limitis. *Journal of Environment Development*, 1, 124-136.

21. LEE K. (2008). *Korean Agricultural cooperatives as a model for development of the Lane*. Terminal project presented to the Department of planning policy Management University of Oregon for the degree of master of community and regional planning.

22. Corbin, J., Strauss, A. & Strauss, A. L. (2014). *Basics of qualitative research*. Sage Publications, Inc.

23. Kyaw A. (2008). *Financing Small and Medium Enterprises in Myanmar" IDE*. Discussion paper No, 148.

24. Alam S. & Ullah A. (2006). SMEs in Bangladesh and Their Financing: An Analysis and Some Recommendations, *The Cost and Management*, 34(3), 57-72.

25. Ünal V., Güçlüsoy H. & Franquesa R. (2009). A comparative study of success and failure of fishery cooperatives in the Aegean, Turkey. *Journal of Applied Ichthyology*, 25(4), 394- 400.

26. Siegal G. (2010). Toward a model rural development. .*Journal of social and Economic Development*. 5(12), 106-117.

27. Shufang Z. & Apedaile L. P. (2007). *Cooperative organization in rural Canada and agricultural cooperative Movement in China*. Center for the Study of Cooperatives University of Saskatchewan. Saskatoon. Sk.

28. Feyisa, A. D. (2017). The role of agricultural cooperatives in risk management and Impact on Farm income: evidence from Southern Ethiopia. *International Journal of Economic Behavior and Organization*, 4(4), 28-39.

29. Novkovic N. (2008). Defining the Cooperative difference. *Journal of Socio Economics*, 37(6), 2168-2177.

30. Boozarjmehri K.H. & Hadizadeh Bazaz M. (2013). Analyzing the effective structures on development of the Rural Production cooperatives in Khorasan Razavi Province (From the view point of experts) (Persian). *Geography and Territorial Spatial Arrangement*, *3*(8), 85-100.

31. Latifian A. (2007). A survey on the performance of agricultural cooperatives societies and presentation of practical approaches (A case study: Agricultural cooperative societies in Khorasan province) (Perian). *Daneshvar Raftar, 13*(20), 61-84.

32. Develtere P., Pollett I. & Wanyama F. (2008). Renaissance of African Cooperatives in the21th Century Lessons from the Field. Chapter 2 in Cooperating out of Poverty: The Renaissance of the African Cooperative Movement, Governance and Social Development Resource Centre.

33. Mülayim Z. G. (2003). *Cooperative*, Yetkin Yayınları. Ankara: 125-128.

34. Briscoe T. (2010). *Making worker cooperatives effective in south Pacific*. Bangkok: FAO Regional Office for Asia and the Pacific, Bangkok.

35. Schecter D. C. H. & S. M. (2016). Mature Industrial-Product Business Units1 Turnaround Strategies for. *Academy of Management Journal*, *26*(2), 231–248.

36. Ronco M.A. & Natalia L.C. (2014). *Capital structure and financing decisions of agricultural cooperatives: Spanish evidence*. Agricultural Economics Society, 88th Annual Conference, April 9-11, AgroParisTech, Paris, France.

37. Schoenberg R., Collier N. & Bowman C. (2013). Strategies for Business Turnaround and Recovery: A Review and Synthesis Richard Schoenberg, Nardine Collier, Cliff Bowman Cranfield University School of Management. *European Business Review*, *25*(3), 243–262.

38. Xuchu XU., Ke Shao, Q., Llang H., Guo Z. & uhui. (2011). *Chinese Small Farmers' Entry into Big Markets: From Led by Leading Enterprises to Relying on Farmer Cooperatives. New Opportunities for Cooperatives*. Global Research Conference. 24–27. 8.2011– Mikkeli, Finland.

39. Roomi M.A. & Parrott G. (2008). *Barriers to development and progression of women entrepreneurs in Pakistan*. From: http://joe.sagepub.com/content/17/1/59.abstract.

40. Nyoro J. & Komor I. (2005). *An analysis of success, failure and demand factors of agricultural cooperatives in Kenya*. Atlanta: SAGA.

41. Noordin N., Rajaratnam S. D., Anuarsaid M. S., Hanif F. M., & Juhan R. (2011). *Attributes and perceived success factors of performing cooperative in Malaysia*. Petaling Jaya: Co-operative College of Malaysia.

42. Macdonald T. O. R. & Rowarth J. S. (2013). *Critical success factors when going global: agribusiness cooperative growth*. Hamilton: New Zealand Grassland Association.

43. Ronco M.A. & Natalia L.C. (2014). *Capital structure and financing decisions of agricultural cooperatives: Spanish evidence*. Agricultural Economics Society, 88th Annual Conference, April 9-11, AgroParisTech, Paris, France

44. Latifian A. (2007). A survey on the performance of agricultural cooperatives societies and presentation of practical approaches (A case study: Agricultural cooperative societies in Khorasan province) (Perian). *Daneshvar Raftar*, *13*(20), 61-84.