

Letter from the Editors

WE ARE PLEASED to publish our second volume of IJCAM which was formed through the merger of the Journal of Co-operative Accounting and Reporting and the International Journal of Cooperative Management. Prior editions of these journals may be accessed from the CEARC website. This volume features five papers and one book review.

The Journal starts with a paper by Maureen McCulloch from Oxford Brookes Business School. Maureen's paper explores the possibility of developing a cooperative oriented format for financial accounting and reporting which would enable cooperatives to differentiate themselves from investor owned businesses and not for profit organisations. In the second paper Senta Breuning and Reiner Doluschitz from the University of Hohenheim-Stuttgart, analyze three key issues: Which values shape German society? Which values are attributed to the cooperative as a form of enterprise? To what extent are there similarities or differences between the societal and cooperative values in their rankings.? The third and fourth papers are written by graduates of Saint Mary's University's Masters of Management in Co-operatives and Credit Unions program, Wayne Schatz, Vice president of The Co-operators Insurance and Eric Gosselin, co-founder of a multistakeholder community bike shop, Coop Vélo-Cité. Wayne's paper explores five critically important learnings to help guide co-operative staff, managers and leaders (particularly those new to co-operatives) in their day-to-day operational and strategic planning and

decision-making. Eric's paper examines the newly developed Cooperative Performance Indicator (CPI) tool on three community bicycle shop cooperatives (Bike Coops) in order to examine its applicability to micro, non-profit coops. We also feature review of a new book by Tom Webb, entitled "*From Corporate Globalization to Global Co-operation: We Owe It to Our Grandchildren*". The review was written by Jeff Power, Saint Mary's University. The volume concludes with our first French language paper by Claude-André Guillotte, Professeur, École de gestion, Université de Sherbrooke. This paper describes how in the context of profound changes in the agricultural sector, Quebec dairy co-operative, Agropur has put mechanisms in place to ensure the continuity of the cooperative relationship with its members.

Special Issue 2020 – Social and Environmental Performance of Co-operatives

We are excited to announce a special issue for 2020 that will focus on social and environmental performance of co-operatives. This is a timely topic in light of the ICA's adoption of the United Nations Sustainability Development Goals. Papers related to management topics should be submitted to Peter Davis and those focusing on accounting and reporting should be submitted to Daphne Rixon.

Daphne Rixon
Editor-in-Chief

Peter Davis
Senior Editor

