

## Letter from the Editors

**WELCOME** to the inaugural edition of the International Journal of Co-operative Accounting and Management (IJCAM)! This new journal has been formed as a result of the merger of the International Journal of Co-operative Management (IJCM) and the Journal of Co-operative Accounting and Reporting (JCAR). Dr. Peter Davis, Editor of IJCM continues with IJCAM as Senior Editor and Dr. Daphne Rixon, Editor of JCAR, takes on the role of Editor-in-Chief. We are very pleased that all members of both editorial boards have agreed to remain on the editorial board of IJCAM. Papers related to co-operative management should be submitted to Peter Davis, while papers on accounting and reporting will be handled by Daphne Rixon.

Building on the value of both journals, by leveraging co-operative principles, the International Journal of Co-operative Accounting and Management will combine JCAR's mission of promoting the study of accountancy and reporting for co-operatives, credit unions, and mutual organizations, with IJCM's mission of developing and professionalizing best management practices in the co-operative movement, to provide a more robust intellectual platform for international scholars of co-operatives and the social economy. Our goal is to appeal to both academics and practitioners and for future editions, we welcome submissions from practitioners.

IJCAM is published by the Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC) in the Sobey School of Business, at Saint Mary's University in Canada. The journal will explore a diverse range of topics related to accounting and management in co-operatives, credit unions, and mutual organizations. The new journal is double-blind, peer reviewed and available through free online open access on the CEARC website.

This issue features three papers that were presented in the Co-operative Track, at the European Conference on Management, Leadership and Governance, December 11-12, 2017, London, UK. This issue also includes two book reviews.

The challenge that faces a journal like ours is reaching out to both practitioners and academics can mean we fall between the 'two stools'. There is the added challenge that reaching co-operative managers and board members is,

to put it mildly, problematic. Can we make this new amalgamated journal academic enough to meet the professional needs of academics for recognised journals of excellence and at the same time, have the reach and immediacy to be a journal that can be found open on individual co-operative and credit union board member's and manager's lap-tops? We will be exploring the possibility of building links to grassroots co-operative and credit union websites for our archived journals and current issue. This is a huge task and we would love to find volunteers in localities and regions, who could help us build these local links to our journal. Many hands make light work. We will be asking all our current and past authors to find us 10 local co-operative and credit union websites in their regions, with the request that each local co-operative ask a neighbouring co-operative and credit union to make a link to us along with theirs.

If we succeed with our vision, we still have to justify the effort by the relevance of our content. This is why we will be particularly pleased to have case studies illustrating successes and good practice, across all types of co-operatives and the credit union and financial service co-operatives. In pursuing this applied research approach, however, we will never lose sight of the wider vision of Co-operation as an Economic and Social Philosophy aiming not simply at organisational-level change management and strategy and/or product/ service innovation, but at the transformation of society and economy, as a whole. If you think our vision for this new journal venture is right, we hope you will support the journal, whether as authors, readers, review contributors and not least, as vital link builders to the grass roots co-operative organisations.

Today, global poverty, human rights abuses, wars and not least, the urgent challenges of climate change, environmental degradation, pollution and species depletion mean co-operatives must become, not just a set of different and segmented business models, but aligned together on the basis of their co-operative values to become a global movement for peace, progress and economic justice and democracy. We hope our modest journal will come to play a part in this essential development.

*Daphne Rixon*  
Editor-in-Chief

*Peter Davis*  
Senior Editor

