

Centre of Excellence in Accounting and Reporting for Co-operatives

## Letter from the Editors

IN THIS ISSUE OF IJCAM we are pleased to publish five papers. The issue starts with a paper by Fernando Polo-Garrido, Universitat Politècnica de València, Spain and Karel Fouché, University of Pretoria, South Africa. This paper is entitled: *Cooperative Identity: A* Review and Future Research Agenda. The authors conclude that while cooperatives in some industries and countries are successfully linking sustainability principles with their cooperative identity, the importance of educating the public and own members on cooperative principles is necessary to ensure the resilience of cooperative identity. The next paper is by Dr. Jürgen Schwettmann, Independent Cooperative Development Specialist, Germany, entitled Cooperatives and the Social Economy: Facilitating the Transition From the Informal to the Formal Sector. It examines the vast informal sector in African societies. The third paper is authored by Stephen Gill, CEO of VME Co-op. This paper was written as his Final Research Project in Mary's University's Master Saint of Management in Co-operatives and Credit Unions. Gill's paper, Redefining Member Economic Participation: The Potential of Pension Contributions in the Cooperative Economy, argues for the development of cooperative financial instruments to funnel 'friendlv' investment from cooperative investors, under existing guidelines for cooperative principle three, member economic participation. The fourth paper by

Sandi Stewart, PhD Candidate, University of New Brunswick, provides a *Literature Review on Measuring and Reporting on the UN Sustainable Development Goals by Cooperatives*. The final paper by William Cotter, Frank Lee, Bill Taylor and Adrian Miller of the Institute for Collaborative Working, UK, examines *Structured Collaboration: Realising Opportunities in the Credit Union Sector*.

## **Call for Papers: Two Special Issues**

- 1. **Indigenous Co-operatives**: In addition to our regular edition of IJCAM in 2025-26, we are also issuing a call for a special edition focusing on Co-operatives and Indigenous Issues.
- 2. **Reporting on Co-operative Sustainability**: ICA CCR Global Research Conference, Montreal, July 8 -11, 2025. Authors presenting papers in Stream 16: Reporting on Co-operative Sustainability will have an opportunity submit their paper to this special issue.
- Submissions for both Special Issues are due December 31, 2025

Papers related to management topics should be submitted to Peter Davis: <u>pd8@leicester.ac.uk</u> and those focusing on accounting and reporting should be submitted to Daphne Rixon: <u>daphne.rixon@smu.ca</u>.

Daphne Rixon	Peter Davis
Editor-in-Chief	Senior Editor

ے IJCAM Mar/25