

International Journal of Co-operative Accounting and Management (IJCAM)

Merging Journal of Co-operative Accounting and Reporting (JCAR) with the International Journal of Co-operative Management (IJCM)

Guidelines

Vision: 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. IJCAM is an open access, peer reviewed, and refereed journal published by Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC) at the Sobey School of Business, Saint Mary's University, in Halifax, Nova Scotia, Canada.

Through the *Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC)* at the Sobey School of Business, 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, including:

- *Theory and Practice*
- *Standards Performance*
- *Education*
- *Auditing Technology*
- *Information and Systems*
- *Systems Management*
- *Behavioural Accounting*
- *Social and Environmental Reporting*
- *Cost/Managerial Accounting*
- *Measurement and Analysis*
- *Strategic Management*
- *Relationship & Supply Chain Management*
- *Financial Management*
- *Innovation Management*
- *Tax Accounting*
- *Public Responsibility and Ethics*
- *Knowledge Management*
- *Best Management Practices*
- *Co-operative Management Research*
- *Management Challenges*
- *Professional Development*
- *Latest Management Theories*
- *Organizational Development*

Call for Papers

IJCAM will publish case studies and research monographs with a focus related to co-operative accounting and reporting, co-operative management, the social economy and sustainable development, or with outside perspectives that could be of strategic value to both co-operatives and the social economy. Please submit your accounting and reporting papers to the Editor-in-

Chief: Daphne Rixon, PhD, FCPA, FCMA: daphne.rixon@smu.ca and your management papers to Senior Editor – Peter Davis, PhD: pd8@leicester.ac.uk

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Co-operative Accounting and Reporting

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Co-operative Management

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Editorial Guidelines

To submit an accounting and reporting paper for journal publication, email it as an attachment to the Editor at daphne.rixon@smu.ca and your co-operative management paper to pd8@leicester.ac.uk

Review Process

Each paper is reviewed by the editor and, if it is judged suitable for this publication, it is then sent to at least two independent referees for double blind peer review. The decision for publication is made by the editor in consultation with these reviews.

Copyright

Articles submitted to the journal should not have been published before in their current or substantially similar form, or be under consideration for publication with another journal. Authors submitted articles for publication warrant that the work is not an infringement of any existing copyright and will indemnify the publisher against any breach of such warranty. It is the author's responsibility to ensure that all necessary permissions have been acquired.

Manuscript Requirements

Article Length – articles should be between 5000 and 12000 words in length, single-spaced.

Format – All submissions should be in a Word document, using Times New Roman, 12-point font.

- All papers must be typed, single-spaced, on regular 8.5" x 11" paper, and fully justified.
- Margins should be set to 1-inch top, bottom, left, and right
- Headings must be concise, with a clear indication of the distinction between the hierarchy of headings. The preferred format is for first level headings to be presented in bold format and subsequent sub-headings to be presented in medium italics
- No headers and footers
- Appendixes should be placed at the end of the manuscript

Article Title – Title of not more than ten words.

Article Title Page – An article Title page should be submitted and should include:

- Article Title, not to exceed ten words
- Author Details and Biographies
 - Full name of each author
 - Affiliation of each author, at time research was complete
 - Where more than one author has contributed to the article, details of who should be contacted for correspondence
 - E-mail address of the corresponding author
 - Date
 - Brief professional biography of each author
- Acknowledgements

Abstract - An Abstract - Maximum is 250 words. The Abstract should concisely summarize the article. The abstract should appear two line spaces below author(s), centered, capitalized. It should be italicized in a 10-point font, Times New Roman.

Keywords – provide 6 key words on the Article Title Page

First Page - The title should be centered and typed in caps on the first page. It should be 16-point font, Times New Roman. The authors' names followed by affiliations should be centered, single-spaced and typed beginning on the second line below the title. Use 12 point font.

Headings – Headings must be concise, with a clear indication of the distinction between the hierarchy of headings. The preferred format is for the first level of headings to be presented in bold format and subsequent sub-headings to be presented in medium italics.

Notes/Endnotes – Notes or Endnotes should be used only if absolutely necessary and must be identified in the text by consecutive numbers, enclosed in square brackets and listed at the end of the article.

Figures – All Figures (charts, diagrams, line drawings, web –ages/screenshots, and photographic images) should be embedded in the document and numbered sequentially.

Tables – Tables should be embedded in the document and numbers sequentially. They should be placed as close as possible to the location in the text where they are first cited. For each table or figure, center “Table” or “Figure” with a number (1, 2, etc.) above the table or figure. The identification labels should be under “Table” or “Figure”, centered, typed in initial cap for each word (Title case). Each table or figure and their identification labels should be bold.

Math and Equations - Use words in regular text, not math. For example, “We surveyed 100 managers,” not we “We surveyed n= 100 managers. We used chi-squares to evaluate coefficients. Not “We used X2s.” You can report statistical results using symbols in parentheses. Display and number only equations you mention in your work. Equation numbers should be between parentheses and flush with the right margin.

References – References to other publications must be in APA style and carefully checked for completeness, accuracy and consistency. References should be placed at the end of the manuscript and should include only those actually cited in the text. Titles of journals or books will be italicized instead of underlined. Below are examples.

Journal Articles:

Finkelstein, S. (1992). Power in top management teams: Dimensions, measurement, and validation. *Academy of Management Journal*, 3, 505-538.

Feldman, M. S., & March, J. G. (1981). Information in organizations as a signal and symbol. *Administrative Science Quarterly*, 26 (5), 171-186.

Book:

Cyert, R. M., & March, J. G. (1963). *A behavioral theory of the firm*. Englewood Cliffs, NJ: Prentice-Hall.

Chapter in Book:

Bayoumi, T., & Barry, E. (1997). Is regionalism simply a diversion? Evidence from the evaluations of the EC and EFTA. In T. Ito (Ed.), *Regionalism versus multilateral trade arrangements*. (pp.234-249). Chicago, IL: University of Chicago Press.

Editors for A Book:

Letheridge, S., & Cannon, C. R. (Eds.). (1980). *Bilingual education: Teaching English as a second language*. New York: Praeger.

Internet Articles or Abstracts Based on A Print Source:

Smith, R. (1998). TQM in Australian manufacturing businesses [Electronic version]/ *Quality Journal*, 5, 117-123.

Articles or Abstracts in an Internet-only Journal:

Frederickson, B. L. (2000, March 7). Cultivating positive emotions to optimize health and well-being. *Prevention & Treatment*, 3, Article (or Abstract) 0001a. Retrieved November 20, 2000 from <http://www.preventiontreatment.com/frederickson.html>.

Report from an Organization on Its Web Site:

Canarie, Inc. (1997, September 27 or n.d. if no date is available). *Towards a Canadian health IWAY: Vision, opportunities and future steps*. Retrieved November 8, 2000, from <http://www.canada.org/iway.html>.