

Guest Editorial Special Canadian Edition

This Special Canadian Edition of the Journal is a product of the collaboration between Canadian Association for the Studies of Co-operation (CASC) and the UK Society for Co-operative Studies. In the spirit of the usual layout of the journal, the peer reviewed section presents three papers.

The paper by Elizabeth Hicks, John Maddocks, Alan Robb and Tom Webb arose from a collaborative effort to adapt Generally Accepted Accounting Practices for use by co-operative firms. The paper resulted in part from the effort to teach co-operative accounting courses in the MMCCU (Masters for Managers of Co-operatives and Credit Unions) programme, and in part from the Canada-wide push for research in the social economy. The authors examine reporting practices of co-operatives in Nova Scotia. The paper considers the extent to which co-operatives account to their members for their economic and social goals through financial reporting. They find limited examples of reporting on performance in regard to co-operative principles and social goals, warranting possible policy changes.

The second paper by Getu Hailu, Ellen Goddard and Scott Jeffrey describes results of a pilot survey conducted to compare risk attitudes and understanding of innovative risk management tools and strategies used in agribusiness co-operatives in Canada. Initial results indicate limited knowledge of new ways of managing risks in the sample of co-operatives under examination, and authors recognise a need for specialised skill development for co-operative decision makers.

Lastly, Jorge Sousa and Jack Quarter's paper is a case study describing the conversion of Alexandra Park housing project in Toronto into a housing co-operative. Driven by changes in the legal environment, the Ontario government funding, and social problems within the housing community, the newly emerged Atkinson Housing Co-operative is a hybrid form of organisation in which the dialogue between the affected community and the government produced a form of housing complex that places control in the hands of the tenants and community.

The short paper section of the journal is focused on co-operative education in Canada. There have been some new developments in education, driven to a large extent by the co-operative sector itself, as well as universities across the country. Three distinct centres of co-operative studies have emerged from coast to coast. The BC centre housed in Victoria follows the path set by Ian MacPherson and others and concentrates on the promotion of co-operative studies in Canada and around the world. The Saskatoon centre's focus over more than twenty years of its existence has been on the promotion of co-operative forms of organisation, co-operative education, and linkages between the university community and the co-operative sector. Both these centres have also concentrated on the creation of resources for the study of co-operative firms and other organisations. The third, newest centre is located in Halifax, with a focus on co-operative management education. This effort resulted in a unique graduate business programme that is primarily concentrating on management of the co-operative difference, co-operative values and principles, and the co-operative way of doing business in general. All three centres are laboratories of co-operation in their own right, but more importantly, they share the initiative, innovativeness, financial support and engagement of the co-operative sector. Besides that, it took some very dedicated individuals to see them flourish.

Our book review section also features two Canadian issues. One is a set of regional case studies, while the other treats issues related to social accounting.

It has been a pleasure to introduce a segment of the varied research on co-operatives and other democratic organisations in Canada. We hope there will be many more of those presentations, given the level of activity in the research and innovation in the Canadian co-operative sector.

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