



Education for values-based business: The co-operative difference

IMPACT REPORT | OCTOBER 2018

Canada DE was an executive initiative hosted by ICCM.

Education programs, research, and knowledge dissemination for co-operative businesses, credit unions, and mutuals offered at the Sobey School of Business at Saint Mary's University

**International Centre for Co-operative Management
Centre of Excellence in Accounting and Reporting
for Co-operatives**





The co-operative* difference at the Sobey School of Business

As part of our commitment to education and research that has transformative **impact with purpose**, the Sobey School of Business is proud to offer programs that serve the needs of co-operative enterprises in Canada and internationally. The structure, faculty complement, projects, and initiatives of these programs are highly specialized. They support, promote, and strengthen co-operatives, and help to build a fairer economy for us all.

There are two main centres through which the Sobey School of Business provides education programs, research, and knowledge dissemination for co-operatives:

- The **International Centre for Co-operative Management (ICCM)** provides a range of co-operative management education (CME) and applied research opportunities.
- The **Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC)** is a focal point for policy development, academic and applied research, and critical reflection on industry practices in accounting for co-operatives and credit unions.

The situation of these Centres within a business school is unique in the world. The faculty and staff of ICCM and CEARC have provided leadership in the co-operative field for decades.

Co-operative enterprises are by nature values-based businesses that contribute to social and economic well-being. The Sobey School of Business is proud to be a signatory to the **PRME** initiative: **Principles for Responsible Management Education**. This United Nations-supported framework for academic institutions advances

corporate social responsibility and integrates universal values into curricula and research. PRME is a voluntary initiative that has more than 650 signatories worldwide, and engages business and management schools to ensure they provide future leaders with the skills to balance economic and sustainability goals. It draws attention to the UN's Sustainable Development Goals (SDGs) and aligns academic institutions with the work of the UN Global Compact. Our co-operative education and research programs are key drivers to our PRME commitment, and provide business students with the knowledge and ability to deliver positive change in their companies and communities.

"Our goal from the beginning was to have hundreds of grads in co-ops around the world who understand that it is possible for businesses to operate in an alternative manner. We live in a finite world. We need more businesses that don't have to grow. Investor-owned business has to grow, or share prices fall. It's very important that co-ops have access to management education that allows them to be the absolute best they can be as co-operatives, as an alternative. All over the world, we have an alternative that is not a huge truck with no brakes. It's much easier for a co-op to turn things around." - Tom Webb, ICCM faculty member and the founding manager of co-operative management education at the Sobey School of Business

* While Sobey School does have a co-operative education program that places students in work experience, throughout this document, the terms "co-operative education" and "co-op" will refer exclusively to our cluster of education and research initiatives that serve the co-operative, credit union and mutuals business sector.

Why does education and research for and about the co-operative business model matter?

Because co-operatives are values-based.

Co-operatives present an important alternative business model that can help prevent or address some of the inequities that exist in today's capitalist system.

Because co-operatives matter.

9,000 co-operatives in Canada and 48% of Canadians are members of at least one¹.

30,000 co-operatives in USA with 350 Million members².

2.6 M co-operatives Worldwide with more than 1 Billion members³.

12% of employed population in G20 work in co-operatives³.

Because co-operatives are different.

As values-based businesses owned and controlled by their members, their purpose is to maximize benefit to members and the community. Social responsibility, democracy, ethical practice, equity, and caring for others are the values that underpin all co-operatives. Management education and research designed by and for co-operative enterprises respects the co-operative difference and centres the seven co-operative principles:

1. Open and voluntary membership
2. Democratic member control
3. Member economic participation
4. Autonomy and independence
5. Education, training and information
6. Co-operation among co-operatives
7. Concern for community

¹ <http://www.cooperativedifference.coop/co-operatives-in-canada>

² <https://community-wealth.org/strategies/panel/coops/index.html>

³ <http://www.un.org/esa/socdev/documents/2014/coopsegm/grace.pdf>

"A co-operative is an autonomous association of persons united voluntarily to meet their common economic, social, and cultural needs and aspirations through a jointly-owned and democratically-controlled enterprise."

- International Co-operative Alliance (ICA), ica.coop.

The co-operative community is connected by a worldwide network that includes worker, consumer, producer, and multi-stakeholder co-operatives. There are co-operatives in virtually every sector of the economy, including enterprises we take part in every day, such as credit unions and mutual insurance companies, food and housing co-operatives, utility co-operatives, and social services like daycares.

THE SOBEY SCHOOL OF BUSINESS

The Sobey School of Business is part of Saint Mary's University in Halifax, Nova Scotia, Canada. Through active learning and the creation and mobilization of scholarship, we prepare citizens of the world to lead sustainable, entrepreneurial businesses and communities. Sobey is the business school of choice for established and emerging business leaders.

As the most comprehensive business school in Atlantic Canada, we offer a wide range of business education options for independent thinkers who value cooperation. Ranked as eleventh in the world in the 2016 Corporate Knights Better World MBA Ranking, the Sobey School contributes \$329 million annually to the province's economy. Sixty-eight per cent of Sobey on-campus Masters graduates stay and work in Nova Scotia, and we have more than 20,000 alumni around the world.

In addition to being a signatory to the PRME initiative, the Sobey School of Business is accredited by the Association to Advance Collegiate Schools of Business (AACSB), known worldwide as the longest standing, most recognized form of specialized/professional accreditation an institution and its business programs can earn. We are also members of the European Foundation for Management Development (EFMD), the largest international network association in the field of management development.



ABOUT THIS IMPACT REPORT

This report explores the external impact of co-operative education and research at the Sobey School of Business: on individuals, on the various co-operative sectors, on the co-operative community, and on the co-operative movement.

This impact is measured using a custom framework that analyzes indicators and measures them across five dimensions:

1. Co-operative Leadership
2. Society and Community
3. Intellectual Contribution
4. Policy and Standards
5. Practice Community

Evidence from sources including key informant interviews, graduate surveys, statistical analysis, program data, and web analytics has been used to paint a picture of robust and far-reaching impact on the local, national, and global co-operative community and movement.

This is achieved through two centres at the Sobey School of Business:

International Centre for Co-operative Management (ICCM):

Co-operative Management Education (CME),
Research, and Knowledge Dissemination



PRINCIPALS
Dr. Sonja Novkovic, Academic Director
Karen Miner, Managing Director

CANADIAN FACULTY:

Daniel Côté, PhD; Fiona Duguid, PhD; Stephen Dutcher, PhD; Gregory J. Fleet, PhD; Larry Haiven, PhD, Professor Emeritus; Karen Miner, MA; Sonja Novkovic, PhD; Daphne Rixon, PhD, FCPA, FCMA; and Tom Webb, MA

UK FACULTY:

Maureen McCulloch, CA (PhD candidate); Peter Davis, PhD; and Georgina Whyatt (PhD candidate).

The Sobey School of Business is pleased to announce the formation in 2018 of the **International Centre for Co-operative Management (ICCM)**. The ICCM grew out of and encompasses our co-operative management education (CME) programs, which offer rigorous and dynamic online and in-person education for co-operative professionals. ICCM also captures the extensive knowledge mobilization and applied research our faculty and staff engage in to bring evidence-based best practices to co-operatives worldwide.

"Our impact is in people's stories. It's what students do with our education that matters."

- Dr. Sonja Novkovic, Academic Director, ICCM

Because the activities of CME at the Sobey School have come to incorporate far more than degree-granting programs, forming the International Centre for Co-operative Management was the next step in elevating the global importance of co-operative education and of the co-operative model itself.

The ICCM's targeted and advanced business education recognizes the unique social value co-operative models bring to business. Program options include:

- Master of Management, Co-operatives and Credit Unions (MMCCU)
- Graduate Diploma in Co-operative Management
- Certificate in Co-operative Management
- Executive Education
- Co-op study tours to Italy and Spain

"We are tapped in to the co-operative community internationally. Students receive a unique education experience, combined with access to people, ideas, and networks."

- Karen Miner, Managing Director, ICCM

The mandate of the ICCM is to be a global leader in co-operative management education and knowledge dissemination through increased research activities, and engagement with students, alumni, faculty, and practitioners through projects and within our Community of Practice.

ICCM objectives include:

- To further co-operative management education and knowledge dissemination internationally
- To offer academic programs and executive education for managers and leaders in the co-operative movement
- To be leaders in international co-operative bodies, especially in the area of co-operative management education and research
- To organize international symposia and conferences about the management and governance of co-operatives
- To organize and participate in educational study tours around the world
- To collaborate with other centres and co-operatives globally in programming, research, and knowledge mobilization

CO-OPERATIVES PARTNER WITH SAINT MARY'S TO BUILD EDUCATION PROGRAMS

The **Co-operative Management Education Co-operative (CMEC)** was established in 2001 to support the advancement of co-operative management education in partnership with Saint Mary's University. More than sixty co-operatives and credit union organizations from seven countries contribute expertise, advice, and funding that support the delivery of unique co-operative management education programs through the International Centre for Co-operative Management (ICCM). The board of directors represents co-operatives, education, alumni, and individual co-operators. Membership is open to co-operative organizations, educational institutions, and individuals. As the founders and original funders of co-operative programming at Saint Mary's, they play a vital role in informing the direction and priorities of the ICCM.

"In a world dominated by news stories of stock companies and quarterly earnings reports, co-operative management education provides you, your staff, and your organization with the tools and knowledge to effectively communicate your differentiated value proposition as a co-op or credit union: what it is and why it matters to your members and future members."
- Paul Hanna, CMEC Board Member; Executive Vice-President Member Relations, Governance and Corporate Services, The Co-operators



Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC)



EXECUTIVE DIRECTOR
Dr. Daphne Rixon, Executive Director

The Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC) was created in 2007 to conduct and promote business school research around the world that examines the co-operative business model, particularly with regard to accounting.

"One thing that inspires me to do this work is a common remark I hear from CEOs and CFOs that co-operatives are the best kept secret in business."

- Daphne Rixon, Executive Director, CEARC

CEARC is the only centre of its kind, and is a pioneer in the concept of co-operative accounting and reporting, which is increasingly recognized as a valid approach by co-operative businesses and by accounting bodies such as CPA Canada and the International Accounting Standards Board. CEARC works with the co-operative sector to develop co-operative performance indicators to help measure and describe their own impact. Because co-operative businesses are people-centred, not capital-centred, their unique purpose, values, and principles require a different approach to accounting and reporting than that used by investor-driven firms.

The Centre provides a focal point for internationally collaborative research into issues about how accounting and reporting systems should best be designed to fit the unique nature of co-operative businesses. CEARC explores issues of accounting principles and standards for the co-operative purpose, multiple bottom lines, social and environmental reporting, integration of financial and non-financial reporting, content of annual reports, accounting for co-operative members' funds, and the characteristics and behaviour of capital in co-operatives. CEARC's work also directly supplies Co-operative Management Education programs with research and curriculum materials suitable for educating co-operative managers. CEARC is governed by a board of directors drawn from the university co-operative community, researchers, and funders.

MEASURING IMPACT

1. IMPACT ON CO-OPERATIVE LEADERSHIP

Our credit and non-credit programming and research have far-reaching impacts on the career development of co-operative leaders, and enhance their contributions to and participation in their own co-operatives and in the co-operative sector. Our education and research programs act as catalysts for action, change, and knowledge mobilization for our program graduates and participants, an effect that ripples out to touch hundreds of thousands of co-operative employees and members around the world.

Many co-operative management education participants feel a deep validation of their core values and beliefs around co-operative business. This conviction, in combination with the lifelong networks they build through co-operative management education, builds more resilient and innovative leaders.

ICCM/CME PARTICIPATION

CME (Masters, Diploma, and Certificate)
students and graduates (2007-2018):

**185 representing 98 different
organizations in 11 countries**

171 masters | 6 diploma | 8 certificate

Executive Education Programs participation
between May 2015 and May 2018:

**152 participants, from 66
organizations and diverse industries**

including energy, financial, food, insurance,
health, arts and culture, and the service sector

Study tours since 2005:

**14 tours to Italy and Spain;
2 Cuba tours; 1 Croatia tour**

200+ participants (including master's students
and industry participants)

There is now a critical mass of graduates from our programs making a splash in their co-operatives or in the global co-operative movement. These people are leaders, movers and shakers, and thought experts.

98% of respondents to our graduate survey say the program provided knowledge and tools to improve the social, economic, and environmental performance of their co-operative organizations.

"It reinforced the value of having a triple bottom line approach [social, environmental, and financial accounting] to our decision making and encourages us to think about the long-term implications our decisions have. This is harder and more complex than managing for short-term profit maximization, but so much more rewarding."

- 78% of graduate survey respondents identified that they were able to directly apply the skills and knowledge gained to their own co-operatives.

"It's easy to get caught up in your own job with your head down, but really it is all about the members. This program helped me to lift my head up more and to support my colleagues to do this as well."

- 74% of respondents to the graduate survey said that the program has been relevant to their career advancement, including earning a new position within their co-operative or within a different co-operative, climbing the co-operative ladder, and teaching opportunities in the field of community economic development, co-operatives, or the social economy.

"I am on the founding board of an employee-created Co-operative Identity Committee that is promoting co-operative values and principles and providing training and opportunities for staff in our organization to experience how to run a co-op."

- 72% of respondents to the graduate survey state their confidence in being a co-operative leader has been enhanced as a result of the program.

"Having the MMCCU designation makes a good impression and I believe that it sets me apart from other MBA competitors."

IMPACT: MMCCU student Me'Lea Connolly named a 2018 Bush Fellow

Connolly, Director of the Association for Black Economic Power in Minneapolis, is working to establish the first Black-led financial co-operative in Minnesota. Bush Fellowships provide fellows with up to \$100,000 over 12 to 24 months to pursue learning experiences that help them develop leadership skills and attributes. "My passion for the co-operative commonwealth was fuelled by the broad and deep education the CME program has provided. I'm also proud to have a strong foundation of support in my class cohort family. I consider the program to not only be an education but an entry point, thrusting my cohort and those past towards the forefront of international co-operative growth and innovation. Armed with a Master's degree in co-operative and credit union management, I will have the opportunity to fill the talent gap as we cultivate new leaders," says Connolly.



IMPACT: Membership has rewards



John McNamara is a co-operative developer with Northwest Co-operative Development Center (NWCDC) and lives in Olympia, Washington. His final capstone project for the MMCCU program led to the creation of a rewards program for his taxi co-operative, Union Cab. This, in combination with the establishment of online ordering options years before the industry caught up, built solidarity with loyal customers. John went on to create and teach an undergraduate course in the co-operative model and is now a researcher and educator pursuing a PhD in Management at Saint Mary's.

"Co-op managers need a different set of skills from managers of profit-driven companies. Yes, you still have to operate the business to make money, but you also form a whole set of objectives by which you measure your success. If you're making a profit but you lose forty percent of your work force, are you a success? This is why we own the business... we formed the co-op to save a community. We have multiple bottom lines."

- Bernadette Dwyer, MMCCU '08, Fogo Island Co-op, Canada

2. IMPACT ON SOCIETY & COMMUNITY

Our program graduates, participants, and researchers have a broad and deep impact and reach into co-operative organizations around the world. Our graduates report greatly increased commitment to the co-operative model, and to bringing the co-operatives they work with back to key principles.

86% of respondents to our graduate survey identified that following program completion, they approached their work differently.

Participants in our programs were able to:

- make decisions that created or kept jobs in their communities
- advance programs in the community that support financial literacy
- support the redistribution of wealth in their communities
- use the co-operative specific knowledge and skills they learned to lead their communities in developing needed services such as daycares and financial co-operatives
- take the lead on environmental and sustainability issues, and develop meaningful initiatives and staffing solutions to address them
- Build robust networks both within the program and with practitioners in other co-operatives



The ICCM works continuously to promote the importance of knowledge creation and mobilization, bring experts together, and connect researchers and practitioners so they can meet, learn, and share their findings and experiences. To date, the ICCM has co-organized eight international conferences and symposia hosting more than 1000 participants from more than 400 organizations and 50 countries, including:

- International Symposium: Accounting and Reporting (in partnership with CEARC, 2018)
- International Workshop: Co-operativism in Cuba (in partnership with International Development Studies at Saint Mary's University, 2016)
- International Conference: Tools to Measure Co-operative Performance (in partnership with CEARC and Co-operatives and Mutuels Canada, 2014)
- International Symposium: Co-operative Governance (2013)
- Imagine 2012: International Conference on Co-operative Economics (2012)
- International Symposium: Public Policy and Legislation for Co-operatives (2009)
- International Symposium: The Co-operative and its Workers (2006)
- International Symposium: Co-operative Accounting (2005)

ICCM Managing Director Karen Miner was an expert presenter at the United Nations Expert Group Meeting on the Co-operative Sector and the 2030 Agenda for Sustainable Development in 2016, where she delivered a presentation on challenges and strategies for raising public awareness about the identity of the co-operative enterprise model.

Imagine 2012: International Conference on Co-operative Economics

ICCM organized this conference, held in Québec City, in conjunction with the first International Co-operative Summit. The UN had declared 2012 "The Year of Co-operatives". This collaboration paved the way for Saint Mary's to be Summit co-organizer with the Desjardins movement and the International Co-operative Alliance (ICA). At least 20 co-operative management education students and graduates attended as discussants.

"I was able to approach my work with a wider theoretical, historical lens that impacts the purpose with which I work. That purpose is key to motivation and performance. In addition, I rely on my network in a variety of ways, whereas I did not have a network outside my local area beforehand."

"I feel I have a better understanding of what it means to be a co-operative. Others can act co-operatively, but when you are actually a co-operative your core purpose is different."

"The program fundamentally changed my perspective as a credit union leader. It allowed me to focus on the co-op model and how it is different from other models. The differences can be leveraged as a strategic advantage and I did not concentrate on this in the past. This has meant a significant change in our planning and development of our organization."

"I am able to approach my work from a different perspective... I am now much more mindful of opportunities to raise a co-operative perspective, suggest a co-operative solution, and look for ways to differentiate what we can do, individually and as a co-operative, to better understand, grow, and manifest externally our co-operative difference."



PROFILE: Vancity

Vancity is a member-owned financial co-operative in the province of British Columbia, Canada. Its vision is “to redefine wealth in a way that furthers the financial, social and environmental well-being of our members and their communities.”⁴ It is one of Canada’s largest community credit unions, with \$26.4 billion in assets plus assets under administration, more than 525,000 member-owners and 59 branches in Metro Vancouver, the Fraser Valley, Victoria, Squamish, and Alert Bay. Thirty per cent of Vancity’s net income is returned to members and communities. In 2017, Vancity provided 22,695 people with access to basic banking services, funded 2,907 units of affordable housing, and 23 per cent of their capital was specifically invested in building healthy communities. In 2018, Vancity ranked #18 in the Corporate Knights Best 50 Corporate Citizens in Canada list.

Vancity is a strong supporter of ICCM, selecting up to four MMCCU or diploma students per year, participating on the Board of Directors of the Co-operative Management Education Co-operative (CMEC), and supporting other ICCM activities.

“Vancity supports the CME Masters and Graduate Diploma programs by enrolling up to four employees each year. We realize the benefit of having our leaders within our member-owned organization apply the co-operative values and principles to their day-to-day decision-making and leverage the experiences they gain from the program. Within Vancity, we have seen these students and graduates grow and develop within their careers. These are the outcomes that should influence other organizations to support their employees to gain focused graduate level education on how to lead co-operatives and credit unions.” - Mohamed Ladak, CMEC Board Member; VP Credit & Member Support, Vancity, MMCCU ‘12

⁴ https://www.vancity.com/AboutVancity/VisionAndValues/Glance/?xcid=hp_about_pod_vancityataglance

IMPACT: Tracey Kliesch, MMCCU ‘15: People first, ethics first

Kliesch was the Community Investment Portfolio Manager at Vancity Credit Union in Vancouver when she took part in the CME masters program (MMCCU). She became a facilitator for the co-operative orientation immersion program at Vancity, which all 2500 employees were required to take. She credits the MMCCU program with giving her the direct knowledge to share the “people first, ethics first” co-operative message with people just starting out and with more established and larger co-operative organizations. Today, Tracey is a Business Readiness Partner at Vancity. She’s also an instructor in the Advanced Sustainable Business Leadership Program at the British Columbia Institute of Technology (BCIT), teaching Co-operatives and Community Economic Development, and she has helped ICCM/CME to host a new international credit union education program centred around the UN Sustainable Development Goals: CanadaDE.



IMPACT: Open-Source Book Shares Tools for Measuring Co-operative Impact

On United Nations World Book and Copyright Day 2016, Ed Mayo, Secretary General of Co-operatives UK, said that his favourite new book was **Co-operatives for Sustainable Communities: Tools to Measure Co-operative Impact and Performance** (Brown, L., Carini, C., Gordon Nembhard, J., Hammond Ketilson, L. Hicks, E, McNamara, J., Novkovic, S., Rixon, D., and R. Simmons (eds) 2015, Centre for the Study of Co-operatives, Saskatchewan). This book is a direct outcome of a 2014 conference co-organized by CEARC, CME and CMC (Co-ops and Mutuals Canada): Tools to Measure Impact and Performance of Co-operatives, with 35 attendees from 30 different institutions. It is available free online.



3. IMPACT OF INTELLECTUAL CONTRIBUTION

The research, publications, and collaborations of our faculty members, associate researchers, and students impact how co-operatives are managed internationally.

CEARC research projects have involved five electric co-operatives, 30+ credit unions, three insurance co-operatives, eight credit union regulators, and 15 other co-operative enterprises. In total, 62 organizations have participated in CEARC's research, resulting in more than 1200 article downloads.

In January 2018, CEARC's Journal of Co-operative Accounting and Reporting (JCAR) merged with the International Journal of Co-operative Management (IJCM) to form the **International Journal of Co-operative Accounting and Management (IJCAM)**. The journal is designed to appeal to both academics and practitioners, and will include articles from and about both in each issue.

JCAR was developed as an online, peer-reviewed journal in 2012. It published 22 papers in six issues, several focusing on key topics such as social and environmental reporting by both academics and practitioners, all of which are available free online. Instructors in the ICCM's co-operative management education programs use these publications in their course curriculum.

Dr. Daphne Rixon and Dr. Larry Corrigan win the Emerald Literati Network 2018 Award for Excellence

Emerald Publishing manages a portfolio of nearly 300 journals, more than 2,500 books, and over 1,500 teaching cases. Every year, Emerald awards up to three Highly Commended Papers from the previous 12 months. "A dramaturgical accounting of co-operative performance indicators", co-authored by Drs. Corrigan and Rixon, has been selected for 2018. It was published in *Qualitative Research in Accounting & Management*. The paper has already been downloaded more than 530 times.

CEARC INTELLECTUAL CONTRIBUTION

\$94,400 Grants awarded

31 Peer reviewed articles published

50+ Conference presentations

1,200 Newsletter recipients

11 Book chapters

15 Research collaborations

12 Invited presentations

ICCM INTELLECTUAL CONTRIBUTION*

Over \$3 million

Joint and individual research grants

49 Number of grants and faculty awards

130+ Total faculty publications since 2013

7 Books | **22** Refereed journal articles

7 Keynote speeches since 2013

32 Invited presentations since 2013

5 as editors, 4 as guest editors

Faculty journal editorial contributions

6 Faculty leadership positions in national and international co-operative organizations

* Measuring contributions of Saint Mary's full-time faculty only.

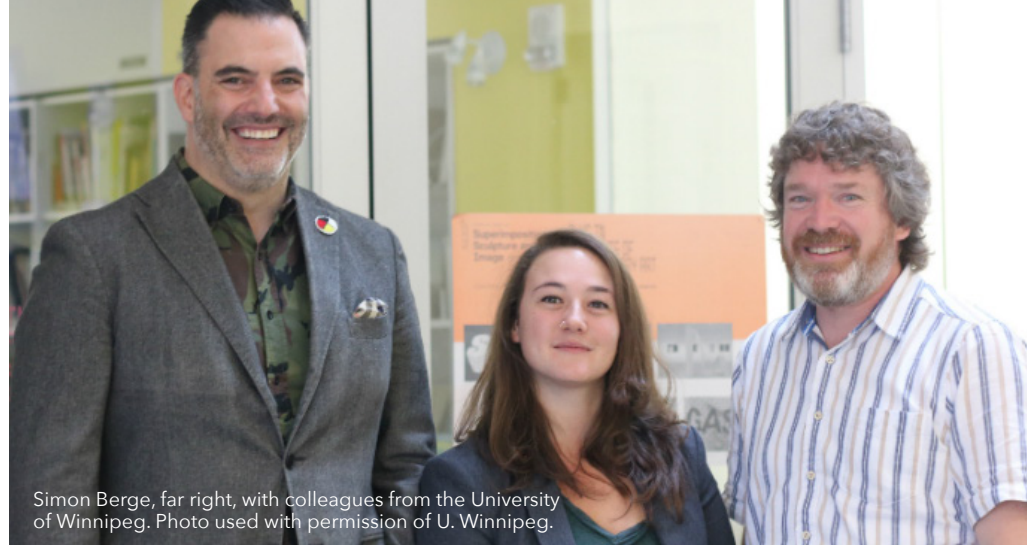
IMPACT: Student research contributions

Even though co-operative management education at the Sobey School of Business is an executive, professional program designed to serve the learning needs of people working full-time in co-operatives, many students conduct research and go on to make academic contributions and even pursue PhDs. **Students have participated in research leading to the publication of book chapters and articles in peer-reviewed journals in at least 40 instances.** They also present regularly at conferences, symposia, and panels.

One example is **Wendy Holm, MMCCU '14**. In her final project, Holm applied a cash flow model developed by professor Alan Robb to a dairy co-operative. Her findings were published in JCAR, and this paper is now used in accounting course curriculum. Other students have presented at conferences and published in books and journals. **Erbin Crowell, MMCCU '09** and **Wendy Carruthers, MMCCU '09** presented their course papers at a Canadian Association for Studies in Cooperation (CASC) conference with Professor Sonja Novkovic. Their papers on the interplay between co-operative identity and the pressures of globalization turned into a book chapter that became a mandatory reading in the MMCCU program. In 2017, **Cory Munden, MMCCU '17**, published in JCAR the results of his final paper on leveraging the co-operative advantage; this case study on Leading Edge Credit Union (Newfoundland) is now used in CME executive education courses.⁵

When co-operatives practitioners engage in applied research, it bridges the gap between the academic world and how co-operatives are managed every day. It also provides crucial course materials for others to learn from.

"In this economy, people are hungry for alternatives. The co-operative business model offers a different approach to business—one based in unity, democracy, and sustainability. Co-operative management education gives co-op managers the tools they need to innovate and succeed. I can't speak highly enough of this program."
- Erbin Crowell, MMCCU '09, Neighboring Food Co-op Association, Shelburne Falls, Massachusetts, USA



Simon Berge, far right, with colleagues from the University of Winnipeg. Photo used with permission of U. Winnipeg.

IMPACT: Researchers make a difference with CEARC research grants

Dr. Simon Berge is Business Chair of Co-operative Enterprises at the University of Winnipeg. He received a grant of \$7,500 from CEARC in 2014 to develop a research program and has since engaged 14 undergraduate business students and seven graduate students from the Masters of Development Practice in the Indigenous Development Program (MDP) in the study of co-operatives. Two of the MDP graduates have gone on to study co-operatives at the doctoral level. "From the initial interest spurred by the CEARC grant into studying food co-operatives, my research has expanded into multiple areas of co-operative activity," says Dr. Berge. This includes studying Indigenous communities' perceptions of the co-operative business model.

Dr. Ericka Costa from the University of Trento in Italy received a \$10,000 grant in 2015 for her research program on Social Impact Measurement for Social Co-operatives. "CEARC's funding program has been extremely helpful and important in my career," explains Dr. Costa. "[It] allowed me to develop my research and ideas and in 2016 I published the article Social impact measurement: Why do stakeholders matter? in Sustainability Accounting, Management and Policy Journal..." The article was lauded by the Emerald Literati Network Awards for Excellence as a Highly Commended paper in 2017.

Dr. Fernando Polo-Garrido of the Universitat Politècnica de València in Spain, has received CEARC grants for two research projects: Accounting and Reporting for Members' Economic Participation in Co-operatives: Patronage Refund and Transactions With Members, An International Study; and Factors of Adoption and Quality of Sustainability Reporting and External Assurance in Co-operatives. So far, Dr. Polo-Garrido and his team have produced four papers, now in various stages of publication, and given six conference presentations. He explains that the research "has relevant potential impact since [it] is related with core concepts in accounting. The publications, although recent, are having citations. We think that our research is a starting point to fill a gap and other authors will continue in this line."

PROFILE: Sonja Novkovic, PhD, ICCM Academic Director

Dr. Novkovic has been a faculty member at Saint Mary's University since 1993, and became a professor of Economics in 2006. She is an internationally recognized expert in co-operativism and has edited eight books and six peer-reviewed journals, and written 12 book chapters and 18 refereed journal articles, in addition to dozens of refereed conference proceedings, working papers, and book reviews. She regularly participates in conferences around the world as both an organizer and presenter, and serves the international co-operative community through her involvement in the International Co-operative Alliance and other national and international organizations. She has held \$2.7 million in joint and individual research grants. Her background studying and working in a self-managed economy in Yugoslavia sparked her passion for participatory workplaces and economic democracy.

⁵ <http://www.smu.ca/webfiles/Leading%20Edge%20Credit%20Union%20-%20Guide%20for%20Leveraging%20the%20Co-operative%20Advantage.pdf>



4. IMPACT ON POLICY & STANDARDS

Our research findings and leadership on policies and standards for co-operative performance, practices, reporting, and engagement are adopted by co-operatives worldwide to ensure best practices and high performance across key co-operative measures.

CEARC and its partners, including ICCM scholars and students, are advancing knowledge development, academic scholarship, and applied research for co-operative sectors.

CEARC's Co-operative Performance Indicators (CPI) project has been awarded three grants totaling \$27,000. The project involves working with all sizes and types of co-operatives to develop benchmarks to evaluate co-operative performance. The project is currently working with 14 co-operatives in the US and Canada and will expand to up to 50 co-operatives in 2019. It will go on indefinitely, with a goal of capping the list of benchmarks to about a dozen, so it's as accessible to smaller co-operatives as it is to larger ones.

11,300,000+

Number of members served by co-operatives participating in CPI

\$2.65 billion+

Total revenue of participating co-operatives

\$461 billion+

Total assets of participating co-operatives

12,000+

Number of employees of participating co-operatives

"Co-ops don't have their own industry-specific benchmarks. This is more than an academic project—it's practical and usable. It helps co-ops identify best practices, and facilitates networking across sectors within the co-operative community. Developing this benchmark was a good way to tell their story." - Dr. Daphne Rixon, Executive Director, CEARC

"The Co-operators is pleased to work on this important project with CEARC to develop a Co-operative Performance Index. The index is the first of its kind in Canada and will be very beneficial to the co-operative community in helping to measure performance and demonstrate the value of the co-operative difference." - Barbara Turley-McIntyre, Vice-President, Sustainability and Citizenship, The Co-operators

The **international Statements of Recommended Practice (iSORP)** project supports co-operatives to measure and report on their social, environmental, and co-operative impact. CEARC has developed six non-mandatory iSORPs for accounting and reporting by co-operatives:

1. Objectives, scope, and purpose
2. Reporting co-operative members' funds
3. Reporting payments to members
4. Reporting on membership: joining, participating in, and leaving the co-operative
5. Environmental sustainability reporting guidelines
6. Co-operative non-financial reporting

The iSORPs were developed after an extensive consultation process and are already informing the practice of co-operative accounting and reporting. They have been championed by co-operative organizations, federations, co-operative researchers and policy makers. The iSORPs are an open source online resource garnering more page views all the time. CEARC has built marketing this valuable tool into its new strategic plan.

2nd International Symposium on Accounting and Reporting: Co-operative Socio-economic Transformation June 25 & 26, 2018, London, UK

The Centre of Excellence in Accounting and Reporting (CEARC) and the International Centre for Co-operative Management (ICCM) co-hosted the 2nd International Symposium on Accounting and Reporting in London, UK. The Symposium was comprised of 25 experts from eight countries representing 19 institutions and focused on leading practices for co-operative accounting and reporting. The Symposium helps forge new working relationships among researchers and practitioners to develop a new International Statement of Recommended Practice (iSORP) for co-operative accounting.

5. IMPACT ON THE PRACTICE COMMUNITY

Co-operative education and research at the Sobey School of Business impact the ways co-operative leadership is practiced and the way co-operatives are developed, managed, and grown. Co-operative practitioners – people working day to day in co-operative enterprises – come to us from around the world to pursue degrees, diplomas, and executive education.

Students return to their co-operatives with the very latest research, best practices, benchmarks, professional networks, and practical skills.

We also activate research, know-how, and networks to mobilize knowledge so co-operative businesses and organizations everywhere benefit. Our goal is to connect research to co-operatives, people to people, people to co-operatives, and resources to co-operatives.

125+ Number of organizations with practitioners taking part in ICCM credit and not-for credit programming.

17+ Number of nations with participants in programming

Including USA, Australia, Dominica, Scotland, England, New Zealand, South Africa, Kenya, Ghana, Tanzania, Uganda, Jamaica, St. Kitts, Philippines, Trinidad and Tobago, St. Lucia, and Anguilla.

The International Co-operative Alliance (**ICA**) is a non-profit international association for co-operatives worldwide, representing 309 co-operative federations and organisations across 107 countries. The ICA represents 1.2 billion members.

COPAC is the Committee for the Promotion and Advancement of Co-operatives (COPAC) and is a multi-stakeholder partnership of global public and private institutions that champions and supports people-centred and self-sustaining co-operative enterprises as leaders in sustainable development.

CASC, or the Canadian Association for Studies in Co-operation, is a multidisciplinary network of researchers whose work involves co-operatives.

CMC is Co-operatives and Mutuals Canada. It supports, promotes, and unites co-operative and mutual organizations and works to advance the co-operative economy by organizing co-op development, advocating with government, and conducting research to improve public policy.

Our faculty and staff are deeply embedded in the global co-operative movement and make substantial contributions to key national and international organizations:

- Dr. Sonja Novkovic is Chair of the International Co-operative Alliance Research Committee (ICA CCR), and a member of the National Co-operative Business Association (NCBA, US), Council of Co-operative Economists, ICA World Co-operative Monitor (lead by EURICSE–European Research Institute on Co-operative and Social Enterprises) Advisory Committee, and the COPAC Technical Working Group on co-operative statistics;
- Dr. Fiona Duguid is the President of the Canadian Association for the Study of Co-operation (CASC);
- Karen Miner is a board member of Co-operatives and Mutuals Canada (CMC) and CUA (Nova Scotia credit union). She serves on advisory panels for The Co-operators and Vancity Credit Union, and is a former member of the Board of Directors of Mountain Equipment Co-op (MEC), and the Canadian Co-operative Association (CCA);
- Tom Webb is founder of the MMCCU program and CEARC, past Chair of CEARC's Board of Directors, and a board member of Lahave River Credit Union, in Nova Scotia; and
- Dr. Daphne Rixon is an Associate Professor of Accounting, Saint Mary's University, Nova Scotia, Canada. She has a PhD from the University of Warwick, United Kingdom and is a Chartered Professional Accountant (CPA) and Certified Management Accountant (CMA). Dr. Rixon teaches managerial and cost accounting. She has over 20 years' experience in the private and public sectors as a Controller and Director of Finance. Dr. Rixon has over 100 peer-reviewed publications and conference presentations. She is Editor-in-Chief of the International Journal of Co-operative Accounting and Management. Her research has resulted in awards, the most recent was the 2018 Emerald Literati award for "A dramaturgical accounting of co-operative performance indicators", co-authored with Dr. Larry Corrigan. Together with Dr. Fiona Duguid, she is currently leading a project to develop a Co-operative Performance Index.

In addition to her position of Associate Professor, she is also the Executive Director of the Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC) where she is responsible for the overall administration of CEARC, co-ordinating research projects and overseeing the development of International Statements of Recommended Practices for Co-operatives.

CEARC'S REACH

62 Co-operatives and credit unions participating in CEARC research

10 Alliances with other co-operative research organizations around the world

190,000

Reach of additional newsletter updates through organizations such as CPA Canada, Co-op Zone, and the Canadian Association for the Study of Co-operation

2,300 Page views in 2017-18

CEARC has a number of national and international relationships to advance accounting practices for co-operatives, including the International Research Network on Accounting for Co-operatives and Mutual Entities (ACCOOP), Co-operatives and Mutuals Canada, the Canadian Association for Studies in Co-operation (CASC), the University of Sao Paulo, EURICSE, the National Society of Accountants for Co-operatives, Co-op Zone, the International Co-operative Alliance Research Committee, the Canadian Co-operative Research Network, and universities and the professional accounting association in Cuba.

ICCM/CME also enjoys collaborations with more than 100 organizations globally, including the 60+ members of CMEC and international and national associations such as the International Co-operative Alliance, Co-operatives and Mutuals Canada, Co-operatives UK and NCBA CLUSA (USA). Formal links with other post-secondary institutions include l'Institut de recherche et d'éducation pour les coopératives et les mutuelles de l'Université de Sherbrooke, Quebec (IRECUS); Cipriani College of Labour and Co-operative Studies in Trinidad and Tobago; the University of Havana, Cuba; Sheffield Hallam University, UK; Co-operative College, UK; University of Bologna, Italy; and Mondragon University, Spain.

CONFERENCES AND SYMPOSIA

ICCM/CME has co-sponsored and co-organized a total of eight international symposia and conferences since 2005, including the 1st and 2nd International Symposia on Accounting and Reporting for Co-operatives (2006 and 2018).

8 Symposia and conferences organized

1000+ Participants

400+ Organizations represented

50+ Countries represented





Community of Practice: Graduates stay engaged after completing CME programs

Co-operative Management Education graduates are invited to take part in ongoing activities and there are many opportunities to stay engaged. For example, a Community of Practice (CoP) led by CME Professor Daniel Côté extends learning and professional development through ongoing relationships with alumni networks, which in turn leads to improved knowledge dissemination and mobilization. Practitioners discuss strategic, operational, and governance issues and challenges facing their co-operatives, and benefit from each other's input. Some of these issues and challenges are turned into case studies that can later be used in courses.

The CoP currently involves members from three countries (Canada, the US, and the UK). The enterprises represented by participants include agriculture, retail food, campus, retail for First Nations, and electricity production and distribution co-operatives, as well as credit unions. The total membership of co-operatives represented by participants in the CoP is more than 550,000, which means the potential for sharing best practices, improving lives, and building community is very significant.

TESTIMONIALS

"The three-day Executive Education program gave me an invaluable insight into what truly makes a co-op different. I came away with examples from other co-ops that really made me think about the role leaders play in bringing co-op values and purpose to life. It was also great to feel part of a wider co-op community and share insights and experiences about some of the common dilemmas we face."

- Nicola Rowe, Former Senior Leadership Development Manager,
The Co-operative Group (UK)

"I could not more highly recommend the Executive Education program offered by Saint Mary's University. It was a highly valuable experience for me on an individual level, and continues to have worth vis-à-vis my professional and institutional work with the International Co-operative Alliance. [It] curated a very rich selection of case studies and preparatory course material that we then delved more deeply into with co-operative practitioners from around the world and across all sectors of the economy. It was, especially, their insights and perspectives that made this a particularly enriching professional educational experience."

- Hanan El-Youssef, Former Director of Strategy,
International Co-operative Alliance

IMPACT: Josh Noble's podcast puts ideas to work

Josh Noble is Manager of Innovation at Unity Credit Union in Unity, Saskatchewan, where he oversees technology, marketing, and process change. When he started thinking about his Graduate Diploma in Co-operative Management capstone project, he decided to create something people could actually use. The answer? Well Capitalized, a podcast about co-operatives. It's a look at social capital in the Canadian credit union system, and is designed to bridge the gap between academics and practitioners. Noble graduated in 2017, but the podcast continues to this day and now has 17 episodes. His website, wellcapitalized.space, gets about 75 views a month, and his podcasts attract as many as 120 listeners. He's now part of a community of co-operative academics and thought leaders and shares that knowledge with other credit unions. Noble is continuing his studies with PhD courses at the University of Saskatchewan.

IMPACT: "Building a different mindset is fun—because people like it!" Tom Webb on international co-operative study tours

Every year, industry partners join 15 to 18 MMCCU students to participate in a co-operative study tour to Italy or Spain. The study tour forms part of a six-week online course led by Tom Webb, ICCM faculty member and the founding manager of co-operative management education at the Sobey School of Business. Tours to Mondragon, Spain, involve experiential learning about the Mondragon Corporation, a federation of worker co-operatives based in the Basque region. Founded in 1956, it is the tenth-largest Spanish company in terms of asset turnover and the leading business group in the Basque Country. It employs approximately 75,000 people in more than 250 companies and organizations in four areas of activity: finance, industry, retail, and knowledge. Participants on the tour see first-hand the benefits of a successful co-operative economy. They gain valuable experience focused on models of co-operative excellence, and participate in valuable knowledge exchange. ICCM also organizes non-course related co-operative study tours to other regions, such as Cuba and Croatia.



APPENDIX A: SELECTED ICCM-AFFILIATED SCHOLARLY CONTRIBUTIONS

- Alexopoulos G. and Peter Davis (2012). Chapter 6: Beyond the shareholder to a new model of corporate ownership. It's time for the business schools to reform the market rather than just reflect it, in *The Marketization of Education. Collapse of an Assumptive World*, Editors Samuel M. Natale and Anthony F. Libertella, Global Scholarly Publications, New York.
- Alzola, Izaskun, (2009). "Cooperative Legislation in the Basque Country: A Specific Regulation" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Anderson, John, Director. (2009). "The Co-operative Development Initiative and How to Strengthen Co-operative Public Policy in Canada" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Andres, Kim. (2013). "Competency-Based Assessments." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Baarda, James R. (2004). "The Challenges of "Outside Equity": Cooperative Governance and the Cooperative Ideal." Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- Bateman, Milford and Sonja Novkovic (eds.) 2015 Special issue of the Journal of Co-operative Organization and Management V3,1
- Bell, Daniel. (2006). "Cooperatives and Unions: Why Can't We Just Get Along?" Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Bide, Richard. 2006. "Restructuring Co-operatively." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Brown, Leslie, Chiara Carini, Jessica Gordon Nembhard, Lou Hammond Ketilson, Elizabeth Hicks, John McNamara, Sonja Novkovic, Daphne Rixon, and Richard Simmons (eds.) 2015 Co-operatives for Sustainable Communities: Tools to Measure Co-operative Impact and Performance. University of Saskatchewan Press.
- Byers, Barbara. 2006. "The Labour Movement and the Cooperative Movement in Canada: Partners or Adversaries in the Campaign for Social Justice?" Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Cannell, Bob. 2013. "Complexity theory and co-operative governance." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Carruthers, Wendy, Erbin Crowell and Sonja Novkovic. 2009. "Are Co-operative Principles a Guidance or Hindrance for Globalization of Co-operative Firms?" in Reed, Darryl and J.J. McMurtry (eds). *Cooperating in a Global Economy: Challenges to be Faced, Lessons to be Learned.* (Cambridge Scholars Press.)
- Côté, Daniel. (2013). « Patronage dividend, loyalty program and shared surplus : A new look at an old concept », 21 pages
- Côté, Daniel. (2012). « Loyalty program and patronage dividend: A necessary framework », 17 pages.
- Côté, Daniel. (2009). « Managing co-operative equilibrium: A theoretical framework », in *Integrating Diversities within a Complex Heritage, Essays in the Field of Co-operative Studies*, edited by Ian Macpherson and Erin McLaughlin-Jenkins, Victoria, New Rochdale Press, pp. 3-40.
- Côté, Daniel. (2009). « L'Organisation apprenante, un défi d'avenir...maintenant », in *Développer les compétences au travail*, D. Bouteiller et L. Morin, Collection Gestion et savoirs, HEC Montréal, pp. 708-717.
- Côté, Daniel. (2009). « Le mode d'organisation coopérative au 21e siècle : un nouveau paradigme coopératif face à la crise identitaire », *Revue Internationale de Projectique*, #2 - 2009/2, pp. 61-84.
- Côté, Daniel. et A. Belhouari. (2009). « Loyauté et performance : une analyse empirique dans un réseau coopératif bancaire », *Annales de l'économie publique, sociale et coopérative/Annals of Public and Co-operative Economics*, Vol. 80, #2, pp. 315-344.
- Côté, Daniel. (2009). « Gestion de l'équilibre coopératif : cadre théorique », *Revue du CIRIEC Canada - Économie et Solidarités* (à paraître).
- Côté, Daniel. (2009). « Comment implanter une orientation client? Le cas d'une caisse Desjardins », *Gestion, Revue internationale de gestion*, Vol. 33, # 4, pp. 71-80.
- Côté Daniel (2018), « La gestion coopérative : un modèle performant face aux défis de l'avenir. » Éditions JFD
- Chamard, John and Tom Webb. 2006. "Managing the Co-operative Difference." Paper presented at the Canadian Association for the Study of Co-operation, Toronto, May
- Chamard, John and Tom Webb. 2006. "The Case of the Anonymous Co-operatives." Paper presented at the International Association for Economic Participation, Mondragon Spain, July.
- Chamard, John and Webb, Tom. 2006. "Hostage Taking Shows a Difference." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Chamard, John, Stephen Dutcher and Tom Webb. (2005). "The Business of Co-operative Education: Saint Mary's University's Master of Management - Co-operatives and Credit Unions," Mondragon Co-operative Conference, Arasate, Spain, 28 June.
- Dahlgren, Joel. 2004. "The Challenge of Aligning Ownership With Use." Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- Davis Peter. 2014. Retrieving the Co-operative Value Based Leadership Model of Terry Thomas, *Journal of Business Ethics*, Springer, ISSN 0167-4544 J Bus Ethics DOI 10.1007/s10551-014-2489-9
- Davis, Peter. 2013. 'Wider Access to Higher Education: Upward Social Mobility or Living in Reduced Circumstances?' Ch 9 in *Higher Education: Economic and Social Mobility*, Editors Samuel M. Natale and Anthony F. Libertella Global Scholarly Publications, New York
- Davis Peter. 2013. 'The loss of the Co-operative Bank. A symptom of the systemic misreading of co-operative history, purpose, philosophy, and economic theory'. *Journal of Co-operative Studies* Vol. 46 No 3 (No 139) Winter 2013 The UK Society for Co-operative Studies, Manchester.
- Davis, Peter. 2012. Co-operatives Year 2012. 'No time for celebration but maybe the last chance to mobilise the movement for action on the globalisation crisis', Executive Opinion in *International Journal of Co-operative Management*, Vol. 6 Number 1, New Harmony Press, Leicester, pp76-79
- Davis Peter, and Neto S. B. 2010. Co-operative Leadership, Management and Governance. A values based approach for improved performance and competitive advantage, *Economia Solidaria e Acao Co-operativa*, Vol. 5, N01, January/ June 2010, Brazil

- Davis, Peter. 2008. Ch 9 "Robert Owens Abiding Legacy to Management" in *New Views of Society. Robert Owen for the 21st century*, Edited by Richard Bickle and Molly Scott Cato, Scottish Left Review Press, Edinburgh, pp117 to 131
- Davis, Peter. 2008. *Values in Business. Does ownership make a significant difference*, International Journal of Decision Ethics University of Oxford Centre for Values in Business and Education, Oxford, pp 127 to 143
- Davis, Peter and Parker M. 2007. *Cooperatives, Labor and the State. The English Labor Economists Revisited*, Review of Radical Political Economics, Vol. 39. Number 4 Fall, Sage Publications.
- Davis, Peter. 2006. *The Implications of Co-operative Values for the identification of Learning Objectives and Learning and Teaching Strategies in Management Education*, Ch 21, *Conflict and the Sleep of Reason*, Edited by Samuel M. Natale, Oxford University Centre for the Study of Values in Education and Business and Global Scholarly Publications, New York, Vol. XI, , pp379-416.
- Davis, Peter. 2006. "Towards Co-operative Social Capital Management." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- del Mar Marin-Sánchez, Maria and and Elena Meliá-Martí. 2004. "The New European Co-operative Societies and the Need of a Normalized Accounting in the European Union." Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- Dobrohoczki, Robert, Interdisciplinary Ph.D. Candidate in Co-operative Studies, Centre for the Study of Co-operatives, University of Saskatchewan, Canada "Rethinking Co-operative Legislation: Building Breakwaters against Global Capitalism" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Dutcher, Stephen. "Knowledge into Action: Assessing Saint Mary's University's "Master of Management - Co-operatives and Credit Unions" Program." A presentation at the Atlantic Canada Studies Conference, Saint Mary's University, Halifax, NS, 6 May 2007.
- Dutcher, Stephen. 2005. "Creating a Participatory Classroom for all Levels of Undergraduate Students: A Co-operative Learning Workshop." In S. Le-May Sheffield, C. O'Neil, K.L. Taylor and D. Nevo, (eds.) *Atlantic Universities' Teaching Showcase 2004: Proceedings*, IX. Halifax, NS: Dalhousie University.
- Fici, Antonio, 2009. "The New Italian Co-operative Law and the Co-operative Principles" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Fox, Quintin. 2013. "Gay Lea Foods Co-operative - reflections on building a continuum of co-operative education." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Franci, and Dolores Modic, 2009. "Co-operatives and the Equality of Legal Persons Before the Law: Lessons from Slovenia" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Genco, Roberto. 2009. "'Outdoor Mutuality' and Mutual Funds for co-operative promotion in Italian co-op's rules." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Gijssels, Caroline, Li Zhao & Sonja Novkovic (eds.) 2014. *Cooperative Innovations in China and the West*. (Palgrave MacMillan)
- Goehring, Mark. 2013. "Taking participation to the next level - possibilities, implications and actions for co-operative board governors." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Golja, Tea and Sonja Novkovic. 2014. "Co-operative development in Croatia. Research Publication of the 2nd International Co-operative Summit, Quebec. International Co-operative Summit
- Gragno, Enrico. 2009. "Cooperatives, Law and Public Policy: Experiences of Workers' and Producers' Cooperatives in Italy in Terms of Labour Law and Corporate Relations" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Gray, Thomas. 2013. "Membership Structure Design and Organizational Theory." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Haiven, Larry. 2013. "Member participation and co-operative governance: the importance of associative intelligence." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Haiven, Larry. 2013. "The Workers United: Interaction among the Variety of Collectivities." At Canadian Association for Studies in Co-operation. Victoria, BC. 6 June.
- Haiven, Larry. 2013. "The Workers United: Interaction among the Variety of Collectivities." At Canadian Industrial Relations Association annual conference. Toronto, ON. 29 May.
- Haiven, Larry. 2012. "An alternative to state or private delivery of public utilities: the role of cooperatives in Canada's rural areas." Paper delivered at conference "Cooperative Responses to Global Challenges." Berlin. March.
- Haiven, Larry. 2012. "Co-operatives and Unions: Natural Born Allies or Enemies?" Paper delivered at joint conference of Canadian Association for Studies in Cooperation (CASC), the Interdisciplinary Research and Information Centre on Collective Enterprises (CIRIEC Canada), the International Cooperative Alliance Committee on Cooperative Research (ICACCR) and the Association of Cooperative Educators (ACE). Montreal. June.
- Haiven, Larry. 2012. "Cultural and Artistic Co-operatives as a Form of Collective Worker Interest Representation." At Centre de Recherche Interuniversitaire sur la Mondialization et le Travail conference "Union Futures : Innovations, Transformations, Strategies." Montreal, QU. 25 October.
- Haiven, Larry. 2012. "Cultural and Artistic Co-operatives as a Form of Collective Worker Interest Representation." Paper delivered at "Union Futures: Innovations, Transformation, Strategies" International Conference. Montreal. October.
- Haiven, Larry. 2012. "The Co-operative and its Workers: Conflict and Co-operation." Paper delivered at Canadian Industrial Relations Association Annual Conference. Calgary. May
- Haiven, Larry and Judy Haiven. 2011. "Canadian Cooperatives - Are They Governed Better than Nonprofits?" presented at Canadian Association for Studies in Co-operatives. Fredericton. June.
- Haiven, Larry and Judy Haiven. 2011. "Cultural Co-operatives in Canada and Italy." lecture to Department of Business Studies. Sodertorns University. Stockholm, Sweden. April.
- Haiven, Judy and Larry Haiven. 2009. "Do Cooperatives Protect Workers' Rights? Lessons from Canada." in Blanpain, Bromwich, Rymkevich, Spattini, eds. *The Modernization of Labour Law and Industrial Relations in a Comparative Perspective*. Bulletin of Comparative Labour Relations. Vol. 70:459-472.
- Haiven, Judy and Larry Haiven. 2009. "Le cooperative canadesi e i loro lavoratori: questioni spinose nella gestione delle risorse umane." *Sociologia del Lavoro*. 113:175-190.

- Haiven, Larry and Judy Haiven. 2006. "The Fogo Island Cooperative Society and its Workers: Lessons from the Fishery." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Hancock, Erin, "The Policy Context for Co-operatives in New Brunswick: Looking to the Future" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Herbert, Yuill, Will McDowall, Lindsay Cole and Colin MacDougall. 2009. "The Role of Co-operatives in an Ecologically-Constrained Economic System" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Hofheimer, George A. 2009. "Evaluating the Single Financial Services Regulator Question" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Homer, Neil. 2004. "Accounting for Co-operative Performance: Using Scorecards to Map the Future." Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- Hough, Peter and Sonja Novkovic. 2012. "Measuring participation in worker co-operatives." in Novkovic, Sonja and Lesley Brown (eds.) Atlantic Canada's Social Economy: Communities, Economies, and Solidarity. (Sydney, CBU Press.)
- Hough, Peter. 2006. "Human Resources - Exploring the instrumental approach." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Hubich, Larry. 2006. From Paternalism to Adversarialism: Labour Relations in the Saskatchewan Wheat Pool." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Huhtala, Kari. 2013. "Election of Board Members - Mechanisms and Cultures in Agricultural Co-operatives Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Johnson, Kathy. 2013. "Senior leader perceptions and responses to competing institutional logics in co-operatives." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Leblanc, Leo. 2013. "Governance and the role the sustainability scorecard in strategic planning and board empowerment." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Leblanc, Leo. 2006. "Moving from Confrontation to Partnership." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Lowery, Frank and Jason (Jay) Harris. 2009. "The Co-operators Legislative Environment: Potential Changes" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Maddocks, John, Sonja Novkovic and Steven Smith. 2011. "Measuring Performance for Accountability of a Small Social Economy Organization: The Case of an Independent School." Canadian Journal of Non-profit and Social Economy Research. 2(1)
- Mari-Vidal, Sergio. 2004. "Co-operative Accounting in Spain: A specific regulation." Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- McNamara, John. 2013. "Inclusion, Control and Accountability in Worker Cooperatives: Experiences in Power Dynamics." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- McNamara, John. 2009. Worker Co-operatives and Employment Law in Canada. Written for Canadian Worker Co-operative Federation.
- Miner, Karen and Claude-André Guillotte. 2014. Study on the Relevance and Impact of Co-operative Business Education. Presented at the 2nd International Summit of Co-operatives. Quebec City. October.
- Mitchell, Terry. 2004. "Financial Modeling / Forecasting for Utilities." Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- Crowell, Erbin. 2010 "Mondragon and the United Steelworkers".
- Moulin, Linda. 2013. "Cultivating Connections - Maintaining Member Involvement in a Province Wide Credit Union, Post-Merger." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Novkovic, Sonja and Karen Miner 2015 (eds.) Co-operative Governance Fit to Build Resilience in the Face of Complexity. International Co-operative Alliance Think piece.
- Novkovic, Sonja. 2014. "Co-operative Networks and Organizational Innovation" in Gijssels, Caroline, Li Zhao & Sonja Novkovic (eds.) Cooperative Innovations in China and the West. Palgrave MacMillan
- Novkovic, Sonja and Tea Golja. 2014. "Co-operatives and the Civil society: Potential for local co-operative development in Croatia." Journal of Economic and Organizational Diversity, Vol. 4,1:153-169. EURICSE
- Novkovic, Sonja. 2014. (ed.) Co-operative Governance. Special joint issue of the International Journal for Co-operative Management and Journal of Co-operative Accounting and Reporting. (Leicester, New Harmony Press)
- Novkovic, Sonja and Tom Webb, (eds.). 2014. Co-operatives in a Post-Growth Era (London, Zed Books)
- Novkovic, Sonja. 2013. "Reflections on the International Symposium of Co-operative Governance." Journal of Co-operative Organization and Management. 1(2):
- Novkovic, Sonja 2012. "The balancing act: Reconciling the economic and social goals of co-operatives." in Molina E. and M. Robicheaud (eds.) The Amazing Power of Cooperatives. (Quebec City, Publication of the International Summit of Cooperatives.)
- Novkovic, Sonja, Piotr Prokopowicz and Ryszard Stocki. 2012. "Staying true to co-operative identity: Diagnosing worker co-operatives for adherence to their values." in Brison, Alex (ed.) Advances in the Economic Analysis of Participatory and Labour-managed Firms vol. 13:
- Novkovic, Sonja and Henry Veltmeyer (eds.) 2018. Cooperativism and Local Development in Cuba: An agenda for Democratic Transformation. Brill publishers
- Novkovic, Sonja 2018. The impact of cooperatives: Transformative, or just business? The cooperative business journal, Fall issue, September, NCBA Washington DC. forthcoming AND
- Novkovic Sonja and Jessica Gordon Nembhard 2017. The social impact of cooperatives. The cooperative business journal, Fall issue, September, NCBA Washington DC: 12-22.
- Novkovic, Sonja and Wendy Holm. 2012. "Co-operative networks as a source of organizational innovation." International Journal of Cooperative Management. 6(1.1) October.
- Novkovic, Sonja and Leslie Brown (eds.) 2012. Atlantic Canada's Social Economy: Communities, Economies, and Solidarity. (Sydney, CBU Press)

- Novkovic, Sonja. 2009. "Economic theory rationale for policy initiative: Co-operative firms in the presence of Externalities" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Novkovic, Sonja. 2008. "Defining the co-operative difference." *Journal of Socio-Economics*, 37
- Novkovic, Sonja. 2007. "R&D, Innovation and Networking: Strategies for cooperative survival." *Advances in the Economics of Participatory and Labour Managed Firms*. 10
- Novkovic, Sonja, V. Sena. 2007. "Advances in the Economics of Participatory and Labour Managed Firms." In S., Sena, V (eds.) *Cooperative Firms in Global Markets: Incidence, Viability and Economic Performance*.
- Novkovic, Sonja (ed.) 2007. *Journal of Cooperative Studies*. August, 40, 2.
- Novkovic, Sonja and V. Sena. 2007. *Advances in the Economics of Participatory and Labour Managed Firms*, Volume 10 Elsevier Science
- Novkovic, Sonja. 2007. "Measuring Performance of Social Economy Organizations-Halifax Independent School." Presentation at CASC Conference
- Novkovic, Sonja. 2006. "Co-operative business: The role of co-operative principles and values." *Journal of Co-operative Studies*. 39
- Novkovic, Sonja. 2006. "Co-operatives as social entrepreneurs." Presentation at the ICA research conference, Dourdan
- Novkovic, Sonja. 2006. "The strategies for cooperative survival." Presentation at the IAFEP conference, Mondragon
- Novkovic, Sonja. 2006. "Global Cooperatives: Is there a paradox?" Presentation at CASC conference
- Novkovic, Sonja and N. Power. 2005. "Agricultural and Rural Co-operative Viability: A Management Strategy Based on Co-operative Principles and Values." *Journal of Rural Cooperation*. 33(1)
- Novkovic, Sonja. 2005. "R&D Practices and Co-operative Survival." Presentation at the EEC conference, Philadelphia
- Novkovic, Sonja. 2005. "R&D behaviour of firms in a mixed economy: An evolutionary model", mimeo
- Novkovic, Sonja. 2005. "Cooperative business: What is the role of cooperative principles and values?" Presentation at the ICA research conference, Cork, Ireland
- Polo-Garrido, Fernando and Maria del Mar Sanchez-Campos. 2004. "Analysis of the financial structure of the cooperative societies and their accounting treatment in USA, Canada and Spain. Adaptation of the financing formulas and their accounting treatment to the cooperative principles. Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- Reed, Darryl. 2013. "Governing Fair Trade." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Robb, Alan J., James H. Smith, and Tom Webb. 2010. "Cooperative Capital: What It Is and Why Our World Needs It?" Paper delivered at "Financial Co-operative Approaches to Local Development Through Sustainable Innovation." Fondazione Euricse, University of Trento, Italy. June 10-11.
- Robb, Alan and Susan Newberry. 2009. "Financialisation: Constructing shareholder value ... for some." *Critical Perspectives on Accounting*. 19(5): 741-763
- Robb, Alan. 2004. "Financial Reporting by Co-operatives: a draft accounting standard. Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- Robinson, Willy. 2006. "Human Resourceful: Evaluating employee relations in the co-operative system." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Roelants, B., H. Eum, S. Novkovic, S. Esim and H. Walterri (eds.) 2018 *Co-operatives and the world of work*. Routledge NY (forthcoming)
- Rogers, Loren. 2006. "Hybrid Cooperatives Challenges and Advantages." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Sadler, Larry. 2009. "A Profile of the Boundaries of Cooperative Structure" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Scholl, Marilyn. 2013. "Next level governing systems - beyond vigilant oversight to strategic leadership and advocating for democracy." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Sherwood, Art. 2013. "Rethinking expectations of cooperative board governors: Contrasting from corporations using an institutional logics perspective Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Skibbans, Ron and John Chamard. 2004. "If you don't measure it, you can't manage it!" Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- Smith, Stephanie. 2009. "Does/Should Legislation and Public Policy for Cooperatives Differ from Legislation and policy related to Investor-owned Business?" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Smith, Steven and Sonja Novkovic. 2012. "Assessing performance for change in a non-profit organization." In Novkovic & Brown (eds.) *Atlantic Canada's Social Economy: Communities, Economies, and Solidarity*. (Sydney, CBU Press.)
- Spencer, Shamin. 2006. "Managing People In Co-operative Business: Evolving as You Learn." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Stocki, Ryszard. 2013. "Operationalization of co-operative ownership - a tool against co-op's oligarchisation." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- Stocki, Ryszard, Piotr Prokopowicz and Sonja Novkovic. 2012. "Assessing participation in worker co-operatives: From theory to practice." in McDonnell, Diarmuid and Elizabeth Macknight (eds.) *The Co-operative model in practice*. (Aberdeen, The Co-operative Education Trust Scotland (CETS)
- Stoddart, Joel. 2013. "Worker Co-op's the game, these are the rules." Paper delivered at Saint Mary's Co-operative Management Education Symposium on Co-operative Governance. Halifax. September.
- van Dijk, Peter. 2009. "Public Policy and Legal prerequisites for Financial Services Cooperatives to work" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Van der Horst D. and Davis P. (2009). "Developing renewable energy: the potential role of cooperatives." in Noah B. Jacobs, (ed.) *Energy Policy: Economic Effects, Security Aspects and Environmental Issues*. (New York, Nova Publishers.)
- Wasson, Russell. 2004. "Co-operative Equity and Accounting Standards: The International Debate." Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.

- Webb, Tom. n.d. "From 'Human Resource Development' to 'Co-operative Relationship Development.'"
- Webb, Tom. n.d. "Workers, Consumers and Small Business: Preliminary Reflection on Stakeholders and Co-operative Value and Principals."
- Webb, Tom. 2009. "Co-operation: Should Public Policy Benefits Produce Public Policy Preference?" Paper delivered at Saint Mary's Co-operative Management Education Symposium on Public Policy and Legislation for Co-operatives. Halifax. June.
- Webb, Tom. 2008. "Robert Owen: A Conjecture." Paper presented at the 150th Anniversary Conference of Owen's death, New Lanark, Scotland, 10 September
- Webb, Tom. 2006. "Global Co-operation Experiments: Co-operative Buying from China's Worker Co-ops." Paper presented at ICA Research Conference, Dourdan, France, October.
- Webb, Tom. 2006. "Co-operative values and the relationships between consumers, producers and workers." Paper delivered at Saint Mary's Co-operative Management Education Symposium "The Co-operative and its Workers." Halifax. May.
- Webb, Tom. 2004. "What is Co-operative Capital? A Preliminary Exploration of Its Implications." Paper delivered at Saint Mary's Co-operative Management Education Symposium "Co-operative Accounting." Halifax. May.
- Whyatt, Georgina and S. Reboud, S. 2014. "Marketing the Co-operative Advantage (MOCA): The Challenges of Implementation: in Mazzarol, T., S. Reboud, E. Mamouni-Limnios and D. Clark, (eds.) Research Handbook on Sustainable Co-operative Enterprises: Case Studies of Organisational Resilience in the Co-operative Business Model. (Cheltenham, Edward Elgar): 331-352.

APPENDIX B: CEARC-AFFILIATED PUBLICATIONS AND CONFERENCE PUBLICATIONS

- Rixon, D. and F. Duguid (2018), A Framework for Developing Co-operative Benchmarks, *Journal of Co-operative Studies*, forthcoming.
- Rixon, D. and P. Goth (2017), *Credit Union Commercial Lending: Mitigating Risk Through Recording, Monitoring and Reporting*, Filene Research Institute, Madison, Wisconsin.
- Corrigan, L. and D. Rixon (2017), A dramaturgical accounting of cooperative performance indicators, *Qualitative Research in Accounting and Management*, 14 (1), 60-80.
- Rixon, D. and K. Lightstone (2016), Impact of International Financial Reporting Standards on Canadian Credit Unions, *International Journal of Business, Accounting and Finance*, 10 (1), 90-102.

Conference Presentations

- Duguid, F. and D. Rixon (2018), Developing Performance Indicators with Co-operatives, International Co-operative Alliance Research Conference, Wageningen, The Netherlands, July 6.
- Rixon, D. and F. Duguid (2018), Financial and Non-financial Indicators, International Symposium on Co-operative Accounting and Reporting: Co-operative Socio-economic Transformation, London, UK, June 25-26.
- Duguid, F. and D. Rixon (2018), Developing Performance Indicators with Co-operatives, Canadian Association for Studies in Co-operation, Regina, May 31.
- Rixon, D. and P. Goth (2018), Credit Union Commercial Lending: Mitigating Risk Through Recording, Monitoring and Reporting, International Academy of Business and Public Administration Disciplines Conference, Orlando, January 2 - 5.
- Rixon, D. and F. Duguid (2017), Beyond the Anecdotal: Developing Co-operative Performance Index, European Conference on Management, Leadership and Governance, City University, London, UK, December 11 - 12.

- Rixon, D. and F. Duguid (2017), A Framework for Developing Co-operative Benchmarks for Social and Environmental Performance, Principle for Responsible Management Education (PRME) Conference, University of Guelph, October 18 - 20.
- Rixon, D. and F. Duguid (2017), Benchmarking Co-operative Social and Environmental Performance, Community Innovation and Social Enterprise Conference, Sydney, NS, July 12 - 14.
- Rixon, D. and F. Duguid (2017), Benchmarking Co-operative Social and Environmental Performance, Financial Reporting and Business Communications Conference, Durham, July 6-7.
- Duguid, F. and D. Rixon (2017), Listening to Co-operators about Their Impact Assessment Needs, International Cooperative Alliance Research Conference, Stirling, Scotland, June 20-23.
- Rixon, D. and F. Duguid (2017), Benchmarking Co-operative Social and Environmental Performance, Canadian Association for Studies in Co-operation, Toronto, May 30 - June 2.
- Rixon, D. and L. Corrigan (2017), Measuring Performance of America's Rural Electrical Co-operatives, International Academy of Business and Public Administration Disciplines Conference, Orlando, January 2 - 5.
- Rixon, D. and L. Corrigan (2016), America's Rural Electrical Co-operatives: Reporting to Reflect the Seven Principles of Cooperatives, Financial Reporting and Business Communications Conference, Bristol, June 30 - July 1.
- Rixon, D. and L. Corrigan (2016), Measuring Performance of America's Rural Electric Utilities: Are they Demonstrating the Cooperative Difference?, International Cooperative Alliance Research Conference, Almeria, Spain, May 24 - 17.
- Rixon, D. and L. Corrigan (2016), Electrical Co-operatives: Generating Interest in the Co-operative Difference, Canadian Association for Studies in Co-operation, Calgary, June 1 - 3.
- Corrigan, Lawrence T., and Rixon, D. (2016). A theatrical analysis of the presentation of key performance indicators in rural electric cooperatives. EGOS Colloquium: Cooperatives as a fortress of participation, Naples, Italy, July.
- Rixon, D. and L. Beaubien (2016), Measuring Social and Environmental Performance: A Comparison of Financial Services Co-operatives and Investor-owned Financial Institutions, International Academy of Business and Public Administration Disciplines Conference, Orlando, January 2 - 5.
- Invited Presentations** - NOTE - some of these are included in error with conference presentations in the Impact Report. Below is the full list.
- Rixon, D. (2018), Roundtable: Co-operative and Worker-Owned Alternatives to Corporate Academic Publishing - Joint with Canadian Political Science Association and ANSER, Canadian Association of Studies in Co-operation, May 31.
- Rixon, D. and T. Webb (2017), Overview of CEARC - History and Current Research Projects, Coop Zone Webinar, February 22.
- Rixon, D. and F. Duguid (2017), Social and Environmental Reporting for Canadian Co-operatives, Co-operative Management Education, Webinar, January 18.
- Rixon, D. (2016), Social and Environmental Reporting for Canadian Co-operatives, Co-operatives and Mutuals Canada, Ottawa, November 30.
- Rixon, D. (2016), Commercial Lending by Canada's Credit Unions, National Lenders' Group Annual Conference, Ottawa, October 4.
- Rixon, D. and K. Lightstone (2016), "Impact of International Financial Reporting Standards on Canadian Credit Unions", Brazilian Accounting Congress, Sao Paulo, June 6.

- Halvorsen, J. and D. Rixon (2015), Patronage Differences between US and Canada, National Society of Accountants for Co-operatives, Denver, August 2 - 5.
- Rixon, D. (2014), Forming a Canadian Chapter of the National Society of Accountants for Cooperatives, NSAC Conference, San Diego, August 3 - 6.
- Rixon, D. (2014), Overview of the Centre of Excellence in Accounting and Reporting for Co-operatives, Board of Directors, National Society of Accountants for Co-operatives, New Orleans, February 14.
- Rixon, D. (2013), Credit Union Performance Reporting in North America, Cooperative Trust, Webinar, September 18, 2013.
- Rixon, D. (2012), Key Performance Indicators for Credit Unions, Alberta Central Fall Conference, Red Deer, Alberta, October 12, 2012.
- Rixon, D. (2011), Round Table discussion and presentation at the International Workshop in Accounting for Co-operatives, Valencia, Spain, September 29-30, 2011.





"How rich it is to be able to compare private enterprise and the co-operative model. In the MMCCU program, we were continually challenged to look at everything and say, 'Okay, that's how a private company does this. How might a co-op do it differently?' Now, I approach my whole job like that! When the instructors talk about the co-op economy, it may seem as if they're describing Utopia. But when you see a co-operative economy playing a key role in a whole region, as we saw on our study visit to Italy, you see what they're talking about. You can understand why this program was created, and why it is so important."

- Norma Babineau, MMCCU '09, Retired Retail Co-Operative Executive

"I knew I didn't want a standard MBA program, and even most co-op courses seemed to be the basic MBA with a co-op module attached. That doesn't work. If you start with the premise of maximizing return on capital, you will always reach the wrong conclusion. As a result of my participating in the MMCCU program, our effectiveness and influence as an organization is growing, on the basis of people's trust in what we say. And because we have greater clarity in our approach, the solutions we propose are more readily understandable."

- Bob Yuill, MMCCU '07, CMEC Board Member, Scottish Agricultural Organisation Society (UK)