

CEARC

Dr. Daphne Rixon

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Agenda

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Centre of Excellence in Accounting and Reporting for Cooperatives (CEARC)

Formed in 2007 - located at Sobey School of Business, Saint Mary's University, Halifax, Nova Scotia (founding partner: CPA Canada)

Conduct research into

1 Accounting for cooperative purpose and multiple bottom lines

2 Integration of financial and non-financial reporting

3 Financial statements for cooperatives

4 Accounting for cooperative members' funds

5 The characteristics and behavior of capital in co-operatives

6 Social and environmental reporting



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international Statements of Recommended Practice (iSORP) for Accounting & Reporting by Co-operatives



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



Peer reviewed, on-line, free, open access



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Co-operative Accounting & Management



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

Sobey School of Business 

Saint Mary's University 

- *Theory and Practice*

- *Standards Performance*

- *Education*

- *Auditing Technology*

- *Information and Systems*

- *Systems Management*

- *Behavioural Accounting*

- *Social and Environmental Reporting*

- *Cost/Managerial Accounting*

- *Measurement and Analysis*

- *Financial Management*

- *Innovation Management*

- *Tax Accounting*

- *Public Responsibility and Ethics*

- *Knowledge Management*

- *Best Management Practices*

- *Co-operative Management Research*

- *Management Challenges*

- *Professional Development*

- *Latest Management Theories*

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Thank You