

## Letter from the Editors

**THIS ISSUE OF IJCAM** features an opinion piece, four papers and a book review. The journal's first opinion piece was written by Ian Glassford, retired Vice-President of Servus Credit Union (Canada). Ian argues that if co-operatives continue to use unmodified Financial Statement formats designed for entities where there is never enough profit, they are very unlikely to be able to provide their members, Boards and management with insight as to the entities' co-operative performance. This is followed by a paper authored by Sandra Dawe, Assistant Vice-President, Co-operators Group Limited (Canada). This paper examines how co-operative values-based leadership is reflected at the Co-operators Group Limited. Sandra is a graduate of the Masters of Management in Co-operatives and Credit Unions, Saint Mary's University and this paper is based on her capstone research project. The third paper is authored by Dr. Ashish Srivastava, Reserve Bank of India, College of Agricultural Banking, Pune, India and Dr. Ajit Kumar, Reserve Bank of India, Mumbai, India. This paper examines the relationship of governance and financial parameters for scheduled urban cooperative banks in India. In the next paper, Dr. Krishnachetty Ravichandran of the Gandhigram Rural Institute, India, explores the governance systems for Primary Agricultural Cooperative Credit Societies in Tamil Nadu, India. In the fifth paper, Ms. Lakshmi A. J. and Dr. G. Raju, both of the University of Kerala, India, discuss the role of co-operatives in assimilating indigenous

communities in India. Finally, the issue concludes with a review by Dr. Peter Davis of a book coordinated and contributed to by Florence Palpacuer and Alistair Smith et al. (2021), *Rethinking Value Chains. Tackling the challenges of global capitalism*, Policy Press, University of Bristol.

We are hoping to make our next issue a special issue devoted to the impact and lessons of the Covid pandemic on the poorest communities and the co-operative and credit union response during the pandemic and going forward, given that, for many parts of the world, there is, at the time of publication, no end in sight.

### Upcoming Calls for Papers

General Call for papers on co-operative accounting and management topics

- Submission deadline - August 31, 2021

Special Issue - Impact of Covid-19 on co-operatives and credit unions

- Submission deadline - January 31, 2022

Papers related to management topics should be submitted to Peter Davis: [pd8@leicester.ac.uk](mailto:pd8@leicester.ac.uk) and those focusing on accounting and reporting should be submitted to Daphne Rixon: [daphne.rixon@smu.ca](mailto:daphne.rixon@smu.ca).

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2

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