

## Letter from the Editors

**WE ARE PLEASED** to publish our special issue focused on social and environmental performance of co-operatives. It is a timely topic in light of the ICA's adoption of the United Nations Sustainability Development Goals (SDGs). This volume features seven papers from authors in India, Europe, United States and Canada.

The Journal starts with a paper by Nik Rowlston and Dr. Fiona Duguid (Saint Mary's University, Canada) which identifies the causes of the shortcomings in current co-operative sustainability reporting practice; assesses how best to address those causes; and proposes a more effective model of sustainability measurement and reporting. In the next paper, Claude-André Guillotte and Josée Charbonneau of the Université de Sherbrooke aim to highlight the existing links between the practices of forestry cooperatives in Quebec and Honduras and the SDGs. Their research shows that the cooperatives under study adopt practices related to all SDGs, except for SDG 14. The third paper, authored by Chiara Carini and Ilana Gotz of the European Research Institute on Cooperative and Social Enterprises (Euricse), analyzes the practices implemented by the Top 300 Cooperatives identified in the 2018 World Cooperative Monitor in order to contribute to the discussion on how large cooperatives can participate in the achievement of SDG 8. In the fourth paper, Fiona Duguid examines the current state of SDG and sustainability reporting: "Are Co-operatives Embracing the SDGs and Sustainability? A Content Analysis of Annual Reports, Reports, and Websites." The

fifth paper is authored by Simren Singh, Devika Singh, Mohit Dave and Balasubramanian Iyer, who are associated with the International Cooperative Alliance – Asia and Pacific. Their paper uses a conceptual framework to look at the engagement of cooperatives and their representative organisations in the voluntary national review consultative process, contributions of cooperatives to specific sustainable development goals, and alignment with national development strategies. In the next paper, Dr. Krishnachetty Ravichandran analyzes the role of Primary Agricultural Cooperative Credit Societies in the achievement of SDGs in Tamil Nadu. The final paper is the capstone paper from Saint Mary's University Masters of Management in Co-operatives and Credit Unions (MMCCU). The paper was written by Nicolas Bickford and examines whether environmental sustainability is sufficiently highlighted within the co-operative movement's Statement on the Co-operative Identity.

The next issue will be published in early December 2020. If you have a paper for the Winter 2021 edition, please submit by January 31, 2021.

Papers related to management topics should be submitted to Peter Davis and those focusing on accounting and reporting should be submitted to Daphne Rixon.

*Daphne Rixon*  
Editor-in-Chief

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Senior Editor

