

Journal of Co-operative Accounting and Reporting (JCAR) is an open access, peer-reviewed and refereed international journal published by Centre of Excellence for Accounting and Reporting for Co-operatives (CEARC) at the Sobey School of Business, Saint Mary's University in Canada. The Journal is dedicated to the advancement of organizational knowledge of cooperatives with a primary focus on accountancy in cooperative and similarly mandated organizations, though issues within the sphere of general management will be considered if consistent with the scope and purpose of the journal. The Journal provides a forum for the publication of high quality manuscripts concerning the interaction between cooperatives and their socio-economic and political environments. It therefore encourages critical analysis of policy and practice in these areas. Analysis could explore policy alternatives and provide new perspectives for the accounting discipline. The problems of concern are international (in varying degree) and may have differing cultural, social and institutional structures. Analysis can be international, national or organization specific. It can be from a single, multi- or inter-disciplinary perspective.

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EDITORIAL GUIDELINES

Submissions to the Journal of Co-operative Accounting and Reporting (JCAR) are made via email to the editor (jcar@smu.ca).

REVIEW PROCESS

Each paper is reviewed by the editor and, if it is judged suitable for this publication, it is then sent to at least two independent referees for double blind peer review. The decision for publication is made by the editor in consultation with these reviews.

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MANUSCRIPT REQUIREMENTS

Format – All submissions should be a Word document

Article Length – Articles should be between 5000 and 12000 words in length.

Article Title – A title of not more than ten words should be provided.

Article Title Page – An Article Title Page should be submitted alongside each individual article, which should include:

- Article Title
- Author Details (see below) and Biographies
- Acknowledgements
- An Abstract
- Keywords (see below)

Author Details - Details should be supplied on the Article Title Page including:

- Full name of each author
- Affiliation of each author, at time research was completed
- Where more than one author has contributed to the article, details of who should be contacted for correspondence
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Abstract - Maximum is 250 words, the Abstract should concisely summarize the article.

Keywords - Please provide up to 6 keywords on the Article Title Page.

Headings - Headings must be concise, with a clear indication of the distinction between the hierarchy of headings. The preferred format is for first level headings to be presented in bold format and subsequent sub-headings to be presented in medium italics.

Notes/Endnotes - Notes or Endnotes should be used only if absolutely necessary and must be identified in the text by consecutive numbers, enclosed in square brackets and listed at the end of the article.

Figures - All Figures (charts, diagrams, line drawings, web pages/screenshots, and photographic images) should be embedded in the document and numbered sequentially.

Tables - Tables should be embedded in the document and numbered sequentially.

References - References to other publications must be in *Harvard* style and carefully checked for completeness, accuracy and consistency.