

# Call for Papers (First Announcement)

## International Workshop on Accounting for Cooperatives

hosted by

Centre for Research in Business Management /  
Centro de Investigación en Gestión de  
Empresas



*Universidad Politécnica de Valencia (UPV)*



UNIVERSIDAD  
POLITECNICA  
DE VALENCIA

*Valencia, Spain*

### 29-30 September 2011

Official language: English

Web page of the Workshop: <http://www.cegea.upv.es/workshop-coop>

Updated: 2011/04/13

The International Workshop on Accounting for Cooperatives seeks to promote the interest of academics on accounting for Cooperatives as well to serve as a meeting point between academics and accounting professionals of any type of organization concern on accounting for cooperatives and to reinforce their activities.

Recent projects of IASB and FASB have highlighted the differences of Cooperatives with the Investor Owned Firms (IOFs). The different economic purpose and property rights have stressed several times the development of Accounting Standards which have to attend different types of business entities. These facts as well others justify the opportunity of this Workshop.

The accounting academic community have put limited attention on Accounting for Cooperatives entities. In this sense, this International Workshop includes a Call for Papers of broad thematic areas and nature, including pure research papers under any methodology (analytical/modelling, case study, empirical archival, experimental, survey, interdisciplinary, critical, etc.), descriptive, practice and policy-oriented papers in all areas of accounting for Cooperatives.

## CALL FOR PAPERS

We welcome papers in all areas of Cooperative Accounting. The workshop has a broad approach and papers from all thematic areas in accounting related with cooperative entities fit in the editorial line of the Workshop. A list of some relevant topics is provided below as example and never is exhaustive, therefore it does not prevent that other topics is developed.

- Equity-liability distinction in cooperatives.
- Accounting treatment of patronage returns.
- Social funds in cooperatives and accounting treatment.
- Financial instruments in cooperatives and accounting classification.
- Experiences in local standards addressed to cooperatives.
- Comparative studies on accounting standards in cooperatives.
- Measuring performance in cooperatives.
- Meeting cooperative goals and management accounting.
- Balanced scorecard in cooperatives.
- Measuring social goals, Social accounting and reporting in cooperatives.
- Best accounting practice in cooperatives.
- Tax accounting in cooperatives.
- Etc.

Abstracts or Full Papers may be submitted. All submissions will be considered, although preference will be given to full texts. They may be written in English.

### Abstracts

The abstracts should be between 800 and 2000 words long and include between 100 and 200 words of bibliography.

### Full texts of papers

They should be between 30000 and 50000 characters long and include a bibliography and tables. They should have the format of the [Revista de Contabilidad –Spanish Accounting Review](#).

(see: [http://www.rc-sar.es/index.php?page=instrucciones\\_autores&changeLanguage=en](http://www.rc-sar.es/index.php?page=instrucciones_autores&changeLanguage=en))

### Sending

Abstracts or full papers should be sent in Microsoft Word or RTF form to the following e-mail address: [info@cegea.upv.es](mailto:info@cegea.upv.es), with a copy to [fpolo@cegea.upv.es](mailto:fpolo@cegea.upv.es)

*Abstracts:* They should be sent indicating in the Subject Line: "INT-WS-COOP-ACCOUNT- – ABS – Authurname", for example. "INT-WS-COOP-ACCOUNT – ABS – Smith". The attached document must be named "ABS –Authurname – INT-WS-COOP-ACCOUNT.doc", for example "ABS –Smith – INT-WS-COOP-ACCOUNT.doc"

*Full Papers:* They should be sent indicating in the Subject Line: "INT-WS-COOP-ACCOUNT – PAPER – Authurname", for example. "INT-WS-COOP-ACCOUNT – PAPER – Smith". The attached document must be named "PAPER –Authurname – INT-WS-COOP-ACCOUNT.doc", for example "PAPER –Smith – INT-WS-COOP-ACCOUNT.doc"

### The information required for the Submissions includes the following:

Title: title of Paper

Keywords: (five) keywords describing the content of the paper

Author: of first author

Affiliation: of first author

Author an affiliation of 2nd author and other authors

Contact Address: full postal address of first author or contact author for paper submission

Fax Number: Fax number of first author or contact author.

Phone Number: Phone number of first author or contact author.

Email Address: Email address of first author or contact author.

### **Accepted papers.**

Confirmation of acceptance or rejection by the Scientific Committee will be given no later 30 June 2011 and mailed to the corresponding e-mail of the contact author.

The presenter author of an accepted paper must register as a participant for the Workshop before 15 July 2011.

Please take into account that once a paper is included in the programme of paper presentations, the author should present it the Workshop or officially notify the organizers of its withdrawal.

Poster presentation: if there is time restriction in the session of paper presentations the paper could be accepted to poster presentation. Notification and instructions on paper presentation will be given at time of the notification of acceptance of the paper.

### **PUBLICATION OF THE WORKSHOP**

Accepted papers will be published in a specific publication of the Workshop (CD format) with ISBN register.

### **KEY DATES**

01/06/2011 Deadline for the submission of abstracts (or full papers)

30/06/2011 Notification to participants about acceptance or rejection of abstracts (or full papers)

15/07/2011 Deadline registration for authors of accepted submissions

20/07/2011 Deadline for the submission of pending full papers

### **PRELIMINARY PROGRAMME**

#### **Thursday, 29<sup>th</sup>**

16:00 **Opening Session.**  
Authority of Universidad Politécnica de Valencia.

16:30 **Opening Conference:** ““Theoretical foundations of accounting standards, conceptual framework and accounting research. Concerns for cooperative entities”.

**Geoffrey Whittington.** Emeritus Professor of Financial Accounting. **University of Cambridge.** Member of the Accounting Standards Board ,UK and Ireland (part-time). Former Member of the **International Accounting Standard Board (IASB).**

17:30 Coffee-break

18:00 -20:00      **Round Table:** “Academic and professional associations on cooperative accounting. Roles and perspectives”.

Participants:

- Representative of the Co-operative Performance Committee (UK). Pending of confirmation.
- Representative of the Centre of Excellence in Accounting and Reporting for Cooperatives, CEARC (Canada). Pending of confirmation.
- Fernando Polo, Coordinator of the Co-operative Accounting Committee of the Spanish Association on Accounting and Business Administration, AECA (Spain)
- Representative of the National Society of Accountants for Cooperatives, NSAC (USA)
- Michele Andreaus, Head of the Research Group on Social Accounting in Cooperatives (University of Trento, Italy) and member of the steering committee and of the scientific board of the European Research Institute on Cooperative and Social Enterprises (EURICSE).

21:00              **Dinner of the workshop**

**Friday, 30<sup>th</sup>**

10:00              Papers presentation

11:30              Coffee-break

12:00              **Closing conference:** “The nature of the cooperative enterprise under the theory of the firm.

Prestigious academic (to be communicated)

13:30              Closure of the Workshop

14:00              Special wine

#### **ORGANIZING COMMITTEE**

Fernando Polo-Garrido (Coordinator). CEGEA. Universidad Politécnica de Valencia.

María P. Carnicer-Andrés. CEGEA. Universidad Politécnica de Valencia.

Ana M. Gomis-Pérez. CEGEA. Universidad Politécnica de Valencia.

Sergio Marí-Vidal. CEGEA. Universidad Politécnica de Valencia

María Ruíz Julián. CEGEA. Universidad Politécnica de Valencia

#### **SCIENTIFIC COMMITTEE**

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Elena Meliá-Martí. CEGEA. Universidad Politécnica de Valencia. Spain  
Ricardo J. Server-Izquierdo. CEGEA. Universidad Politécnica de Valencia. Spain

## INSCRIPTION

Early inscription fee (until 15/07/2011) or members of collaborating entities: 200 euros.  
Late registration (from 16/07/2011 onwards): 250 euros

## MORE INFORMATION AT:

CEGEA,  
[info@cegea.upv.es](mailto:info@cegea.upv.es)  
Tfno + 34 96 387 70 55, from 11:00 to 14:00 local time (Spain)  
<http://www.cegea.upv.es/workshop-coop>

## INSTRUCTIONS TO REGISTRATION

To be communicated

## SPONSORS



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## COLLABORATING ENTITIES

**aeca**

Asociación Española de Contabilidad  
y Administración de Empresas

