



Project 5.3 Generally Accepted Accounting Principles (GAAP) and Cooperative Accounting

This document may be printed as a fact sheet. Date of last update: Spring 2011

Outputs:

Journal Articles:

Journal Article in Journal of Co-Operative Studies: Co-operative accountability and identity: An examination of reporting practices of Nova Scotia co-operatives
Hicks, E., Maddocks, J., Robb, A., & Webb, T.
40(2), 4-16: 2007

Book review in Journal of Co-operative Studies: Review of What Counts: Social Accounting for Nonprofits and Cooperatives by L. Mook, J. Quarter & B. J. Richmond,
Maddocks, J:
pp. 53-54: 2007

Presentations:

Presentation at the International Centre of Research and Information on the Public, Social and Cooperative Economy (CIRIEC) Research Conference:
[Perspectives on the accounting and reporting needs of co-operatives and co-operators: A preliminary examination.](#)
Hicks, E., Maddocks, J., Robb, A., & Webb, T.
Vancouver, BC.: 2007

Papers:

Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC)
Working Paper No. 1:
[Towards an international statement of recommended practice \(ISORP\) for co-operative accounting and reporting](#)
Maddocks, J.
Halifax, Nova Scotia: 2007.

Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC).
Report: [Report on comments received on CEARC working paper 1](#)
Maddocks, J., Robb, A., & Hicks, E.
Halifax, Nova Scotia: 2008.

Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC)
Working Paper No. 2: [Conceptual framework of cooperative accounting](#)

Robb, A., Maddocks, J., & Hicks, E.
Halifax, Nova Scotia: 2008.

Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC)
Discussion paper: [Objectives, scope and purpose \(iSORP Discussion Paper No. 1\)](#)
Maddocks, J., Robb, A., & Hicks, E.
Halifax, Nova Scotia: 2008.

Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC)
Discussion paper: [Reporting co-operative members' funds \(iSORP Discussion Paper No. 2\)](#).
Robb, A., Maddocks, J., & Hicks, E.
Halifax, Nova Scotia: 2008.

Centre of Excellence in Accounting and Reporting for Co-operatives (CEARC)
Discussion paper: [Reporting payments to members \(iSORP Discussion Paper No. 3\)](#).
Maddocks, J., Robb, A., & Hicks, E.
Halifax, Nova Scotia: 2009.

[Click here](#) for more information on persons responsible, project description and outputs prior to Spring 2011.

