



## DAY 1 (JUNE 25, 2018):

*The VAI office opens at 9am; come at 9am and we will start promptly. We will not have coffee/tea on-hand at 9am because of the building being unavailable before 9am.*

9:00-9:45am

Welcome, Introductions, Agenda Overview, Objectives Confirmation (what do we all want to get out of these 2 days):

Daphne and Sonja

Ed Mayo: Welcome to UK

9:45-10:45

Context Setting on Co-operative Accounting and Reporting:

Format: 60 min total including presentation (e.g. 15 min each) + full group discussion (debate, add to ideas).

Co-operatives for a sustainable world (SDG lens) – Karen McCardle, CPA Canada

What should accounting for co-ops do? What's the purpose? Why does it

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2:30-4:00pm

Accounting Practices and Standards (e.g. relevance of GAAP vs. non-GAAP)

Moderator: Elizabeth Hicks

Session Format:

Short presentation (e.g. 10 min). Followed by 3 min critical assessment (from a different presenter). Discussions at tables & full group (20 min); and/or, different tables could tackle different questions and then report back for full group discussion. Refer to Guiding Questions.

Increasing relevance of non-GAAP balances and disclosures compared to current GAAP requirements for co-operative ([Jas Chahal – video recording](#))

- Critical assessment of the concepts and approach (Daphne Rixon)

Presented in the context of relevance to Interna



Part 2:

Is value added a reliable indicator for the measurement of the economic contribution of cooperatives? Some insights from on a critical review of the academic literature (Damien Russelier)

- Critical assessment of the concepts and approach (Ian Glassford)

How member economic participation (member transactions, patronage, etc.) is accounted and reported (Fernando Polo-Garrido).

- Critical assessment of the concepts and approach (Maureen McCulloch)

Discussion – 20 min

1:45-2:15pm

Part 3:

Co-accountability: a framework of multi-stakeholder engagement for long term sustainability (Ericka Costa, University of Trento (Co-authors: Carla Antonini and Michele Andreaus))

- Critical assessment of the concepts and approach (Vivian Woodell)

Discussion – 15 min

BREAK

2:45-4:30pm - Breakout Discussions, Next Steps, Wrap-up

Facilitators: Daphne Rixon and Sonja Novkovic

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