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## Debate: Quo Vadis comparative research? The past and the future directions of comparative research.

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Comparative research is celebrating an important milestone. It has been an inherent and an important part of public sector research for four decades. It has been, and it still is, the driving concept behind the Comparative International Governmental Accounting Research (CIGAR) Network (<https://cigar-network.net>).

The focus of the comparative research in this context is on the comparisons and learnings coming from similarities and differences between different international governmental accounting systems and practices. The comparative research also enables collaboration between academia and practice. Chan et al. (1996) defined comparative governmental research as ‘an organized academic activity, comparing international governmental accounting research’. Caperchione et al. (2021) emphasise that, from the beginning of this type of research, as also evidenced by Lüder and Jones (2003a, 2003b), the intention has been on impacting practice by supporting national and international standards setting with research-based evidence derived from the study and the comparison of varied practices and experience.

### The past

In order to engage in that type of organized academic activity, that is, the comparisons, several models were proposed and developed over time. The initial model by Lüder (1992) is the seminal model. It was intended as a model to investigate public sector reforms of the 1990s so to enable a systematic comparison between countries. To that end it identified likely influences that affect the reforms and the comparisons, based on social and structural characteristics of a country and a country’s political and administrative systems (Lüder & Jones, 2003a). The seminal Lüder model was also the model that introduced the idea of reform implementation barriers. Subsequently there were a number of adaptations of the original Lüder (1992) model. Lüder (2002) wrote about them and specifically mentioned modifications by Godfrey et al. (1996, 2001) who adjusted the original model for applications in developing countries and introduced the concept of the ‘diffusion contingency model’. Jaruga et al. (1996) incorporated in the original Lüder (1992) model the behavioural changes as part of the reforms analyses, while Yamamoto (2000) emphasised the relationship between a specific type of governance, management systems, accounting systems and accounting reforms. Some of the subsequent modifications were focused on the context of

the reforms (Lüder, 2000). Consequently, Laughlin et al. (1998) and Pollitt and Bouckaert (2000) emphasised the importance of epistemic communities and the role of political and administrative elite groups in public sector management reforms. Arguably, from the original Lüder (1992) model through to the subsequent iterations, these were important advances that lead to great studies and our better understanding of public sector reforms, their drivers, the implementation challenges and opportunities.

The early comparative studies found the diversity in the reform implementations. One important learning from those studies is that there is no one fixed path (Caperchione, 2000) and that one model does not ‘fit all’. However, these early studies also attracted some valid criticism. They were criticised for being mostly desk-type studies, rather than empirical studies with emphasis of context over content, and that they emphasised description rather than being explanatory (Lüder, 2002). Chan (2002) accentuated the need for more conceptual comparative studies with analytical orientation and multinational comparisons. He pointed out the need for collaborative research, that engages in more positive rather than normative research and that also uses more varied theories to explain political incentives in public sector decision-making. This was seen as particularly important for explaining and predicting the acceptance of policy proposals (Caperchione et al., 2021): not just in terms of reforms but in the wider sense. It would be fair to say that the comparative research in public sector accounting has come a long way from its origins in becoming more based on positive research, more analytical with multinational comparisons, more collaborative and benefiting from more varied theories.

Another aspect of the comparative research that has benefited from improvements in the past has been through incorporating culture in the comparative research. Devlin et al. (2002) revisited the contingency model for culture and introduced the concepts of dominant culture, residual culture, emergent culture and the alternative and oppositional cultural forms. These cultural concepts are particularly relevant for comparative research in developing countries where there is a heavy influence of history and colonialism affecting the cultural dynamism. Following the culture lead there has been a wider variety of comparative studies in the last 40 years. From comparisons of countries in very diverse and heterogenic settings, such as in Adhikari et al. (2012) where one of the poorest countries is

compared to one of the richest and a growing superpower, to comparisons of a 'novice' country to a 'well established/mature' country in Roje and Botica Redmayne (2021) highlighting the difficulties of 'transplanting' the solutions and highlighting how the contextual factors are important, from the public sector reform 'wholeness' point of view, and from the actors' in the process of the public sector reporting point of view. Some comparative studies have spanned whole continents and regions such as in Brusca et al. (2015) who offered an overview of EPSAS standards adoption status in 14 European countries. Similarly, Manes Rossi et al. (2016) explored the harmonization of public sector accounting in 14 European countries and highlighted the benefits of harmonization while not advocating for countries to completely abandon their current public sector accounting systems. While on the same continent but in a different region Vasicek and Roje (2019) presented the perspectives on challenges and opportunities in public sector accounting, auditing and control in a less researched part of the world, the Southern Eastern Europe. In summary, the original comparison works of the 1990s paved the way for many subsequent interesting comparative studies and have enabled us to learn more about public sector accounting and management in varied settings.

The richness of the comparative research is also growing as the comparisons have not only been made on a country-to-country level but also on the inter-country levels. This is the case in Hyndman and Liguori (2018) who researched two government levels within one country overall. Single country studies are useful in a sense that they can encourage comparative research. They provide an opportunity to replicate them in other countries' settings and, in that way, also draw interesting and insightful comparatives and conclusions (Jones, 1991).

Further comparisons have been made on more varied topics than public sector reforms, such as the use of dual reporting, budget reporting and financial reporting, as in Poljasevic et al. (2019), again in the Southeastern European context. A valuable insight from that study is that accrual accounting, at least in that part of Europe, does not meet users' needs. As a matter of fact that study provides a contribution to the important area of public sector research on users' needs. In this area there is a growing body of knowledge contributed by van Helden et al. (2016), Poljašević et al. (2021), Langella et al. (2021), Budding and Helden (2022), Pajković et al. (2023), Jorge et al. (2024), Roje et al. (2025). The comparative research could well do to further expand on user-needs analysis in different countries, especially when taking into consideration the internationalization of public sector reporting.

Some more recent research, such as in Polzer et al. (2022), Adam et al. (2022) and Natalizi (2022), returned to the topic of international or European standards implementation and highlights the importance of accounting traditions and cultural differences. Therefore, it appears that we are still gaining new and interesting knowledge on what might and what might not work in different contexts. Therefore, the comparative research in public sector accounting is now much wider in topics and in regions than in the original comparative works that were anchored in the comparisons of public sector reforms.

## The future

The question remains—what is the likely new frontier for comparative public sector accounting research, beyond the reforms and the adoption of standardized accounting standards? What would make future contributions valuable?

The answer lies in how we respond to the questions on what will replace the 'traditional' public sector accounting and reporting. Will the technicalities of accounting become less relevant or is financial information going to continue to be central to accountability? What is really going to be relevant to the users in public sector setting (Bisogno et al., 2024)? The role of public sector accounting is becoming broader in the context of accountability (Cohen & Manes-Rossi, 2024) and sustainability (Manes-Rossi, 2024; Ehalaiye et al., 2024). The new comparative studies are embracing research in the context of public sector not only in accounting technicalities but also within the social aspect of public sector reporting with the spotlight on UN SDGs (Ahmad et al., 2024; Casciello et al., 2024; Stanimirović et al., 2024; Nicolo & Andrades-Pena, 2023; Bose & Khan, 2022; Greiling et al., 2015) and ever more prominent issues on how to manage and report on natural resources and biodiversity (Dabbicco, 2021; Caruana & Dabbicco, 2022; Aggestam Pontoppidan et al., 2024). These new frontiers and topics in public sector accounting research not only lend themselves to comparative research but also to the interdisciplinary research which has the potential to further enrich future comparative studies. The founding fathers of comparative research and of the CIGAR Network would be proud of how far we have come and how strong and full of potential the future comparative research is to be.

## Disclosure statement

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