



Dear CIGAR Network members,

We are pleased to launch the call for papers for the **sixth CIGAR-PMM Annual Issue**, which will be published in ***Public Money & Management*** (PMM) in 2026.

The CIGAR-PMM Annual Issue is not tied to a particular theme. The aim is to publish relevant empirical and theoretical articles on topics related to public sector accounting understood broadly, highlighting the contribution of the CIGAR Network's research to academia and practice and aiming to bridge the research-practice gap in the fields of public sector accounting and financial management.

The CIGAR annual issue is one of PMM's eight yearly issues. PMM is aimed at both the public management and public finance communities and was launched over 45 years ago to bridge the gap between research and practice. Its reach is fully international. On the public finance practitioner side, PMM is CIPFA's official journal and all CIPFA members and students have free access to all content.

An important advantage of publishing in the CIGAR-PMM Annual Issue is that PMM's publisher makes its entire content free to view for three months after publication.

CIGAR invites all scholars who participate in the Athens Annual Conference or have a significant interest in CIGAR's research agenda to submit papers for consideration for publication in the sixth CIGAR-PMM Annual Issue.

We welcome papers investigating current public sector accounting, auditing, and assurance developments. The role of public sector accounting is worthy of examination by considering not only its technical roots but also its social and relational implications. Academics and practitioners acknowledge that financial information alone does not fully capture a public sector entity's performance. At the same time, enhanced reporting systems may increase transparency and accountability, fostering public trust. We welcome papers addressing topics related to improving reporting systems for citizens and other stakeholders through popular reporting, integrated reporting, and sustainability reporting; accounting and financial

reporting integration in the public sector financial management processes (i.e. accountable and sustainable decision-making); the needs for non-financial reporting and other forms of reporting to meet the information users' needs (i.e. how to reduce the gap between the expected and actual use). Comparative research is also welcome to investigate the role of international (or regional) standards. Comparative studies provide valuable insights by highlighting best practices and lessons learned from different contexts, enhancing the overall understanding and implementation of effective public sector accounting practices.

The role of management accounting and performance measurement in public sector entities is worthy of investigation, also considering the need to provide accounting measures related to sustainability issues. Public sector entities are crucial in advancing the Sustainable Development Goals (SDGs); therefore, more research should be done on the role of public sector accounting, auditing and reporting systems in supporting the achievement of the SDGs. Research adopting a holistic view of sustainability, encompassing economic, social, and environmental dimensions, is welcomed to understand better how public sector accounting practices can contribute to the advancement of the SDGs.

Finally, the role of digital and smart governance, as well as the increasing use of artificial intelligence and machine-learning tools in public sector accounting and auditing, are promising research areas.

Researchers are also encouraged to explore other emergent themes that address contemporary challenges in public sector accounting and auditing. Topics can be addressed using qualitative, quantitative or mixed-methods approaches.

Papers for consideration in the sixth CIGAR-PMM Annual Issue should be submitted by **October 31, 2025**, through PMM's electronic submission system: <https://mc.manuscriptcentral.com/rpmm>, selecting the 'CIGAR ANNUAL PMM ISSUE'. The anticipated publication date is October 2026 (PMM's Vol. 46, No. 7).

Papers coming from the 20th CIGAR Biennial Conference to be hosted in Athens by Sandra Cohen and Sotirios Karatzimas will be particularly welcome. An article summarising the conference is expected to be included in this issue.

As with all PMM issues, the CIGAR-PMM Annual Issue will also include Debate and New Development articles. Both should be submitted through PMM's electronic submission system by February 28, 2026.

For further information, please contact Marco Bisogno (Guest Contact Editor) at mbisogno@unisa.it

See the fourth CIGAR-PMM Annual Issue at:
<https://www.tandfonline.com/toc/rpmm20/44/8?nav=toCList>

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