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## **Comparative Research of Non-Profit Organisations: A Preliminary Assessment**

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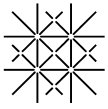
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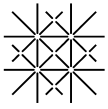
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## Abstract

This article examines the state of comparative research of Non-Profit Organisations (NPOs). Reviewing 110 articles published in philanthropic and third sector journals in the last 10 years, this article surveys the essential aspects of the research design and content of comparative studies. It is found that practical constraints of the comparative research practice influence NPO research. It is observed that volunteering, regulation NPOs development and philanthropy are the main subject areas examined in comparative research of NPOs, and the main analytical frameworks adopted are social capital, civil society, and welfare regimes. The conclusion points to the necessity to improve the comparative research agenda through the development multi-level analyses, the inclusion of the time dimension and the assessment of the sets of theories used.

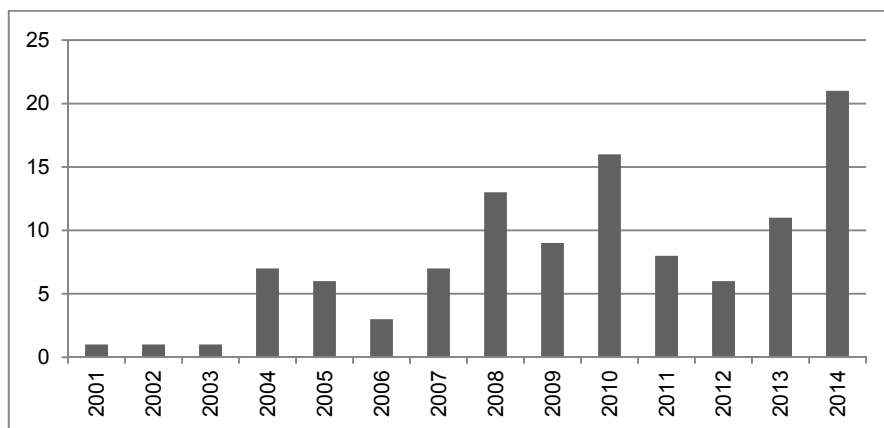


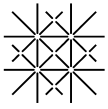
## 1. Introduction

The 'Nonprofit Sector Research Handbook' (Powell, 1987) is a landmark in non-profit research as it laid the grounds for the development of a specific research field on the non-profit sector, also called the third sector. The contribution 'The Nonprofit Sector in Comparative Perspective' by Estelle James (1987) captures the beginnings of comparative research on non-profit organisations (NPOs). First attempts to go beyond the U.S. are documented by Anheier and Seibel (1990). Their list of major drivers for comparative research includes the choices about the public – private division in different countries, the conditions of development of the third sector, competitive advantages over government or private companies, sources of financing and tax regulations, as well as historic roots. Both, James (1987) and Anheier and Seibel (1990) stated the missing availability of data on size, scope, and composition of the third sector as the most important obstacle for advancing comparative research. This gap was filled by the John Hopkins Comparative Non-Profit Sector Project (CNP) as the first and until today leading large-scale research study (Salamon and Anheier, 1994; Salamon et al., 1999; Salamon, Sokolowski, et al., 2004). Through this project a systematic body of comparative data on NPOs was compiled serving as the basis for many other comparative research projects analysed in this piece of work.

The purpose of comparative research is to identify and explain similarities and/or differences of a phenomenon in different contexts (economic, political, socio-cultural, historical, etc.). The benefits of undertaking a comparative research agenda include: conceptual refinement, insight into the particular and general underlying forces of a phenomenon, and the development of guidelines to improve practices. As a result, comparative research provides a useful tool to advance our understanding of NPOs. The possibility of comparison has inspired research into what caused the NPOs expansion globally, what factors make the phenomenon adapt to different contexts, and what are the implications for our societies. These three important questions underlie the articles examined here. For instance, Katz-Gerro, Greenspan, Handy, Lee, and Frey consider whether the volunteer behaviour of young people is conditioned by global values (2014), and Samad examines whether not only culture and lack of development but also contextual and organizational factors hinder the NPOs expansion in Arab States (2007). As the survey examined here suggests, comparative research into NPOs is gaining momentum (graph 1). Therefore, it is important to examine how comparative research contributes to the research practice and understanding of the NPOs.

*Graph 1: Number of comparative articles published per year in 11 philanthropic and third sector journals*





The practical aim of this article is to help comparative researchers to enhance the research practice and the understanding of the NPOs sector. Drawing on the scholarship of comparative research, of research methods and on NPOs, this article seeks to assess the state of the research on NPOs of a comparative nature. Accordingly, the purpose is to estimate the extent to which NPOs research is shaped by general trends in comparative research and to consider how the development of the NPOs comparative agenda is helping scholars to gain insight into the phenomenon.

The articles examined do not necessarily follow the comparative method (Ragin and Rubinson, 2009; Ragin, 1987). However, the articles have been selected on the basis that they systematically seek to identify features and factors that bring closer or set apart two or more cases studied. This broad application of the notion of comparative research is based on the premise that what distinguishes comparative research is its intention to reveal similarities and differences among social entities (Mills & Bruijn, 2006) and, particularly, its intention to 'explain and to interpret macro-social variation' (Ragin, 1987: 5). From this point of view, comparative research is by definition empirical; that is, the cases selected are significant for the explanation of a phenomenon.<sup>1</sup> Therefore, the selection of cases is a key issue in comparative research (Hantrais, 2009).

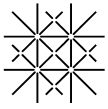
Methodologically, a wide range of approaches can be adopted in comparative research (Hantrais, 2014; Mills & Bruijn, 2006), including the comparative method. However, the distinction between qualitative and quantitative approaches is somehow visible in comparative research given that they tend to lead to different outcomes. Qualitative research is useful to conduct deep analyses of a few cases leading to the mapping of the particularities; that is, identifying differences. Quantitative research allows studying a large number of cases to record the elements that connect the cases; that is, pinpoint similarities. Nevertheless, this distinction in practice is not always clear cut. Finally, comparative research, as part of social research, should pursue the general aims of social scientific research which include the identification patterns and relationships, and theory development (Ragin and Amoroso, 2011).

Accordingly, notwithstanding the methodological approach adopted, comparative research should aim to improve the explanatory logic of the NPOs phenomenon (the reasons for its expansion, the factors for adaptation, and the effects on our societies). However, it is expected that different methodological approaches will improve the explanatory logic at different and complementary levels. It is also expected that the social entities selected for the research are significant for the kind of NPOs phenomenon that researchers seek to explain. In other words, social entities need to be justified and operationalised.

As a result, aspects of the research design of and the analysis applied in comparative research of NPOs need to be examined in order to assess its contribution to the understanding of the NPO phenomenon. To this end, as explained in the following section, this paper examines 110 articles published in philanthropic and third sector journals. In this section the selection of the journals and the articles as well as the data collection and analysis are briefly explained. Section three, is divided into two parts. The first assesses general aspects of research design: the comparative approach, datasets, units of analysis and observation and the scope of research. The second contrasts general aspects of the content of the articles, including: research subjects, analytical approaches, and explanations. The paper finishes with a brief evaluation.

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<sup>1</sup> See also Hantrais on context-sensitivity in comparative research (1999).



## 2. About the Study

We sought to identify articles with a comparative design published in international philanthropic and third sector journals over the past 10 years (January 2004 to January 2015). For this purpose we referred to the list of “International Third Sector Journals”<sup>2</sup> provided by the *International Society for Third-Sector Research* (ISTR) and the list of “Journals in Philanthropic Studies”<sup>3</sup> provided by the *European Research Network on Philanthropy* (ERNOP). Two relevant journals (the *International Review on Public and Non-profit Marketing* and the *China Nonprofit Review*) were excluded because their articles were not available on the electronic databases which were used to identify articles. We obtained a final list consisting of 18 international journals for our analysis (table 1). Six of 18 journals contained no relevant articles. There are a few reasons to concentrate on academic journals. Despite their flaws (Atkinson, 2001; Bohannon, 2013), academic journals not only aim at keeping high research standards that assure a good quality and advancement of scientific knowledge, but also a significant part of the discussions in most fields take place through them (Bornmann, 2011). Books were excluded because they may follow different standards and style which in combination with academic articles could affect the consistency of the comparison. However, we are aware that some of the most prominent comparative research projects on nonprofits were published in books in the relevant period of time (Salamon et al. 2004; Anheier & Daly 2007; Hopt & von Hippel, 2010; Harding & Steward, 2014).

The journal articles were searched in the *Web of Science* web portal. When necessary, we used electronic journal access to publisher websites or looked on the publicly available journal website to check for special issues and issues not in the database of *Web of Science*.

We searched with the following terms: comparative study/comparative analysis, cross-national/cross national, cross-regional/cross regional, cross-cultural/cross cultural, international comparison, global comparison. With these terms, we searched the database on the following rubrics: title, keywords, and abstract. Then, the entire journal text was reviewed to ensure that they were relevant for the analysis. Book reviews, dissertation abstracts, and other publications without a comparative design were excluded, while introductions to special issues were kept in the dataset. In total, we identified 110 articles (annex 1).

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<sup>2</sup> ISTR: [https://istr.site-ym.com/?page=Int\\_Journals](https://istr.site-ym.com/?page=Int_Journals)

<sup>3</sup> ERNOP: <http://ernop.eu/wp-content/uploads/2014/04/Journals-in-Philanthropic-Studies.pdf>

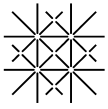
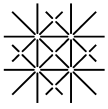


Table 1. Comparative articles in philanthropic and third sector journals

<b>Name of journal</b>	<b>Number of articles</b>
<i>ANSERJ</i>	1
<i>Canadian Journal of Volunteer Resources Management</i>	0
<i>Financial Accountability and Management</i>	3
<i>International Journal of Nonprofit and Voluntary Sector Marketing</i>	9
<i>International Journal of Not-for-Profit Law</i>	23
<i>Japan NPO Research Association (JANPORA) Nonprofit Review</i>	0
<i>Journal for Nonprofit Management</i>	0
<i>Journal of Civil Society</i>	11
<i>Journal of Governmental and Nonprofit Accounting</i>	0
<i>Journal of Nonprofit and Public Sector Marketing</i>	2
<i>Nonprofit and Voluntary Sector Quarterly</i>	25
<i>Nonprofit Management and Leadership</i>	3
<i>Nonprofit Policy Forum</i>	0
<i>International Journal of Civil Society Law</i>	5
<i>The Nonprofit Review</i>	1
<i>Third Sector Review [Australia and New Zealand]</i>	0
<i>Voluntary Sector Review</i>	3
<i>VOLUNTAS International Journal of Voluntary and Nonprofit Organizations</i>	24
	110

We began the data collection by gathering information on the journal (e.g. number of articles per year and per journal), and the authors (multiple/single authors, country of institutional affiliation and funding institutions). The next step was to collect information on the research design of the articles; more precisely the type of data, the datasets, the methodological approach, the units of observation and analysis and the countries included in the research. Finally, information on the content of the articles was collected, classified and coded. The collection of content information concentrated on the subjects of research, analytical frameworks and explanations. While open coding was used for the information on the research design, selective coding was necessary for the information on the content because the relationships between each of the categories examined – subjects of research, analytical approaches, and explanations – need to be traced (Boeije, 2010). The data was analysed separately for quantitative and qualitative articles. We found the division between qualitative and quantitative is not clear cut (Ragin and Amoroso, 2011). Here, the articles have been classified as qualitative or quantitative according to their main comparative approach. In the following sections the results are described and commented on in the light of the main trends identified in comparative research, research methods and NPOs literature.



### 3. Comparative research of NPOs: a preliminary assessment

As stated before, comparative research is a method to reveal similarities and differences on a chosen research object. In the following, we analyse the structure, method, and content of the studies under research in closer detail.

#### 3.1. Research design

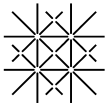
##### 3.1.1. Comparative approach

Although qualitative research is frequently associated with case study, the articles here applying a qualitative approach are almost equally divided between those that are variable-oriented and those that are case-oriented (40 and 32 respectively) (table 2, a). Variable-oriented research has the purpose of assessing the effects of a specific number of elements on a medium- to large number of instances (Mills and Bruijn, 2006). One example is (Price and Wallace’s (2002) study on materiality in five different countries. On the other hand, case-oriented studies seek to look for a wide range of elements that shape one or a few instances or cases (Mills and Bruijn, 2006). An example is Lee and Haque’s study (2008) that seeks to identify the factors that determined the historical development of statist-corporatist NPOs regimes in Hong-Kong and Singapore. Meanwhile, the quantitative articles examined consistently follow a variable-oriented approach.

Table 2. Research design: approach and purpose by number of articles

<b>Qualitative</b>		<b>Quantitative</b>	
<b>a. Comparative approach</b>			
<i>Variable-oriented</i>	32	<i>Variable-oriented</i>	35
<i>Case-oriented</i>	40	<i>Case-oriented</i>	3
<b>b. Purpose</b>			
<i>Synthesis</i>	8	<i>Synthesis</i>	0
<i>Refining concepts</i>	16	<i>Refining concepts</i>	0
<i>New typologies</i>	11	<i>New typologies</i>	4
<i>Patterns</i>	25	<i>Patterns</i>	9
<i>Correlations</i>	12	<i>Correlations</i>	25

The significant use of variable-oriented research among qualitative research on NPOs is not surprising. Comparative research of a qualitative kind has undergone important transformations during the last decades as a result of technological development. This has facilitated the collection and analysis of larger amounts of qualitative data, such as content analysis (Hantrais, 2009). In addition, criticism coming from quantitative sides regarding rigour and clarity has encouraged qualitative researchers to look for better ways to add accuracy and intelligibility to their research (David and Sutton, 2011). This trend has even inspired some researchers to look for research approaches that, to some extent, build a middle ground between qualitative and quantitative research –e.g. Qualitative Comparative Analysis (QCA) (Rihoux, 2006; Rihoux, 2010). Although qualitative research has significantly benefited from this trend, it has frequently paid a price for it. Debates on the quality of qualitative research have frequently assumed that quantitative research is superior because it seems more scientific. This has pushed qualitative researchers to emulate quantitative work by giving a more ‘scientific’ appearance to their research, forgetting that



the aims of quantitative and qualitative research are different and complementary (see e.g. Peters, 2013; Ragin, 2006; Ragin and Zaret, 1983).

### 3.1.2. Purpose

The analytical objective of each article was assessed and classified following Spencer, Ritchie, & O'Connor's (2003:212) analytical hierarchy.<sup>4</sup> Although they apply the framework to describe qualitative research, it is also applicable to quantitative research, because they share the essential logic of research (Peters, 2013; see also Hantrais, 2009). From Spencer et al.'s framework the descriptive and explanatory accounts were adapted to the articles' descriptions of their purpose. As a result, a fivefold classification was developed (table 2, b). This classification begins with descriptive articles, which usually review literature, cases or sets of data with the purpose of recognizing variables and identifying components (e.g. Laratta and Mason, 2010), assessing practices and improving or proposing typologies (e.g. van der Meer, te Grotenhuis, and Scheepers, 2009), and it ends with articles which seek to look for explanations through the identification of patterns or the evaluation of correlations.

The analysis of the data shows that identifying patterns is the most common purpose of qualitative research. However, in second place, variable-oriented articles are inclined to refining categories and typologies, while case-oriented research leans toward the examination of correlations and the improvement of typologies. Meanwhile, the most common purpose that quantitative articles pursue is to evaluate correlations between variables (almost two-thirds), while finding patterns and improving typologies are in a more distant second and third place respectively.

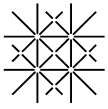
While at first sight it does not seem surprising that NPOs quantitative research is consistent in its focus on assessing correlation between variables, it seems a bit odd that qualitative case-oriented research strays somewhat into examining correlations. Qualitative research is usually valued for its utility in the enhancement of concepts and the logic of explanations, and this, of course, implies redefining and refining the sets of relations between the aspects underlying those explanations. For instance, the Lorentzen and Henriksen (2013) study of differences in governmental implementation strategies of volunteer centres in Norway and Denmark reveals the explanatory strength of some variables identified in the social origins theory (Salamon and Anheier, 1998) and assesses contextual variables that such theory overlooks.

On the other hand, the interest of NPOs quantitative research in assessing correlations should be reconsidered. According to some researchers (see discussion in Kittel, 2006; Ragin, 2006; Hedström, 2010), the value of quantitative research has been narrowly defined as identifying the comparative relevance of variables for the explanation of a phenomenon. Nevertheless, quantitative researchers would be able to move beyond the generalities of correlations by making more contextual and theoretical conscious choices of their populations, variables, and relationships (Ragin, 2006). The implication is that quantitative research could increase its accuracy in the uncovering of causality and, therefore, enhance its contribution to the improvement of the theory's explanatory power (Ragin, 2006). To a certain extent, it would be expected that the limited number of quantitative studies seeking to identify patterns and improve typologies would move beyond the simple correlational framework. But, after careful reading, the focus of the articles on variable valuation and theory validation suggest that NPOs quantitative research has not yet considered breaking its narrow definition.

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<sup>4</sup> One note of caution should be inserted here. Despite the fact that Spencer et al. label their framework hierarchy, they acknowledge that research does not take place in a linear manner.





### 3.1.3. Datasets and the units of observation and analysis

Although the large majority of NPOs studies examined here elaborate their analysis based on secondary sources of information (table 3, a), there is a noticeable difference in the use of datasets between qualitative and quantitative studies (table 3, b). While all quantitative studies examine datasets –either primary or secondary, or both –, only one-third of qualitative studies scrutinise datasets. This is partly due to the significance of the legal background to these articles, which concentrate on the documentary analysis of legislation.

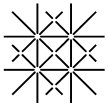
Table 3. Research design: information and datasets by number of articles

<b>Qualitative</b>		<b>Quantitative</b>	
<b>a. Information analysed</b>			
<i>Primary</i>	11	<i>Primary</i>	13
<i>Secondary</i>	56	<i>Secondary</i>	25
<i>Combined</i>	5	<i>Combined</i>	0
<b>b. Datasets</b>			
<i>Not used</i>	46	<i>Not used</i>	0
<i>Used</i>	26	<i>Used</i>	38

The examination of datasets and the units of observation not only reveal the methodological and analytical choices of comparative research, they can also reflect the structure of resources in the field of NPOs research. As Hantrais explains (2009), during the last decades comparative research has largely benefited from the efforts of governments and research agencies to develop accessible comprehensive databases, which provide the basis for cross-national comparisons (see also David and Sutton, 2011). This trend is also evident among NPOs comparative research (annex 2). For instance, qualitative case-oriented research relied on a wide range of comprehensive data sources. These ranged from national directories of associations and the John Hopkins Comparative Non-profit Sector Project, to macroeconomic data from the Global Competitiveness Report and the World Development Indicators. Among quantitative articles using secondary datasets, the most frequently used are the John Hopkins Comparative Non-profit Sector Project, the World Values Survey, the European Social Survey and the European Values Study. There are undoubtedly questions of comparability and data management of these large databases that can affect the quality of research (Kittel, 2006), but these questions are beyond the reach and scope of this article because they have to be examined in the light of the research questions and the purposes of each comparative work.

In total, one-third of the articles analysed some kind of primary datasets (table 3, a). The use of primary or a combination of data was limited among both case- and variable-oriented qualitative studies. Qualitative studies with a case-oriented approach used interviews and surveys equally as primary data, and the principal source of primary data for variable-oriented articles was interviews, although in two cases surveys were also used. Regarding quantitative articles, 13 out of 38 use primary data (33% compared with 15% in qualitative articles) which consists of surveys and online surveys. Given the interest of qualitative research in uncovering the specifics of a phenomenon and the significance of context, the use of international databases and interviews may be easily justified.

However, the significant use of surveys in quantitative articles must be considered. On the one hand, datasets that collect information at the individual level, such as the European Values Study, may have the



advantage of testing the effect of individual behaviour at a collective level (Kittel, 2006). On the other hand, datasets that collect information at the individual level may fall into the trap of misconstruing populations and of drawing generalisations too quickly (Ragin, 2006; Kittel, 2006). This trap may particularly manifest in small primary data collection that relies on surveys and questionnaires, given their cost-effectiveness. As Hantrais has extensively discussed, collecting and analysing large amounts of data is a massive challenge that must be correctly approached if the aim is to substantially contribute to theory validation (2009 and 2014). The primary data collected in the quantitative studies analysed seem to face the difficulties raised by Ragin, Kittel and Hantrais.

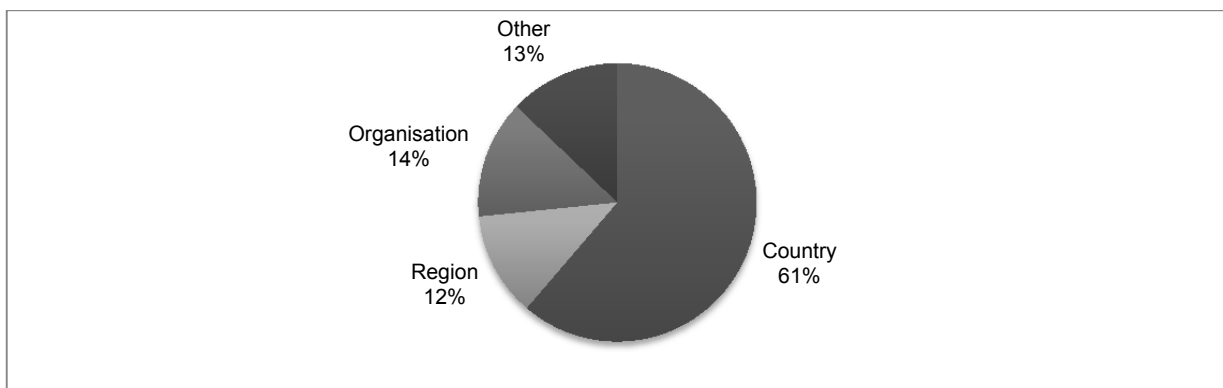
In our sample, thirteen quantitative studies examined only the primary data collected by the authors. All these articles have in common their interest in evaluating specific aspects of individual behaviour that may not be easy to analyse from large datasets e.g. the European Values Study. One example is the Handy et al., study that seeks to identify whether 'in those countries where volunteering signals positive characteristics of students and helps advance their careers, their volunteer participation will be higher' (2010: 498). To this end, the authors analyse survey data collected from 9,482 students in 12 countries (the authors collected data from the same countries as their institutional affiliation, with the exception of Canada and Israel). As Handy et al. briefly point out, difficulties in the process of data collection impose challenges in the data analysis regarding for instance randomisation, representativeness, or language. Similar difficulties were described in the remaining quantitative articles that used only primary data.

#### 3.1.4. Authors and the scope of analysis

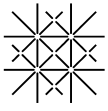
Although the units of observation and analysis should stem from the research questions, there are numerous 'non-scientific factors' that can intervene in this methodological decision (Hantrais, 2009: 50). Our discussion above on the accessibility and construction of databases is one of the non-scientific factors affecting the researchers' methodological choices; and the scope of analyses and the authors' institutional affiliations presented here constitute another factor.

Qualitative and quantitative articles have in common their main interest in conducting analyses at country level (close to two-thirds of both qualitative and quantitative –see graph 2). The focus at country level is a common trait of comparative research (Hantrais, 2009; Mills and Bruijn, 2006). Although at aggregated level European countries are the most researched, the country most frequently included in the articles are the US (table 4).

Graph 2. Unit of analysis by article

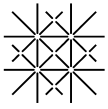


Note: more than one unit may be analysed in the articles.



*Table 4. countries analysed (by article)*

<b>Country</b>	<b>Number of articles</b>
USA	49
UK	37
Germany	31
Canada	27
Hungary; Denmark	24
Poland; Sweden	22
Ireland	21
Finland, The Netherlands	19
Belgium	18
Italy; Spain	17
Australia; Czech Republic	15
Japan; Portugal	14
Austria; Croatia; France; Greece; Norway; Switzerland	13
Estonia; Latvia	12
Lithuania; Romania	11
Bulgaria; Russia; Slovakia	10
Israel	9
Egypt; England; India	8
Brazil; China; Luxembourg; Mexico; New Zealand	7
Zimbabwe; Kenya; Korea; Moldova; Serbia	6
Ethiopia; Argentina; Jordan; Slovenia	5
Algeria; Bosnia-Herzegovina; Cyprus; Iraq; Kosovo; Lebanon; Macedonia; Malta; Uzbekistan	4



Albania; Armenia; Azerbaijan; Belarus; Cambodia; Chile; Colombia; Eritrea; Ghana; Iceland; Indonesia; Montenegro; Palestine; Peru; Philippines; Saudi Arabia; Turkey; Uganda; Ukraine; Venezuela; Wales	3
Afghanistan; Bahrain; Bangladesh; Botswana; Cuba; Georgia; Iran; Libya; Nicaragua; Nigeria; Northern Ireland; Pakistan; Rwanda; Scotland; Singapore; Sri Lanka; Taiwan; Tanzania; Turkmenistan; UAE; Yemen; Zambia	2
Benin; Bolivia; Burkina Faso; Burma; Congo, Dominican Republic; Ecuador; El Salvador; Gambia; Hong Kong; Kazakhstan; Kyrgyzstan; Lesotho; Liechtenstein; Malaysia; Malawi; Mali; Morocco; Mozambique; Namibia; Nepal; Panama; Paraguay; Senegal; Sierra Leone; South Africa; Sudan; Swaziland; Tajikistan; Togo	1

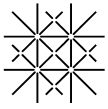
Note: 131 countries. England, Northern Ireland, Scotland, Wales are sometimes analysed independently from the UK.

Comparative research frequently conducts analyses at country level because methodologically and analytically is easy to justify and populations are easy to construct compared to analyses at social and cultural levels (Hantrais, 2009). However, analyses at country level are frequently adopted for practical reasons, and the countries chosen have sometimes less to do with relevance (Hantrais, 2009; Ragin and Amoroso, 2011) than researchers' individual knowledge and preferences. This seems to be the case also in NPOs comparative research. The examination of the data reveals a close relation between the researchers' country of institutional affiliation and country focus. For instance, out of the 30 studies with a single author from institutions in the USA, 17 include the USA as a unit of analysis. The numbers are higher in the remaining cases. For instance, Hungary and the Netherlands, where there are nine and eight articles respectively with single authorship, these countries were included as unit of analysis in six and seven cases respectively. In articles with multiple-country authorship, the relationship between the authors' country of institutional affiliation and unit of observation seems to be also high as the Handy et al. (2010) study mentioned above illustrates.

### 3.2. Explaining NPOs

The examination of the research design is important to appreciate the practical and methodological factors that define the scope and depth of NPOs comparative research. Nevertheless, it is also necessary to examine the contribution of this research to the understanding of the NPOs phenomenon. Consequently, the purpose of the following subsections is, in first place, to identify the subjects that researchers consider improve this understanding by adopting a comparative perspective. To this end, the main subjects examined in the articles were classified and examined. The classification consisted in identifying the main general NPOs subject that each article sought to contribute (graph 2 and 3).

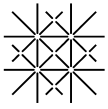
In second place, we examine the main theories explored in the key subjects researched. As Ragin and Amoroso explain (2011), one of the primary goals of qualitative research is to advance new theories while the goal of quantitative research is to test theories. The advance of new theories implies enhancing the concepts and improving the logic of relationships used to explain phenomena. The test of theories refers to the evaluation of the comparative relevance of variables for the explanation of a phenomenon. From this point of view, qualitative and quantitative research are complementary. Accordingly, we examine the main analytical approaches adopted and the explanatory relations recognised by the researchers, and we seek to find connections between different areas of research.



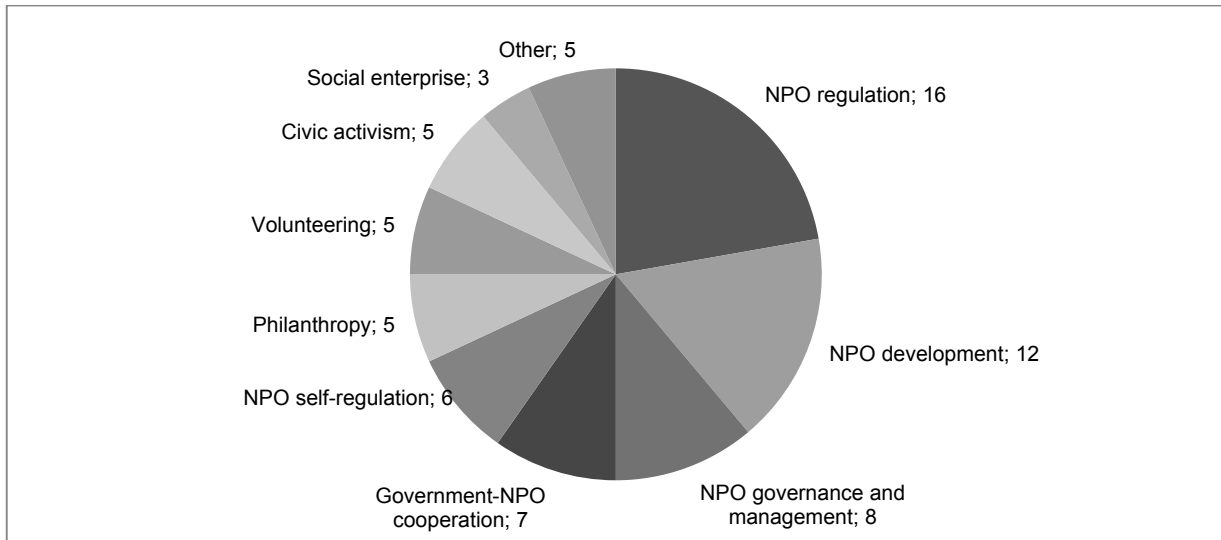
### 3.2.1. Topics

The data shows that two-fifths of the qualitative articles were concerned with NPOs regulation and NPOs development (graph 3). Moreover, if NPOs regulation and NPOs self-regulation (the fifth most researched topic) are merged, close to half of the qualitative articles focus only on the regulation and development of NPOs. Articles on regulation seek to understand how different types of regulation regimes constrain NPOs actions, while articles on self-regulation attempt to identify the contextual factors that lead to self-regulation and assess the outcomes in some contexts such as the UK or Asia (Laratta and Mason, 2010 and Sidel, 2010, respectively). Articles on development consider the factors that prevent or encourage the expansion and permanence of NPOs in different contexts and time.

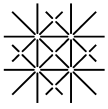
The prominence of research on regulation is partly due to the fact that two-thirds of the articles are published in law-related journals (the International Journal of Not-for-Profit Law, and the International Journal of Civil Society Law) and the majority of the authors are affiliated to the field of law. Yet, even when articles from these two journals are removed from the data, NPOs regulation and self-regulation still represent two-fifths of the remaining qualitative articles. Among these articles there are a number that analyse the effect of regulation in non-democratic and post-conflict contexts (Elbayar, 2005; Makary, 2007; Nof-Steiner, 2007; Odora, 2008; Samad, 2007; Vernon and Vernon, 2009). Others examine regulation patterns in Europe and its sub-regions (Moore, Hadzi-Miceva, and Bullain, 2008; Moore, 2005; Ojala, 2004; Rutzen, Douglas, David Moore, and Michael Durham, 2009; Travaglini, 2008) and the remaining articles concentrate on specific subjects and cases such as terrorism (Bloodgood and Tremblay-Boire, 2011) cross-border charities (Breen, Ford, and Morgan, 2009), taxation (Moin, 2008) and payout (Toepler, 2004).



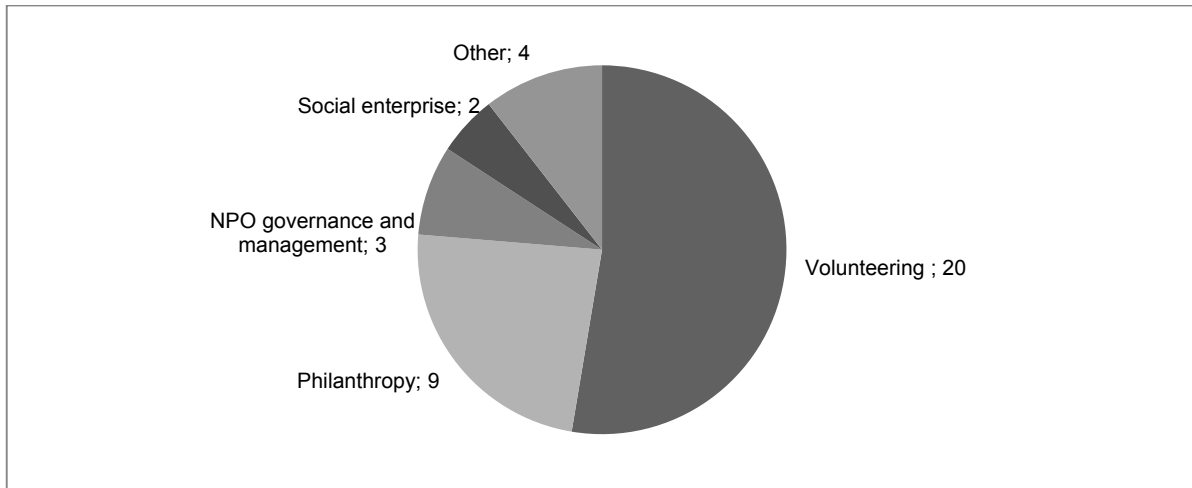
Graph 3. Subjects in qualitative articles (by number of articles)



The main subjects explored by quantitative articles seem consistent with the research approach, the scope and the type of data analysed (graph 4). Quantitative articles consistently aim to understand individual behaviour and its impact on different aspects of the NPO sector. The main subject of research is volunteering, while the subject of philanthropy is only explored in nine out of 38 articles. Articles on philanthropy focus on the factors that determine patterns of giving mostly in different populations (women, diaspora, countries, and emerging markets) but also subjects (environment). Articles on volunteering are written by authors in a wide range of disciplines, from management, to social psychology and to politics. These articles examine how volunteering behaviour varies depending on three main sets of factors: i) religion, trust, ethnic diversity and cultural heritage, ii) education and career development among students, and iii) wellbeing on populations at retirement age. For instance, Smith et al. (2010) study the motivations for volunteering, Haski-Leventhal (2009) makes a cross-European comparison of the relationship between elderly volunteering and well-being, and Savelkoul et al. (2013) examine the impact of ethnic diversity on participation in European voluntary organizations. Similarly to qualitative research, it should be noted that the largest majority of these quantitative articles have been published in journals which concentrate on this subject (Nonprofit and Voluntary Sector Quarterly, VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations, and Journal of Civil Society).



Graph 4. Subjects of quantitative articles (by number of articles)

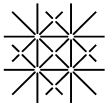


The subject foci of NPOs quantitative research are in sharp contrast with qualitative research where volunteering and philanthropy were of minor importance. Similarly, the two main subjects in qualitative research (NPOs regulation and NPOs development) were hardly touched on in quantitative studies. These subject-foci differences raise questions on the relationship between quantitative and qualitative research as we develop our understanding of the NPOs phenomenon. Assuming qualitative and quantitative research are complementary, they need to demonstrate some common interests and a dialogue that will allow both to better assess the variables and evolve explanatory relationships.

### 3.2.2. Analytical frameworks and enhancement of explanations

It is noted that among the qualitative articles focused on NPOs regulation, theory is rarely discussed and their preference is to focus on the practical implications for the development of regulation and policy. As mentioned before, the majority of the articles on NPOs regulation are written from a legal standpoint. Although legal research has a different structure to social science research, it can pursue both theoretical and empirical objectives (Smits, 2012). Yet in the sample studied, the articles have a strong empirical orientation, usually seeking to evaluate the effects of a law application in order to improve it or to assess its transferability to other contexts. This kind of evaluation research is useful for the identification of patterns and as a result the development of theory. Nevertheless, a few articles in this area discuss theoretical implications. These articles adopted an institutionalist approach. For instance, Bloodgood and Tremblay-Boire (2011) indicate the importance of considering political context and the nature of changes to regulation as factors that determine the different responses of international non-governmental organizations to counterterrorism regulation in different countries. Using the same approach, Elson (2010) posits that the reasons for the different evolution of charity regulations are to be found in the institutional origins and their positive reinforcement in different societies – a similar argument made by Moin (2008).

Meanwhile, qualitative articles on NPOs development, which have been conducted by social scientists from a wide range of disciplines, either seek to refine our understanding of civil society development or the evolution of welfare regimes. Among the first group, Rose-Ackerman reflects on the function of NPOs in government accountability in countries in democratic transition (2006), Odora looks for the causes of NPOs survival in 'less-than-democratic states' (2008), and Samad deduces the external and internal barriers for NPOs development in Arab countries (2007). Among the second group, drawing on the cases of Hong Kong and Singapore, Lee and Haque add to the classification of welfare state regimes by introduc-

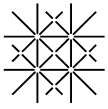


ing a 'statist-corporatist' type (2008), and similarly to Henriksen, Smith and Zimmer (2012), Archambault, Priller, and Zimmer study the factors that lead to convergence of NPOs sectors despite their origin in different welfare regimes (2014).

Contrary to qualitative articles in NPOs regulation, quantitative articles regularly reference the theories they seek to test. Moreover, there seems to be a particular interest in social capital theory among articles on volunteering – the main subject studied in quantitative articles. For instance, Prouteau and Sardinha find that social networks are a 'leading mechanism to volunteering' (2013), Siisiainen and Kankainen observe that high welfare provision positively affects trust while negatively affects volunteering (2014), and Savelkoul et al. rebut the assumption that people living in ethnically more diverse contexts would be more likely to withdraw from social life (2013). Other articles contributing to the understanding of NPOs function in the growth of social capital include Achilov (2013), Dekker and Broek (2005), Voicu (2014), and Wollebæk and Selle (2007). Although these articles concentrate on the volunteering subject and examine one particular theory, their interest in different aspects of social capital theory makes it difficult to identify major explanatory trends.

Despite the apparent disconnection between the most relevant topics of each research approach (regulation and volunteering), there is a common concern between quantitative researchers concerned with volunteering and qualitative researchers concerned with NPO development: welfare regimes. Although researchers not always explicitly use the welfare regimes or social origins perspectives (Esping-Andersen, 1990; Salamon and Anheier, 1998 respectively) some quantitative articles discuss whether the degree of welfare development explains volunteering behaviour (e.g. Handy et al., 2010; Haski-Leventhal et al., 2010; Hwang, Grabb, and Curtis, 2005; Siisiainen and Kankainen, 2014). Meanwhile, qualitative studies on NPO development explore whether the cultural, social, economic and political features of welfare regimes explain the development of NPOs (e.g. Adloff, 2014; Archambault et al., 2014; Henriksen, Smith, and Zimmer, 2012; Lee and Haque, 2008). These studies suggest that the welfare regimes theory helps to explain some aspects of the evolution of NPOs in different contexts; however, Adloff (2014) and Archambault et al. (2014) argue, the origin in different welfare regimes does not imply that NPO sectors will vary. On this premise, these articles reveal the similarities between the American and German and the French and German NPO sectors. In addition, these analyses frequently refer to globalisation, socio-economic changes and the adoption of new public management practices as factors involved in current transformations of NPOs in different countries (e.g. Henriksen et al. 2012). In contrast, quantitative studies explain the different patterns identified in the disposition and motivations to volunteer as a result of different welfare regimes (e.g. Handy et al 2010, Hwang et al. 2005). Moreover, some of these studies suggest that in countries with high welfare provision volunteering is perceived as less necessary compared to countries where welfare provision is low (e.g. Handy 2010, Haski-Leventhal 2009). Nevertheless, despite the common interest in welfare regimes there seems to be a disconnection between qualitative and quantitative research, where quantitative research does not integrate aspects of the evolution of NPOs pointed in qualitative research, and qualitative research does not consider how transformations in individual behaviour influence the evolution of the NPO sector.





## 4. Conclusion

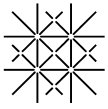
This article sought to assess the situation of the research practice and understanding of NPOs in the light of the main trends identified in comparative research, research methods and NPOs literature. It was found that comparative research of NPOs is influenced by the practical matters of the comparative research practice, and at the same time is concentrated on a number of subjects that through the comparative lens make a distinctive contribution to the understanding of the NPOs phenomenon – volunteering, regulation NPOs development and philanthropy. It is also observed that the main analytical frameworks adopted – social capital, civil society, and welfare regimes- fulfil the comparative purpose of showing the significance of the contexts studied for the explanations of the NPO phenomenon.

The challenges in the examination of this collection of articles stems from the relatively new character of comparative research, and the subject and scope delimitations of the journals which affect the identification of patterns and the distinction of subjects and theories. It is also demanding the process of creation of the classifications applied in our analysis, particularly in the classifications of research approach, purpose, and subject. The process of classification requires the arranging of data according to specific codes and patterns that make the analysis possible, but sometimes the distinctions are blurred, and in these cases we chose classifications that made the identification of patterns feasible over a detailed classification. Finally, the amount and variety of articles make difficult to conduct an exhaustive analysis that brings to light the diversity of NPOs.

As we explained in the introduction, part of the distinctive character of comparative research stems from its empirical orientation, where the social entities examined are significant for the phenomenon studied. It is observed that comparative research of NPOs concentrate on the study of social entities that are adapted to the reality of the research practice. It is found that the availability of data constitutes an important factor in the selection of research design, subjects and units of analysis. This is particularly visible in quantitative articles which usually rely on a specific number of institutional datasets, or which use primary data that depends highly on the cost-effectiveness factor and the researchers' country of institutional affiliation. It is also observed that, although countries from all around the world are included in the studies, the focus on Western societies, and notably USA, UK, and Germany is significant.

It was also explained in the introduction that the objective of comparative research is to explain how and why different interrelated factors lead to convergence or divergence. Therefore, the ultimate purpose is to enhance the logic of our explanations. Accordingly, it is expected that comparative research of NPOs improves our understanding of what caused the NPOs expansion globally, what factors make the phenomenon adapt to different contexts, and what are the implications for our societies. It was observed that different logics in welfare states can lead to the expansion of NPOs such as the sense of duty in societies with high welfare provision and the sense of necessity in societies with low welfare state provision. As a result, it is inaccurate to assume that different types of welfare states lead to different kinds of NPOs sectors. For some researchers the NPO phenomenon takes different shapes depending on the particularities of the institutional reinforcements in each context. Finally, researchers point that the widespread adoption of new public management practices and the socio-economic effects of globalisation are the main factors leading to the expansion and, to a certain extent, convergence of the NPO sector.

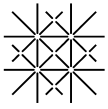
Based on the overview presented in this article we conclude in three recommendations for the advancement of comparative research on NPOs. First, the unit on analysis in existing studies usually focuses on one level, e.g. individuals, organizations or countries. Mostly due to limitations of data availability, only characteristics of one level could be analysed. With increase in data compiling in general and NPOs more specifically, future research should elaborate on multi-level analysis using methods such as hierarchical



linear models (Kozlowski and Klein 2000). These models allow comparing macro-level and micro-level phenomena at the same time and help to better understand comparable individual action in different institutional settings. As an example, one can think of analysing individual donors at the lower level and legal regulations at the higher country level.

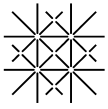
The second recommendation applies to the time dimension of the comparative studies. To date, most comparative studies use single observations. Thus, comparisons with results from other studies at different points in time are limited. A convergence on panel data and time series offers a higher validity of the findings and emerges influences of single causes such as increase of donations after a natural disaster. Additionally, many studies emphasise retrospective as a means to explain current configurations (of welfare states, for instance). Instead, comparative research could be used to detect future developments by transferring knowledge and best practice between the units of analysis.

The final recommendation touches the value of revising the sets of theories used, of looking for connections between theories to strengthen our explanations, and of searching for new ways to explain the NPO phenomenon. The merging of findings based on different theories and analysis methods can create new knowledge and advance the field of NPO research. For example, social capital theory is common for research on volunteering, but rarely used to analyse donating.

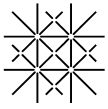


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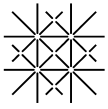
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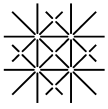


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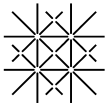
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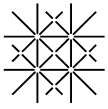
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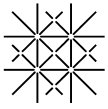


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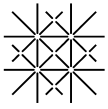




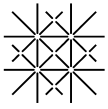
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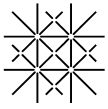
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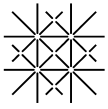


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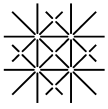
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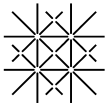


**Annex 2**

<b>Data sources name</b>	<b>Number of articles</b>
<b>Qualitative</b>	
American Health Care Financing Administration	1
Association of German Foundations	1
Associations Canada	1
Bundesarbeitsgemeinschaft	1
Caring Canadians, Involved Canadians	1
DanRIS	1
Directory of Australian Associations	1
Directory of British Associations & Associations in Ireland	1
Encyclopedia of Associations (EOA) of the U.S.	1
European Social Survey	1
Freiwilligensurvey	1
Ford Foundation	1
Foundation Center	1
Freedom House Civil Liberties Index	1
Giving USA	2
Global Entrepreneurship Monitor (GEM)	1
GLOBE Research Project	1
IAB Betriebspanel	1
Institute National de la Statistique	1
John Hopkins Comparative Nonprofit Sector Project	4
Maecenata Institute for Philanthropy and Civil Society	1
National and regional newspapers	2
National evaluation of volunteer centers (US)	1



OECD National Accounts data	1
One World Trust database of civil society self-regulation initiatives	1
Price Waterhouse Research CD-Rom, USA Edition 2.1, dated June 1998	1
Statistics Canada	1
Transparency International Corruption Perceptions Index	1
UNESCO Institute for Statistics	1
US Census Bureau	1
Vereinsstatistik	1
World Bank population estimates	1
World Development Indicators	2
<b>Quantitative</b>	
American National Organizations Survey III (NOS)	1
Australian National Organizations Survey (AusNOS)	1
Database of Lithuanian Nonprofit Organizations	1
European Science Foundation's Citizenship, Involvement, Democracy Survey	1
European Social Survey	4
European Value Survey	3
Eurostat	1
Freedom House Corruption Index	1
Freedom House 'Freedom in the World index'	1
Gallup Poll 2006, National country scores	1
International Adult Literacy Survey (IALS) from Statistics Canada	1
International Social Survey	1
Johns Hopkins Comparative Nonprofit Sector Project	3
Michigan State University Market Potential Indicators for Emerging Markets	1
Minorities at Risk Organizational Behavior (MAROB)	1



National database GuideStar (US)	1
National public opinion surveys (not explained)	1
OECD data (not explained)	1
Survey of Health, Ageing and Retirement in Europe	2
The Heritage Foundation indices of economic freedom	1
The International Civic and Citizenship Education Study	1
UN Gender Empowerment Measure (GEM) Index	1
USAID NGO Sustainability Index	1
World Bank Development Indicators	1
World Values Survey	6