

Il controllo di gestione nelle imprese familiari: un'analisi della letteratura

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Abstract

Management Control in Family Business. A Literature Review

In the last few years the relevance of family firms in the global economy has fostered the scientific debate on this field. The specific characteristics of these businesses make the analysis of management control tools used by family firms particularly interesting. Given the growing attention to this topic, through a systematic literature review, this paper intends to outline the main issues on the use of management control and management accounting tools in family businesses. The results show three main streams of literature: 1) the elements that differentiate the management control choices of family firms from non-family firms; 2) the influence of the leadership style on the use of formal or informal management control tools; 3) the development of management control systems in particular stages of the family firm's life, such as professionalization of the business, and generational succession.

The whole analysis reveals that there is an open space for the scholars interested in the development of managerial studies aimed at offering new contributions to family businesses, to identify management control tools able to adapt to the specific characteristics and context of this type of organization.

Keywords: family business, family firms, management control, management accounting, literature review

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Tab. 1 - Criteri di selezione degli articoli

Keywords	N	Keywords	N
family firms AND management control	22	family ownership AND management control	3
family firms AND management accounting	19	family ownership AND management accounting	2
family firms AND managerial control	3	family ownership AND managerial control	0
family firms AND managerial accounting	1	family ownership AND managerial accounting	0
family firms AND control	505	family ownership AND control	205
family business AND management control	25	family owned business AND management control	2
family business AND management accounting	16	family owned business AND management accounting	0
family business AND managerial control	4	family owned business AND managerial control	1
family business AND managerial accounting	3	family owned business AND managerial accounting	0
family business AND control	378	family owned business AND control	33
family management AND management control	4	family owned firms AND management control	2
family management AND management accounting	0	family owned firms AND management accounting	1
family management AND managerial control	1	family owned firms AND managerial control	0
family management AND managerial accounting	1	family owned firms AND managerial accounting	0
family management AND control	101	family owned firms AND control	33
Totale contributi estratti da Scopus			1.365
- contributi comuni			-448
- contributi non rilevanti			-869
Totale contributi esaminati			48

Tab. 2 - Distribuzione dei prodotti di ricerca nei tre filoni

Autore	Rivista/Capitoli	Metodologia
1. Differenze tra imprese familiari e non familiari nella configurazione di sistemi di controllo		
Hung Chan et al. (2001)	International Journal of Accounting	Case study
Jorissen et al. (2005)	Family Business Review	Empirical analysis
Tsamanyi et al. (2008)	Accounting Forum	Case study
Duréndez et al. (2011)	Innovar	Empirical analysis
Duller (2010)	American Institute of Physics	Empirical analysis
Salvato e Moores (2010)	Family Business Review	Conceptual
Xin e Pan (2010)	IEEE	Empirical analysis
Becker et al. (2011)	International Journal of Entrepreneurial Venturing	Empirical analysis
Duller (2011)	American Institute of Physics	Empirical analysis
Speckbacher and Wentges (2012)	Management Accounting Research	Empirical analysis
Acquaah (2013)	Journal of Family Business Strategy	Empirical analysis
Hiebl et al. (2013)	Journal of Accounting & Organizational Change	Empirical analysis
Songini et al. (2013)	Journal of Family Business Strategy	Conceptual
Hiebl et al. (2014)	International Journal of Business Research	Empirical analysis
Songini and Gnan (2015)	Journal of Small Business Management	Empirical analysis
Yordanova et al. (2015)	chapter	Empirical analysis
Brocardo et al. (2016)	Corporate Ownership & Control	Empirical analysis
Esparza-Aguilar et al. (2016)	Tourism Economics	Empirical analysis
Samuelsson et al. (2016)	Journal of Small Business and Enterprise Development	Empirical analysis
El Masri et al. (2017)	Qualitative Research in Accounting & Management	Case study

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Caputo et al. (2017)	Sustainability	Case study
Truant et al. (2017)	World Review of Entrepreneurship, Management and Sustainable Development	Empirical analysis
Zhang and Wu (2017)	Management Decision	Empirical analysis
Dello Sbarba and Marelli (2018)	Journal of Management Control	Case study
Quinn et al. (2018)	Journal of Management Control	Conceptual
Kallmuenzer and Peters (2018)	International Journal of Hospitality Management	Empirical analysis
2. Influenza dello stile di leadership sull'implementazione dei sistemi di controllo		
Moilanen (2008)	Qualitative Research in Accounting & Management	Case study
Audretsch et al. (2013)	Journal of Family Business Strategy	Empirical analysis
Stergiou et al. (2013)	Critical Perspectives on Accounting	Case study
Matamoros et al. (2014)	Spanish Journal of Finance and Accounting	Case study
Efferin and Hartono (2015)	Journal of Accounting & Organizational Change	Case study
Lopez-Valeiras et al. (2016)	Review of Managerial Science	Empirical analysis
Leotta et al. (2017)	Qualitative Research in Accounting & Management	Case study
Peake and Marshall (2017)	Journal of Family Business Management	Empirical analysis
Huerta et al. (2017)	Qualitative Research in Accounting & Management	Case study
Kallmuenzer et al. (2018)	Review of Managerial Science	Empirical analysis
3. Controllo di gestione in particolari fasi della vita dell'impresa		
Giovannoni et al. (2011)	Family Business Review	Case study
Hiebl (2013)	Journal of Business Strategy	Conceptual
Herriau and Touchais (2015)	Journal of Change Management	Case study
Dekker et al. (2015)	Journal of Family Business Strategy	Empirical analysis
Hiebl et al. (2017)	Review of Managerial Science	Case study
Rizza and Ruggeri (2018)	Journal of Management Control	Case study
Brück et al. (2018)	Journal of Management Control	Empirical analysis
Prencipe et al. (2014)	European Accounting Review	Literature review
Senftlechner et al. (2015)	Journal of Accounting & Organizational Change	Literature review
Helsen et al. (2017)	Journal of Economic Surveys	Literature review
Heinicke (2018)	Journal of Management Control	Literature review
Songini et al. (2018)	<i>chapter</i>	Literature review