

**THE INTERPLAY OF INTERNATIONALIZATION AND MANAGEMENT ACCOUNTING AT FAMILY FIRMS**

Christine Mitter, Salzburg University of Applied Sciences, AUSTRIA  
Christine Duller, Johannes Kepler University, Linz, AUSTRIA  
Birgit Feldbauer-Durstmüller, Johannes Kepler University, Linz, AUSTRIA  
Herbert Neubauer, Vienna University of Economics and Business, AUSTRIA

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**ABSTRACT**

Drawing on a sample of 343 Austrian and German family firms, we analyzed how management accounting affects a family firm's international activities and, vice versa, how internationalization influences its management accounting. Overall, our empirical results provide support for interdependencies of management accounting and internationalization at family firms. Our findings indicate that family firm internationalization favors the existence of a separate management accounting department, more formalized strategic planning and intensified usage of strategic management accounting tools. However, the level of international activity does not impact the educational level of the head of management accounting and vice versa. Our findings suggest that, also at family firms, internationalization goes hand in hand with intensified management accounting practices and that the less formalized management style, which often prevails at family firms, is stretched to its limits with increasing internationalization.

Keywords: *internationalization, family firm, management accounting*