

**STRATEGIC MANAGEMENT ACCOUNTING IS FAMILY INFLUENCE A CRUCIAL FACTOR?**

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**ABSTRACT**

This paper examines the impact of family influence on strategic management accounting in (family) firms. Based on an empirical study of 479 Austrian enterprises with at least 50 employees some issues on strategic management accounting - as institutionalisation and implementation of different management tools - are analyzed with special respect to different definitions of family influence. The results show that the definition of family influence is a very crucial factor, even if the analyzed definitions seem to be very similar.

Keywords: *family firms, strategic management accounting, empirical study*