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Welcoming family business into the accounting family: an introduction to the special issue

Family firms as an organizational form is the dominant type of business, covering the vast majority of the world's business activity (Carlock *et al.*, 2007). This percentage increases even further when considering Asia, South-America and Africa. However, its economical prominence is given only limited coverage in research. Commonly subjugated to the fields of entrepreneurship or small- and medium-sized enterprises, family business research is only recently coming into its own right as an independent field of study (Bird *et al.*, 2002; Sharma, 2004), including with respect to theory development that grounds itself into family business rather than being borrowed from other disciplines.

Part of that trajectory toward maturity involves research questions which go beyond the issue of what it means when the family is in charge as either or both owner and manager. That is, internally focused questions of family governance, agency and family business culture are asked in parallel to externally focused questions on the comparative performance against non-family businesses, capital market access and conditions and external disclosures (Songini and Gnan, 2015). Notably, research questions are emerging that address the issue of process and action, namely, how do family businesses actually work? How do they innovate? How do they develop over time and retain their typical nature of "patriarchal management", "familiness" or "socioemotional wealth"? (Nicholson, 2008; Zellweger *et al.*, 2010; Berrone *et al.*, 2012).

It can be argued that within these processes, the characteristics of family businesses are borne out by means of the management accounting and control processes which they deploy, given that the latter constitute the typical functional platforms to do so. It is both plausible and likely that management accounting and control processes are generating, sustaining and driving the typical characteristics of family businesses. But how do these peculiarities articulate themselves within existing management accounting and control processes? Is there a differential use of existing tools and approaches, or are novel functionalities developed to accommodate the peculiarities of family business? In other words, a conjoint study of both areas would make good sense; how do family businesses imply management accounting and control issues, and, vice versa, how are these implications specifically articulated and reflected in the design of use of management accounting and control tools and systems?

Within the field of management accounting and control research, addressing questions of process is common (Ahrens and Chapman, 2007; Vámosi, 2000; Burns and Scapens, 2000; Cooper *et al.*, 1981). Partly because of its functional toolbox and partly to the use of different disciplinary approaches such as economics, sociology and (organizational) psychology, there is a wide ontological panorama available that allows for bridging with family business research. Examples of these ontological bridges are the importance of relational networks and actors (Ditillo, 2012), the localized interpretation and sense-making role provided by accounting information (Vaivio, 2006) and the involvement of users in performance measurement (Englund and Gerdin, 2015; Wouters and Wilderom, 2008). The former examples address the functionalistic and instrumental aspects that management accounting and control systems can provide to



family business, supporting research on how the peculiarities of family businesses can be accommodated.

However, broader questions on, for example, decision-making and the (self)replication and reification of organizational archetypes and the modes and styles of management are equally relevant for family businesses as for management accounting and control research (Quattrone and Hopper, 2001; Hopper and Powell, 1985). Issues of succession, governance, professionalization and “familiness” allow for a conjoint approach from both family business and management accounting and control research in which the problematization provides ample space for theory development and a unified answer across disciplines (Alvesson and Sandberg, 2011). This mutual support gets stronger when taking a longitudinal perspective on both areas of research. The evolution of family business across generations, and including across time and (geographical) space, runs parallel to the evolution of management accounting and control systems, not only at the functional level of systems and tools but also at the conceptual level of co-evolving identities, legitimations and reputations. Literally, “time will tell” with the stories that are produced in parallel carrying important research contributions to both fields.

A second, equally important, bridge refers to research design and research methodology. Questions that address the “how” and the processes related to it imply a qualitative research orientation (Yin, 2015) and are, thus, of particular interest to this journal. Qualitative research within family business has a long track record, going beyond case study research and including ethnographic, narrative and (auto)biographic research (Leppäaho *et al.*, 2016; Fletcher, 2002; Dawson and Hjorth, 2012; Tsui-Auch, 2004). In that methodological respect, family business research might contribute strongly to existing, but weaker, qualitative traditions in management accounting and control research, notably with regard to the interpretive paradigm (Ahrens, 2008; Vaivio and Sirén, 2010). Moreover, the ongoing struggle within management accounting and control research to find a theoretical paradigm of its own (Malmi and Granlund, 2009; Malmi, 2010) resonates strongly with a similar paradigmatic struggle within family business research (Leppäaho *et al.*, 2016; Knapp *et al.*, 2013; Nordqvist *et al.*, 2009; Watson, 2009). Both fields might benefit from each other’s endeavors and perhaps even develop a shared managerial paradigm or theoretical stance, and this journal would be all too happy to provide the first cues or triggers to that end.

The purpose of this special issue is twofold:

- (1) first, to provide answers on how, why and what questions on the design, use and (non-)change of management accounting and control within family business processes (Songini *et al.*, 2013); and
- (2) second, to engage in the cross-disciplinary debate on the conceptual relationships and frameworks that both fields might share and benefit from.

Where the first purpose is primarily leveraging one field with the other (family business with management accounting and control), the second purpose aims at a reciprocal benefit from an exchange between both fields. Both purposes imply that the special issue looks for process-oriented research of an internal managerial nature that makes functional or theoretical contributions.

The accepted papers for this special issue reflect the above dual purpose. The process perspective on the implication of management accounting and control tools and

approaches are evident in the papers by Huerta, O'Shaughnessy and Petrides and by Jakobsen (this issue). Using a multiple and a single case-study design, respectively, both papers address how management accounting and control unfolds, either as the result of infusing formal systems into small business or as the result of starting to use non-financial performance measurement systems.

The cross-disciplinary debate is evidenced in the papers by Boulianne, El Masri, Magnan and Tekathen and by Leotta, Rizza and Ruggeri (this issue). Using a multiple case study design, the former develops an understanding on the relationship between the use of control techniques, professionalization and the identity of the firm. The latter develops such understanding based on how the introduction of new management accounting techniques is interwoven with the construction of new leadership practices as part of management succession while drawing on actor-network theory.

Taken together, the four papers in this Special Issue contribute to the development of cross-disciplinary studies in accounting and family business management while simultaneously demonstrating the potential of quality research design in formulating this development.

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