Family firms as an organisational form is the dominant type of business, covering 95% of the world’s business activity. This percentage increases even further when considering Asia, South-America, and Africa in which it approaches 100% of business activity. However, its economical prominence is still only limitedly reflected in research coverage. Commonly subjugated to the field of Entrepreneurship and Governance and, sometimes, small and medium-sized enterprises (SMEs), family business research is only recently coming into its own right as an independent field of study. Research questions of governance, agency, and business culture are asked in parallel to external questions of comparative performance against non-family businesses, capital market access and conditions, and external disclosures. Emerging research questions are coming to address the issue of process and action; how do family businesses actually work? How do they innovate? How do they maintain and retain their typical ‘familiness’ or ‘socioemotional wealth’? Are they any different in their internal processes of management and control, of accountability and responsibility, of information processing? Do family businesses differ from non-family businesses in terms of management accounting and control systems? How does family ownership influence the characteristics of management accounting and control systems, and how can the relationship between these characteristics and firms’ performance be formulated?

The purpose of this special issue is twofold: 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. 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 special issue welcomes all theoretical stances, e.g., agency, stewardship, resource-based view of the firm, behavioral, and systems, but, in line with the
journal’s mission, will emphasize the use of qualitative research methodology, broadly defined.

Topics of interest for the Special Issue include but are not limited to:

- How are management accounting systems (MAS) and/or management control systems (MCS) implicated in family firms' processes of professionalization, succession, and ‘familiness’ or ‘socioemotional wealth’?
- How do ownership and governance changes in family firms draw on MAS and/or MCS?
- What is the role of performance measurement systems in family firms turnaround, renewal, and innovation?
- How are MAS and/or MCS involved in developing a family firms’ identity, reputation, and/or legitimacy?
- What is the role of CFO or the finance function over the family firm life cycle, evolution, initiation, or demise?
- What are the organizational aspects of management accounting and control systems in family firms?
- How is the relationship between strategy and management accounting & control systems in family firms articulated?
- How do generational transitions, involving top-management teams and other corporate governance structures, play out within management accounting and control systems in family firms?

The special issue is not limited to any particular area of management accounting or control nor to a particular setting such as the public, private, or not-for-profit sectors. Particularly encouraged are submissions that take a multidisciplinary approach, for example by involving authors from both the family business and MCS disciplines, or by involving a family business member as co-author.

**Deadline for submissions**

The deadline for submissions is May 1, 2016.

The review period of submitted papers is between May 1, 2016 and January 1, 2017 (7 months) with a final deadline of completion of January 1, 2017. Accepted papers are slotted for publication in April 2017. All papers are subject to the regular double-blind review process of *QRAM*.

Please prepare your manuscript according to *QRAM* guidelines, available at [http://emeraldgrouppublishing.com/products/journals/author_guidelines.htm?id=qram](http://emeraldgrouppublishing.com/products/journals/author_guidelines.htm?id=qram)

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