

1. Record Nr.	UNINA9910298188303321
Autore	Ferramosca Silvia
Titolo	Accounting Choices in Family Firms : An Analysis of Influences and Implications // by Silvia Ferramosca, Alessandro Ghio
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Springer, , 2018
ISBN	3-319-73588-8
Edizione	[1st ed. 2018.]
Descrizione fisica	1 online resource (276 pages)
Collana	Contributions to Management Science, , 1431-1941
Disciplina	658.15
Soggetti	Accounting Bookkeeping Family-owned business enterprises Business enterprises—Finance Accounting/Auditing Family Business Financial Accounting Business Finance
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	1 Introduction -- 2 The family business -- 3 Earnings management in family firms -- 4 Accounting conservatism in family firms -- 5 Corporate disclosure in family firms -- 6 The relationship between accounting choice and family business: What is the role of culture? -- 7 Conclusions.
Sommario/riassunto	This book provides a critical analysis of the current state of knowledge on the relationship between family firms and a wide range of accounting choices, including earnings management, accounting conservatism, and financial and non-financial disclosure. In examining the choices made in family firms, the authors explore and elucidate the relevance of agency, socioemotional wealth, stewardship, and resource-based theories. Readers will also find close consideration of the impacts of a country's culture and societal values on accounting choices. In particular, further evidence is provided on the impact of different cultures on accounting conservatism in family businesses.

Finally, avenues for future accounting research on family firms are discussed, highlighting theoretical and empirical challenges. In addition to offering a revealing analysis of the influence of ownership types and cultures on accounting choices within family firms, the book identifies significant practical implications for the management of family firms and policy implications for regulators and standard setters. .
