

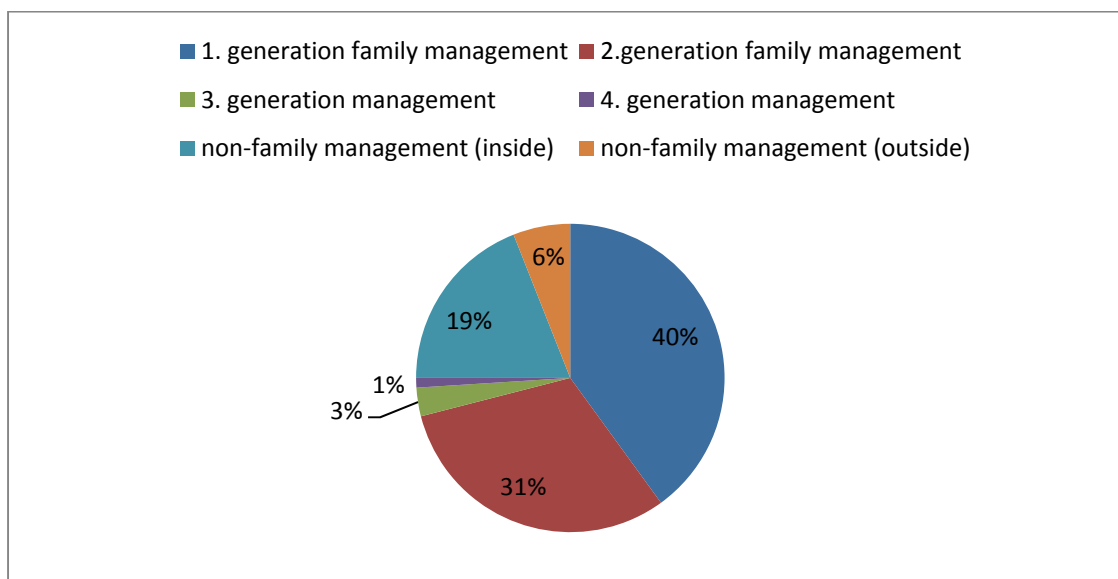
Table 7: Experiences of applying operative management accounting tools

OPERATIVE METHODS	<i>Full Costing</i>	78,0%
	Standard Costing	44,0%
	<i>Break-Even Analysis</i>	46,0%
	Kaizen Costing	3,0%
	Activity Based Costing (ABC)	18,0%
	Time Driven ABC	3,0%
	Process costing	16,0%
	Jobcosting	6,0%
	<i>Plan-Fact Analysis</i>	48,0%
	Forecasting	30,0%
	<i>Budgeting</i>	52,0%
	<i>Cash-flow Planning</i>	60,0%
	Optimum Calculations	12,0%

Source: own creation

Based on the diagram below the founders are present mostly in the family businesses' management in the sample, however, among the respondents besides businesses going through family succession there are also employees trained inside the companies as well as companies directed by professional leaders outside the companies.

Chart 2: Generation composition of family businesses



Source: own creation

Table 8: The number of strategic and operative decision support methods and techniques in terms of the management structure

Management structure	Statistic	Strategic decision support methods	Operative decision support techniques
1. generation leading	Mean	2,5556	3,0000
	Std. Error	0,5732	0,5847
	Median	1,0000	2,0000
2. generation leading	Mean	3,9048	3,6190
	Std. Error	0,68628	0,5046
	Median	4,0000	3,0000

3. generation leading	Mean	5,5000	5,5000
	Std. Error	3,5000	1,5000
	Median	5,5000	5,5000
non-family mamanger (inside)	Mean	3,3077	4,1538
	Std. Error	0,8577	0,7498
	Median	3,0000	5,0000
non-family manager (outside)	Mean	1,7500	2,5000
	Std. Error	1,0308	1,5000
	Median	1,5000	2,0000

Source: own creation

4. CONCLUSIONS, SUMMARY

Based on the quantitative and qualitative data collection performed we can conclude our study with the following statements:

- However, 70.5% of the respondents can see generation change in the next 10 years, and 83.16% of the businesses are aiming to keep the family character of their businesses, there is a long-term concept available as a feature for family businesses, yet altogether 9 businesses have written succession plans, and only 1 family business made a family constitution, moreover they perform rather poorly in applying tools for managing strategic decisions.
- In applying strategic and operative management accounting procedures the family and non-family businesses show differences, businesses under non-family influence have more sophisticated tools.
- For the businesses in the sample it can be demonstrated that regardless of family background they have a better performance in the area of operative management accounting procedures, so operative financial orientation is dominant in management.
- In case of the family businesses' generation composition we can observe that the generation change definitely contributes to the organization's professionalization, and the number of strategic instruments in the phase of founding is 2.56 on average while 3.90 for businesses under the management of the second generation and 5.5 for those under the third generation leadership. There is a favourable tendency in case of operative management accounting tools (3.00; 3.62; 5.50).
- In connection with family businesses directed by a family member and characterised by a professional leader it can be seen that non-family management trained inside the company builds their management role on more sophisticated strategic and operative tools than those where a professional executive coming from outside directs the family business.

Concerning the effect of management accounting and management control on family businesses a promising research direction seems to be followed in the future, namely a detailed analysis what effect the operation of the formalized management accounting system has on the family business' competitiveness. If it can be justified on a Hungarian sample, questions can be raised such as whether this increases the trust toward the non-family employees, whether it intensifies the decision-making speed of family owners/leaders, and whether it improves the business' profitability (Durendez et al., 2011; Giovannoni et al, 2011).

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