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Article Abstract

Title: **Budgeting process: an Italian survey in family and non-family firms**

Author: [Laura Broccardo](#), [Elisa Giacosa](#), [Francesca Culasso](#), [Alberto Ferraris](#)

Address: Department of Management, Corso Unione Sovietica 218 bis, 10134 Turin (TO), Italy ' Department of Management, Corso Unione Sovietica 218 bis, 10134 Turin (TO), Italy ' Department of Management, Corso Unione Sovietica 218 bis, 10134 Turin (TO), Italy ' Department of Management, Corso Unione Sovietica 218 bis, 10134 Turin (TO), Italy

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Abstract: The aim of this study is to test the beyond budgeting theory and to investigate the characteristics in the adoption of the budgeting process by Italian listed firms, verifying the presence of a systematic use and trying to understand if it is yet considered useful to help companies to improve performance and to reach their goals. In addition, we distinguish between family firms and non-family firms, in order to understand if there is a significant difference in their use of managerial systems, due to the corresponding features in corporate governance. This study shows the budget is yet a fundamental tool in the Italian listed firms, even if in FFs it is used preferable as a guide to support the short-run decision making process and not always as a tool to make managers responsible. In any case, budget needs to be joined by other tools to overcome its limitations.

Keywords: [budgets](#); [Italy](#); [non-family firms](#); [managerial systems](#); [family firms](#); [family businesses](#); [budgeting process](#); [corporate governance](#); [decision making](#); [managerial responsibility](#).

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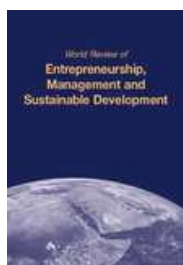
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