The aim of this paper is to research on organizational culture and management of family firms. We identify family-firms innovative culture and assess the relationship between organizational culture, management control systems (MCS) use and their effects on performance of SME family-firms. With this purpose, we carry out an empirical analysis on a sample of Spanish SMEs (285 family and 151 non-family firms). Results show that (1) family-firms have a more hierarchical culture and a lesser extent of MCS use than non-family firms have, and (2) an innovative culture and the use of MCS have positive influences on family-firm performance.

Keywords
Family firm, culture, management control systems, innovation, performance.