

**The role of the Accountant in the management of family businesses in crisis
context: Literature review**

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Summary

Objectives: The objective of this study is to carry out a systematic and bibliometric review of the literature on the role of the accountant in management support of family business, in crisis contexts.

Theoretical framework: Previous studies that explored and analyzed the role of accountants in periods of crisis and concluded that accounting is an enabling mechanism in the context of natural crises (Lai et al., 2014; Sargiacomo et al., 2014; Walker, 2014).

This work tries to respond to Passeti *et al* (2021) who identify the need to develop research focused on pandemic situations which have been increasingly frequently (Rahaman et al., 2010; Schaltegger, 2020) as previous literature focus on financial crises (Becker et al., 2016) and natural disasters (Sargiacomo, 2014, 2015).

Methodology: The research is carried out using Scopus and Web of Science databases based on a set of keywords.

Conclusions/Results: It is expected to find previous studies that show the role of the accountant, and of accounting, in the way companies and economies faced the challenges posed in times of crisis. Some recent literature shows that the effects of the recent health crisis on the relationship between the accountant and family companies is a subject that is still little explored and with possibilities for development in future investigations.

Research implications: The literature review presented is a contribution to research in this specific field.

Originality: No previous literature review studies on the topic under study are known.

Keywords: Accountant profession; Crisis; Covid 19 pandemic; business management; family companies Economic impact.

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