

Abstract (English)

Medical care is one of the most important parts of public sector. In addition, demographic change, medical and technical changes or competitive pressure have influence on the financing of public health. As far as the poor financial situation of the state is concerned, financing alternatives must be taken into consideration. Public Private Partnership, this is a collaboration between public sector and private industry, could be a method for solving this problem.

Before starting a Public Private Partnership-project, an evaluation of risks and advantages is necessary. Furthermore the efficiency analysis is a very important task of management accounting in connection with Public Private Partnership.

The implementation of a Public Private Partnership-project is a very complex and complicated process. In the whole health sector there exist a lot of general conditions, which need to be considered. For that reason the management accounting is confronted with many specific requirements in Public Private Partnership-projects.

In this context, the management accounting has to evaluate the efficiency of the planned project. Evaluations and checks play a very important role in every stage of the project, because they should evaluate the cost effectiveness of the Public Private Partnership-project.

Consequently, the question arises which procedures are qualified for the interaction with requirements of management accounting. In this context it is necessary to use instruments of management accounting. Therefore, requirements and methods of resolution of management accounting are linked to approaches of principal-agent-theory, transaction cost theory, social-capital theory and the resource-based-view.

In conclusion, it is necessary to point out different methods and instruments of management accounting, which are very important for private industry, "the other part" in Public Private Partnership-projects.