

Abstract

The cause study and crisis management are the most important topics around the subject of corporate crisis. The study of behavior in corporate crisis, in particular from the view of management accounting is barely present. That is why this paper analyzes possibilities and limits of controlling the behavior of decision makers through instruments of management Accounting. Through the aid of the goal setting theory and the theory of cognitive dissonance the paper tries to find possibilities of management accounting instrument arrangements that influences the behavior of decision makers. The possibilities for the influence on behavior through the management accounting instruments are the difficult and specific design of the instruments, so that there is a positive influence on the performance of decision makers. Furthermore a suitable arrangement of the instruments brings a reduction of cognitive dissonance, which was caused by the corporate crisis. These research assumptions were investigated by a qualitative empirical inquiry. The result of the qualitative inquiry mostly validates the basic principles of the research assumptions; however they are tied to essential conditions. Furthermore there are obvious limits to behavioral control through instruments of management accounting in a corporate crisis.