

ABSTRACT

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Title: Controlling in Psychiatric Hospitals in Austria

Caused by changed conditions in the health care sector, especially the introduction of the performance-oriented financing in Austria in the year 1997, there is high pressure on psychiatric hospitals. Lump sum payments for each patient day have been replaced by outcome-oriented reimbursement systems, so the risk is transferred to some extent from the insurer to the provider. These changes were accompanied by a general shift from a cost-plus-approach to prospectively fixed rates for hospital services. Because of these changes, cost competition and efficiency, instead of quality competition, is encouraged. That's why psychiatric hospitals have to implement management control systems.

The main focus of this paper is on analyzing the status of controlling in psychiatric hospitals in Austria. Therefore it is necessary to explore the understanding and significance of the Controlling in these institutions. Furthermore the paper surveys the utilization behavior of controlling instruments and the actual stage of development of operative and strategic controlling. In addition existing weaknesses should be identified and future needs for action should be derived. A further goal of this paper is to connect the problem of asymmetrical information in the health care sector with controlling problems that psychiatric hospitals have to deal with and to recommend follow-up actions. That's why the principal-agent-theory has been selected as the theoretical background of this paper.

Within this paper twelve expert interviews have been conducted in Austrian psychiatric hospitals. After that, the results have been interpreted with the content analysis of *Mayring*. As a result, almost all Austrian psychiatric hospitals have some kind of controlling system and a basic controlling understanding. While the operative controlling is sufficiently implemented, there are often large deficits in the area of strategic controlling. Further deficits have been identified in the correct usage of controlling instruments.