

Abstract (english)

Since companies are facing increasing challenges concerning their competences und financial power, a positive trend towards interfirm cooperation is becoming apparent. By entering into an interfirm cooperation, companies are able to reduce risks and costs to a certain extent, which is the main advantage of a cooperation. This general topic is based on the game theory, the competitive theory, and the transaction cost theory.

An analysis of the relevant literature concerning cooperations and affiliates shows some excellent possibilities for a cooperation between affiliated companies. These affiliates are mainly large companies which are characterized by complex structures. For the explanation of such decentralized structures, the property rights approach has been chosen.

One of the main objectives of this diploma thesis is the description of the requirements of the management accounting of affiliates. At first, the basics of this topic are presented to give a comprehensive overview. Afterwards, the focus is on the legal and business particularities of affiliates, which are relevant for the management accounting of affiliates. Furthermore, a detailed management accounting concept emphasized the targets, tasks, and instruments of management accounting as well as its organization.

Another aim is related to the development of design recommendations for the management accounting of affiliates. A qualitative meta-analysis consisting of 43 empirical studies gives an insight into the design of the management accounting system in practice. In order to achieve the defined objective, the formulation of the design recommendations is deduced by combining the findings of the meta-analysis with the presented literature and the reference frame.

According to the results of the diploma thesis, the primary target of the management accounting of affiliates is the support of the management. To achieve this essential target, it is enormously important to manage a wide range of assignments concerning planning, control, and monitoring as well as to supply information. For the accomplishment of these assignments, several management accounting instruments are required. The most important strategic management accounting instruments are classic analysis tools, a suitable value based management concept, and an integrated risk management. The relevant operative management accounting instruments are a unified reporting system and full cost based or market based transfer prices as well as a traditional budget planning system with planning premises for each affiliated company. With regard to the organization of management

accounting, a decentralized organization, based on the “dotted line” principle, can be recommended.