

## **Abstract**

Most companies operate in a high-dynamic environment. This dynamic can influence the processes of companies. To handle these processes and to stay competitive, the management has to make profounded decisions. These decisions can be supported by accounting information. The use of accounting information can be influenced by several internal and external factors.

The diploma thesis analyses numerous aspects concerning the use of accounting information. At first a reference framework is discussed. The reference framework consists of some accounting concepts, the descriptive decision-theory and the contingency approach. Next, some elementary terms are clarified, which foster the understanding of the topic. The main-part of the diploma thesis is a qualitative meta-analysis, which investigates aspects related to the use of accounting information. This analysis is based on a prior developed code-schema. Finally the analyzed aspects undergo a critical evaluation.

The results show that there exist several typologies of kind-of-uses, which all result in different information requirements. Furthermore, accounting information is used for different kinds of decisions. Depending on the kind-of-uses the use of accounting information can influence the organizational success. Besides, the use of accounting information can be influenced by environmental factors, the organizational design, information characteristics, personal factors and task parameters.