

## **Abstract (*English*)**

Practical experience showed that the theory of the homo oeconomicus is not applicable in different situations and that it cannot sufficiently explain the complex human behaviour. Managers as well as all other human beings are subject to different mental restrictions, which negatively affect operational decisions. As a consequence, for management accounting, whose task is it, among other things, to support the executives within the decision-making processes, this topic is of importance. This thesis contributes to the understanding how human information behaviour, including different restrictions, influences management accounting and its instruments.

The first part of this work gives a general introduction concerning the human information behaviour. Theoretical and empirical findings of the cognitive psychology related with information processing are presented. In the next step a general framework for further discussion is illustrated on the basis of *Wilson's* model. Subsequently, the individual processes of the human information behaviour are examined in detail. The second part of the work gives a short introduction to management accounting, its functions and instruments. Basis of this view represents the function to ensure rationality, which permits a connection of management accounting to the findings of the first part of this thesis.

In the main part the linkage of human information behaviour and management accounting finally takes place. With the help of the method of decreasing abstraction, the effects of the human information behaviour on management accounting and afterwards on its instruments, are represented. Different influences and problem areas can be shown, and counter-measures concerning the instruments are given. Finally the attempt to illustrate the findings within a model of human information behaviour in the context of management accounting is undertaken.