

Abstract

Private universities are only a small part of the tertiary education sector in the German speaking area, despite its increasing popularity and student numbers. The private higher education sector in Austria and Germany faces many challenges, which require an effective and efficient management of available resources. Reasons for this situation are that private universities must not receive governmental funding, students need longer time to graduate and the opening of the European tertiary education market in 1999 promotes competition.

This thesis gives an overview of the status of management accounting at private universities, because this topic has not received much attention in the past. The focus of the questionnaire is based on cost accounting with additional analyzes of the implementation of ratios and definition of success. Analyzes are based on qualitative interviews with eight private universities in Austria and Germany. Interviews were carried out in person, via telephone or via email.

Results show that private universities use management accounting instruments, but stages of implementation vary. Limited resources prevent further and faster implementation of cost accounting for many universities. The non-profit orientation of private universities is one reason for the lack of resources to allocate costs. Nevertheless, the majority of private universities addresses great significance to cost accounting for the internal management. Ratios are used by seven private universities and information controlling for the management is seen as an important factor at almost all universities. Definition of success varies among these institutions, but common factors are based on students, good professors and a good reputation of the university. More resources could contribute to a wider adaptation of cost accounting, since employees in accounting departments are willing and interested in using cost accounting to a broader extent.