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**Author**

GUENTHER, Thomas W. (SCHMIDT, Ulrike)

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**Abstract**

Management control systems are formal, routine-based systems which help to maintain or alter organizational activities to increase efficiency and effectiveness. During the last decade the higher education sector faced crucial changes towards more autonomy and self-financing in most countries. Thus, also the management control systems were challenged to be adapted to these environmental changes. This article gives insight into the design of management control systems of 176 higher education institutions in Germany, Austria and Switzerland (response rate 40.9 %). We analyze both the adoption and use of budgeting, planning and reporting instruments, of financial control instruments and of instruments and systems for quality management. (HRK / Abstract übernommen)

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