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**Abstract**

Currently, the German higher education system is undergoing drastic reform. Competitive structures and funding mechanisms are being introduced that are already successfully used in other countries. However, critics state that cultural differences prevent the effective application, in German universities, of funding mechanisms and incentives developed elsewhere. The authors analyzed how funding arrangements and incentives vary between different higher education systems; how they affect the work of academics and whether acceptance by academics depends on specific national university cultures. Altogether 171 in-depth interviews were conducted within the US-American, British, Dutch, Swiss, and German higher education systems as part of a research project funded by the German Research Foundation (DFG). The study shows that the use and acceptance of funding

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models differs internationally; however, acceptance of competitive elements increases when the knowledge about these mechanisms and their effects is enhanced. (HRK / Abstract übernommen)