

SOME ISSUES CONCERNING THE ELEMENTS OF CONTROL FUNCTION OF MANAGEMENT

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ABSTRACT: In the field literature and the specific practice, the use of terms, such as – control, verification, evaluation, audit, on one side, and on the other side, the definitions for control function of management, respectively, control-evaluation function – remain highly ambiguous. Considering these observations, the authors point out several useful aspects meant to clarify this issue. In order to highlight the complexity and the integrality of the management function, the analysis of the elements composing a control system is undertaken. Constantly, the parts are reported to the whole; therefore, those concerning the evaluation and the verification are reported to the system providing the exercise of the control function. Willing to eliminate ambiguity, for each of the concepts involved, certain substances are proposed, as being considered better confined and oriented.

Key words: management, control, verification, evaluation, audit

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