The Objectives of the Organization: A Managerial Approach

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Abstract

Any methodological scenario has, as a starting point, a certain type of objectives fundamental, derivatives, specific or individual - and as a final point, obtaining some results at least at the assumed objective level. Everyone talks about objectives, organizations are established and operate to achieve objectives, managers rely on a certain type of benefit by reference to what is obtained in achieving the objectives. Objectives are, unquestionably, one of the most commonly used terms to all organizational levels of the economy and society, but especially at the organization level. Unfortunately, the meaning we give this concept is not always the real. Such a statement can be sustained in the public institutions where objectives intermingle with tasks or resposabilities (and vice versa), generating confusion among managers and execution positions. Approaching objectives, starting with defining and continuing with the foundation, evaluating the results, motivation depending on the degree of the objectives achievement and ending with taking responsibility, is thus not only necessary but also opportune.

Key words: objectives, objectives typology, management, organizational and managerial change, management tools, evaluation of the results, motivation, responsibility.

JEL classification: M10, M19.

INTRODUCTION

Literature offers a multitude of definitions for objectives, more or less contradictory. The Management Dictionary (Nicolescu et al., 2011) underlines that the objective is "the purpose to be achieved within a certain timeframe, based on carrying out some work processes or other types of actions". In like manner, Professor Todorut considers that "objective is a desideratum that must be reached to achieve the scope" (Todorut, 2014), while famous professors of the Polytechnic University of Bucharest believe that "objectives are targets, goals, levels of the results established for the economic activities of the organization. They represent not only the final purpose of the planned activities of the organization, but also the focus of other managerial functions - organization, coordination and control" (Purcarea, Niculescu & Constantinescu, 2003).

In our opinion, objectives are seen as a quantified and/or qualitative expression of the purpose for which organization and its procedural or structural components have been established. We find them frequently in strategic management (foundation, development and implementation of the strategy), in the operationalization of the most important management tools (management based on profit centers, management by objectives, project

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management, management by exception, dashboard etc.), in the design and implementation of the most important ways of organizational and managerial change (restructuring, management redesign, reorganization, modernization, improvement, rationalization). Objectives should not be mistaken for the purpose of the organization, the latter is rather associated with the mission, as providing answers to questions like: what are we doing? why are we doing that? and where do the organization operate?

The objectives are associated with the processes that contribute to their achievement, representing logical steps, simplified or more complex, completed in obtaining economic goods or services of a particular typology. For these reasons, the processes divide in: main business processes giving consistency of the organization scope, auxiliary or support processes providing financial and accounting services, technical and technological, commercial etc. for business and management processes, resulting in planning, organizing, coordination, training and control-evaluation of the other two categories. The latter, by its foresight function, sets objectives for the organization and its components, the modalities of implementation, dimensioning resources and specifying deadlines; exercising the other functions of management is focused on the creation and maintenance of favorable conditions to fulfill the objectives. Basically, organization, coordination, training and control-evaluation did not justify without the existence of the objectives specified by foresight.

Objectives are the starting point in any complex process of organizational and/or managerial change, depending on the volume, complexity and diversity of which the processes are designed or reengineered, the structures, decisional, informational, methodological and human resource management components.

1. THE TYPOLOGY OF ORGANIZATION OBJECTIVES

In this area, the approaches also vary. The same Management Dictionary (Nicolescu et al., 2011) delimitates objectives, in terms of scope in: general and partial objectives, and by importance and level of detail (Nicolescu & Verboncu, 2008) in:

- Fundamental Objectives
- First degree derived objectives
- Second degree derived objectives
- Specific objectives
- Individual objectives

The most important idea is the combination of these types with work processes, directly involved in their implementation. The fundamental objectives are always set at the organization level, being considered a procedural component of mezosistem or macrosistem (sector or national economy).

A fundamental objective is divided into several first degree derived objectives associated with some functions such as: research-development, commercial, human resources, manufacturing and services, financial accounting.

On the other hand, second degree derived objectives, being part of the first degree derived objectives, involve the implication of activities as a procedural component. In terms of organization, activities are extremely various, from manufacturing and auxiliary

production, specific to production function to the supply, sale or marketing, related to commercial function.

Second degree derived objectives divide into specific objectives, related to attributions as work processes, found in the organization and functioning rules, at the level of departments. Finally, from the specific objectives derive the individual objectives, in whose achievement tasks were required, the simplest work processes, accruing to the exercise of a person occupying the post of management or execution.

By only observing the different types of objectives we can conclude that it is recommended a dendritic approach and building a top - down objectives system.

Unfortunately, it is frequently used a harmful classification for specialists using the criteria of "relevant time horizon", according to which objectives are short term, medium term and long term. What is the short, medium or long term? The answers are relative.

2. CHARACTERISTICS

An objective, according to Management Dictionary (Nicolescu, 2011), must be carried out as follows: "to relate to a single component, to express a single reference mark, because only in this way it can provide clarity and accuracy; it should be relatively easy measurable; to express the result to be obtained and not the work or action for it to be fulfilled, to have specific time limits for carrying out; to be realistic; to be integrated into a unitary assembly of objectives in order to cover all the corresponding activities of the organization, to be continuously supervised through a rigorous control system for its fulfillment". As far as we are concerned, we subscribe to the statement that objectives must simultaneously fulfill several conditions: to be specific (S), measurable (M), approachable (A), relevant (R) and assigned in time (T). SMART needs to be translated by means of the following (see formulation published in 1981, in Management Review, by George T. Doran, called *There's a S.M.A.R.T. way to write management's goals and objectives*):

- the objective must be specific, i.e. to reflect exactly what it is desired to obtain; such a requirement can be verified by answers to the questions such as "who?, what?, when?, how? Or which is the target group?
- it must be measurable/quantified; the questions one must respond to verify compliance with this requirement will be How much? Or how many?
- The objective has to be affordable / attainable, in order to be achieved
- They must be relevant, real; in other words, the objective allows you to obtain the results envisaged
- Finally, the objective must be framed in time, i.e. the necessary time for the performance must be determined with accuracy; it can be verified by answers to questions like when? until? in what period of time?

Professor O. Nicolescu believed that fundamental objectives must fulfill certain definitory characteristics (Nicolescu & Verboncu, 2007):

- to be realistic, in order to take into account the actual capacity and opportunities to perform of the company, at present and in the future;
- be empowering, i.e. involve its employees to self-improvement;
- be comprehensible, in order to be understood by both managers, performers, as well as the other stakeholders;

• finally, strategic objectives must be also stimulatory, i.e. to take into account the interests and expectations of stakeholders. This feature is provided by the sistemic approach of business interests and its organizational components, in an optimizing point of view, in the medium and long term.

On the other hand, professor Ion Popa (Popa, 2004) considers that objectives - especially the strategic ones - must meet the requirements of measurability, acceptability, flexibility, comprehensibility, tangibility and motivation.

The promoter of management through objectives (Drucker, 1954) has highlighted also the areas for which objectives must be laid down:

- Position on the market objectives should be laid down to measure results in relation to those of its competitors. For example, an objective can be the increase in the market share of 12% in the next two years.
- Innovation quality is a key to success; you must set objectives for the
 improvement of existing products and services and the development of new
 products. An example in this case can be the creation of motor vehicles which do
 not require maintenance.
- Productivity all areas need operational standards of productivity. An example can be the 5% increase in production while maintaining constant costs.
- Physical and financial resources specific objectives must be laid down for the use
 of physical and material resources and capital. One objective should be spending 3
 billion RON in the next two years to achieve adequate storage capacity, the
 reduction by 25% of the debts in the long term or identifying more favorable
 sources of raw material.
- Profitability minimum acceptable levels of financial performance must be laid down. For example, a company can propose a 10% increase in the profit rate in the next two years.
- Performance and managerial development objectives must be laid down for the
 development of the managerial talent now and in the future. An example can be
 implementing a system of performance appraisal and a plan of training and
 advanced training.
- Performance and attitude toward workers objectives should be laid down as to the performance objectives and attitude toward other employees who do not have leading positions. For example, targets can be defined on the level of staff fluctuation and absenteeism.
- Public responsibility (social work) organizations must be able to determine how far they want to get involved in activities which involve serving community interests within they act. It can include targets related to protecting environment, the sponsorship of some programs for the benefit of the community, and so on.

3. HOW CAN WE ESTABLISH OBJECTIVES?

The foundation of the objective system takes into consideration the following methodological elements (premises).

3. 1. The production capacity

The most important theoretical variable, with a direct impact on the level and objective dynamics represented by the production capacity, which "reflects maximum output, with a specific structure and quality, which can be obtained for a given period in a given link of the undertaking, under the conditions of full use from the extensive and intensive machinery point of view or of the production areas, according to the most efficient work scheme " (Barbulescu & Bagu, 2002).

Unfortunately, in the past few years, size appropriateness of production capacity is at the business management discretion, still fewer economic agents are interested in rigorously determining such a parameter. Reasons for which such an indicator is not that popular are to be found in the following truths:

- a. The demand is below the level of economic operators possibilities, as such, it is not justified to accurately determine production capacity; decreasing the production (in the range of services on offer), generated by decreasing applications from the market, makes it unnecessary.
- b. The pragmatic experience of managers, particularly those of production/manufacture "zone", help to identify the approximate maximum level of products that can be obtained and comercialised, and by a comparison between this and the demand it does not produce significant errors; in other words, empirical approach is exclusive.
- c. In some cases, there are no known algorithms concealing the calculation of the production capacity or such practices are considered specific of the period of up to 1989.
- d. Insufficient or lack of consumer rules labor make impossible to determine rigorous production capacity.

These few "managerial problems" encountered in the Romanian companies have an unfavourable impact especially in the implementation case of micro-economic strategies and policies, objectives being the most affected ones.

Alleviation or elimination requires efforts in conceptual clarifying, establishing and determining the production capacity, dealt with, in the context of management on the basis of the profit centers or the management through objectives. Similarly, for a public organization it is important to understand the institutional capacity to solve the problems of the community or of the citizens, limited by certain constructive and functional characteristics (space, technical equipment, electronic equipment, logistics, personnel employed, productivity physical and intellectual labor, birocracy level, etc.)

3.2. The market

The exogenic variable, with direct influence on the volume and structure of the objectives, is reflected by market, whose requirements are substantiated by means of the market survey. By pertinent answers to questions such as "why do we have to produce?", "how much should produce?", "how we should produce?", "when you need to produce?", "to whom should we produce?", the firm could substantiate its objectives by leveraging the phrase "produce what has already been sold", generated by increasing competition and competitors competitiveness. Hence the need for customer-oriented marketing policies as an important method to stimulate demand. By similitude, a problematic market can also be

extended to public institutions, whose benefits have to be citizen-oriented (or the student, in the case of universities), maximizing regional, national and international environmental peculiarities in a prospective and constructive vision. In addition, the market, in a generic sense, provides sufficient information for the recouping of good management practices, economic, educational, etc., by benchmarking and by "producing" competitive advantage.

3. 3. Stakeholders interests

Any business is marked by the presence and manifestation of various economic interests. Stakeholders (holders of interests) can be found inside company - shareholders/owners, managers, employees, trade unions, etc. - or outside - the state, local authorities, suppliers, customers, banks, etc. The objective around which revolve economic interests bears the name of profit, and of its size depends the extent of their satisfaction. Not accidentally profit is quantitatively the most important indicator, and its maximization represents the most important objective of any company. Satisfying stakeholders interests represents a management company's duty, and success in this field is provided by shaping realistic objectives, starting with the profit ones.

"The interests of internal and external skateholders are a mixed variable of establishing and determining the objectives system, final answers to the questions "what will happen?", "How long will it take?", how will happen? ", "When will produce?" and "to whom will produce?" being made after also recouping this third variable or premise, particularly as regards production and physical turnover which has an indirect or direct impact on the size of the profit.

The approach of the three conditions of establishing objectives must be carried out systemic, any over- or undervaluation of a premise could adversely affect the configuration of the entire system of objectives. The most common managerial mistakes occur when the market has a positive impact on the company, by a generous request which can not always be honored, quantitative and structural, because of the insufficient production capacity. In such situations, it is recommended an analysis of forecast possibilities for achieving the objectives, starting with "physical production" and finishing with "production costs" (Verboncu et al., 2008). At the level of public institutions, stakeholders have specific manifestations, depending on their various activities, of the purpose of work processes and the manner of recovery. Their delimitation in "internal" and "external" remains valid, economic interests visibly distinguishing between employees, managers, trade unions, on the one hand and central and local authorities, suppliers or citizens, on the other hand.

4. WHERE ARE THE OBJECTVES RECORDED?

The five types of objectives, clearly, and concisely recorded, in a comprehensible manner for those to whom they are addressed and which effectively participate in their realisation, are to be found in specific managerial document or 'products', in a famous organization.

Thus, fundamental objectives give consistency to the overall strategy and policy; they also "supply" the budget of the organization/company, requiring management services on profit centers or management by objectives. In their turn, I degree derived objectives are also located in the general budget of the company. II derived objectives and specific ones are established and shall be inserted in the budgets of the management centers (delimited and

dimensioned to the amount of illegally seizing power or structural components), while individual objectives are the subject of the post terminals, in a situation in which it has been adopted the model of such a document from an organizational point, and implements a strong focus on individual objectives and the support elements for the completion of their tasks, the powers and duties (Verboncu et al., 2013). Regardless of the different points of view it is also important that we can describe them by means of a system of indicators and financial and nonfinancial indices, which will serve to the evaluation of the results, analysis and their interpretation. In such a system, quantitative indicators (by volume), qualitative or effective indicators are to be present and for the analysis and interpretation, indices are very important, as a result of autorelative or correlative approaches.

5. INDIVIDUAL, GROUP AND ORGANIZATIONAL RESPONSIBILITY

Normal managerial state, order, discipline and rigorousity are secured by the establishment of the five categories of objectives. Their existence gives a specific conduct to individuals, groups, and organization, as a whole and, by default, responsability. We could not count on individual, group and organizational responsibility under the conditions in which there are no SMART objectives determined for each organizational stage. Their existence radically changes organizational culture, in the sense that there are new values - work based on objectives - and new behaviors - motivation based on the results obtained in the attainment of the objectives. In the case of a job where individual objectives are supported by tasks, powers and responsibilities, the words "has remarcably fulfilled its tasks", commonly found in the motivation and evaluation practice of public organizations, shall be replaced by 'The material or moral-spiritual gratification depending on individual performance, group and organizational", performance meaning great results obtained in the field of the management or social and economical.

In order to fulfill its role in individual, group and organizational responsibilization must be avoided a few classical errors in setting the objectives. We are referring to: subdimensioning or supradimensioning for the sake of subjective objectives, breaking the requirement of realism requested to them; the existence of numerous objectives expressed qualitatively, often lozincard, which creates confusion and stops involvement, competition; setting targets, in particular individual and specific, without an emphasis on the elements of support for the completion of their tasks, powers (such as the right to decide) and responsibilities or duties, powers and responsibilities; "fulfilment" without justification of certain positions and/or compartments with objectives unnecessary or hard to reach, only out of a desire to demonstrate its inability, the incompetence of those who are responsible for the implementation, at the same time with conveniently dealing with other posts in the government and/or compartments. We can add the frequent situations in which the objectives, once established and allocated to a person or group of persons known to achieve them, are not accompanied by time limits, of material, financial and informational necessary resources, required, which make almost impossible to perform properly, in terms of efficiency and effectiveness.

Finally, there are managers, with a less improved knowledge, qualities and managerial skills which shall give the setting targets "bottom-up" (top-down), contrary to any managerial logic (in fact, in "uniting" the individual objectives we get the specific ones, more such targets allow us to identify a II degree derived objective and so forth.) As objectives constitute the term of reference for the results obtained and, by default, in the

interest of the efficiency of the organization, very important seems to be highlighting managerial "areas" within which they are recorded.

First of all, the exercise of the management processes – the exclusive prerogative of managers of any rank and of any type of organization – starts with the forecast function, "the most important" of the management functions, as ensures, by determining objectives, the existence of the others (organization, coordination, drive and control-evaluation). If forecasting consists in setting the objectives, mentioning the arrangements for carrying out, the sizing of resources and highliting the final deadlines for achieving them, the other functions are called upon to ensure, structural-organizational, human conditions required to achieve the objective and control and evaluate the results obtained.

Secondly, any approach of organizational or managerial change - from restructuring to reorganization, from managerial redesign to the continual improvement, modernization or rationalization of the whole or partial management - starts from fault finding of the sustainability of the sector under investigation and of change, depending on which the objectives to be achieved by the organization after occurrence of the change/processing, etc. in the form and the content of that area. In management, the most important and complex change is reengineering or redesign of the management system, respectively the reconsideration/rethinking and redesign itself of the functional and constructive parameters and its components (methodologies, decision-making, information society, organizational, etc.).

The recommended methodological scenario is split into several distinct sequences: objectives - processes - structures - people - results. The first of them refers to "scope", that is to say, in fundamental I and II derived objectives, and specific objectives, established according to the results of the organization's overall fault finding, the size of the productive capacity, the volume and structure of the market, as well as the economic interests of the major stakeholders. Objectives represent the starting point in the planning and design/redesign of work processes involved directly in carrying out their functions, activities, or tasks. It is only the beginning of the story on the premise that the compliance with any type of objectives is subject to the requirement to secure the conditions necessary i.e. the manner in which work processes are delimited and dimensioned. Optimizing the binom "objectives - processes" states, on one hand, that there is a rigorous fundamentation in the objectives, in compliance with SMART requirements and, on the other hand, a redesign of deficient work processes, as a result of the map processes. It was only after outlining the new configuration of work processes (largely on account of business processes), steps should be taken to ensure structural and organizational support corresponding to each process, by a redesign of posts and compartments of organizational relations between them and their hierarchical repositioning by prioritisation of the objectives. Obviously, managerial redesign continues with the operation of the amendments by the Fund in information and decision-making systems, in a redesign instrumentation management and other elements of methodological nature involved in achieving its objectives, along with a human resources management redesign. The ending of the methodological redesign scenario is represented by the operationalization of redesigning solutions, evaluation of the results obtained and compared with the objectives assumed.

Thirdly, improving some systems, methods or management techniques is also methodologically linked to the organization objectives or of its structural components. It is clear that the use of appropriate management tools is the primary requirement of the pursuit of successful managerial functions - forecast, organization, coordination, drive and control-evaluation - but, at the same time, can not be ignored their decisive contribution to the achievement of the objectives.

On a first position from this point of view is management by objectives and management based on profit centers (which is a mixture of management by objectives, management system by budgets and cost-time-production) which, as a result of their viewpoint, are designed and used to facilitate the achievement of the objectives in their complexity and their diversity, from the fundamentals, to the individual. Such a statement is supported by the methodology for the promotion and use of each management system of the two listed, which starts with "establishing the fundamental, derived, specific and individual objectives" and continue with the specification of support- elements necessary for achieving them: action programs, calendars of time limits, instructions, budgets, management methods and techniques which can be used in their carrying out. Next step is methodology customization of each instrument management, as follows:

A. Management by objectives:

- Setting the fundamental objectives
- Specify other components of management by objectives
- Coordination and tracking of achieving the objectives
- Evaluation of the results and rewarding the employees

B. Profit center based management:

- setting the objectives
- Indication of support- elements necessary for achieving the objectives
- drawing up the budget of the firm's general
- delimitation and dimensioning the profit centers
- development budgets on management centers
- Implementation of the budget
- an evaluation of the results and rewarding of the employees

The final step is very important for the evaluation of the results and the motivation of the personnel involved. We specify that these two complex management tools promote the reasons for the varied, depending on the individual performance, group and organizational, which helps to improve considerably the organizational culture and the work climate of the organization concerned.

Management by exception is another management tool designed and used for the rationalization of the informational system and, at the same time, for the sake of managers efficiency, by concentrating on their significant job irregularities within the tolerance limits (variation) laid down for certain objectives, rules, regulations, standards etc, deviations called "exceptions". The accuracy and efficacy of this management system are dependent on the one hand, by the objectives realism and other elements of specification of the field led, subject to operative tracking and, on the other hand, the operativisation of transmission and differential solving of the deviations (exceptions) by the beneficiaries- managers. If we invoke the methodology for the promotion and use of management by exceptions, we will

convince of his involvement in effective assessment and evaluation of achieving the objectives, standards or normative forecast:

- Setting the objectives, standards, norms, standards, etc. which characterize the subject to prosecution
- Specify tolerance limits and ranges of results variation, at the level which they produce exceptions
- -transmission of the information related to deviations/exceptions, from the bottom up, to managers involved in solving their decision-making
- Adoption of the decisions on causal settlement of the deviations/exceptions reported.

With the same managerial conscious as in the case of management by exceptions, we can also talk about the instrument panel, a method that focuses on the selective transmission of information related to the results obtained from achieving the objectives, using a synthetic formula, default (mock-ups specific instrument panel). Both collection and recording information layouts are the subject of the instrument panel, as well as transmission and the use of their decision-making process have as central the objectives, according to which the results are valued. Obviously, of the heightened objectives realism depend the results obtained and, by default, the quality of information concerning them can provide a rigorous scientific ground, of the decisions to be taken.

Finally, we can make reference to fault finding, a widespread method of management used for managerial and economic-financial investigation of any type of organization and, on the basis of the strengths and weaknesses highlighted, determination of internal potential viability in these fields and the formulation of recommendations strategico-boost tactical potential thus determined. And diagnostics, as well as other managerial tools outlined above, may be recovered only if objectives have been judiciously outlined, and the results obtained from their realisation have been correctly identified and evaluated. Methodological elements presented in short, capture these special notes:

- Preliminary documentation, in which an emphasis is placed on the identification and presentation of typologic characteristics of the organization, the economic and managerial status (results vs. objectives) -
- Analysis of the managerial and economic viability
- seeking a causal link of the main strong points
- Demonstration of causal main weaknesses
- Determination of potential managerial and economic viability
- formulating recommendations of the amplification of the viability potential.

Therefore, managerial success of an organization is ensured by managerial and economic performances recorded over a period, and their correct assessment emphasizes the manner in which objectives have been determined within the organization and its structural components. Perfect correspondence between results and objectives require motivation and allows a flexible, differentiated motivation, which would serve stakeholders interests and, most important, of the managerial and execution personnel involved directly in achieving its objectives.

6. OBJECTIVES - RESULTS - MOTIVATION

Shifting from the "has fulfilled his tasks" to "motivation based on results", as I have stated above, it is a mutation of substance produced in the exercise function, on the background of valorification of the role and place of objectives and the degree of achievement of their substance in the equation. As a drive economical support, motivation must be complex, differentiated and gradual: complex, within the meaning of joint information/sanctions materials with the moral, spiritual, differentiated by the granting of rewards/sanctions depending on the degree of achievement of the objectives of the individual, group and organizational; gradual requirement ensured by taking into account, in the mechanism for granting the mayor, the occurrence and intensity of categories of exhibiting individual needs. From this point of view, an organization that deals with teachers- pupils .parents are complied with "objective - the results - rewards/sanctions" with utmost seriousness, retrieve in managerial practice is a fundamental requirement of active involvement, effective and responsible for the establishment of the staff and the objectives achievement. "Motivation based on results" requires a new motivational and even managerial attitude, in the sense that:

- The objectives must be divided by structural-organizational types and, up to the individual, an exercise extremely difficult and delicate, if there is no history in the field
- the results should be recorded and transmitted by the vertical operative management system, by means of appropriate management tools, as well as management by exceptions and/or of the instrument panel
- comparative results approach objectives should be focused on causes
- rewards or penalties must be carried out differently, using grid reason adapted particularities on each organization.

CONCLUSIONS

The managerial approach of the objectives outlined in our article has a particular importance in the economy of the organization and its management. Objectives are set by exercising foresight function and are evaluated by the results recorded and analyzed in the context of control-evaluation function. No human endeavor can not exist, can not run without objectives. No method to streamline management of the organization, from reengineering to managerial restructuring can not be initiated and operationalized without objectives, as any management tool - from the most complex management systems (management profit centers or management by objectives), the most simplified management methods and techniques - can not be used properly without taking into consideration the objectives in whose achievement participate directly. Finally, an active participation, effective, emotional and responsible, individual, group and organizational can not be conceived without complex and differentiated motivation, in which the trinom objectives - results - rewards/sanctions is essential. All these are specific to a professional management that can not be exercised without competent and professional managers.

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