

Management control and budgetary control: Instruments for enhancing organizational performance

Isabela STANCU (LIȚĂ)¹ ORCID: 0009-0006-7681-9428

Dumitru BEJINARIU ² ORCID: 0009-0005-2133-0249

Alina-Iuliana TĂBÎRCĂ³ ORCID: 0000-0003-3166-3192

***Abstract:** As public institutions operate in low-efficiency zones, financial planning becomes essential for determining the need for financial resources in the future. This process is carried out through the elaboration of income and expenditure budgets. The public budget represents a crucial management tool for programming and control, providing financial sizing objectives, identifying costs and actions funded from anticipated revenues, as well as evaluating results and economic efficiency. Budgeting is not limited to the preparation of financial documents but also involves establishing the connection between the allocation of financial resources and the objectives and goals set by the management and accounting team. This requires a detailed and comprehensive analysis of the current situation and future forecasts. Management control is an information system that collects and manages information for the evaluation and management of organizational performance. Management control, alongside budgeting, cost calculation, and steering, constitutes an important management tool. Management control aspects are currently essential, being present in all social and economic domains. Through control, managers ensure access to dynamic, real, and preventive information, which improves the quality of decisions and results without compromising the efficient operation of businesses.*

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¹ Valahia University of Târgoviște, România isabela.stanculita@yahoo.com

² Valahia University of Târgoviște, România dumitrubejinariu@yahoo.com

³ Valahia University of Târgoviște, România alina.tabirca@valahia.ro