

**BUGETELE SI TABLOURILE DE BORD ELECTRONICE – INSTRUMENTE  
SI TEHNICI MODERNE ALE MANAGEMENTULUI DE PERFORMANTA /  
BUDGETS AND ELECTRONIC DASHBOARD - MODERN TOOLS  
AND TECHNIQUES OF PERFORMANT MANAGEMENT**

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*Budgets are tools of management, materialized in the proforma financial documents, detailing financial forecasts of enterprises, which shows how to use the funds for the exploitation activity, the investment, the way to that will be spent the wage's fund, procurement of basic materials and auxiliary one, fixed assets, works for others, etc.. , and indicate where and how to obtain the necessary funds. Budgets are used in the planning/forecasting, coordination and control of company operations. The study details the types of budgets that can be utilized within the company and the link between them and dashboard, focusing on the presentation of expert systems for modeling financial planning. Based on these elements supports the idea is to attend a translation of the concept of information system for the one that makes the decision by the system for the employee.*

*Keywords: budget, forecast, planning, dashboard*

JEL codes: G30, G31