

North International Conference on Economics

NICE 2016, September 23 – 24, 2016, Baia Mare, Romania

Department of Economics and Physics, Technical University of Cluj-Napoca, Romania



PROCEEDINGS

of

North International Conference on Economics

1st Issue / 2016

<http://econ.cunbm.utcluj.ro/nice2016>

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ISSN 2537-317X, ISSN-L 2537-317X

ANALYSIS OF THE MANAGEMENT SYSTEM OF THE COMPANY

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ABSTRACT

In this paper we presented the decision-making system and the factors of influence of the company, analysis of the decisions according to the qualitative parameters, the information system of the company, the analysis of the flow of data, information, and the circuits of information, the procedures and the means of information-handling designed to contribute to the establishment and the achievement of the objectives of the organization, the human resource analysis according to the graduated studies, the human resource fluctuation. We analysed the systems, the methods and techniques used in the design and the exercise of their functions and managerial relations the methodological norms on the system of the Eaton SC Electro Production.

KEYWORDS: *three system, management, informatics, analysis, decision.*

JEL CLASSIFICATION: *M12, M20, L26*

1. INTRODUCTION

For the analysis of the systems, the methods and techniques used in the design and the exercise of their functions and managerial relations for the system we have chosen the company SC Eaton Electro Production. The implemented and used management systems are:

- Management by objectives, characterized by the establishment of targets for specific hierarchical levels;
- Budget Management, which implies the development, implementation and tracking of revenue and expenditure budget, the inclusion in the long-term business plan of the main directives concerning the budget;
- Participatory management, exercised especially at the level of the General Meeting;
- Project management: through its NGO (Nicolescu, 2008).

In terms of management methods and techniques used, the most encountered are:

- the meeting, being the primary method by which managers transmit information and collect feedback from subordinates, the meeting is encountered at all hierarchical levels;
- the diagnosis, retrieved in the form of periodic analyses or in the form of the administration report of the Board of Directors, which accompany the balance sheet;
- the delegation used for accomplishing tasks by subordinates and to avoid unnecessary loading of the directors, managers, heads of department.

The decision-making system of an organization represents the assembly of adopted and applied decisions throughout it, properly structured to the objectives pursued. The main factors of decision are the decision-maker and the decision-making environment (Nicolescu, 2008).

The decision maker is represented by a manager or a management body, who, due to the objectives, tasks, competences and responsibilities, make decisions in given circumstances. The main decision-maker at SC Eaton Electro Production is the General Meeting of Shareholders, which is the governing body of this limited liability company and which decides on its future activities and ensure its economic and trade policy. As far as the General Meeting is concerned, the associates' decisions are to be made in the meeting of the general assembly. The General Meeting makes decisions by the vote of the absolute majority of the associates and of the participating shares. The vote of all associates is needed for decisions having as their subject amendments to the constitutive act. Each social participating share gives the right to one vote. The General Meeting has the following main duties:

- a) to approve the balance sheet and to establish the allotment of the net profit;
- b) to appoint the administrators and the auditors, to dismiss them and to release them of their activity;
- c) to decide upon the suing of the administrators and auditors for damages caused to the company, also designating the person in charge of taking action against them;
- d) to modify the constitutive act (Robu, 2011).

In Table 1 we present the analysis of the decisions of the SC Eaton Electro Production according to the qualitative parameters.

Table 1. The analysis of the decisions according to the qualitative parameters

Decision	Rationality requests				
	C1	C2	C3	C4	C5
Decision 1		*	*	*	
Decision 2	*	*	*	*	
Decision 3	*	*	*	*	
Decision 4	*	*	*	*	*
Decision 5		*	*		*
Decision 6		*	*		*
Decision 7		*	*	*	*
Decision 8	*	*	*	*	*
Decision 9	*	*	*	*	
Decision 10	*	*	*	*	
Total (%)	60	100	100	80	50

The meaning of the used symbols:

- C1-scientific substantiation
- C2-empowerment of the decision
- C3-integration in the group of decisions
- C4-opportunity of decision
- C5-proper formulation of the decision

2. THE ANALYSIS OF THE INFORMATIONAL SYSTEM

The informational system represents the totality of data, information, flows and information circuits, procedures and means of treating information designed to contribute to the establishment and achievement of the objectives of the organization. Data represents the description using numbers or letter of actions, processes, facts, phenomena, referring to the organization or to processes outside of it, which management is interested in. By information, in terms of management, there are designated those data which bring to the recipient an increase of knowledge concerning directly and indirectly that organization, which provides him new elements which can be used in accomplishing the tasks entailed within the organization.

Within SC Eaton Electro Production, there can be identified the following types of information: according to the way of expressing them: oral, written or audio-visual, according to the processing degree: primary (analytical character-popular at the level of workers), intermediary (at the level of the functional staff and low-level managers), final (decisional character, usually addressed to middle-level and top-level managers); according to the direction: ascending (transmitted from lower hierarchical levels to superior levels), horizontal (transmitted between the same hierarchical level); according to the way of organizing the registration: techno-cooperative- which localizes in time and space the processes within the organization, used mainly by the low-level management to control how workers perform their tasks); for the record—particularly, it refers to the economic aspects of the organization's activities; used primarily for substantiation and assessment of short-term decisions; Statistical-synthetic character, there are used with priority for the evaluation of the results of the organization for forecasting new objectives; according to the origin: exogenous-from laws, regulations, decisions, instructions, tips, etc., endogenous-generated within the organization; according to the destination: internal-the recipients of information are managers and employees; external-information recipients are customers, suppliers, according to the degree of compulsoriness-imperative-issued by leaders, being addressed to lower hierarchical levels, Non-imperative-issued by the workers and managers, are addressed mainly to colleagues or superiors, according to the nature of reflected processes-research and development, financial-accounting, production, personnel, complex (eg. Financial accounting and Human Resource).

Within SC Eaton Electro Production, there were identified several types of information flows: according to the direction: Vertical (such as the transmission of daily reports concerning the attendance situation between a clerk from the quality control department and his chief); Horizontal- transmitting information regarding the work force situation, by the HR Director to the General Director, Oblique- Transmission of technological documentation from Extrude Production Control Manager to the Quality Assurance Manager; according to the frequency:.

With a high frequency in information processing, there are used statistical, mathematical, economic models. For example, in the Quality Control Department, there are carried out various physical, mechanical tests and even ultrasonic tests.

As far as the means of treating the information are concerned, within the financial-accounting department, the accounting software used is PLATPHORMA Expert Version 10.4. EXPERT version is part of the integrated economic applications and it is without any doubt the most complex of PLATPHORMA systems.

This variant allows working in multi-currency system and the opening of an unlimited number of stocks that can be organized with any method (FIFO, LIFO, WAC-weighted average cost etc.).

From a technical point of view, the system PLATPHORMA is a Windows network application, which was made by using modern technology.

The system complies with the principle of introducing unique data and provides great flexibility in the simulation of special situations. In this version, it is ensured the generation of evolution graphs for any evolving list and export them to any spreadsheet program. Moreover, the system allows the interconnection with another application to keep track of staff-payroll situation.

In order to emphasize the components of the information system, there will be further presented two information circuits of 2 documents specific to the financial-accounting department: Invoice and consignment notice; salary payroll.

3. THE ANALYSIS OF THE HUMAN RESOURCES

The organizational system of the firm consists of the assembly of organizational elements which ensure the framework, splitting, combining and the functionality of work processes in order to achieve the objectives. Depending on the content, the firm's organization may take two forms: processual and structural organization (Nicolescu, 2004).

From a processual point of view, within the company SC Eaton Electro Production, there can be found all the five classic functions, with certain traits specific to the field of activity: research and development, production, financial-accounting, commercial and human resources.

As far as the graduated studies are concerned, TESA Personnel is represented by 151 employees who graduated superior studies, the directly productive personnel being represented by 480 employees and they graduated professional schools.

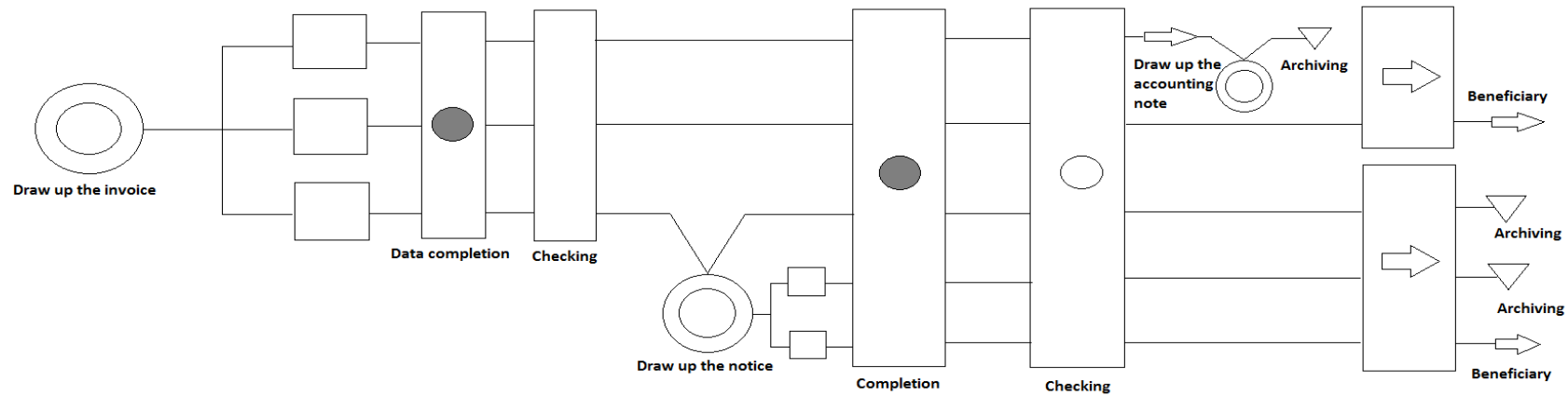


Figure 1 Information circuit for an invoice and a consignment note

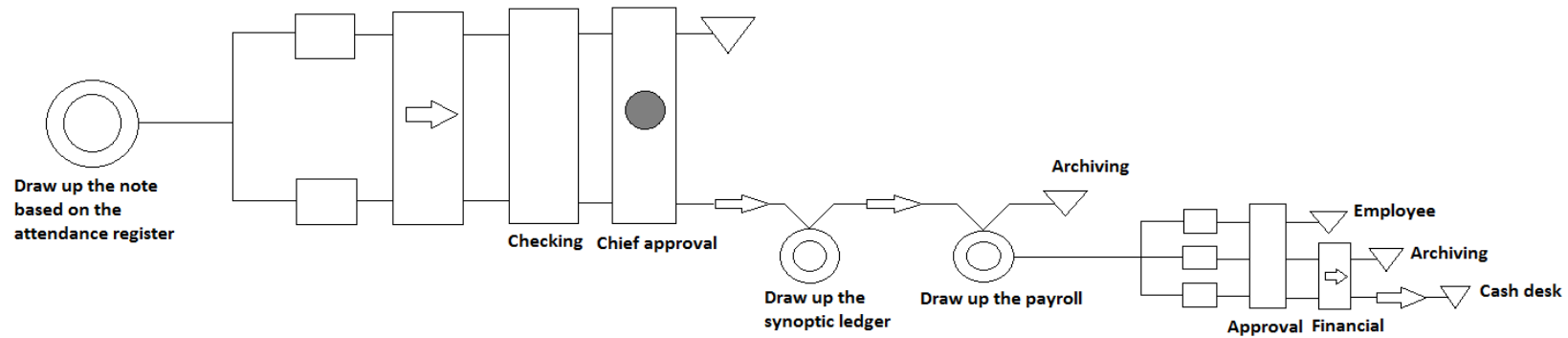


Figure 2 Information circuit for a salary payroll

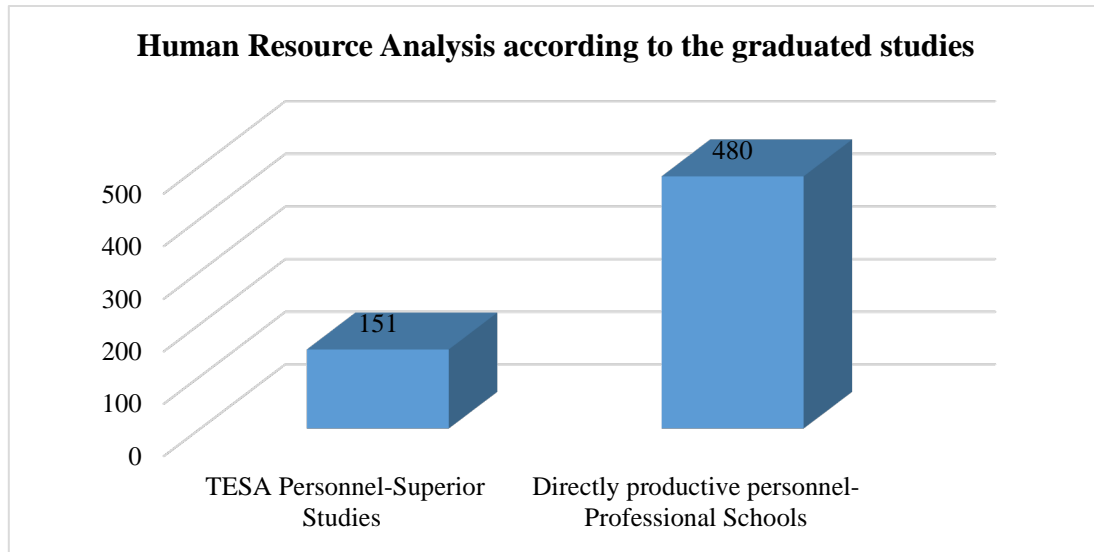


Figure 3 Human Resource Analysis according to the graduated studies

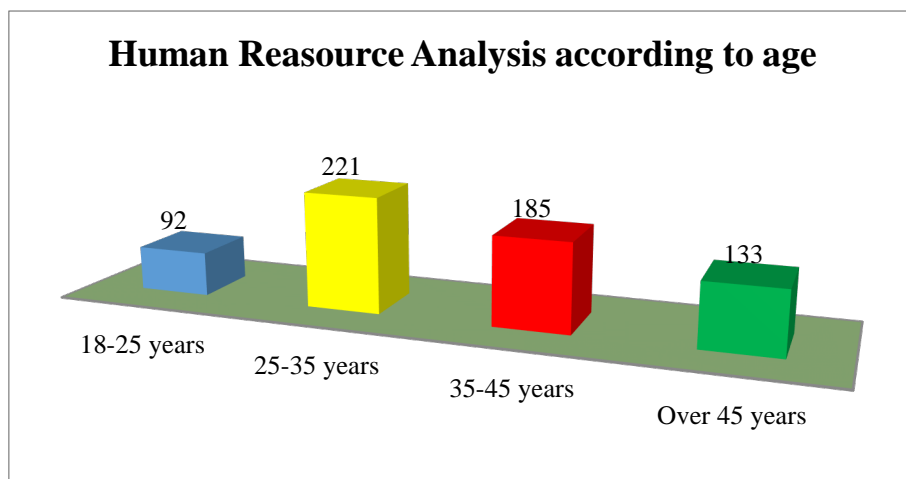


Figure. 4 Human Resource Analysis according to age

As it can be seen in Figure 4, a higher number of employees is included in 25-35 years category, which includes both TESA Personnel, as well as directly productive personnel. This higher number of employees can be explained by the period of finishing studies, graduates being more interested in finding a job, as they are specialized in a certain domain.

Table 2 Human Resource Fluctuation

	2013	2014	2015
No. employees	419	473	631
Variation		+12.88% +54 employees	+33.4% +158 employees

4. CONCLUSIONS

The analysis of the decision-making system has lead to the conclusion that it is optimized in accordance with the correlation between the real possibilities of SC Eaton Electro Production and demand for products and services.

The implementation process of the information system and the computer was a success for SC Eaton Electro Production.

Production Module is very well designed together with all the information necessary to carry with the successful completion of the production processes, with particular regard to the great importance to the optimization of the production.

The quality of the methods and management techniques are decisive for the assuring a system effective decision-making of the SC Eaton Electro Production which will lead to a management performance.

In the SC Eaton Electro Production attaches great importance of human resources, annually for the development of the employees of the company participate in training courses.

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