

RESOURCES MANAGEMENT IN PUBLIC CULTURAL INSTITUTIONS THROUGH INTERNAL CONTROL. A CASE STUDY OF ROMANIAN INSTITUTIONS

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Abstract:

This research investigates the function of internal control mechanisms in enhancing resource utilization in Romanian public cultural institutions. The study concentrates on the Romanian Opera and the "Mihai Eminescu" National Theatre in Timisoara, utilizing both qualitative and quantitative analyses derived from annual reports issued by the Ministry of Culture. The study evaluates the efficacy of accounting systems, internal protocols, and management practices in promoting transparency, efficiency, and accountability. The results show that strong internal control systems support better financial management, reduced risk, and more effective use of resources to meet institutional goals. The case study also discusses the challenges cultural organizations face in contemporary society and offers suggestions for improving resource allocation and internal controls in the sector.

Keywords: *internal control, governance, cultural institutions, transparency, internal audit*

JEL codes:: *H83, M41, M42*