

COGNITIVE MEANINGS OF MANAGEMENT CONTROL IN ESTIMATING THE DEGREE FOR ACHIEVING THE STRATEGY

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Abstract:

The control shall provide to managers the information dynamic, real, preventive, which raises the value of conclusions and quality decisions. Control is a tool for knowing reality, and the possibility of identifying and preventing deficiencies and anomalies. Control penetrate the essence of the phenomenon, support managers in efficiently management, allows the notification of negative aspects when they manifest as a tendency, and comes operatively for preventing and removing the causes that led to their. For the strategy to be implemented includes: preset order, a change of already existing procedures, an involvement of all participants in the effective exercise of the entity and the regulatory and control instruments.

Keywords: *management control, strategy, decision.*

JEL codes:: *M41*