

**ACQUIS IMPLEMENTATION WITH REGARDS  
TO SYSTEM MANAGEMENT AND MANAGEMENT  
ACCOUNTING TOWARDS EFFECTIVE MARKETING  
WITHIN THE EU FRAMEWORK**

*UDC 341.9:340.137(4-672EU)*

**Neva Maher**

Higher Education Centre, School of Business and Management, Novo mesto, Slovenia

**Abstract.** *The paper presents what counts as important to be fulfilled in the European Union in order for quality systems to work and processes already in progress when joining the European Union. First of all it is to build institutions and capacities at all levels and their system and management quality. It is not at all far off norms and legal obligations. That is why it is important to know good Acquis Communautaire and its basic principles. It is also important to give priority to substance over form; it is first of all very important principle regarding economic and social values in the EU framework. For economic and social values it is management which is accountable for bringing results – in public and in private sector. As there is always lack of resources it is up to the management to take care of system management: to build it up and implement it. The article will deal with system management, why it is obligatory and why in Acquis and why it is important. The article will also explain another management tool - management accounting system and why and for whom this instrument is so important.*

INTRODUCTION

The paper presents what counts to be important to fulfill in order for quality systems to work and processes already in progress when joining the European Union. First of all it is to build institutions and capacities at all levels and their system and management quality. It is not at all far off norms and legal obligations.

That is why it is important to know good Acquis Communautaire and its basic principles. It is also important to give priority to substance over form; it is first of all very important principle regarding economic and social values in the EU framework.

The system management is obligatory in Acquis and management accounting system is its important instrument. Politics brings policy decisions and management is responsible for bringing results, i.e. to be effective and efficient in finding best solutions.

## LISBON OR EUROPE TO APPROACH ITS CHALLENGES

For policies there are important articles 158-162 of the Treaty establishing the European Communities lay down that the Union should promote an overall harmonious development and strengthen economic and social cohesion by reducing development disparities between the regions.

Challenges of Europe – the EU policies - are: growth, employment and competitiveness, social cohesion, social, cultural and educational challenges in an enlarged EU, sustainability, migration and integration, quality of life and global interdependence.

Growth, employment and competitiveness are major challenges for Europe and are central elements of the Lisbon strategy which in its renewed form calls for the delivery of "stronger, lasting growth and the creation of more and better jobs" while respecting and promoting social and environmental objectives. Further development and completion of the Single Market are key to achieving the aims of higher growth and employment, in particular with the view of providing an improved knowledge base for policies in the fields concerned. Management should bring to results: new and better jobs is the first among them.

Policy context is the ambitious agendas set out by the Lisbon<sup>1</sup> and Gothenburg Summits. The need for economic development and progress while at the same time achieving sustainability and improving cohesion is to bring about change while at the same time reinforcing core EU values, to reinforce the EU competitiveness. Management is responsible for competitiveness on the level for enterprise, programme or project.

Policy interaction and system management and its coordination are essential in order to enable Europe to approach its challenges and meet the Lisbon objectives. That is why problem-oriented and policy-relevant action. Management to bring to results should act in all five functions: leadership, programming, organising and coordinating, human resource management and control.

## THE FORMULATION AND IMPLEMENTATION IS WITHIN COMMON FRAMEWORK

The formulation and implementation of relevant policies in Europe with the aim of enhancing growth, employment and competitiveness is within common framework. It is also to involve relevant communities, stakeholders, and practitioners in the accomplishment. The objective is to facilitate the understanding and valorisation of the contributions of knowledge to innovation, competitiveness, growth, employment and productivity. Shared management is must by secondary Acquis.

There is the interface between objectives and related activities aimed not only at providing the basis for policy development but also at improving policy development and management actions undertaken. The needs and expectations of policy-makers and other interested stakeholders are high and that is why nothing should be left for an coincidence. That is why shared management puts strong accountability to a state. In addressing challenges, Europe is faced with a number of challenges and opportunities stemming from intensified globalisation, emerging dynamic growth regions, continuous structural change, the EU's enlargement process, demographic changes, etc, each influencing Europe's abil-

---

<sup>1</sup> Recommendation on Presidency Conclusions, Lisbon, 23/24 March 2000, p.2.

ity to achieve the Lisbon goals and affecting its socio-economic stability. Shared management puts strong accountability to a state for a system management to work on all levels: state, branch, programme and a project.

In 2000 the Lisbon European Council concluded that a European framework should define the new basic skills as a key measure in Europe's response to globalisation and the shift to knowledge-based economies. The Barcelona European Council reiterated the need to improve the mastery of basic skills. In 2002 the Council adopted a Resolution on Lifelong Learning and "the new basic skills". Lifelong learning is crucial, not only for competitiveness, employability and economic prosperity, but also for social inclusion, active citizenship and the personal fulfilment of people living and working in the knowledge-based economy.

The Lisbon conclusions identified system (frameworks/logical framework) and managerial (organisational) matters as key issues to be addressed within the Lisbon strategy. The Council suggested that tools such as evaluation are important and underlined the need to support in the management and the use of such instruments as management accounting and indicators to be controlled within a system (and also indicators in the same time to constitute evaluation and audit trail towards results).

#### THE NEW ARCHITECTURE FOR EU COHESION POLICY IN THE FINANCING PERSPECTIVE

The Commission proposes that actions supported by cohesion policy should focus on investment in a limited number of Community priorities, reflecting the Lisbon and Gothenburg agendas, where Community intervention can be expected to bring about a leverage effect and significant added value. Accordingly, for the operational programmes, the Commission proposes a core list of a limited number of key themes as follows: innovation and the knowledge economy, environment and risk prevention, accessibility and services of general economic interest. For employment related programmes, the focus is on implementing the reforms needed to progress towards full employment, improve quality and productivity at work, and promote social inclusion and cohesion, in line with the guidelines and recommendations under the European Employment Strategy (EES). The pursuit of the priority themes would be organised around a simplified and more transparent framework with the future generation of programmes grouped under three headings: convergence; regional competitiveness and employment; territorial co-operation<sup>2</sup>.

Accordingly, for the operational programmes, the Commission proposes a core list of a limited number of key themes as follows:

- innovation and the knowledge economy, environment and risk prevention, accessibility and services of general economic interest.
- employment related programmes, the focus on implementing the reforms needed to progress towards full employment, improve quality and productivity at work, and
- promote social inclusion and cohesion, in line with the guidelines and recommendations under the European Employment Strategy (EES).

---

<sup>2</sup> Concentration on three Community objectives

1. The pursuit of the priority themes would be organised around a simplified and more transparent framework with the future generation of programmes grouped under three headings: convergence;
2. regional competitiveness and employment;
3. territorial co-operation.

The role of finance in growth, employment and competitiveness in Europe should address these changing relations at macro, meso and micro economic levels, with an emphasis on Europe, taking into account for example supply and demand on financial markets, including changing savings patterns of households, innovations in financial services and products, socially responsible investment, capital mobility, the integration of capital markets, and internationalisation of banking and insurance activities. taking into account the role of banks and insurance activities, stock markets, investment funds and venture capital, other financial sector investments and speculative investment, including the impact on the behaviour of companies and their time horizons.

Strengthening policy coherence and coordination in Europe is to improve the understanding of the role of policy coordination and policy coherence in relation to economic policies, especially macroeconomic policies, labour market policies as well as education, research, development, innovation and Single Market policies, including institutional aspects of governance.

These changes are affected by a number of economic, social and cultural factors and policies. In turn, they also have an impact on a wide set of policy domains, ranging from the long-term sustainability and quality of welfare, pension and health care systems, to education, lifelong learning, migration, transport, housing, etc. Other major societal trends relate to the changing nature of work and of private life (in particular of family life and gender roles), the evolution of lifestyles, consumption patterns, values, attitudes and beliefs of contemporary societies.

It is important and to know Europe and its perception of values and beliefs. All is in Acquis – primary and secondary law: Treaty and Conclusions,... EU integration and other regional integration processes, the evolution of a EU foreign policy as well as the external dimensions of internal Community policies and the internal dimensions of external policies should also be examined. The changing relations between EU institutions in the context of bilateral and multilateral external policies, accountability and transparency issues, and citizens' perceptions of the EU role in world affairs is to address these issues in a historical and comparative perspective.

The European Union has often been associated with democratic consolidation and fundamental rights. But at the same time, critics suggest that the European Union is driven more by economic integration rather than a democracy and citizen participation. That is why in the process when joining European Union, norms and its legal obligations are economic subject and obligatory to know them. Acquis Communautaire and its basic principles are guidelines and quality of system to work. As there is a great competition on all fields there is to build institutions and capacities on all levels and it is to build a system in advance not to leave anything to happen by chance.

As their contribution to the Lisbon Strategy, Ministers adopted common objectives for the improvement of different policy systems and a work programme to achieve objectives, e.g. as for education and training known as the Education & Training 2010 programme. It is implemented through the open method of coordination and indicators and benchmarks play an important monitoring role and provide support to the exchange of experiences and good practices.

## SYSTEM AND INDICATORS

The Commission as the first EU institution is invited to report on the development of new indicators<sup>3</sup> in areas such as - e.g. the impact of ICT on teaching and learning, the labour market outcomes of mobility, and the social background.

Indicators and benchmarks are key elements of evidence-based policy making and the monitoring of progress essential to the Lisbon process. They provide the tools for:

- Statistical underpinning of key policy messages;
- Analysing progress towards Lisbon objectives, both at the EU and national levels;
- Identifying examples of good performance which could be subject to peer review and exchange;
- Comparing EU performance with that of third countries, such as the US and Japan.

Monitoring progress in the fields is to be covered by core indicators<sup>4</sup> and the Council has set as a European Benchmark

And also benchmarks play an important role as targets under the EU employment strategy. Indicators are, e.g.:

- 1) No more than 10% early school leavers.
- 2) Decrease of at least 20% of the share of low-achieving pupils in reading literacy.
- 3) At least 85% of young people should have completed upper-secondary education.
- 4) Increase of at least 15% in the number of graduates in mathematics, science and technology, with simultaneous decrease in gender imbalance.
- 5) 12.5% of the adult population should participate in lifelong learning.

Indicators are based on data provided by the European Statistical System (ESS). The statistical infrastructure is needed for the production of data within the ESS as a combination of several data sources (surveys and administratively collected data) and common instruments and methodologies (manuals, classifications, registers, definitions, concepts etc.). Appropriate national infrastructures which are able to deliver harmonised data are essential for ensuring comparability as the EU statistical production relies on the national statistical systems.

Eurostat and the ESS are always concerned to maintain the quality of statistics, notably through the recognition and identification of fields where improvement and further work are needed. The data collection is currently undergoing a quality review that will lead to a multi-annual planning for improvements.

The framework regulation sets out the domains to be covered, quality requirements as well as some implementing measures. A number of countries are therefore developing statistical infrastructures in terms of register systems and/or longitudinal/panel/cohort survey instruments to be better able to produce information at school and student level including over time. Such developments are followed at the European level with the

---

<sup>3</sup> Communication from the Commission, A coherent framework of indicators and benchmarks for monitoring progress towards the Lisbon objectives in education and training.

<sup>4</sup> Core indicators e.g. for monitoring progress towards the Lisbon objectives in education and training are: participation in pre-school education, special needs education, early school leavers, literacy in reading, mathematics and science, language skills, ICT skills, civic skills, learning to learn skills, upper secondary completion rates of young people, school management, schools as multi-purpose local learning centres, professional development of teachers and trainers, stratification of education and training systems, higher education graduates, cross-national mobility of students in higher education, participation of adults in lifelong learning, adults' skills, educational attainment of the population, investment in education and training, returns to education and training.

objective of eventually being able to use the information coming from such national systems at an aggregate level.

Thus a comprehensive set of indicators and benchmarks has been developed and constantly improved as a basis for the preparation of annual progress reports as well as the Joint Commission/Council reports to the Spring European Councils. set of indicators complement the structural indicators, which monitor progress towards the overall Lisbon objectives.

#### EMPLOYABILITY

There is also a must and a need to identify within the employability strategy<sup>5</sup>.

Increasing employment rates is among the most important success criteria within the Lisbon strategy. Concrete goals have been set by consecutive European Councils on overall employment rates, employment rates of older workers, and employment rates of women. The importance of employment was strengthened in the re-launch of the strategy.

As Educational level and key competences, which include entrepreneurship, are the main determinants of an individual's employability an adaptability throughout life, the Council adopted as shown 20 indicators for providing strategic guidance and steering for the strategy.

#### SYSTEM MANAGEMENT AND CONTROL

**System management** is obligatory, in Acquis and it is important. **Management is accountable for bringing results – in public and in private sector.** As there is always lack of resources it is up to management to take care about system management: to build a system up and to implement it.

So, The Council is invited to:

- Endorse the framework of indicators for measuring progress towards the Lisbon objectives and in particular.
- To express a continuing full support to the development of the new indicators needed within the coherent framework.
- To encourage the improvement of the ESS data collections which should continue in close cooperation with Member States through the relevant statistical working groups.

Member States are invited to:

- Participate fully in surveys for the development of new indicators identified within this framework and to cooperate with the Commission to ensure the implementation of the surveys.

The Commission:

- Presents detailed survey proposals to the Council before the launch of major new surveys.
- Reports back to the Council on progress made in preparing for a European survey, on the implementation of the coherent framework of indicators and on the participation of Member States in the development of new indicators to satisfy EU data needs.

---

<sup>5</sup> Strateške smernice Skupnosti za kohezijo (SSSK), (L 291) 21. oktobra 2006:  
[http://eur-lex.europa.eu/LexUriServ/site/sl/oj/2006/l\\_291/l\\_29120061021sl00110032.pdf](http://eur-lex.europa.eu/LexUriServ/site/sl/oj/2006/l_291/l_29120061021sl00110032.pdf)

- Launch work in co-operation with Member States on the feasibility of defining a EU benchmark.
- Report back to the Council before 2010 on the follow-up in the EU and by the Member States of the five European benchmarks for 2010 together with proposals on the role of benchmarks beyond 2010. Basic benchmark or result is 70% employment in EU.

#### QUALITY ASSURANCE

Quality assurance is a key instrument to improve transparency, mutual trust, effectiveness and actions in the area of high education. That is why it is also to identify criteria for quality (Copenhagen process<sup>6</sup>) and to develop concrete indicators and to develop quality assurance to bring a real value to a quality of processes. Values and themes behind them are very important and that is why it is to explore the use of measurement tools. It is to develop common reference system, concrete reference tools, to improve, monitor and evaluate approaches and practices.

It is also in the EU context to evaluate the support of policy measures to competitiveness and employability. The concept is by nature economic and the quality - it has also its value and it is a value sui generis. Employability concerns the appropriateness of skills and qualifications in relation to the requirements of the labour market, as the individual concerned can keep his or her job or find a (new) job in reasonable conditions in a reasonable length of time. This becomes a value number one for a student. Employability includes attitudes and adherence to job-ready work cultures, skills and qualifications. That is why we begin to trace these links. At the other side not to forget the EU framework of qualifications<sup>7</sup> and how to assure its quality.

Under quality assurance there are activities as initial as continuing ones, quality of public/private partnership, exchanges among schools and industry<sup>8</sup>, meetings and conferences organised, preparation of mentorship and tutorship, consultation and engaging stakeholders.

#### STRUCTURAL CHANGES

Structural changes in the European knowledge economy and society role changes in growth, employment and competitiveness. During period 2007 and 2013, the greatest investment ever made by the EU through cohesion instruments will be worth € 308 billion

---

<sup>6</sup> Recommendation of the European Parliament and of the Council of 12 February 2001 on European cooperation in quality evaluation in school education (Official Journal L 60 of 01.03.2001)

<sup>7</sup> For example, The European Network for Quality Assurance in Higher Education (ENQA) has been established to promote European co-operation in the field of quality assessment and quality assurance between all actors involved in the quality assurance process. The idea for the Network originates from the European Pilot Project for Evaluating Quality in Higher Education which demonstrated the value of sharing and developing experience in the area of quality assurance. The idea was given momentum by the Recommendation of the Council (98/561/EC of 24 September 1998) on European co-operation in quality assurance in higher education and the Bologna declaration.

<sup>8</sup> Key competences are here understood as those competences, which all individuals need for personal fulfilment and development, active citizenship, social inclusion and employment. Key Competences for Lifelong Learning which identifies eight competences as most relevant for life and work in a knowledge-based society.

(in 2004 prices) to support regional growth agendas and to stimulate job creation. 82% of the total amount will be concentrated on the "Convergence" objective, under which the poorest Member States and regions are eligible. In the remaining regions, about 16% of the Structural Funds will be concentrated to support innovation, sustainable development, better accessibility and training projects under the "Regional Competitiveness and Employment" objective. Another 2.5% finally are available for cross-border, transnational and interregional cooperation under the "European Territorial Cooperation" objective. Certain spending targets have been agreed upon to pursue the objectives of the Growth and Jobs Agenda: In the case of the "Convergence" objective, the target is 60%, and in the case of the "Regional Competitiveness and Employment" objective, the target is 75% of the total available funding, which needs to be "earmarked" for interventions supporting, e.g. research and innovation, the information society and sustainable development. So concrete finance invested but also systematically managed and management is accountable to achieve results and not only for financial regularity.

For the 2007-2013 period, the instruments to pursue objectives have their legal basis in a package of five regulations adopted by the Council and the European Parliament in July 2006. A General Regulation defines common principles, rules and standards for the implementation of the three cohesion instruments, the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the Cohesion Fund. Based on the principle of shared management between the Union and the Member States and regions, this regulation sets out a renewed programming process, based on Community Strategic Guidelines for Cohesion and their follow-up, as well as common standards for financial management, control and evaluation. The reformed delivery system will provide for a simpler, proportional and more decentralised management of the Structural Funds and the Cohesion Fund.

The regulation on the European Regional Development Fund (ERDF) defines its role and fields of interventions such as the promotion of public and private investments helping to reduce regional disparities across the Union. The ERDF will support programmes addressing regional development, economic change, enhanced competitiveness and territorial cooperation throughout the EU. Funding priorities include research, innovation, environmental protection and risk prevention, while infrastructure investment retains an important role, especially in the least developed regions.

The European Social Fund (ESF) is implemented in line with the European Employment Strategy and it focuses on four key areas: increasing adaptability of workers and enterprises, enhancing access to employment and participation in the labour market, reinforcing social inclusion by combating discrimination and facilitating access to the labour market for disadvantaged people, and promoting partnership for reform in the fields of employment and inclusion.

The Cohesion Fund contributes to interventions in the field of the environment and trans-European transport networks. The Fund contributes alongside the ERDF to multi-annual investment programmes managed in a decentralised way, rather than being subject to individual project approval by the Commission.

The fifth regulation introduces a European Grouping of territorial co-operation (EGTC). The aim of this new legal instrument is to facilitate cross-border, transnational and/or inter-regional co-operation between regional and local authorities. The latter would be invested with legal personality for the implementation of territorial cooperation programmes based on a convention agreed between the participating national, regional, local or other public authorities.



The European Commission's implementing regulation for the Structural and Cohesion Funds 2007-2013 represents one set of detailed rules on the management of cohesion policy's financial instruments<sup>9</sup>.

There is a link of macroeconomic policy to its interaction and coordination with other policies. There is its impact on growth, employment and competitiveness, especially in the context of European integration, through the development of the Single market, enlargement and the Lisbon strategy. The objective includes the development or updating of the modelling tools needed for policy analysis. In the context of recent and future EU enlargements, and the issues related to macroeconomic policy, including the effects of the integration of monetary policy as well as the coordination of fiscal policies and public finances at the Community level on growth, employment and competitiveness. Macro-micro policy coordination issues, monetary-fiscal policy mix questions, and demand issues might be considered. Over a long period, European societies have made a variety of broadly-based efforts to combine economic and social approaches in order to address changes in society. The European Community and subsequently the EU incorporated the combination of objectives in the Treaty (Art. 2) and they were included as a key part of the Lisbon objectives.

Social and regional cohesion are particular aspects of these questions. Social cohesion presents a difficult challenge today with a number of economic, social and cultural changes and instabilities in society. Regional cohesion also presents a major challenge especially following the recent enlargement and some regions already in the EU also face particular development questions for the future.

The overall aim therefore is to provide a significantly improved understanding of how economic, social and environmental objectives might be successfully combined in an international perspective, through addressing how European (and other) societal models have fared in doing this, how they are evolving and addressing the new challenges they face, and how the key social and economic cohesion issues in an enlarged EU can be addressed, thereby providing a basis for major decisions on relevant strategies and policies. But still – system management is to implement programmes and actions to achieve results and to be effective it develops efficient instrument – management accountancy as quality (first of all economic point of view – economy, efficiency and effectiveness) are basic EU values.

#### REFERENCES

1. Commission of the European Communities, Brussels, 21.2.2007, COM (2007) 61 final
2. Communication from the Commission, A coherent framework of indicators and benchmarks for monitoring progress towards the Lisbon objectives in education and training
3. Communication in the mother tongue, communication in the foreign languages, mathematical competence and basic competences in science and technology, digital competence, learning to learn, interpersonal, intercultural and social competences and civic competence, entrepreneurship and cultural expression
4. Council conclusions of 5/6 May 2003 on Reference Levels of European Average Performance in Education and Training (Benchmarks). (2003/C134/02).  
[http://europa.eu.int/eurlex/pri/en/oj/dat/2003/c\\_134/c\\_13420030607en00030004.pdf](http://europa.eu.int/eurlex/pri/en/oj/dat/2003/c_134/c_13420030607en00030004.pdf)
5. Council Regulation 1083/2006, July 11, 2006, general
6. Council Resolution on lifelong learning of 27 June 2002, Official Journal C163/01 of 9.7.2002

---

<sup>9</sup> Council Regulation 1083/2006, July 11, 2006, general

7. A European framework should define the new basic skills provided through lifelong learning – Presidency Conclusions (Lisbon 2000).
8. Evropsko pravo (2004). Zbirka gradiv Šole evropskega prava. Ljubljana: Založniška hiša Primath; Potočnik, J., ...Maher, N.
9. Joint Interim Report of the Council and the Commission: "Education & Training 2010: the success of the Lisbon strategy hinges on urgent reforms (2004)
10. Maher, N. (2004). Evalvacija – instrument za večjo preglednost in kakovostno rabo virov. 6. konferenca Evropskega združenja za evalviranje, Berlin.
11. Mobilising the brainpower of Europe: enabling universities to make their full contribution to the Lisbon Strategy" COM (2005) 152.
12. More research and innovation – investing for growth and employment: a common approach", COM (2005) 488 of 12 October 2005.
13. OECD, (2005) Building Partnership for progress, Society at a glance, 2005 edition
14. Presidency Conclusions, Lisbon (2000).
15. Presidency Conclusions, Brussels (2006)
16. Presidency Conclusions, Barcelona 15/16 March 2002
17. Proposal for a Recommendation of the European Parliament and of the Council on key competences for lifelong learning; COM(2005) 548 final of 10. 11.2005
18. Proposal for a Regulation of the European Parliament and the Council concerning the production and development of statistics on education and lifelong learning – COM(2005)625
19. Recommendation on Presidency Conclusions, Lisbon, 23/24 March 2000
20. Recommendation of the European Parliament and of the Council of 12 February 2001 on European cooperation in quality evaluation in school education. (Official Journal L 60 of 01.03.2001)
21. Schools and training centres, all linked to the Internet, should be developed into multi-purpose learning centres accessible to all. Presidency Conclusion Lisbon (2000).
22. Strateške smernice Skupnosti za kohezijo (SSSK), (L 291) 21. oktobra 2006:  
[http://eur-lex.europa.eu/LexUriServ/site/sl/oj/2006/l\\_291/l\\_29120061021sl00110032.pdf](http://eur-lex.europa.eu/LexUriServ/site/sl/oj/2006/l_291/l_29120061021sl00110032.pdf)
23. Unresolved Issues of the Constitution for Europe, rethinking the Crisis, edited by Neuwall and Haack, (2007) Canada, Montreal.
24. Uredba sveta (ES) št. 1083/2006 z dne 11. julija 2006 o splošnih določbah o Evropskem skladu za regionalni razvoj, Evropskem socialnem skladu in Kohezijskem skladu in razveljavitvi Uredbe (ES) št. 1260/1999
25. Uredbe Sveta (ES, Euratom) št. 1605/2002 z dne 25. junija 2002 o finančni uredbi, ki se uporablja za splošni proračun Evropskih skupnosti.
26. Strateške smernice Skupnosti za kohezijo (SSSK), (L 291) 21. oktobra 2006:  
[http://eur-lex.europa.eu/LexUriServ/site/sl/oj/2006/l\\_291/l\\_29120061021sl00110032.pdf](http://eur-lex.europa.eu/LexUriServ/site/sl/oj/2006/l_291/l_29120061021sl00110032.pdf).

## **IMPLEMENTACIJA ACQUIS S OSVRTOM NA UPRAVLJANJE SISTEMOM I UPRAVLJAČKO RAČUNOVODSTVO U CILJU EFIKASNOG MARKETINGA UNUTAR OKVIRA EVROPSKE UNIJE**

**Neva Maher**

*Rad iznosi šta se smatra bitnim za ostvarenje u Evropskoj Uniji s osvrtom na to kako će sistemi kvaliteta funkcionisati i procese već u progresu pri pridruživanju Evropskoj Uniji. Pre svega treba izgraditi institucije i kapacitete na svim nivoima i njihov sistem i upravljanje kvalitetom. To svakako uključuje norme i zakonske obaveze. Zato je važno dobro poznavati Acquis Communautaire i njegove osnovne principe. Takođe je bitno dati prednost suštini pre nego formi; to je pre svega veoma važan princip koji se odnosi na ekonomske i društvene vrednosti u okvirima Evropske Unije. Za ekonomske i društvene vrednosti menadžment je nadležan da da rezultate-u javnom i privatnom sektoru. Kako uvek postoji nedostatak resursa na menadžmentu je da vodi računa o upravljanju sistemom: da ga izgradi i implementira. U članku će biti reči o upravljanju sistemom, zašto je neophodan i zašto u Acquisu i zašto je važan. Članak će objasniti, takođe, drugo upravljačko sredstvo-upravljačko računovodstvo i za koga i zašto je ovaj instrument značajan..*