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Irvin N. Gleim, Dale L. Flesher

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Arifuddin Mane, S.E., M.Si., SH., M.H., Suatu organisasi dibentuk untuk mencapai tujuan bersama Tujuan organisasi dapat tercapai secara efektif dengan manajemen yang baik dan benar Terdapat berbagai pendapat tentang pengertian manajemen walaupun pengertian tersebut mempunyai makna yang kurang lebih sama Ada pendapat yang menyatakan bahwa manajemen adalah suatu seni untuk mendapatkan segala sesuatu melalui orang lain Pendapat ini berkembang berdasarkan kenyataan bahwa pemimpin mencapai tujuan organisasi dengan cara mengatur orang lain untuk menyelesaikan pekerjaan yang diperlukan Pemimpin tidak harus melakukan pekerjaan tersebut sendiri Manajemen merupakan praktik spesifik berorientasi pada tujuan dan produktif Pendapat lain berpandangan bahwa manajemen merupakan suatu proses penggunaan sumber daya organisasi untuk mencapai tujuan organisasi melalui fungsi planinning dicision making organizing leading dan controlling Manajemen juga dikatakan sebagai suatu proses perencanaan perorganisasian kepemimpinan dan pengawasan pekerjaan anggota organsasi serta menggunakan semua sumber daya organisasi yang tersedia untuk mencapai tujuan organisasi yang dinyatakan dengan jelas Stoner dan Freeman 1992 4 Suatu organisasi dibentuk untuk mencapai tujuan bersama Tujuan organisasi dapat tercapai secara efektif dengan manajemen yang baik dan benar Terdapat berbagai pendapat tentang pengertian manajemen walaupun pengertian tersebut mempunyai makna yang kurang lebih sama Ada pendapat yang menyatakan bahwa manajemen adalah suatu seni untuk mendapatkan segala sesuatu melalui orang lain Pendapat ini berkembang berdasarkan kenyataan bahwa pemimpin mencapai tujuan organisasi dengan cara mengatur orang lain untuk menyelesaikan pekerjaan yang diperlukan Pemimpin tidak harus melakukan pekerjaan tersebut sendiri Manajemen merupakan praktik spesifik berorientasi pada tujuan dan produktif Pendapat lain berpandangan bahwa manajemen merupakan suatu proses penggunaan sumber daya organisasi untuk mencapai tujuan organisasi melalui fungsi planinning dicision making organizing leading dan controlling Manajemen juga dikatakan sebagai suatu proses perencanaan perorganisasian kepemimpinan dan pengawasan pekerjaan anggota organsasi serta menggunakan semua sumber daya organisasi yang tersedia untuk mencapai tujuan organisasi yang dinyatakan dengan jelas Stoner dan Freeman 1992 4 Tb,Ch 1-15-Fin&Mgrl Acct/Corp Reeve,FESS,Warren,2004-02 The Incorporated Accountants' Year Book ,1908

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