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Abstract: The paper aims at foregrounding a general idea of dealing with basic notions in the theory of general management. The result of the research is the synthesis of a ten years' academic work done with the students of the "George Bacovia" university. It is obvious that any entity, be it institution, company, association etc., runs as an open autonomous system, structured on three interdependent elements - its patrimony, organization and management. Starting from this hypothesis, *pom* may be defined as a general trinomic structure within the system of any legally constituted entity.

Taking into account the *POM* concept, there can be explained things such as: the functions of the work processes, the functions of the system resource changing processes and the managerial decisions at different levels of the hierarchical pyramid. This concept allows the highlighting of all the interior and exterior relations of any legal entity through which the managerial process is both designed and put into practice. This original approach allows a better and easier understanding of the general characteristics, of the shared or unique responsibilities held by managers and their employed people for the running of their institutional system.

For the time being, the syllabus of the general management makes a difference between institutions, companies or non-governmental organizations concerning fundamental notions, such as functions or managerial decisions, which may lead to the conclusion that management is not a science based on general principles, rules and phenomena. The *POM* concept allows the getting rid of this ambiguity.