



- Controlling
- Importance of controlling, control process, types of control, factors influencing control effectiveness.



## Control

- According to Brech "control is the continuous process of measuring the actual results of operations of an organization in relation to the results which were planned"
- If planning is 'looking ahead' controlling is 'looking back'.
- Planning helps to attain the goals of an enterprise in a systematic manner. Controlling, on the other hand, ensures that everything has been done as planned.

## Nature / Characteristics of Control

- It is Backward looking
- It gives meaning to planning
- It involves appraisal or evaluation
- It is a pervasive function
- It is forward looking too
- It is a continuous process

## Importance of Control

- It ensures attainment of enterprise objective
- It ensures successful implementation of plans
- It provides scope for delegation
- It facilitates co-ordination
- It promotes efficiency
- It improves employee motivation

## Control Process

**Establishment  
of Standards**

**Measurement of  
Actual  
Performance and  
making  
Comparisons**

**Finding out  
Deviations**

Stage 1

Stage 2

Stage 3

## Types of Co

### **Past-oriented Controls**

These are also known as post-action controls. They measure results after the process. They evaluate what has happened in a particular period in the past. These controls can be used to plan future behaviour in the light of past errors or successes.

### **Future-oriented Controls**

These are also known as steering controls or forward controls and are designed to monitor results during the process so that action can be taken before the job is done or the period ends. They serve as warning-posts principally to attract attention rather than to evaluate e.g.: Cost analysis, funds flow analysis, network planning.



## Problems in Co

- Problem in setting a realistic standard
- Resistance from employees
- Lack of good system of communication
- Degree of change
- Delay in taking corrective action





## Factors influencing control Effecti

- Organizational Rules and Procedure
- Perception Formation
- Organizational Communication
- Motivational Dynamics
- Personnel