

CONTROLLING

Controlling is the process of comparing actual performance to planned performance and implementing remedial steps if there are any differences between the two.

IMPORTANCE OF CONTROL:

1. Achieving organizational goals
2. Assessing standard accuracy
3. Managing resources efficiently
4. Increasing staff motivation
5. Maintaining order and discipline.
6. Facilitating coordination in activity.

LIMITATIONS OF CONTROL:

1. Difficulty establishing quantitative norms.
2. Little control over external events.
3. Resistance from workers
4. A costly affair

RELATIONSHIP BETWEEN PLANNING AND CONTROL

1. Planning and controlling are interconnected and interdependent.
2. Planning is prescriptive, whereas Controlling is evaluative.
3. Both are backward- and forward-looking functions.

STEPS IN THE CONTROLLING PROCESS:

1. Establishing Performance Standards.
2. Measurement of Actual Performance
3. A comparison of actual performance to standards.
4. Analyzing Deviations
5. Take Corrective Action