

# Controlling

Controlling is one of the managerial functions and it is an important element of the management process. After the planning, organizing, staffing and directing have been carried out, the final managerial function of controlling assures that the activities planned are being accomplished or not.

Controlling is defined as "the measurement and correction to the performance of activities of subordinates in order to make sure that enterprise objectives and the plans devised to attain them are being accomplished".

## **\* The aims of controlling are listed as follows:**

1. To find out the progress of the work—the work already completed and the work in progress.
2. To compare the actual performance of the work at different stages with the particulars indicated in the plans and policies.
3. To ascertain the time within which the work is completed.
4. To verify quantity and testing quality of the products.
5. To know the delays or interruptions, if any, in the performance of work and trace the cause of such delay or breakdown.
6. To see that causes of delay are eradicated and operations are suitably re-scheduled.
7. To assess the cost of materials and labor used and ensure that direct costs and indirect costs do not exceed the budget provisions.

## **Benefits of Controlling:**

1. Control provides the basis for future action in the organization. Control will reduce the chances of mistakes being repeated in future by suggesting preventive methods.
2. Control facilitates decision making in the organization. The process of control is complete only when corrective measures are taken in the organization.
3. Control and planning go hand in hand in the organization. Control is the only means to ensure that the plans are being implemented in real sense and not some other else. Control points out the shortcomings of not only planning but also other functions of management such as organizing, staffing and directing in the organization.
4. The existence of a control system has a positive impact on the behavior of the employees in the organization. They are cautious when performing the duties in the organization and they know that their supervisors in the organization are observing them.
5. Control helps in coordination of the activities of the various departments in the organization of the enterprise by providing them unity of direction.