



# **SNS COLLEGE OF ENGINEERING**

**Kurumbapalayam (Po), Coimbatore - 641 107**

**An Autonomous Institution**

**Accredited by NBA - AICTE and Accredited by NAAC - UGC with 'A' Grade**

**Approved by AICTE, New Delhi & Affiliated to Anna University, Chennai**



## **DEPARTMENT OF MANAGEMENT STUDIES**

**COURSE NAME : 19BA101- MANAGEMENT AND ORGANISATIONAL BEHAVIOUR**

**I YEAR /I SEMESTER**

**Unit 2- Functions of Management**

**Topic 2.6-: Controlling- System and Process**



# CONTROLLING



- ▶ Control is a management process to aim at achieving defined goals within an established timetable, and comprises of three components:
  - ▶ setting standards,
  - ▶ measuring actual performance, and
  - ▶ taking corrective action.
- ▶ The objective of control as a concept and process is to help motivate and direct employees in their roles
- ▶ Without enough control systems in place, confusion and chaos can overwhelm an organization
- ▶ If control systems are “choking” an organization, the organization will suffer from erosion of innovation and entrepreneurship.



## CONTROLLING

- ◀ The term control has different connotations depending upon the context of the use of the term.
  - ◀ In manufacturing it refers to a Device or mechanism installed or instituted to guide or regulates the activities or operation of an apparatus, machine, person, or system;
  - ◀ In law it refers to controlling interest and
  - ◀ In management as an authority to order and manage the workings and management of an entity.



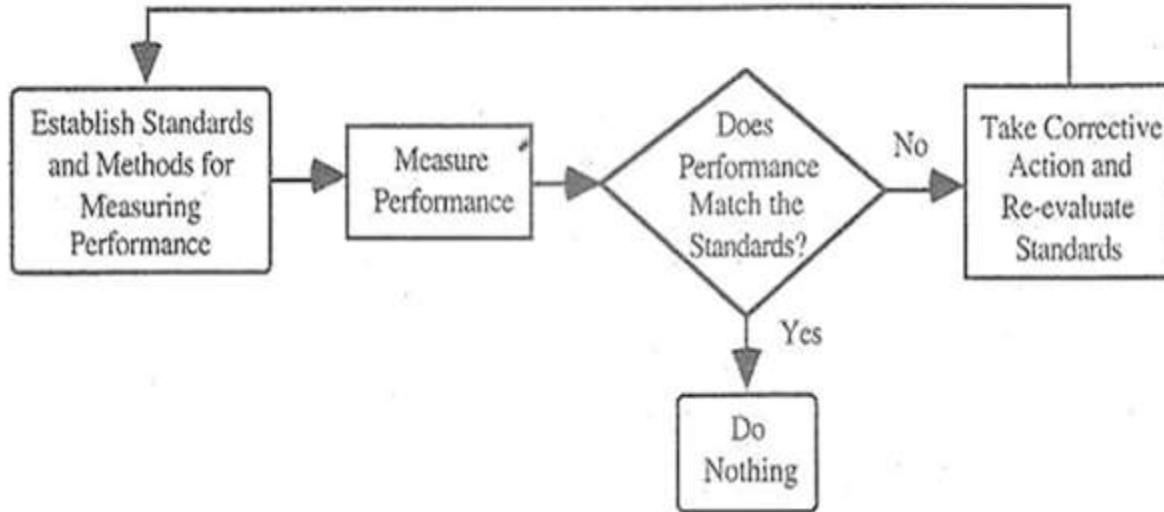
# CHARACTERISTICS OF CONTROL



- ◀ Control is a Managerial Process
- ◀ Control is forward looking
- ◀ Control exist at all levels
- ◀ Control is a continues process
- ◀ Control is closely linked with planning
- ◀ It is goal oriented



## Steps in the Control Process





## IMPORTANCE OF CONTROLLING

- ◀ Guides the Management in Achieving Pre-determined Goals
- ◀ Ensures Effective Use of Scarce and Valuable Resources
- ◀ Facilitates coordination
- ◀ Leads to delegation and decentralization



# CONTROL TECHNIQUES IN MANAGEMENT

- ◀ Budgetary Control
- ◀ Standard Costing
- ◀ Financial Ratio Analysis
- ◀ Internal Audit
- ◀ Break-Even Analysis
- ◀ Statistical Control



# Thank you