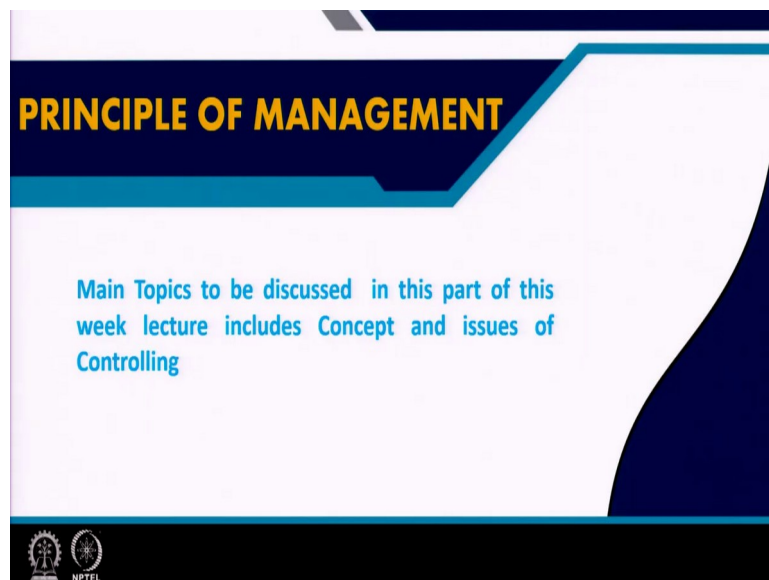


Principles of Management
Prof. Susmita Mukhopadhyay
Vinod Gupta School of Management
Indian Institute of Technology, Kharagpur

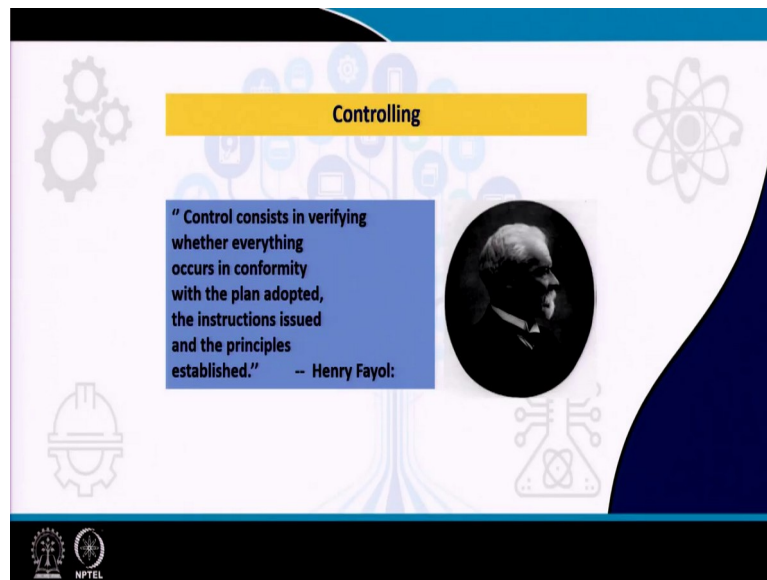
Module - 12
Lecture - 57
Controlling: issues, Types, Techniques and Importance

Welcome back to the course on Principles of Management. In today's discussion, we will be discussing about one of the very important principle of management that is Controlling. Today's session we will cover the Issues, Types, Techniques and Importance of controlling.

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So, let us begin. Now, what is controlling? Controlling consists in verifying whether everything occurs in conformity with the plan adopted, the instruction issued, and the principles established. This definition was given by Henry Fayol.

So, from this definition, we can understand it is not enough to see that we need to control something. But in order to control the either the production processes or to have a check on the deviations and behaviors, first we need to have a principle adapted, then we have to have a yardstick taken like what is the expected measures and then, we can only compare the expected behavior and the actual behavior.

So, whenever we are talking of controlling, these words like whether everything is occurring in conformity with the plan adopted, the instructions issued, and the principles established are very important. First, we have to establish a principle, issue some instructions, take a prepare for a plan and then only after that we can see whether the actual behaviors or the actual productions that are taking place are according to that expected standards or not.

And if there are deviations, then why those deviations and what could be done to reduce those deviations. So, this will be the subject matter of discussion whenever we are discussing about controlling.

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The slide features a yellow header with the word "Controlling". Below it, a blue box contains a definition: "Controlling implies measurement of accomplishment /performance against the standard & the correction of deviations to assure attainment of objectives according to plans." followed by the attribution "-- Koontz and O'Donnell". To the right of the text is a black and white portrait of a man with glasses. The slide is decorated with various icons: gears, a hard hat, a lightbulb, a network diagram, and a molecular structure. In the bottom right corner, there is a small video inset of a woman speaking. The NPTEL logo is visible in the bottom left corner.

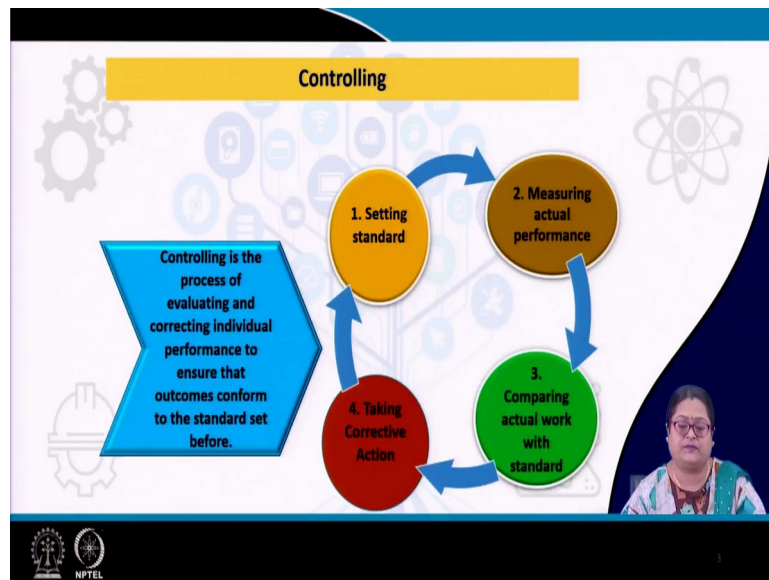
Let us see another definition. Controlling implies measurement of accomplishment or performance against the standard and the corrections of deviations to assure attainment of objectives according to plans given by Koontz, O'Donnell. So, here also we can understand whenever we are talking of some deviations happening it should be measurable.

So, it so the word controlling implies measurement of either the accomplishment or the performance against a standard which is set and then, we have to see how much is the deviation, find out the cause for deviation and take corrective actions about it. So, whenever we are thinking of controlling something, we have to ensure like the three should be some matrices about it, and we can measure either that behavior or that output.

More we are focusing on behavior discussing here repeating may be about behavior; because sometimes we tell like you are not up to the standard or your behavior needs to be controlled. But we need to understand like what are the measures yardsticks we have set for expected performance, have we mapped the activities to what we tell like what is expected standard in the organization that needs to be decided first.

And then, like what are the pointers for someone performing according to the standards, what are the pointers markers for some which we talk of deviations. And how do we measure it, what is the unit of measuring it, what is the scale for measuring it these needs to be decided first; and then, we can move ahead with better controlling mechanism.

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So, when we see the diagram of the steps of controlling, we see controlling is the process of evaluating and correcting individual performance to ensure that the outcomes conform to the standard set before.

So, the first step is setting a standard, then next is measuring actual performance, third is comparing actual work with standard and then taking corrective actions. So, setting of standard and measuring like actual performance these are very vital steps when we talk of the third, before we talk of the 3rd step which is comparing actual with the standard and taking corrective actions.

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Controlling: As A Management Function

- A process of monitoring performance and taking action to ensure desired results.
- It sees to it that the right things happen, in the right ways, and at the right time.
- Done well, it ensures that the overall directions of individuals and groups are consistent with short and long range plans of the organisation
- It helps ensure that objectives and accomplishments are consistent with one another throughout an organization.
- It helps maintain compliance with essential organizational rules and policies.

The slide features a blue header with the title, a central blue box with white text for the bullet points, and a video feed of a presenter in the bottom right corner. The background is white with faint icons of gears, a hard hat, and a molecular structure. The NPTEL logo is visible in the bottom left corner.

So, we talk of controlling as a management function. It is a process of monitoring of performance and taking action to measure the desired results. It says to it that the right things happen in the right ways and at the right time.

Done well, it ensures that the overall direction of the individuals and the groups are consistent with the long, the short-range and the long-range plans of the organization. It helps to ensure that objectives and accomplishments are consistent with one another throughout the organization. It helps to maintain compliance with essential organization rules and policies.

So, whenever we are discussing controlling as a management function, we need to understand like before we come and tell somebody's performance is not up to the mark or standard, we need to first define the goals for; very clearly, organizational goals very clearly what actions can be done to reach that goal.

Then we have to like trickle down that goal at the departmental level, at the then at the individual level and then map it to the individual's performance. So that, whenever we are talking of the individual is performing according to the standard, the individual has reached certain target or not, it gets automatically mapped with the organizations goals and plans that is the short-term goals and the long-range or the long-term goals of the organization.

So, that is an exercise which needs to be done at the first. So that mapping of the organizational goal and like plans of action with the departmental goals and plans of action

and with the group goals and maybe at the individual level. So that, there is an essential balance between all these four levels and the it is done with like meeting organizational expectations and it meets compliance with the essential organizational rules and policies.

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Features/Characteristics of Controlling

<ul style="list-style-type: none">• Continuous process.• Flexible and dynamic process.• Future oriented.• Planning and controlling closely related.• Function of management.	<ul style="list-style-type: none">• Strategic and results oriented• Understandable• Timely and exception oriented• Essence of control is action
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The features and characteristics of controlling are like it is a continuous process, flexible and the dynamic process, it is future oriented, planning and controlling are closely related, and it is a function of management.

So, we have to understand like when we are whenever we are talking of controlling, first is setting a standard, measuring the performance, then we are seeing whether there is a gap between the expected and the actual performance. Then we are giving a feedback about it, trying to find out how the person can improve on his or her performance based on the feedback and again we have to measure it back to find out how much of the deviation has been corrected.

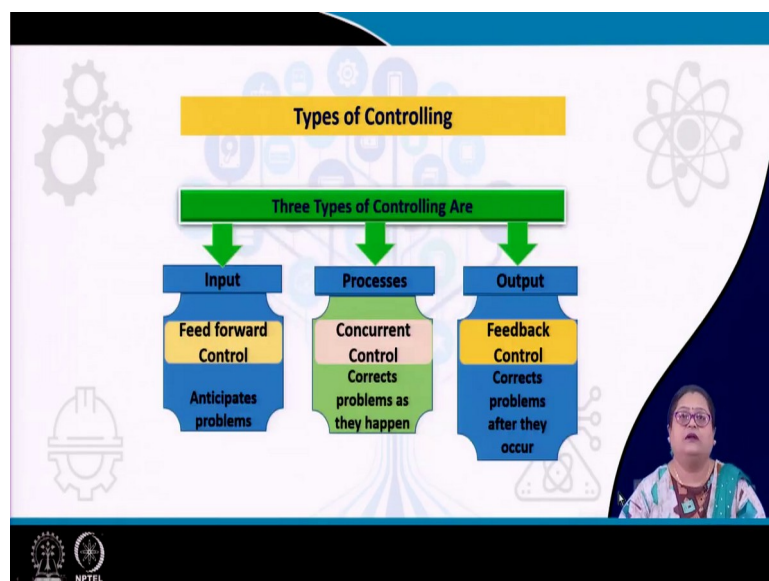
So, it is a very continuous process, it is not like one-time process, it goes like it is a you can tell it is a cyclical process which goes on and always connected with the improvement on your performance. And so that, we can reach your future target and so planning and controlling are very much related; because once you have done your controlling and you have got your feedback and still maybe there are some deviations which are remaining.

We need to plan for next like how to correct those deviations, again we have to go for a check on whether we are able to reduce it through our performance and maybe the training and development techniques and again see how it can be done. So, planning and controlling really goes hand-in-hand and it is a function of management.

Also, we have to understand like it is a strategy can result oriented. So, whether a controlling is properly done or not depends on like how much deviation has been reduced and whether like you can reach your expected targets. So, it is also timely and whether we can deal with it. If certain things are happening, whether we can accept like what is the exceptions and how we can deal with it.

So, also here definitely requires like what is our tolerance level for our deviations and of course, like we need to do some actions to take care of the deviations which is like some deviations which is be like not tolerable in the organization. So, these so, of course, like the essence of control is action.

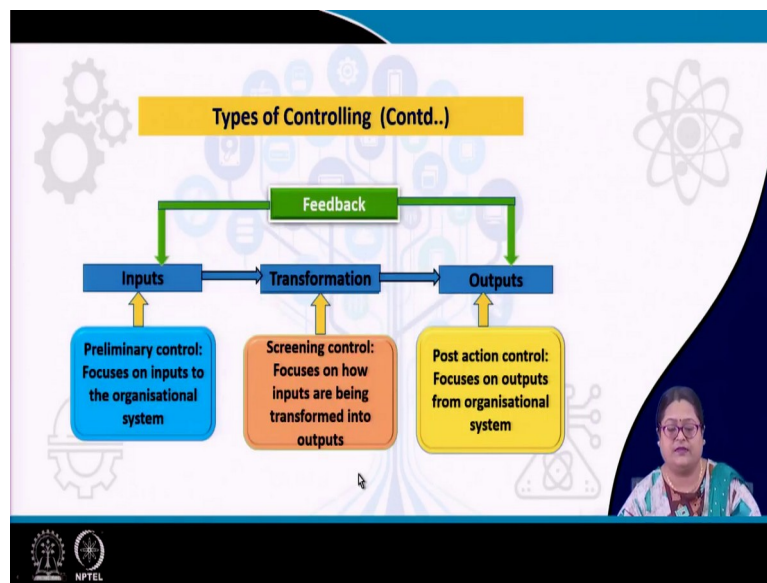
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Now, we will be discussing on the different types of controlling. There are three types of controlling which are input which we talk of the feed forward control, which anticipates like some problems may arise and the check starts from the start itself. During the processes which we call concurrent control which corrects problems as they happen.

And when at the output stage, we take it to be a feedback control which corrects problems after they occur. So, we can see like all these controls are very important at each of these stages so that and we can always get a feedback loop from the output process to the next input process.

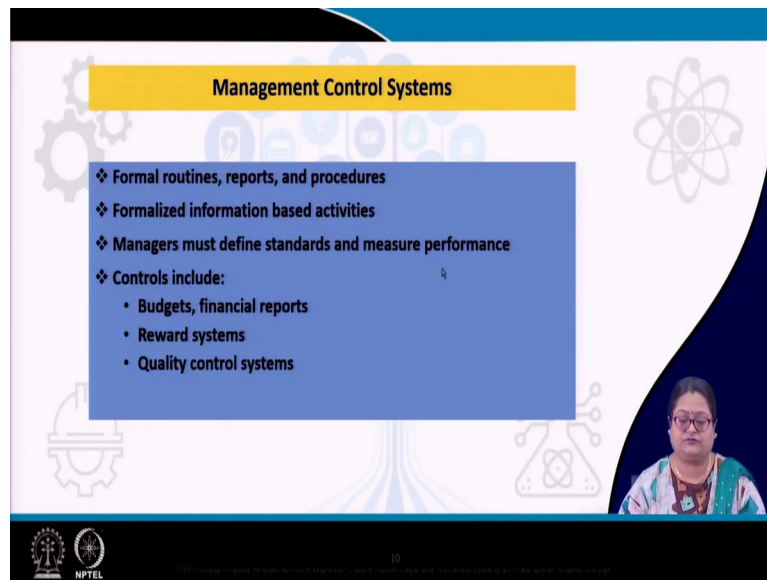
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So, here we get to see like the inputs preliminary control is focuses on inputs to the organizational system. At the transformation on the processor stage, it is screening control focuses on how inputs are being transformed into outputs and at the outputs, post action control which focuses on outputs from organizational system; and each of the stage, it gives a feedback like the input from the output stage also you can get an input feedback from the input stage also you can get a feedback to the output through the process of transformation.

So, all the steps are very interlinked with each other and for their only we can see it is a continuous cyclical process. We need to be aware of, careful at each of the stages like starting from the input to the output and the post action control also; so that there is less of deviance and the quality of work, quality of the production is maintained as per the expected standards.

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The slide is titled "Management Control Systems" in a yellow header. Below the title, a blue box contains the following text:

- ❖ Formal routines, reports, and procedures
- ❖ Formalized information based activities
- ❖ Managers must define standards and measure performance
- ❖ Controls include:
 - Budgets, financial reports
 - Reward systems
 - Quality control systems

In the bottom right corner of the slide, there is a small video feed of a woman with glasses and a green top. The slide also features decorative icons of gears and a molecular structure. At the bottom left, there are logos for IIT Bombay and NPTEL.

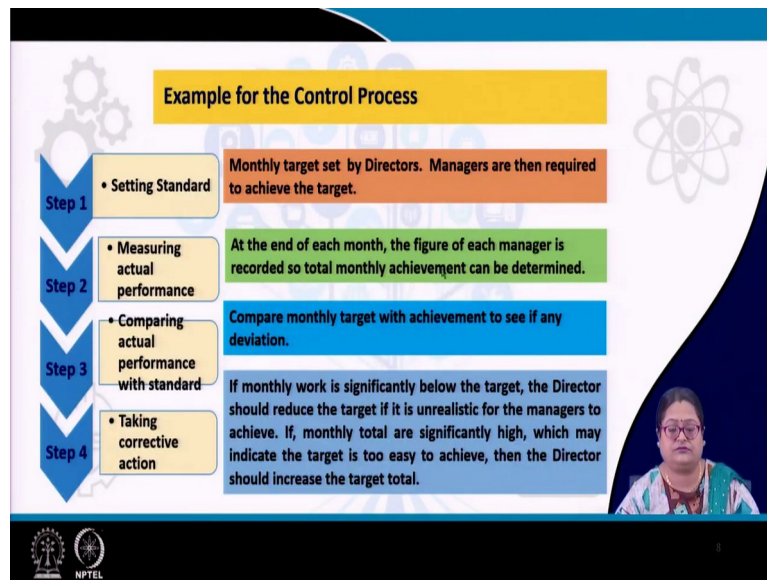
The management control systems can be various in nature. So, it starts from like the setting up of formal routines, reports and procedures so that there is less of deviation in understanding of some standard processes across the organization; it is stabilized throughout the organization same common format is followed. Formalized information-based activities.

So, if it is well written, well documented, then everybody gets to understand it and there is a uniformity in understanding. Managers must define standards and measure performance if it is well defined and the controls may include budget, financial reports, the reward systems and the quality control systems.

But we have to understand like whatever is the control processes whichever do we like try to adapt for the organization for whatever nature of work, it should be well stated, well documented and it should be well written or explained.

So that there is no ambiguity of understanding amongst the people who are reading it and trying to apply it at the various deviations of the organization, and it gets interpreted in different ways. So, there should be some uniformity maintained, it should be clearly understandable, well written so that, it adopts a standard form across throughout the organization.

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So, we will see here the steps of the control process. First is setting a standard. The monthly target is set by the directors and managers are then required to achieve the target. Measuring actual performance, at the end of each month, the figure of each manager is recorded to the total monthly achievement so that the total monthly achievement can be determined.

Comparing actual performance with standard, compare monthly target with the achievements to see if any deviation is there. And next important step which is step 4 is taking corrective action. If the monthly work is significantly below the target, the director should reduce the target if it is unrealistic for the managers to achieve. If monthly total is significantly high, which may indicate the target is too easy to achieve, then the director should increase the target total.

Here comes the implication of management by objectives that we have learnt earlier like whenever we have done about leading, we have done about goal setting; where when we discuss with the incumbent about the targets to be set. And then together we reach a try to reach a particular target like the person who for whom the target is set is involved in the decision-making process, then it becomes easier, it is motivating for the person and it is achievable also.

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The slide is titled "The Level and Focus of Control Systems" in a yellow box. It features a 3D character holding a green checkmark and a red X. The content is organized into two main sections:

- Organizational Level: The Balanced Scorecard**
 - Measures financial, customer, employee, and market concerns
 - Comprehensive management control system
 - Strategy map – visualization of organization success drivers and how they are linked
- Departmental Level: Behavior versus Outcome Control**
 - How people do their jobs
 - Outcomes people produce

The slide also includes a small video inset of a woman in the bottom right corner and the NPTEL logo in the bottom left corner.

The three are different levels and focus of the control system; as we have already discussed. The first is the organizational level. It is the balanced score card which measures the financial customer, employee and market concerns. It is a comprehensive management control system.

It gives a holistic idea about how the strategy goals of the organization trickle down to the like the financial goals and the customer goals and market orientations and what are the requirements from the internal processes from the employees. It is related to a strategy map, which is the visualization of the organizational success drivers and how they are linked.

Then comes the departmental level control system which is the behavior versus the outcome control how people do their jobs like the and outcomes of the people that they produce.

So, what are the target set and what are the outcomes and how they need to be measured and what is the weightage given to each of these activities, this is where it is done at the departmental level and that is related to the individual's performance. And again, we can read try to link that with the performance management system with the performance evaluation and the reward processes in the organization.

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Importance of Controlling

Guide to Operations :

- Measures Progress
- Uncover Deviations
- Indicate Corrective Action

Policy Verification

- Verify quality of various plans
- Helps to review , revise and update plans
- Helps to carry out the plans successfully

The slide features a 3D graphic of a green arrow curving upwards and passing through three red and white striped barriers. The background includes icons of gears, a hard hat, and a molecular structure. The NPTEL logo is visible in the bottom left corner.

The importance of controlling in organization is that, it is a guide to operations. It measures the progress; it uncovers the deviations and indicate what are the corrective actions needs to be taken. It helps in policy verification. It verifies quality of the various plants, helps to review revise and update plants and helps to carry out the plan successfully.

Like if some plans are taken as we have already said in the last slide as we saw like if a; if you have set a target and you see like it is nobody is able to achieve it. Then maybe you have to understand like there is somewhere we went wrong in the maybe the robustness of the plan that we have said maybe it is too high target to achieve. But if you see like everybody is reaching it very easily, then we have to see like have we set our targets correctly based on the competitors who are there or maybe the competency of people that we have within the organization.

So, whenever we are talking of controlling, the interpretation that we get from the deviations and how the performance is getting done, it tells us a lot too about the how like the policy implementation and whether it is successful or what needs to done; what needs to be done more to for its correct implementation. So, it helps to review, revise and the update the plans.

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Importance of Controlling (Contd..)

Managerial Accountability

- Manager responsible for ultimate performance
- Managers check performance of subordinates
- Control help them to discharge their responsibilities
- Facilitates decision making and better management

Employee Morale

- Control brings order and discipline
- Absence of control – lower employee morale

The slide features a background with various icons including gears, a lightbulb, a network diagram, and a chemical structure. In the bottom right corner, there is a small video inset showing a woman with glasses and a green top. The NPTEL logo is visible in the bottom left corner.

The importance of controlling is that it leads to managerial accountability. The managers are responsible for their ultimate performance. Managers check the performance of the subordinates. Control help them to discharge their responsibilities, facilitates decision making and better management.

But here we can also extend to the fact like the sense of control is a sense of innate discipline that should be set within the employees. The sense of control should not be imposed from top, but rather the sense of control should become an innate mechanism, innate like behavior of the employees. Where they would try to follow things like as the quality of things as expected and based on of course, whether deviations are tolerated in the organizations or not.

So, whenever we are talking of controlling, we have to understand like what is the nature of the organization and like we are talking of these deviations with respect to what? Suppose if you are talking of some creative organizations, then the deviations are individual deviations maybe are encouraged so that diversity is encouraged so that we get a different kind of like feedback, new ways of doing things.

So, deviations or those aspects are encouraged. But again, when it comes to some ethical behaviors in the organization. Quality of productions in the organizations may be deviations are not expected in those kinds of behaviors.

So, we have to see like whenever we are talking of controlling and we are talking of deviations, we have to understand what is the nature of the job and what or what is the topic that we are discussing about and like whether deviations are encouraged or deviations are not encouraged in with respect to that particular phenomena. And then, we can talk of like what requires to be done, whether that should be like encouraged or that should be controlled.

Here, we are talking of certain behaviors; like which needs to be which we are talking mainly of deviations of behavior where we can talk of like misbehaviors in organizations, which needs to be controlled. So, in that respect, like whenever we are talking of sense of innate control, sense of innate discipline which your false in the domain of misbehaviors in organizations or ethical issues and practices in the organization that is a more relevant topic that we are discussing over here.

So, the employee moral here control brings order and discipline in the group. So, absence of control its lower employee morale. Every group has a rule, set regulations like what needs to be done, what will be the performance. So, to set a boundary level of what is expected of a group member helps in encouraging group morale.

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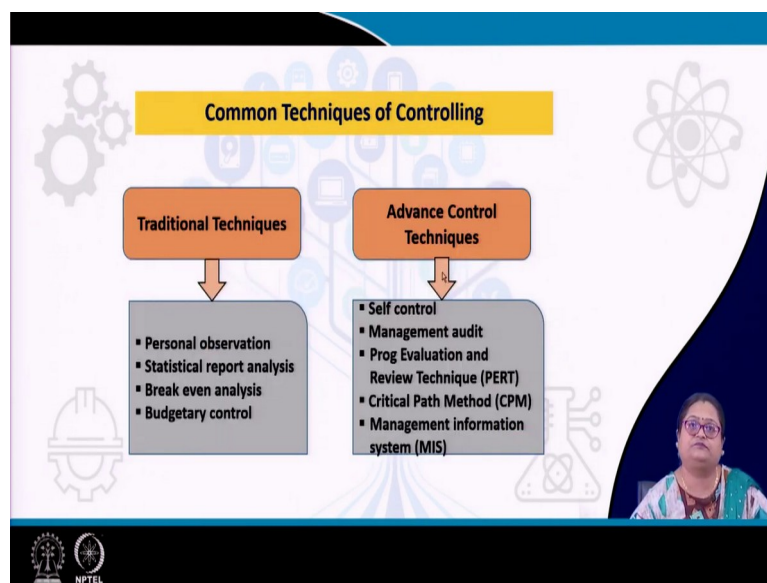
The slide is titled "Importance of Controlling (Contd..)" and is divided into two main sections. The first section, "Coordination in Action", lists three bullet points: "Actions according to plans", "Right direction", and "Correct inter relationship between various factors". The second section, "Psychological Pressure", lists two bullet points: "Motivates employees to perform better" and "Rewards and recognition". The slide features a blue header, a white background with faint icons of gears and a hard hat, and a small video inset of a woman in the bottom right corner. The NPTEL logo is visible in the bottom left corner.

Coordination in action. The controlling also helps in coordination. It is actions according to plans, it helps in the right direction, setting of directions, correct interrelationship between various factors and it is a balance between ends and means.

So, more if it is a more routine kind of activity, these controlling behaviors are very important so that there are not too much of deviations. And if it is a non-routine kind of activity may be where there is a scope to experiment to find out how things can be done in a newer way maybe we can concentrate more on that.

So, but in kind of routine kind of activities like the having a control system really helps in keeping things in place. So, the importance of controlling is also related to the rewards and recognitions and it motivates the employees to perform in a better way.

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The common techniques of controlling are like they there could be some traditional techniques, there could be some advanced control techniques. In traditional, a personal observation, statistical report analysis, break even analysis and budgetary control. In advance controlling techniques, we have self-control that is what I just discussed about like the employees' innate sense of discipline and self-control, management audit, then the PERT, CPM method and management information system.

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Effective Techniques of Controlling

Objectives and Need base Technique:

- Aim at accomplishing the organizational goals
- Standards set should be realistic
- Early detection of deviations

Suggestive Technique:

- Merely pointing out deviations – not enough
- Lead to corrective actions
- Check undesirable deviations
- E.g. – train employees, effective supervision, revise standards

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The effective techniques of controlling are like the objectives and need based technique which aims at accomplishing the organizational goals, standards set should be realistic in nature, early detection of deviations. And suggestive techniques like merely pointing out deviations is not enough, lead to corrective actions like check undesirable deviations.

The word undesirable is very important because sometimes in terms of like experiments in creativity, in innovation, we some deviations are desirable. So, undesirable deviations like then we have to how to correct for those undesirable deviations.

So, if we understand like the deviations are there because the people do not know about the correct ways of doing things. Then or because the standard itself was somewhat not well defined so, we can take care of these deviations by training employees, effective supervision and revision of the standards.

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Effective Techniques of Controlling (Contd..)

Technique of Suitability:

- Control techniques – suit nature of activities e.g. - different control systems in a big and small organization

Technique of Forward Looking:

- Directed towards future
- Anticipate future requirements
- Identify situations that need new plans

The slide features a blue header and footer with the NPTEL logo. The background is white with faint icons of gears, a hard hat, and a molecular structure. A small inset video of a woman is visible in the bottom right corner.

Another technique of controlling is the technique of suitability where the controlling technique should suit the nature of the activities; like the different control system like should be there according to the nature of the activity and in a big and a small organization.

The techniques of forward-looking control are like it should be directed towards future, anticipate what are the future requirements, identify new situations that requires plans so that is where planning and controlling gets connected. Planning well ahead of future so that we can take care of the deviations which may happen in future if we are not well prepared for it.

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Effective Techniques of Controlling (Contd..)

Control by Exception Technique:

- Some deviations have greater impact than others
- Control every activity – not feasible
- Critical Point Control - Control significant deviations only

Techniques of Flexibility:

- Keep pace with changing environment
- Adaptable to new developments
- Alternative plans

The slide features a blue header and footer with the NPTEL logo. The background is white with faint icons of gears, a hard hat, and a molecular structure. A small inset video of a woman is visible in the bottom right corner.

Control by exception technique: some deviations have greater impact than others. So, controlling every activity is not feasible so, in that case like we try to control only significant deviations which we call critical point control. The technique of flexibility is that we have to keep pace with the changing environment, we have to be adaptable to new developments and we have to develop alternative plans so that talks of the agility of the system, that talks of the flexibility of the system.

So, sometimes deviations become the new ways of doing things. So, with the changing demands of the scenario, with the changing environment so, we have to as an organization which is not flexible, which is very much under tight control it takes time to switch over.

So, some degree of flexibility needs to also to be there to keep pace with the changing environment and new ways of doing things. So, that is why again this is how it gets linked to the concepts of whenever we are discussed about organizational change and adaptation to change.

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The slide is titled "Effective Techniques of Controlling (Contd..)" and is divided into two main sections: "Motivating Technique" and "Economical Technique". The "Motivating Technique" section lists five bullet points: "Consider human factor", "Control work not workers", "Free not restrict action", "Prevent mistake not punish", and "Direct contact between controller and the controlled". The "Economical Technique" section lists three bullet points: "Control system – worth its cost", "Justifiable expenses", and "Savings greater than cost of control". The slide features a central illustration of a group of orange human figures, with one figure in the center standing on a pedestal and raising its arms in a celebratory gesture. The background includes faint icons of gears, a person, and a molecular structure. In the bottom right corner, there is a small inset video of a woman with glasses and a green patterned top. The NPTEL logo is visible in the bottom left corner.

Motivating techniques of control are definitely where we told like the people should develop self-control system. So, considering the human factor should be there like how people behave in certain situations, the work should be controlled not the workers.

So, action should not be restricted, but people should be given the freedom to do things in certain ways so that they become go to the mode of self-discipline, self-control and then, we

should try to prevent mistake not punish people for it and there should be some direct control between the controller and the controlled.

So, economical technique is the control system that we adapt in the organization should be worth its cost, it should be justifiable the for the expenses that is made and savings greater than the cost of the control.

These are very important things we need to understand why, what is that behavior we need to control, why we need to control, is it that much essential, is it that critical deviation that needs to be controlled and what are the available methods for controlling it, whether it is cost effective or not. So, we have to look at these aspects like from various aspects and try to make a choice of our control mechanism.

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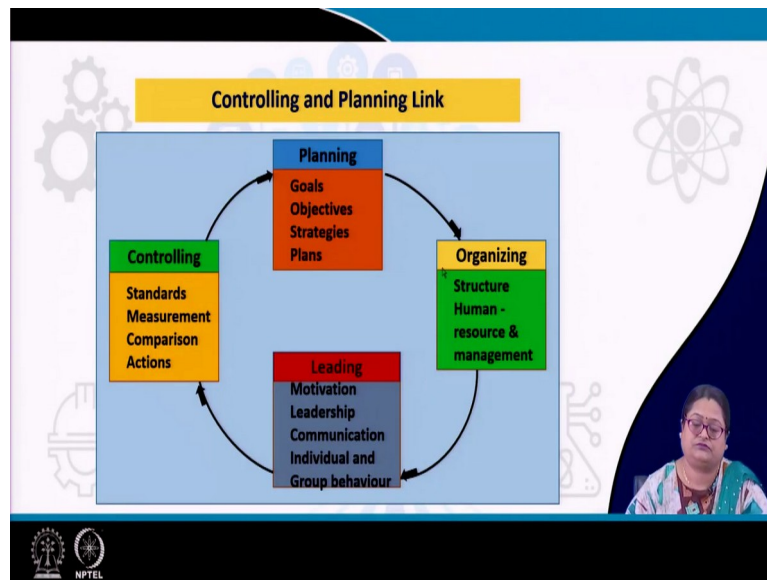
Benefit of Controlling

- Efficient execution
- Helps delegation
- Aid to decentralisation:
- Assists co-ordination
- Simplifies supervision
- Aids to efficiency
- Boosts morale

The slide features a central illustration of three business professionals (two men and one woman) sitting at a table with laptops, surrounded by various icons representing communication and technology. A small video inset in the bottom right corner shows a woman with glasses speaking. The slide is decorated with faint background icons of gears, a hard hat, and a molecular structure. The NPTEL logo is visible in the bottom left corner.

The benefits of controlling our efficient execution, helps in delegation of responsibility, it aids to decentralization, assists in coordination, it simplifies supervision and aids to efficiency and boosts morale. So, if certain systems are under control, then of course, it helps in these factors.

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The link between we have been discussing the link between controlling and planning. So, in planning, the goals are set, objectives are defined, strategies are made and then it leads to planning and then, we go for organizing which is the structure in the organization and human resource and management relationships; how we like translate these plans into action and after we understand that somebody has to motivate it, lead it, communicate it, to the individuals and the group behavior so, that is under the leading part.

And then when the leading also involves to see like what are the undesirable deviations, how it needs can be improved, how it can be like brought back to the expected behaviors, expected standards.

And it is like standards, measurements, comparison and actions and what are the outcome that we see, what are the feedback that we receive, do we need to have a relook into the goal set into the objectives defined or we need to plan ahead like how to take care of these undesirable deviations and how do we do it through the organizational system, how do we lead for it. So, it this whole cycle goes out goes in a cyclical link.

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Controlling and Planning Relationship

- Planning and controlling are interrelated & interdependent
- Planning originates controlling
- Controlling sustains planning
- Controlling provides information for planning
- Planning and control are forward looking functions

The slide features a yellow title bar, a blue background with gear icons, and an illustration of five silhouettes of people standing on a bar chart with a green arrow pointing upwards. The NPTEL logo is visible in the bottom left corner.

So, planning and controlling are interrelated and interdependent. So, planning originates controlling and again controlling sustenance planning, controlling provides information for planning, planning and control are the forward-looking functions of a management.

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Contemporary Issues in Controlling

- (i) Workplace Concern:
 - Workplace privacy versus workplace monitoring
 - Theft of company property for personal use of employee
 - Workplace violence
- (ii) Customer Interactions:
 - Service profit chain
- (iii) Corporate governance:
 - The system by which company governs, interest of the company is protected

The slide features a yellow title bar, a blue background with gear icons, and an illustration of a central white figure with a red arrow pointing upwards, surrounded by smaller white figures. The NPTEL logo is visible in the bottom left corner.

The contemporary issues in controlling are like the workplace concern. So, some of these things like the workplace privacy versus the workplace monitoring. So, how much control should be there so that it is not suffocating on the employee's freedom that is why the question of self-discipline, self-control comes again and again because the employee should

be knowing what are the limits which may lead to a negative behavior in the organization and whether we can we will be doing it or not doing it. So, thefts of company property for personal use of the employee, then workplace violence.

Second is whenever we are talking of customer interactions, then the service profit chain like how it needs to be like whether it is affecting that like how do we like interact with the customers. Like do we give them the total information, are we having some are we cheating on our customers also.

So, all these will affect or are a part of the control behaviors that we need to look into. Similarly, the corporate governance is one of the important issues in controlling the systems by which company governs into the interest of the company is protected.

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The slide is titled "Limitations of Controlling" in a yellow box. Below the title, there is a blue box containing a list of four limitations:

- Difficulty in setting quantitative standards
- No control over external factors
- Resistance from employees
- Costly affair

To the right of the list is an illustration of a red 3D figure standing on a pedestal and blowing a yellow megaphone towards a group of blue 3D figures. The slide also features various icons: gears, a molecular structure, a hard hat, and a chemical flask. In the bottom right corner, there is a small video inset of a woman with glasses speaking. The NPTEL logo is visible in the bottom left corner.

The limitations of controlling are it is difficulty it's in settings quantitative standards because some behaviors are like you do not have a direct quantitative measure for it. So, how to measure behaviors, how to define the standards, what are the like scale the standard so that what is taken out, what activity not done, what activity taken out, will lead to a lower standard these needs to be well mapped and sometimes we have difficulty in doing that.

So, there are certain certainly no control over external factors so however, we take care of internal like systems and behaviors. There are certain things which are over which we do not

have any control are the external factors which may affect; the behaviors and the other processes in the organization leading to certain deviations.

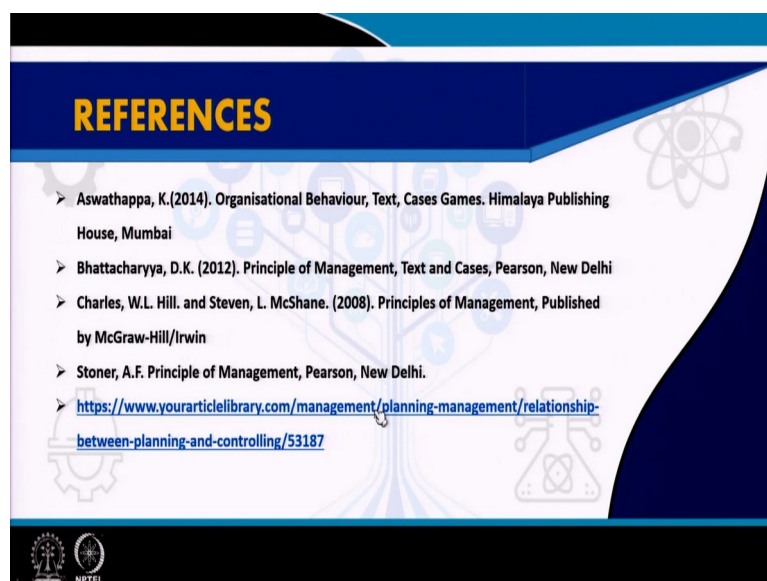
And as we can see in the current time of this present pandemic situations also so, because of the sudden happening which nobody has control about, nobody knew like it is going to come.

It has shifted the whole nature of how the organization is functioning, how people are working, how people are interacting with each other, the shifts that are happening it has led to a whole redefinition of the work field and we have to develop maybe new control systems for controlling this new kind of behaviors which has arisen because of some factors or external factors over which really nobody had any control.

Sometimes a people do not get to adapt to new situations very like quickly and they resist too much of controlling. So, there could be resistance from employees and definitely it could be a costly affair sometimes like if in order to control some small things or some deviations which can be well tolerated or ignored.

If you want to have high degree of precision and invest too much of money in it, if it is if that precision is important definitely, we will go for it. But if it is not that important, then we have to take a pragmatic decision benefit of like to balance about the cost benefit analysis and try to see like what we achieve at the cost of what. So, that is where control may become a costly affair.

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So, these are the references that we have referred to. We hope like you had an overall idea about what is controlling. In the next session, we will be extending more to the discussions on budget and reporting.

Thank you.