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Introduction

The term "control " is not unambiguous. Translated from French, the word "control " means a verification document issued in two copies or in two records.

For a long time, the concept of control was associated primarily with checking the correctness of documents, records in mass journals, etc. Control as a phenomenon was associated with the activities of mainly accountants, cashiers, financial workers.

In dictionaries and encyclopedias, control is defined as checking something; checking the correctness of certain actions in the field of production and management; monitoring for the purpose of verification; an institution or someone who checks the reports, activities of some other institution or responsible person.

As can be seen from the above, historically, the original explanation of control is to check the veracity and reliability of documents. The next stage was the idea of control as checking the compliance of actions with the set goals, tasks, and current laws. The third stage included the control and analysis of deviations, the disclosure of their causes.

The classics of management science (F. W. Taylor, A. Fayol, G. Emerson, G. Church) emphasized that it is impossible to manage any process without control. Thus, A. Fayol noted that in any event, the purpose of control is to check whether everything is happening in accordance with the adopted plan, current instructions and established principles. The purpose of the control is to identify weaknesses and errors, correct them in a timely manner and prevent their repetition. In his opinion, everything should be controlled: objects, people, actions.

Considering the control activities in the management of the enterprise, A. Fayol divided it into six main groups:

* from an administrative point of view-it is necessary to find out whether there is a work programme and whether it corresponds to the moment;

- * from a commercial point of view-all materials entering and leaving must be accurately accounted for in terms of quantity, quality, price;
- * from a technical point of view-you need to track the progress of operations, their results, the condition of machines and equipment;
- * from the point of view of finance-it is necessary to control the cash register, property, materials, expenditure capital, etc.;
- from the point of view of security-it is necessary to check the means used to protect property (from fires, theft).

from the point of view of accounting-it is necessary to find out how quickly reports arrive, whether they give an accurate idea of the position of the enterprise, how statistics are kept.

Thus, according to A. Fayol, control correlates with all the main functions of management and actually becomes a special function itself.

Currently, the term “control” means:

- * organic management function;
- * a set of tools for regulating the behavior of an individual or an organization as a whole;
- a system function that performs the feedback task and provides monitoring of the system state.

The need for control in management

Control is the process that ensures the achievement of the organization's goals. It is necessary to detect and resolve emerging problems before they become too serious, and can also be used to encourage successful activities.

Managers begin to exercise the control function from the very moment when they have formulated goals and objectives and created the organization. Control is very important for the organization to function successfully.

The control function is a characteristic of management that allows you to identify problems and adjust the organization's activities accordingly before these problems turn into a crisis.

One of the most important reasons for the need for control is that any organization, of course, must have the ability to record its mistakes in time and correct them before they harm the achievement of the organization's goals.

Equally important is the positive side of control, which consists in the full support of all that is successful in the organization's activities. In other words, one of the important aspects of control is to determine which areas of the organization's activities are most effective. By identifying the successes and failures of the organization and their causes, we are able to quickly adapt the organization to the dynamic requirements of the external environment.

Monitoring not only allows you to identify problems and respond to them in a way that achieves your goals, but also helps management decide when to make radical changes in the organization's activities.

Control is a critical and complex management function. One of the most important features of control that should be taken into account in the first place is that control should be comprehensive. Every manager, regardless of their rank, must exercise control as an integral part of their job responsibilities, even if no one has specifically assigned them to do so.

Control is a fundamental element of the management process. Neither planning, nor the creation of organizational structures, nor motivation can be considered completely in isolation from control.

Control is the process of ensuring that an organization achieves its goals.

Control is one of the management functions, without which all other functions cannot be fully implemented. The control is designed to provide a correct assessment of the real situation and thereby create the prerequisites for making adjustments to the planned development indicators of both individual divisions and the entire company. Therefore, control is one of the main tools for policy development and decision-making that ensure the normal functioning of the company and the achievement of its intended goals, both in the long term and in matters of operational management.

Forms, types, and types of control.

Firms widely use two forms of control - financial and administrative.

Financial control is carried out by obtaining from each business unit financial statements on the most important economic indicators of activity in standard forms that are identical

for local and foreign subsidiaries. The number of items and the timing of reporting may vary. The focus is on such indicators as the level of profit, production costs and their ratio to net sales, the efficiency of investment, the availability of own funds, financial condition, etc. The analysis of these indicators is carried out separately for each center of responsibility, as well as for the company as a whole.

Final control

One of the functions is that the control provides management with the information necessary for planning, if similar work is expected to be carried out in the future. It also promotes motivation, as it measures the performance achieved.

There are three aspects of management control:

- * setting standards-accurately defining the goals that must be achieved in a certain period of time. It is based on plans developed during the planning process;
- * measuring what has been achieved over the period and comparing what has been achieved with the expected results;
- * preparation of necessary corrective actions. The manager must choose one of three behaviors: do nothing, eliminate the deviation, or revise the standard.

Control functions.

The control function includes:

- * collection, processing and analysis of information on the actual performance of all divisions of the company,
- * compare them with planned indicators, identify deviations and analyze the causes of these deviations;
- * develop the activities necessary to achieve the intended goals.
- * development of a standard reporting system, verification of these reports and their analysis both according to the results of the company's economic activities as a whole and for each individual division

The control technology is carried out according to the following scheme:

- selection of the control concept (system, process, private verification);
- definition of control objectives (expediency, correctness, regularity and effectiveness of control);
- establishment of control standards (ethical, industrial, legal);
- selection of control methods (diagnostic, therapeutic, preliminary, current, final);
- determination of the scope and scope of control (continuous, episodic, financial, product quality).

The control process

There are three distinct stages in the control procedure: the development of standards and criteria, the comparison of real results with them, and the adoption of necessary corrective actions. At each stage, a set of different measures is implemented.

1. Setting standards

The first stage of the control procedure demonstrates how closely, in essence, the control and planning functions are merged. Standards are specific goals whose progress in changing is measurable. These goals clearly grow out of the planning process. All standards used for monitoring should be selected from the organization's many goals and strategies.

2. Comparison of the achieved results with the established standards

The second stage of the monitoring process is to compare the actual results achieved with the established standards. At this stage, the manager must determine whether the results achieved meet his expectations. At the same time, it makes another very important decision: how acceptable or relatively safe the detected deviations from the standards are. In this second stage of the control procedure, an assessment is made, which serves as the basis for the decision to initiate action. The activities carried out at this stage of control are often the most visible part of the entire control system. This activity consists of determining the scale of deviations, measuring results, transmitting information and evaluating it.

3. Taking the necessary corrective actions

The third stage of the control process consists in the adjustment of the company's activities - revision of plans, reallocation of tasks, modification of goals, improvement of technology and management process. A control system that does not eliminate serious deviations before they develop into major problems is meaningless. Naturally, the ongoing adjustment should focus on eliminating the real cause of the deviation. Ideally, the measurement stage should show the scale of the deviation from the standard and accurately indicate its cause. This involves the need for an effective decision-making procedure. Since, however, most of the work in the organization is the result of the combined efforts of groups of people, it is not always possible to determine the exact roots of a particular problem. The point of adjustment in all cases is to understand the reasons for the deviation and to ensure that the organization returns to the correct course of action.

Requirements for control.

The organization's control system, in order to be effective, must meet a number of requirements:

1. Control should be comprehensive. It is not the prerogative of any individual manager. Every manager should exercise control as an integral part of their job responsibilities, even if they have not been assigned to do so.
2. The control should be economical, that is, the cost of its implementation should not exceed the profit received as a result of the control. It should never be forgotten that all the expenses incurred by an organization should lead to an increase in its benefits and revenues. The less control required, the more effective it is.
3. Control can be neither purposeful nor neutral.

The main thing in control is the question of what, not how to control. It must be operational.

4. Control should focus on results. Only measurable phenomena can be controlled.
5. The control system should be simple. Excessive complexity creates confusion.
6. The control must be continuous in time.

Characteristics of effective control

In order for control to fulfill its true purpose, i.e. to ensure the achievement of the goals of the organization, it must have several important properties.

Monitoring is effective if it is strategic, results - oriented, timely, flexible, simple and cost-effective.

Control is a continuous process that coincides in its development with the production cycle.

Characteristics of effective control:

1. The strategic focus of control, i.e., the reflection of the overall priorities of the organization and their maintenance.
2. Focus on results. The ultimate goal of monitoring is not to gather information, set standards, and identify problems, but to address the challenges facing the organization. As a result, control can be called effective only when the organization actually achieves the desired goals and is able to formulate new goals that ensure its survival in the future.
3. Compliance with the case. In order to be effective, the control must correspond to the controlled activity. It should objectively measure and evaluate what is really important.
4. The timeliness of monitoring does not consist in an exceptionally high speed or frequency of its implementation, but in the time interval between measurements or assessments that adequately corresponds to the controlled phenomenon. The value of the most appropriate time interval of this kind is determined taking into account the time frame of the main plan, the speed of changes and the cost of conducting measurements and distributing the results.
5. Control flexibility. Control, like plans, must be sufficiently flexible and adapt to changes that occur.
6. Easy to control. The most effective control is the simplest control in terms of the purposes for which it is intended. The simplest control methods require less effort and are more economical. Excessive complexity leads to confusion. In order to be effective, the control must meet the needs and capabilities of the people who interact with the control system and implement it.
7. Cost-effectiveness of control. Any control that costs more than it gives to achieve goals does not improve control over the situation, but directs the work along the wrong path, which is another synonym for losing control.

8. It is necessary to involve all personnel in the control, because the best control is self-control. In order to increase the reliability of control, it is necessary to expand the boundaries of staff authority.

When organizations conduct their business in foreign markets, the control function takes on an additional degree of complexity.

Monitoring at the international level is particularly difficult due to the large number of different areas of activity and communication barriers. The effectiveness of monitoring can be improved by periodically holding meetings of responsible managers at the organization's headquarters and abroad. It is especially important not to hold foreign managers responsible for solving problems that do not depend on them.

Conclusion

In the most general form, control is a part of the management process, which in the content plan provides for obtaining information about the results of management actions.

To implement the control process, it is necessary to:

- * availability of a system of indicators (performance standards);
- * the ability of the system to recognize reality and compare it with the system of criteria;
- * development of corrective measures.

In control as a management function, two main aspects can be distinguished: a) cognitive, related to the perception and study of information, and b) influencing, which consists in the ability to provide the control system with data for implementing corrective measures.

When assessing the role and place of the control function in management, it should be remembered that control occupies the last place in the management cycle only logically, but not by any means in value.

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