

LESSON PLAN

CLASS – XII

TOPIC – CONTROLLING

PERIOD REQUIRED - 12

Gist of the lesson	Targeted skills	Targeted learning outcomes	Activities planned	Assessment strategies planned
Controlling - concept and importance	Understanding	- Understand the concept of controlling. - Explain the importance of controlling.	- Role play based on the steps of controlling. - Presentation:-each student shall be given one relation between planning and controlling for discussion & presentation. - See below	- Slip test - MCQ - Quiz - Group discussion - Class test - Case study - Measuring attainment of learning objectives (see below) - Worksheet (see below) - Home assignment (see below)
Relationship between planning and controlling	Critical thinking skills	Describe the relationship between planning and controlling		
Steps in process of control	Analytical skills	Discuss the steps in the process of controlling.		

ACTIVITIES PLANNED

You are a production manager of a factory producing COVID 19 masks you are given a target of producing 2000 masks per day and dispatching them. Create a drama on how you would see that your target is achieved by effective controlling for easy understanding of control through role play.	The teacher assigns the post of production manager to a particular student who will keep monitoring the performance of each level of production through supervisors and their reports. Some students will work as labours in different production departments like stores, production floor, packing and despatch and some as supervisor. Each will report the work done and problems to the next level, and try to effectively finish the work assigned to each. Each student in this role play will know his part of the duty. In this way the students shall remember the controlling function.
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Instructional aids	• Chalk board, • Duster • Pointer • LED projector
Class transaction	Total: 12 periods (approx. 40 min each)
Transaction methodology (the teacher can use the mentioned techniques, wherever applicable, and can use any other too.)	Transaction would proceed in the following manner :- Strategy used: inductive and deductive reasoning, brainstorming, graphic organizer, think pair and share: In this activity, students think about a particular question individually, then they form pairs to discuss their answers. Following this, the results are shared in a large classroom discussion. Alternatively, two pairs of students can pair up to compare and discuss answers. This process forces students to think individually, and then allows them to analyze and clarify their response collaboratively. Brain storming: In this activity, students are asked to generate ideas on a certain topic, category or question while facilitator facilitate and record the answers on the board. Inquiry based learning: inquiry-based learning uses different approaches to learning, including small-group discussion and guided learning. Instead of memorizing facts and material, students learn by doing. This allows them to build knowledge through exploration, experience, and discussion. Inductive and deductive learning: in inductive type students proceed from particular to general statement (example to formula) and in deductive type students proceed from general to particular. Muddiest point: check comprehension and identify confusion, what was most confusing about the material? Brain storming-the class would start with a discussion on what the students have already learnt in the previous classes and hence what is it that they would learn now. They would also be told the significance of the topic that they would be studying. Introduction of the topic - PPT and digital content would be shared Guided practice followed by independent practice- NCERT questions to be discussed in the classroom. Techniques to be used: 1. Quiz 2. Daily practice problem 3. MCQ 4. Peer assessment 5. Case studies 6. Any other
Resources	Text book: • NCERT text book E-resources • PPT • Videos

Self-study, home work, assignments	Independent practice: students would do some questions from NCERT in their homework notebooks and later try to solve the questions asked in the previous year question papers and also the question given in the sample papers This would enable them to prepare for the board exam level of questions and test their mental skills It is also advised that the students come to the class with proper background knowledge of the topic under discussion. They can refer to the resources stated above.
Addressing classroom diversity	Due to various social backgrounds and multiple intelligences, the classroom might be a diverse arena. The following techniques can be used for various groups: For gifted students: • Encouragement for referring other resources • Using NCERT and other relevant web sites for preparation material For weak students: • Buddy help to be provided • Provide grade-up classes • Adopt an easy to difficult method of concept learning For differently abled students: • Ignore spelling mistakes • Call parents at regular intervals • Care for them on one to one basis • Provide grade-up classes
Measuring attainment of learning objectives	Low order thinking skills questions 1. Understand the concept of controlling. 2. Explain the importance of controlling. 3. Describe the relationship between planning and controlling. 4. Discuss the steps in the process of controlling. 5. What s feedback in controlling. 6. What do you mean by deviation? 7. Which principal of management is based on the belief that an attempt to control everything may end up by controlling nothing. 8. Give the meaning of management by exception. High order thinking skills based question 1. “Planning without controlling is meaningless “comment”. 2. “Planning is prescriptive whereas controlling is evaluative” do you agree comment. 3. “Planning and controlling both are forward looking” comment. 4. “Planning and controlling are both looking back” comment. 5. Give an example of quantitative standards set in control process. 6. Give an example of qualitative standards set in control process. 7. What function of management ensures work according to plans? Name & explain this function of management. 8. How does controlling help in judging accuracy of standards and ensuring order and discipline. 9. Explain the two important principals a manager must consider while dealing with deviation effectively.

HOME ASSIGNMENT

1. Vineberg ltd. set up a manufacturing unit at bhiwadi at himachal Pradesh to manufacture electric geysers and supply them to dealers all over the country. Their production target was 500 geysers per week. It was decided by the management that variation in production up to 10 units would be acceptable. At the end of the first week, the production was 450 geysers. The next week, production increased to 470 geysers. A week later, production was 460 geysers. On investigation, it was found out that fluctuation in production was due to irregular supply of electricity.
 - a. The above para discusses some of the steps of one of the functions of management. Explain the steps.
 - b. Also, state the step(s) not discussed in the above para.
2. Explain any four points of importance of the controlling function of management.
3. Isha machine was a renowned name for quality sewing machines since 1960. Mr Suresh, the owner of isha machines was worried as the production had declined during the last three months. He directed the production manager to find out the reason. The production manager ordered the different supervisors to prepare a performance report of the workers working under them. Identify the step taken by the production manager that is related to one of the functions of management.
4. State any five points that highlight the importance of controlling.
5. Describe briefly the steps in the process of controlling.
6. Explain briefly the relationship between controlling and planning.
7. Airtech Ltd. is manufacturing mobile phones both for domestic Indian market as well as for export. It has enjoyed a substantial market share and also had a loyal customer following. But lately it has been experiencing problems because its targets have not been met with regard to sales and customer satisfaction. Also, mobile market in India has grown tremendously and new players have come with better technology and Pricing. This is causing problems for the company. It is planning to revamp its controlling system and take other steps necessary to rectify the problems it is facing. It also decides to offer its basis models of mobile phones at 50% discount to the poor people.
 1. State any two benefits the company will derives from a good control system.
 2. How can the company relate its planning with control in this line of business to ensure that their plans are actually implemented and targets attained.
 3. Give the steps that the company should follow to remove the problems it is facing.

8. Vikas was the Chief Operating Officer of 'Yalet Ltd.', a company providing advanced software solutions to Indian Defence Services. They had been carrying on business successfully for the last twelve years and earning enough profits. But from the last one year, they realised that though the business is getting big orders which are being fulfilled in time, even then the revenues kept on decreasing. Vikas was not able to find out where the problem was. He started keeping a close check on the progress of activities as he could sense that something was wrong. He wanted to take some action before any major damage could be done to the business. Vikas appointed a cyber security expert who monitored the company's processes and found out that the computer operator was deleting the entries from the computers and pocketing the revenues. He was caught and handed over to the police. This created an atmosphere of order and discipline in the organisation and helped in minimizing dishonest behaviour on the part of the Employees.

(a) Identify the function of management highlighted in the above paragraph.

(b) Explain any four other ways in which this function of management may help the organisation.

Meaning

Importance of controlling

1.

2.

3.

4.

5.

6.

Limitations of controlling

1.

2.

3.

4.

Relationship between planning and controlling

1. Forward/backward looking

2. Blind

3. Inseparable twins

4. Prerequisite

5. Intellectual

6. Meaningless

Controlling process

1. _____
2. _____
3. _____
4. _____
5. _____

Advantages of critical point control and management by exception

When a manager sets critical points and focuses attention on significant deviations which cross the permissible limit, the following advantages accrue:

1. _____
2. _____
3. _____
4. _____

Here are some causes of deviation give suggestions for corrective action to be taken :

1. _____
2. _____
3. _____
4. _____
5. _____

Techniques of managerial control

The various techniques of managerial control may be classified into two broad categories:

1. _____
2. _____

Traditional techniques

Types:

1. _____
2. _____

3. _____

4. _____

Explain the different types of traditional techniques

1. _____

2. _____

3. _____

4. _____

Types of budgets

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

Budgeting offers the following advantages:

1. _____

2. _____

3. _____

4. _____

5. _____

Modern techniques

Explain the different types of modern techniques

1. _____

2. **Ratio analysis**

Commonly used accounting ratios

- A. _____

- B. _____

- C. _____

- D. _____

3. _____

Responsibility centers are of following types

- A. _____

- B. _____

- C. _____

- D. _____

4. _____

The main advantages of management audit are as follows.

- 1. _____

- 2. _____

- 3. _____

- 4. _____

5. PERT and CPM

PERT

CPM

The steps involved in using PERT/CPM is as follows:

1.

2.

3.

4.

5.

6. Management information system

MIS offers the following advantages to the managers:

1.

2.

3.

4.

5.
