

## Chart of difference between Controlling and Planning

Points of differences	Controlling	Planning
Meaning	It refers to measuring performance.	It means to <b>decide the way</b> to do the actual work.
Nature of work	Controlling is backward-looking	Planning is forward-looking.
Steps	Controlling is the last step in a management function.	Planning is the first step in management functions.
Functions	Controlling includes the measurement of the employee's performance and feedback.	Planning includes the functions related to how, when, where, and who will do the work.
Importance	In the management functions, controlling is the last step. without feedback, a manager cannot judge the performance of the employee.	Other functions are only performed in a better way if planning is done. In other words, we can say that other managerial functions depend upon the planning.
Goals	Controlling ensures that the Target is achieved or not.	The main motive of planning is to set goals.