

**PLANNING AS THE MOST FUNDAMENTAL
FUNCTION OF MANAGEMENT
(ПЛАНУВАННЯ ЯК ОСНОВНА ФУНКЦІЯ МЕНЕДЖМЕНТУ)**

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Of the five management functions – planning, organizing, staffing, leading and controlling – planning is the most fundamental. All other functions stem from planning. However, planning doesn't always get the attention that it deserves; when it does, many managers discover that the planning process isn't as easy as they thought it would be – or that even the best-laid plans can go awry.

Before a manager can tackle any of the other functions, he or she must first devise a plan. A plan is a blueprint for goal achievement that specifies the necessary resource allocations, schedules, tasks, and other actions.

A goal is a desired future state that the organization attempts to realize. Goals are important because an organization exists for a purpose, and goals define and state that purpose. Goals specify future ends; plans specify today's means.

The word planning incorporates both ideas: It means determining the organization's goals and defining the means for achieving them. Planning allows managers the opportunity to adjust to the environment instead of merely reacting to it. Planning increases the possibility of survival in business by actively anticipating and managing the risks that may occur in the future.

In short, planning is preparing for tomorrow, today. It's the activity that allows managers to determine what they want and how they will achieve it.

Not only does planning provide direction and a unity of purpose for organizations, it also answers six basic questions in regard to any activity:

- What needs to be accomplished?
- When is the deadline?
- Where will this be done?
- Who will be responsible for it?
- How will it get done?
- How much time, energy, and resources are required to accomplish this goal?