Our Mission:-

To organize and conduct training courses with the aim of upgrading knowledge, skills, attributes and capacities of the manpower of the user offices of the IA&AD to help them perform their functions adequately and with a sense of professionalism.
Since its inauguration in February 1986, the Institute has now entered 30th year of its smooth functioning. The Institute conducts General and EDP courses for Group B and C officials of linked offices of Indian Audit & Accounts Department. This apart, the Institute also holds seminars for IA&AS Officers/Group B Officers

Contact Us:-

A.G Colony Bajaj Nagar, Jaipur-302015
Ph-0141-2704709
Fax-0141-2702927

Indian Audit & Accounts Department
Regional Training Institute, Jaipur
News Letter

From P.D's Desk

I am pleased to present this issue of newsletter. These six months witnessed two extra programmes on EDP side on IDEA, Qlikview & Tableau as directed by Headquarters office.

This institute had 13 programmes on General side and 9 programmes on EDP side since 1.10.2015. On General side, courses such as Financial Attest Audit in Railway, Audit of VAT, Environment Audit, Audit of CERA,GST and ACES, Audit Quality Management Frame Work, Development of Management Skills, ISSAIs, CCO bases Audit were liked by the trainees.

On EDP side, the training course on Basic Computer Skills (Windows, Word and Excel), Database concepts system concepts and introduction to MS Access, Oracle (SQL), Concept in IT Auditing and Auditing in IT Environment (IDEA, Qlikview & Tableau) were liked by the trainee participants.

Regional Advisory Committee meeting was held on 1.3.2016 to finalize the training calendar for 2016-17. The training calendar was finalized and was approved by Headquarters office. The RAC members also expressed their satisfaction about functioning of this institute. I would like to put on record my sincere thanks to the Chairperson and RAC members for the guidance and support provided from time to time.

J.R.Rinwa

" The best way to predict the future is to create it"
- Peter Drucker

Courses conducted during October 2015 to March 2016.

General Courses
1. Financial Attest Audit in Railways
2. Audit of VAT
3. Environment Audit
4. Financial Attest Audit Module- I
5. International Standards of Supreme Audit Institutions
6. Audit of CERA, GST and ACES
7. Performance Audit
8. Audit Quality Management Framework
9. Checks exercised in preparation of State Finance Report
10. General Management
11. Audit of Direct Taxes
12. Elementary knowledge of Gujarati and Translation of Audit Report
13. CCO Based Audit (Department Centric Audit).

EDP Courses

Lab-I
1. Database concepts, system concepts and introduction to MS Access
2. IT Audit Basic (Concept of IT Audit)
3. Basic Computer Skills, (Windows, Word and Excel)
4. Oracle SQL
5. IT Audit Advanced/IDEA.

Lab-II
1. Basic Computer Skills, (Windows, Word and Excel)
2. Oracle SQL
3. Database concepts, system concepts and introduction to MS Access
4. Database concepts, system concepts and introduction to MS Access

Additional EDP Courses
1. Audit in IT Environment (Feb.)
2. Audit in IT Environment (March)

Leadership

What is Leadership

Leadership is a process by which an executive can direct, guide and influence the behavior and work of others towards acheivement of specific goals in a given situation. Leadership is the ability of a manager to induce the subordinates to work with confidence and zeal.

Leadership is the potential to influence behavior of others. It is also defined as the capacity to influence a group towards the realization of a goal. Leaders are required to develop future visions, and to motivate the organizational members to achieve the visions.

According to Keith Davis, "Leadership is the ability to persuade others to seek defined objectives enthusiastically. It is the human factor which binds a group together and motivates it towards goals."

Characteristics

1. It is a inter-personal process in which a manager is into influencing and guiding workers towards attainment of goals.
2. It denotes a few qualities to be present in a person which includes intelligence, maturity and personality.
3. It is a group process.
4. A leader is involved in shaping and moulding the behaviour of the group towards achieving the organizational goals.
5. Leadership is situation bound. There is no best style of leadership. It all depends upon tackling with the situations.

Role of a Leader

Following are the main roles of a leader in an organization:

1. **Required at all levels-** Leadership is a function which is important at all levels of management. In the top level, it is important for getting co-operation in formulation of plans and policies. In the middle and lower level, it is required for interpretation and execution of plans and programmes framed by the top management. Leadership can be exercised through guidance and counseling of the subordinates at the time of execution of plans.
2. **Representative of the organization-** A leader, i.e., a manager is said to be the representative of the enterprise. He has to represent the concern at Seminars, Conferences, General meetings, etc. His role is to communicate the rationale of the enterprise to outside public. He is also representative of the own department which he leads.
3. **Integrates and reconciles the personal goals with organizational goals-** A leader through leadership traits helps in reconciling/ integrating the personal goals of the employees with the organizational goals. He is trying to co-ordinate the efforts of people towards a common purpose and thereby achieves objectives. This can be done only if he can influence and get active co-operation and urge to accomplish the objectives.
4. **He solicits support-** A leader is a manager and besides that he is a person who entertains and invites support and co-operation of subordinates. This he can do by his personality, intelligence, maturity and experience which can provide him positive result. In this regard, a leader has to invite suggestions and if possible implement them into plans and programmes

of enterprise. This way, he can solicit full support of employees which results in willingness to work and thereby effectiveness in running of a concern.

5. **As a friend, philosopher and guide-** A leader must possess the three dimensional traits in him. He can be a friend by sharing the feelings, opinions and desires with the employees. He can be a philosopher by utilizing his intelligence and experience and thereby guiding the employees as and when time requires. He can be a guide by supervising and communicating the employees the plans and policies of top management and secure their co-operation to achieve the goals of a concern. At times he can also play the role of a counselor by counseling and a problem-solving approach. He can listen to the problems of the employees and try to resolve them

Qualities of a Leader

A leader has got multidimensional traits in him which makes him appealing and effective in behavior. The following are the requisites to be present in a good leader:

1. **Physical appearance-** A leader must have a pleasing appearance. Physique and health are very important for a good leader.
2. **Vision and foresight-** A leader cannot maintain influence unless he exhibits that he is forward looking. He has to visualize situations and thereby has to frame logical programmes.
3. **Intelligence-** A leader should be intelligent enough to examine problems and difficult situations. He should be analytical who weighs pros and cons and then summarizes the situation. Therefore, a positive bent of mind and mature outlook is very important.
4. **Communicative skills-** A leader must be able to communicate the policies and procedures clearly, precisely and effectively. This can be helpful in persuasion and stimulation.
5. **Objective-** A leader has to be having a fair outlook which is free from bias and which does not reflects his willingness towards a particular individual. He should develop his own opinion and should base his judgment on facts and logic.
6. **Knowledge of work-** A leader should be very precisely knowing the nature of work of his subordinates because it is then he can win the trust and confidence of his subordinates.
7. **Sense of responsibility-** Responsibility and accountability towards an individual's work is very important to bring a sense of influence. A leader must have a sense of responsibility towards organizational goals because only then he can get maximum of capabilities exploited in a real sense. For this, he has to motivate himself and arouse and urge to give best of his abilities. Only then he can motivate the subordinates to the best.
8. **Self-confidence and will-power-** Confidence in himself is important to earn the confidence of the subordinates. He should be trustworthy and should handle the situations with full will power.
9. **Humanist-**This trait to be present in a leader is essential because he deals with human beings and is in personal contact with them. He has to handle the personal problems of his subordinates with great care and attention. Therefore, treating the human beings on humanitarian grounds is essential for building a congenial environment.

Organizational Leadership

Organizations need strong leadership for optimum effectiveness. Leadership, as we know, is a trait which is both inbuilt and can be acquired also. Organizational leadership deals with both human psychology as well as expert tactics. Organizational leadership emphasizes on developing leadership skills and abilities that are relevant across the organizations. Effective leadership is a

important requirement for all types of organizations e.g. private or public organization, profit motive and non profit motive organizations.

An ideal organizational leader should not dominate over others. He should guide the individuals under him, give them a sense of direction to achieve organizational goals successfully and should act responsibly. He should be optimistic for sure. He should be empathetic and should understand the need of the group members. An organizational leader should not only lead others individually but also manage the actions of the group.

Individuals who are highly ambitious, have high energy level, an urge to lead, self-confidence, intelligence, have thorough knowledge of job, are honest and flexible are more likely to succeed as organizational leaders. Individuals who learn the organizational leadership develop abilities and skills of teamwork, effective communication, conflict resolution, and group problem solving techniques. Organizational leaders clearly communicate organizational mission, vision and policies; build employees morale, ensure efficient business operations; help employees grow professionally and contribute positively towards organizations mission.

Tips for Effective Organizational Leadership

1. A leader must lead himself, only then he can lead others. He must be committed on inter personal and professional front, and must be responsible. He must be a role model for others and set an example for them.
2. A leader must boost up the morale of the employees. He should motivate them well so that they are committed to the organization. He should be well acquainted with them, have concern for them and encourage them to take initiatives. This will result in more efficient and effective employees and ensure organizational success.
3. A leader must work as a team. He should always support his team and respect them. He should not hurt any employee. A true leader should not be too bossy and should not consider him as the supreme authority. He should realize that he is part of the organization as a whole.

Organizational leadership involves all the processes and possible results that lead to development and achievement of organizational goals. It includes employees' involvement, genuineness, effective listening and strategic communication.

Leadership Strategy

Here are some tips while selecting leadership strategy / style:

✔ A leader must be aware of his / her personality traits and those of his team members / followers to understand which leadership style will be most effective.

✔ A leader may not adopt a consistent leadership all through his / her career. Situational Leadership helps addressing varied needs / expectations of the followers as he the leader adopts a strategy based on a situation he / she is in. In case a leader has a self-reliant team, he needs to be using a directive leadership style or lead form the front. He could instead delegate and provide inputs where necessary.

✓ A common mistake especially a lot of new leaders make is to copy established / well know leaders. Remember, each situation is unique and so are the followers. A leadership style which may be suited to a well known leader may not be appropriate for your team. Make no mistake here - do not try and imitate other leaders.

✓ A leader will never be afraid of trying new approach to solve a work problem or address a conflicting situation. It is quite a possibility that a leader adopts a style that is not by the book.

✓ A leader must keep enhancing his / her leadership skills. While on the job experience matters a lot, getting enrolled into leadership courses after detailed evaluation of the program and feedback of the participants will help implementing a leadership style more effectively.

It is often said that good leaders are born and not made; however, good leaders are those who are aware of their personality traits and also of their followers. They know which leadership style is to be adopted in a particular situation. Once this is done, there is a little challenge left for a leader to become a "good / great" leader.

Motivation

Motivation is the word derived from the word 'motive' which means needs, desires, wants or drives within the individuals. It is the process of stimulating people to actions to accomplish the goals. Thus, Motivation is a need or desire that energizes behavior and directs it towards a goal.

Importance of Motivation

Motivation is a very important for an organization because of the following benefits it provides:

➢ Puts human resources into action
➢ Improves level of efficiency of employees
➢ Builds friendly relationship
➢ Leads to achievement of organizational goals
➢ Leads to stability of work force

Staff Motivation - Motivation Tips for Employees

Employees are the back bone of an organization. Organizational success depends on the collective efforts of the employees. The employees will collectively contribute to organizational growth when they are motivated.

Important tips for motivating the staff/employees in an organization:

➢ Evaluate yourself- In order to motivate, encourage and control your staff's behavior, it is essential to understand, encourage and control his own behavior by a manager
➢ Be familiar with your staff
➢ Provide the financial and other certain benefits to employees
➢ Provide regular and constructive feedback to the staff constantly about their work and achievements

- ➢ Acknowledge your staff on their achievements
- ➢ Ensure effective time management
- ➢ Listen effectively
- ➢ Ensure effective communication
- ➢ Develop and encourage creativity
- ➢ Adopt job enrichment

Motivation Incentives

Incentive is an act or promise for greater action. It is also called as a stimulus to greater action. Incentives are something which are given in addition to wagers. It means additional remuneration or benefit to an employee in recognition of achievement or better work. Incentives provide a zeal in the employees for better performance. It is a natural thing that nobody acts without a purpose behind. Therefore, a hope for a reward is a powerful incentive to motivate employees. Besides monetary incentive, there are some other stimuli which can drive a person to better. This will include job satisfaction, job security, job promotion, and pride for accomplishment. Therefore, incentives really can sometimes work to accomplish the goals of a concern. The need of incentives can be many:-

1. To increase productivity,
2. To drive or arouse a stimulus work,
3. To enhance commitment in work performance,
4. To psychologically satisfy a person which leads to job satisfaction,
5. To shape the behavior or outlook of subordinate towards work,
6. To inculcate zeal and enthusiasm towards work,
7. To get the maximum of their capabilities so that they are exploited and utilized maximally.

Therefore, management has to offer the following two categories of incentives to motivate employees:

1. **Monetary incentives-** Those incentives which satisfy the subordinates by providing them rewards in terms of rupees. Money has been recognized as a chief source of satisfying the needs of people. Money is also helpful to satisfy the social needs by possessing various material items. Therefore, money not only satisfies psychological needs but also the security and social needs. Therefore, in many factories, various wage plans and bonus schemes are introduced to motivate and stimulate the people to work.
2. **Non-monetary incentives-** Besides the monetary incentives, there are certain non-financial incentives which can satisfy the ego and self- actualization needs of employees. The incentives which cannot be measured in terms of money are under the category of "Non-monetary incentives". Whenever a manager has to satisfy the psychological needs of the subordinates, he makes use of non-financial incentives. Non- financial incentives can be of the following types:-
   a. **Security of service-** Job security is an incentive which provides great motivation to employees. If job of a employee is secured, he will put maximum efforts to achieve the objectives of the enterprise. This also helps since he is very far off from mental tension and he can give his best to the enterprise.
   b. **Praise or recognition-** The praise or recognition is another non- financial incentive which satisfies the ego needs of the employees. Sometimes praise becomes more effective than any other incentive. The employees will respond more to praise and try to give the best of their abilities to a concern.

c. **Suggestion scheme-** The organization should look forward to taking suggestions and inviting suggestion schemes from the subordinates. This inculcates a spirit of participation in the employees. This can be done by publishing various articles written by employees to improve the work environment which can be published in various magazines of the company. This also is helpful to motivate the employees to feel important and they can also be in search for innovative methods which can be applied for better work methods. This ultimately helps in growing a concern and adapting new methods of operations.
d. **Job enrichment-** Job enrichment is another non- monetary incentive in which the job of a worker can be enriched. This can be done by increasing his responsibilities, giving him an important designation, increasing the content and nature of the work. This way efficient worker can get challenging jobs in which they can prove their worth. This also helps in the greatest motivation of the efficient employees.
e. **Promotion opportunities-** Promotion is an effective tool to increase the spirit to work in a concern. If the employees are provided opportunities for the advancement and growth, they feel satisfied and contented and they become more committed to the organization.

The above non-financial tools can be framed effectively by giving due concentration to the role of employees. A combination of financial and non- financial incentives help together in bringing motivation and zeal to work in a concern.

Positive Incentives

Positive incentives are those incentives which provide a positive assurance for fulfilling the needs and wants. Positive incentives generally have an optimistic attitude behind and they are generally given to satisfy the psychological requirements of employees. For example-promotion, praise, recognition, perks and allowances, etc. It is positive by nature.

Negative Incentives

Negative incentives are those whose purpose is to correct the mistakes or defaults of employees. The purpose is to rectify mistakes in order to get effective results. Negative incentive is generally resorted to when positive incentive does not works and a psychological set back has to be given to employees. It is negative by nature. For example- demotion, transfer, fines, penalties.

Essentials / Features of a Good Motivation System

Motivation is a state of mind. High motivation leads to high morale and greater production. A motivated employee gives his best to the organization. He stays loyal and committed to the organization. A ideal motivation system in an organization should have the following features**:**

➢ Performance should be reasonably rewarded and acknowledged. It develops belongingness in the organization.

➢ The employees must be dealt in a fair and just manner. The grievances and obstacles faced by them must be handled instantly and fairly.

➢ A sound motivation system must be correlated with organizational goals. Thus, the individual/employee goals must be harmonized with the organizational goals.

➢ The motivational system must be modified to the situation and to the organization and motivation techniques should include a proper combination of monetary, non monetary and positive and negative motivation techniques.

➢ The management approach should be participative. All the subordinates and employees should be involved in decision- making process.

➢ The managers must understand and identify the motivators for each employee.

CAG addressing the meeting at RTI

Inspecting the EDP Lab-II

Inspected the renovated EDP Lab I

CAG Inspecting the lecture room at RTI

Inspecting the newly created gym

CAG inaugurating the tennis court

RAC meeting held on 1-3-2016