

Our Achiever

CA Education Prepares You to Question Everything, and Teaches You to Investigate and Look Deeper into a Situation, says CA. Tajender Singh Luthra, IPS



CA. Tajender Singh Luthra, a 1990-batch IPS officer, has been dedicated to the cause of women's protection, community policing, empathy and gender sensitivity in police, prevention of religion-generated violence and protection of weaker sections of society, among others, for over 28 years. After completion of training, he was posted as Assistant Commissioner of Police in Delhi and then he served as Superintendent of Police in Pondicherry, where he had an opportunity to be a part of the security scheme of President, Vice-President and Prime Minister of India, among others. Today, he is **Special Commissioner (Planning & Implementation) in Delhi Police** responsible for conceiving and

implementation of special projects. Prior to this, CA. Luthra was heading the police of Union Territory of Chandigarh serving as Director-General of Police in 2015-18. Earlier, he served in the Prime Minister's security as Joint Commissioner of Police. He also served as Deputy Inspector-General of Police in Daman, Diu and Dadra Nagar Haveli and as Additional Commissioner of Police in Delhi in the past. A passionate learner by instinct, CA. Luthra has earned his Master's degree in Applied Positive Psychology from the University of Pennsylvania in 2017. Having received Gold Medal in graduation for securing first rank in University, he also won the Gold Medal for securing first rank in Post-Graduate Diploma in Mass Communication in 2011. Having qualified the CA Final in 1987, he also became a Certified Public Accountant after qualifying from the American Institute of Certified Public Accountants. Having received appreciations from Commissioner of Delhi Police, Lieutenant Governor of Delhi and Delhi Home Minister in various phases of his professional life, CA. Luthra got the President's Police Medal and Indian Police Medal in 2014 and 2006 respectively. He has published his write-ups in various national dailies. Read on to know what CA. Luthra has to say on the profession and its stakeholders, and on the challenges of our times...

What made you decide to pursue the CA course?

Those days, I was doing my B.Com. I have been thoroughly a good student. I topped my university in graduation. I lived in a small town. I was a good student of accountancy; so, logically, I thought of doing something better, pursuing some higher qualification in accountancy. And, there was nothing better than CA education in accountancy, there is none today too. So, I pursued that.

Why did you choose your present career, shifting from the core CA profession?

This is a difficult question. In fact, from the very

beginning, I had some attraction, some fascination for the Civil Services. I was in Amritsar. In the University, I met two young boys who were one- or two-year senior to me. On that particular day, results of Civil Services had been declared and they had become IPS officers. While I talked to them and I questioned myself—if they could become an IPS officer, why can't I? That realisation changed my life and defined my professional goals. From there, I did not go home. I went to the market and purchased a few books towards the preparation of Civil Services examinations. That is how I got into preparing for the Civil Services. And eventually, I succeeded in achieving my goals.

How does the CA education and training help you in your day-to-day dealings in your public/professional life?

CA education is very important because it gives you two kinds of strengths. First, is mental ability that empowers you to question everything. In CA, when we are auditing something, or when we are preparing any financial statement, we do not accept the financial information and figures that come our way. We question everything. We question every voucher. CA education prepares you to question everything, which is a very important strength. Secondly, it teaches you to look and reach deeper into a situation or the context; it teaches you to investigate whatever is there. When you audit, irrespective of the kind of audit you undertake, you tend to go deeper into it, you look for evidence. And any investigation which is not backed up by evidence is meaningless. So, CA education teaches us two things—one, it builds your temperament, your mindset to question everything and this is quite crucial because unless you question, you will not find your answers. Once you get into a habit of accepting everything as it is, you will stop growing in life; you cannot evolve in life. And when you start questioning whatever is there on surface, your questions will take you deeper into your quest enriching your findings. So, CA education prepares you to look for facts, evidence, as any quest without going deeper will not serve the purpose. Then, when you go deeper, your quest must be backed by facts and evidence; if it is not so, your quest will not take you anywhere and that will be futile. So, CA education that way introduces you to the system of scientific investigation. First, you question something. Then, you go deeper into your pursuit and back that up with facts and evidence—and eventually you get your answers.

What is your message to the young aspirants (i.e. students) of CA profession?

I would say, CA is a great education. But you will have to put in your best, put in your 100 per cent. As I said—the ability to question everything, that to pursue deeper and the skill to find facts and evidence, and connect the lines—these are very important in life. The strength that we derive from CA education can be applied to other domains of life too, in your social life, in your personal life, in your public life, since only skeptics have this ability and they only become intellectuals.

World is constantly evolving. Economy is opening up. International boundaries are getting blurred. Do you think opportunities for CA professionals have increased? Will these keep increasing in future too?

Yes. Over the last 30 years, I have been quite observant, especially about the changes and developments of our times. When we were young CA aspirants, opportunities were limited. But gradually, the economy opened up and the global boundaries merged. All these have given rise to new possibilities, new opportunities for the CA

professionals, of course, and especially for the young ones. But the question is whether they are working hard to grab these opportunities. They must work hard to grab the available opportunities.

As you know, ICAI brings an array of post-qualification courses for its members' empowerment. Can you suggest some emerging areas, where our members require education and training to remain contemporary and relevant?

It is always good to pursue higher qualifications.

I would suggest, higher qualification is great to achieve but young CAs should also be prepared and trained in 2-3 important areas. No.1, it is very critical on part of the Institute to groom young CAs into leaders. There should be some programme, using which the leadership qualities of young students and Chartered Accountants could be developed and groomed. Secondly, communication skills are very important. What I find, young CAs especially those who are coming from smaller towns or rural areas, lack in communication abilities. And it is a fact that many of our CAs come from such areas. So, the Institute must pay a critical attention to them and ensure that these young CAs should be groomed into great communicators. You may have great knowledge but if you are not able to draft a great application or to argue convincingly before a tribunal, before a professor or in a social gathering, your knowledge will be of little use. People may not know if you are knowledgeable. You will not be able to convince anybody just with your knowledge. The idea behind the pursuit of knowledge is that you apply it to your situations, you use it while you express and you communicate your stories across. Thirdly, the Institute should also groom them towards overall personality development. It is not enough to be a great student or professional. You may be hardworking and passionate about your work and mission. You achieve ranks everywhere. But it is also important that you have the knowledge and understanding of other domains of life too—behavioural, social, personal, intercultural, etc., since there are too many things in life beyond work. You have to go in public. You have to socialise. You have a family where you have to understand people and interact with them. Such domains of life are equally important. For those areas, it is important to have an overall developed personality, and not a skewed powerful personality. Professional aspect of personality is highly skewed—while it may be very powerful in one domain, that domain is very narrow. Your bandwidth of understanding should be wide enough to include all domains of life.



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How will you rate the ICAI performance as a regulator, a standard-setter, an educator and as a partner in nation-building?

As an educator, I am highly impressed by the ICAI because its examination system is great and quite foolproof. It has also been able to maintain the integrity of examination system so far. In the area of standard-setting, I think we need to achieve more milestones. As regulator, ICAI should continue to ensure that CA professionals do uphold the desired ethics and integrity in profession. Whatever they do, they should not compromise. In that sense, I believe, the Institute has a greater role to play and it will of course go on to achieve many more milestones in the years to come.

Do you foresee any challenge for CA professionals in the coming times? How should Chartered Accountants prepare in order to respond to them?

Our challenges are increasing every day because Chartered Accountants are not facing challenges from within. When a CA student is preparing for examinations, she/ he is not facing challenges only from CA students. When young or middle-level Chartered Accountants are pursuing the profession, they do not face challenges only from their contemporary Chartered Accountants. All of us face challenges from other professions too—Cost Accountants, Company Secretaries, MBAs, Civil Servants, and so on. Professionals by achieving high professional standards in respective domains create competitions for the professionals coming from other domains. For example, if Chartered Accountants are outperformed by Company Secretaries, Cost Accountants or MBAs in a company, management will look up to the professionals who are performing well. So, the challenge is not only from within, it is from outside also. In that sense, we have challenges. I am not saying that Chartered Accountants are not putting up the best show. They are. I just want to say, there is a challenge and there is a real challenge. Chartered Accountants can easily face challenge, since by instinct and training both, they are highly hardworking and perseverant. We really work hard. We really slog to progress in profession which I find lacking in other professions. We just need to work on our leadership abilities and communicative competence. We are capable of meeting all expectations of industry of our times.

Your message to ICAI? We would like to know your expectations.

I have 2-3 expectations from ICAI and it is my right to have them, since I am talking about my alma mater; it is my Institute. I am a member of ICAI and a proud member at that. My expectations from the ICAI are—First, the way we have maintained our education standards so far, we must take those to next level. Second, as a regulator, we should make this profession exemplary

and our members must create examples for other professionals to follow. That should be the endeavour of the Institute. Third, I really want my alma mater to set up infrastructure to create leadership qualities among our fraternity, especially the young ones, to build effective communication abilities among them. And for this, ICAI can start with 2-3-month residential programme and this will also work towards the development of their overall personality. I want our Chartered Accountants to evolve into effective, creative and smart workforce. They must evolve into thorough professionals. As Chartered Accountants, we should not only aim to become great professionals; if it is so, we are missing something in life. Our emphasis should be to aim at evolving our complete personality, where communication skills and leadership abilities matter.



As I said, there could be a residential program of, say, two to three months, where whole batch of Chartered Accountants stay together and grow together. Since they spend 2-3 months together under the same roof at one

place, they will understand the value of co-existence and hopefully earn professional bonding too. Let me tell you, today most of Chartered Accountants of a batch come from different and distant places and it will always be good for them to meet and know each other. Today, there is no bonhomie, no friendship. They remain scattered and isolated. So, a common platform where they spend two to three months together will serve that purpose. Additionally, they will get connected and integrated to their alma mater and professional fraternity for the rest of their life. This is the way successful candidates of Civil Services examinations get close to each other and learn the significance of professional bonhomie. Though ICAI has a 2-month residential coaching programme meant for final year CA students that serves the similar purpose, there is a difference. Mark my words—I meant bonhomie and bonding among Chartered Accountants.

What is the secret behind this inspirational success of yours in public life? Any mantra of success for our readers?

You know, there is no *mantra*, but for success in any domain, you should have two things—one, you should be passionate about what you are doing. Whatever it is, you must be passionate. Two, you should be perseverant—you should keep following your goals, keep following your targets; you should not be deterred by any obstacles. So, if you have passion and perseverance, nobody can stop you. ■