

A COMPREHENSIVE STUDY OF THE MOTIVATIONAL FACTORS INFLUENCING GROUP B LEVEL EMPLOYEES TO WORK IN CBIC

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ABSTRACT

The core objective of this research paper was to enlighten the consumer satisfaction related to the various services provided by the airline organization. The success of airline business depends upon proper assessment of the requirements of its customer at various segmentations. The purpose of the travel of various airline customers was very important and crucial because the revenue generation depends upon the well designed commercial policies. The airline consumer was price sensitive. He expects the best qualitative service. The operation of flights facilitate for rural urban connectivity, provide scope for exports of rural perishable products like vegetables, fruits, flowers etc., to other locations within short span of time. The establishment of rural air transport services also contributes for the development of agriculture related, rural industrialization, and balanced regional development; it also fosters for the development of rural entrepreneurship. The sample of the respondents was selected from various sectors that have reasonable knowledge about the airline product services. The study was carried out at Hyderabad. The raw data collected was edited, computed by the application of statistical techniques. The objectives stated were analyzed. The vast majority of the respondents have positively responded to all statements stated in the questionnaire. They preferred the state owned airline to the private airline operators due to standards maintained by the state owned airline like customer safety, operational standards. The experts have also felt that the airline has to ensure top priority to the safety of the airline passenger, baggage / cargo, on – time performance and service at pre and post journey. The post liberalization has evidenced the excellent service by the public sector airline.

KEYWORDS: Motivational Factors, Public Sector, CBIC, Employees, Group B Level, West Bengal.

Introduction

One of the most important agencies in the Indian government's administrative hierarchy is the Central Board of Indirect Taxes and Customs (CBIC), which is in charge of monitoring and carrying out customs and indirect tax legislation (Mitra, 2017). Established under the Department of Revenue of the Ministry of Finance, the CBIC plays a crucial role in the country's overall economic governance, tax law compliance, and trade facilitation (Bagalkoti, 2015). Before becoming CBIC, the Central Board of Revenue (CBR), which was founded in 1924, saw a number of alterations and reorganisations (Kapoor & Singh, 2023). CBIC has evolved over time to satisfy the ever-changing needs of the world economy. In order to better fulfil the changing needs of India's customs and revenue administration, it has modified its tasks and responsibilities. The primary duty of the CBIC, which is housed inside the Ministry of Finance's

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Department of Revenue, is to oversee indirect taxes including the Goods and Services Tax (GST) and customs fees (Singh, 2022). The board is in responsibility of making rules, enforcing tax laws, preventing smuggling and illegal trade, and fostering an environment that is conducive to legal cross-border transactions (Nayan & Nayan, 2019).

The departments and divisions that make up CBIC's organisational structure are all dedicated to various facets of customs and tax administration. Two prominent entities that work together to implement tax laws, encourage trade, and ensure that businesses and individuals comply with the law are the Central Goods and Services Tax (CGST) and the Central Excise, Customs, and Service Tax Commissionerate's (CBIC, 2024). The Customs Act, Central Excise Act, and GST Act, among other laws and regulations, form a comprehensive legal and regulatory framework that oversees the operations of CBIC (Chaudhary, 2023). According to Kapoor and Singh (2023), this system grants the CBIC the power to regulate imports and exports, levy taxes, and implement policies aimed at safeguarding the nation's economic interests. In recent years, CBIC has actively embraced technological advancements to increase the efficiency and transparency of its operations. Initiatives like the Goods and Services Tax Network (GSTN) and the Customs Electronic Commerce Interface (ICEGATE) demonstrate CBIC's commitment to leveraging technology to expedite tax administration and trade facilitation (Mehta & Mukherjee, 2021).

In recent years, the Central Board of Indirect Taxes and Customs (CBIC) has played a major role in shaping the economic landscape of the nation. This is because of its broad responsibilities for overseeing indirect taxes and encouraging international trade (Khan & Singh, 2022). The Group B positions within the CBI Organisational structure hold significant importance as they house a crucial tier of experts responsible for enforcing and overseeing various tax and customs regulations. Understanding why individuals choose to work in these Group B professions is critical for recruiting strategies and organisational management. This research intends to advance our understanding by conducting a comprehensive investigation of the driving factors influencing candidates wishing to work in Group B positions at CBIC.

Employers in the public sector that handle taxes and customs, in particular, face unique challenges in attracting and retaining skilled personnel. Choosing a career is a challenging process that is influenced by many different factors, including organisational culture, work satisfaction, cultural norms, and personal objectives (Perry, Mesch, & Paarlberg, 2006). To enable effective planning and management of human resources, it is necessary to conduct a detailed investigation of the factors that influence individuals' decision to work in the public sector, especially in a specialised subject like taxation (Haider et al., 2019). The CBIC, a key player in India's fiscal governance, is necessary to uphold tax law compliance and advance international trade. Group B positions need to be occupied by capable and motivated professionals in order for the organisation to fulfil its objective. Prior research indicates that prospects for career progression, employment stability, and a feeling of social accountability are often the motivating factors for individuals choosing careers in the public sector (Brewer & Selden, 2000; Wright & Pandey, 2008). However, there is a dearth of specific studies examining the motivations factors influencing Group B level employees to work in CBIC. The increasing complexity of customs and tax administration makes it imperative for CBIC to have motivated and qualified personnel in Group B roles. This study aims to shed light on the different driving factors that inspire individuals to work in group B level positions in CBIC. The study intends to provide meaningful information that can direct strategic decisions concerning hiring, HRM, and organisational growth both inside and outside of CBIC through a detailed examination of these aspects.

Review of Literature

Central Board of Indirect Taxes and Customs (CBIC)

The Central Board of Indirect Taxes and Customs (CBIC), which is in charge of overseeing indirect taxation and customs legislation, is the focal point of India's fiscal governance. A thorough analysis of the literature clarifies the critical role that CBIC plays in economic governance by offering insights into the organization's mission, evolution across time, and operational facets. Academic literature highlights the intricate mandate of the CBIC, emphasising its responsibilities in overseeing customs duties and handling indirect taxes like the Goods and Services Tax (GST). By facilitating trade, enforcing tax rules, and developing policy, the board significantly contributes to the nation's economic governance (Government of India, 2017; Government of India, 1962). CBIC is a department of the Ministry of Finance's Department of Revenue, with multiple divisions and departments focused on various aspects of

tax and customs administration. Notable organisations that work together to ensure compliance and permit legal cross-border transactions are the Central Goods and Services Tax (CGST) and the Central Excise, Customs, and Service Tax Commissionerate (Ministry of Finance, Government of India, 2022). The Customs Act, Central Excise Act, and GST Act comprise a robust legal and regulatory framework that oversees the operations of CBIC. These laws give CBIC the power to enforce tariffs, regulate imports and exports, and implement policies that safeguard the nation's economic interests (Government of India, 2017; Government of India, 1962).

Concept of Public Sector Jobs

Employment in the public sector, which includes a broad range of positions essential to society's operation, is the foundation of governmental activities. The objective of this literature study is to examine and summarise important ideas related to employment in the public sector. Different countries have different definitions and classifications for occupations in the public sector, so academics stress the significance of having a thorough understanding of the word (Hall, 2017). Studies that compare and contrast jobs in the public and private sectors provide insight into the distinctive qualities and difficulties that come with each (Rainey, 2019). Researchers have examined how public sector employment affects the economy, highlighting how they support growth and stability in the economy (Bassett, 2020). A significant component of the literature is understanding what drives people to seek and hold public sector employment, as this has consequences for policies related to recruiting and retention (Taylor & Brown, 2018). The idea of public service motivation (PSM), which examines the distinct values and incentives that lead people to serve in the public sector, has grown in popularity (Perry & Wise, 2017). One reoccurring subject that has significance for efficient public administration is addressing the difficulties in finding and keeping skilled people in positions in the public sector (Hill & Jones, 2021). Researchers have looked at what affects work satisfaction in the public sector and how it affects performance and organisational results (Smith et al., 2016). A focus on accountability systems is placed on the intricacies of assessing and improving job performance in the public sector by the literature (Erickson & Schwartz, 2018). Studies that are comparative and international examine the subtleties of employment in the public sector around the world, emphasising the variety of organisational structures, regulations, and practices (Lee, 2022).

Motivational Factors for Employees to Work in Public Sector Jobs

The public sector is vital to governance, and improving organisational performance and public service delivery requires an understanding of the motivational elements that attract workers to this field. Jobs in the public sector are frequently seen as providing more stability and employment security, which greatly boosts employee motivation (Smith, 2018). One important motivating factor in the public sector has been found to be the degree to which an employee's own values fit with the organisational culture (Johnson & Thompson, 2019). Opportunities for career growth and promotion influence the commitment and job satisfaction of public sector employees (Brown & Williams, 2020). Employee motivation and job satisfaction in the public sector have been demonstrated to be positively impacted by recognition and rewards for great performance (Miller et al., 2017). In public sector organisations, supportive supervision and effective leadership have been found to be essential motivators (Clark & White, 2016). Employee motivation and satisfaction are better in public sector companies that prioritise a healthy work-life balance (Greenwood, 2018). Employees in this sector place a high value on this balance. Employees in the public sector have been found to be highly motivated by intrinsic reasons including feeling that their work is worthwhile and contributing to the public good (Thomas, 2019). Employees in the public sector prefer employment autonomy, and companies that offer them the chance to make independent decisions and make decisions independently report higher levels of motivation (Jones & Smith, 2021). It is acknowledged that opportunities for ongoing education and skill development are motivating elements for workers in the public sector who aspire to advance both personally and professionally (Harris & Brown, 2018). Table 1 is indicating various motivational factors for employees to work in public sector jobs.

Table 1: Motivational Factors for Employees to Work in Public Sector Jobs

Author/s	Sector	Motivational Factor
Piatak (2015)	Public Sector	Public service and contribution to society
Goldberger et al. (2005)	Public Sector	Opportunities for career advancement
Sun and Medaglia (2019)	Public Sector	Challenging nature of tasks
Bullock et al. (2018)	Public Sector	Job security
Nezhina et al. (2021)	Public Sector	Prestige and reputation

West (2002)	Public Sector	Possibility of continuous learning and skill development
Maxwell and McDougall (2004)	Public Sector	Potential for a work-life balance
Zeb et al. (2015)	Public Sector	Recognition and rewards system
Rasdi et al. (2009)	Public Sector	Alignment of organizational goals with my personal career aspirations
Jin and Lee (2012)	Public Sector	Sense of autonomy and control
Jin et al. (2016)	Public Sector	Support and cooperation from colleagues
Graber (2002)	Public Sector	Effective communication
Kumari and Pandey (2011)	Public Sector	Variety of tasks and responsibilities
Saad and Abbas (2018)	Public Sector	Work culture
Rasdi et al. (2009)	Public Sector	Achievement of broader career aspirations.
Taylor and Taylor (2011)	Public Sector	Salary and other financial incentives

Objectives of the Study

- To identify the motivational factors influencing employees to work in public sector jobs.
- To analyse the motivational factors influencing group B level employees to work in CBIC.
- To suggest measures to management of CBIC to enhance the work-quality of group B level employees.

Research Methodology

Type and Source of Data

Structured questionnaire was developed to collect the primary data. Books, journals, previous researches, websites, government reports etc. helped in collection of secondary data. Both evidences were used for the study.

Data Collection

The questionnaire was distributed to 150 respondents and out of 150, 95 respondents had filled the questionnaire. Out of 95 received responses, 85 responses were found valid. Thus, analysis of the data was done based on 85 valid responses. Convenience sampling was used to collect data from group B level employees of CBIC. The survey included respondents who reside in the state of West Bengal and work in group B level of CBIC. The structured questionnaire was prepared using online platform Google forms and were circulated to respondents through their email ids and other social media platforms. The surveyed questionnaire consisted closed ended questions in two sections. The first section consisted questions on demographic profile of respondents. The second section consisted questions on the motivational factors influencing group B level employees who work in CBIC in the state of West Bengal. The questions of second section on the motivational factors influencing group B level employees who work in CBIC in the state of West Bengal were asked on a likert scale of 1 to 5 where 1 indicates strongly disagree, 2 indicates disagree, 3 indicates neutral, 4 indicates agree and 5 indicates strongly agree. All the variables in the questionnaire were framed after extensive review of literature and taking consultation from research supervisor, academicians, public sector employees and especially from senior level employees of CBIC. The survey was conducted in the month of January, 2024.

Data Analysis and Interpretation

Demographic Profile of the Respondents

Table 2: Demographic Profile of Respondents

Variables		(%)
Gender	Male	88.2
	Female	9.4
	Prefer not to say	2.4
Age	18-24 years	5.9
	25-34 years	37.6
	35-44 years	38.8
	45-55 Years	11.8
	Above 55 Years	5.9

Marital Status	Single	32.9
	Married	62.4
	Prefer not to sat	4.7
Educational Qualifications	Bachelor's Degree	62.4
	Master's Degree	28.2
	Doctorate	--
	Professional Degree (Engineering, Law etc.)	7.1
	Others	2.4
Annual Income	Up to 6 Lakhs	1.2
	6-9 Lakhs	10.6
	9-12 Lakhs	40
	12-15 Lakhs	24.7
	More than 15 Lakhs	23.5
Are You Native of West Bengal	Yes	43.5
	No	56.5
Area of Residence	Urban	80
	Sub-urban	16.5
	Rural	3.5

Table 2 indicates the demographic profile of the respondents. Out of 85 respondents, 88.2% of the respondents are males, 9.4% are females and 2.4% of the respondents preferred not to mention their gender. Age distribution shows that 5.9% of the respondents are between the age group of 18-24 years, 37.6% are between the age group of 25-34 years, 38.8% between 35-44 years, 11.8% of the respondents are between the age group of 45-54 years and 5.9% of the respondents have above 55 years of age. 32.9% of the respondents are single, 62.4% are married and 4.7% of the respondents preferred not to mention their marital status. Distribution on educational qualification shows that 62.4% of the respondents are having educational qualification of bachelor's degree, 28.2% are having master's degree, 7.1% are having professional degree like engineering, law etc. and 2.4% of the respondents are having other educational qualification. Annual income distribution shows that 1.2% of the respondents are earning annual income up to Rs. 6 lakhs, 10.6% are earning Rs6-9 lakhs, 40% are earning 9-12 lakhs, 24.7% are earning 12-15 lakhs and 23.5% are earning annual income of more than 15 lakhs. 43.5% of the respondents are native of West Bengal and 56.5% of the respondents are not native of West Bengal. 80% of the respondents are residing in urban area, 16.5% are residing in sub-urban area and 3.5% are residing in rural area.

Profile of Respondents working in Group B position in CBIC

Table 3 shows profile of respondents working in group B positions in CBIC. 9.4% of the respondents are working in group B position in CBIC less than a year, 11.8% had spent a tenure of 1-5 years, 29.4% had spent a tenure of 6-10 years, 36.5% had spent a tenure of 11-15 years and 12.9% of the respondents had spent a tenure of more than 15 years in CBIC at group B level position. 32.9% of the respondents are working in entry level position, 37.6% are working in mid-level position, 28.2% are working in managerial level position and 1.2% are working in other positions. 49.4% of the respondents are working as Superintendent of Customs/Central exise, 38.8% are working as Inspector of Customs/Central exise, 11.8% of the respondents are working on other positions. 45.9% of the respondents are participating in any professional development programs offered by CBIC whereas 54.1% of the respondents are not participating in any professional development programs offered by CBIC. 55.3% of the respondents are pursuing further education to enhance their skills while working in CBIC whereas 44.7% of the respondents are not pursuing further education. 51.8% of the respondents use public transport for commuting to their workplace, 14.1% use private vehicle, 2.4% use bike 14.1% commute by walking and 17.6% use car for commuting to their workplace.

Table 3: Profile of Respondents working in Group B position in CBIC

Variables		(%)
Length of Service in CBIC Group B Position	Less than 1 Year	9.4
	1-5 years	11.8
	6-10 years	29.4
	11-15 years	36.5

	More than 15 years	12.9
Job Position within CBIC Group B	Entry-level	32.9
	Mid-level	37.6
	Senior level	--
	Managerial level	28.2
	Others	1.2
Type of Employment	Permanent	98.8
	Contractual	--
	Temporary	1.2
	Part-time	--
Position in CBIC	Superintendent of Customs/Centralexise	49.4
	Inspector of Customs/Central exise	38.8
	Tax Assistants	--
	Others	11.8
Do you participate in any professional development programs offered by CBIC?	Yes	45.9
	No	54.1
Are you pursuing further education to enhance your skills while working in CBIC?	Yes	55.3
	No	44.7
How do you typically commute to your workplace?	Public transport	51.8
	Private vehicle	14.1
	Walking	2.4
	Bike	14.1
	Car	17.6

Identification of the Motivational Factors Influencing Employees to Work in Public Sector Jobs

First objective of the study is to identify the motivational factors influencing employees to work in public sector jobs. This objective was achieved through extensive review of literature. Table 1 is indicating various motivational factors influencing employees to work in public sector jobs. After extensive review of literature (indicated in table 1), 16 factors were identified which are as follows: Public service and contribution to society, Opportunities for career advancement, Challenging nature of tasks, Job security, Prestige and reputation, Possibility of continuous learning and skill development, Potential for a work-life balance, Recognition and rewards system, Alignment of organizational goals with my personal career aspirations, Sense of autonomy and control, Support and cooperation from colleagues, Effective communication, Variety of tasks and responsibilities, Work culture, Achievement of broader career aspirations and Good salary & other financial incentives. Thus, objective 1 is achieved.

Analysis of the Motivational Factors Influencing Group B Level Employees to Work in CBIC

Table 4 is indicating the analysis of the motivational factors influencing group B level employees to work in CBIC. Majority of the respondents (56.5%) agrees that public service and contribution for the society is motivational factors for them to work in group B level position in CBIC whereas only 41.2% of the respondents mentioned opportunities for career advancement as their motivational factor. 52.9% of the respondents mentioned challenging nature of tasks as their motivation to work in CBIC and 58.8% mentioned job security as their motivational factor. Majority of the respondents (62.4%) mentioned prestige and reputation as their motivational factor and 56.5% mentioned possibility of continuous learning and skill development as their motivational factor to work in group B position in CBIC. 54.1% considers potential for a work-life balance, only 38.8% considers recognition and rewards system, 44.7% considers Alignment of organizational goals with my personal career aspirations, 41.2% considers Sense of autonomy and control, 48.2% considers support and cooperation from colleagues and 50.6% considers effective communication as their motivational factor to work in group B positions of CBIC. 55.3% respondents considers variety of tasks and responsibilities, 42.4% considers work culture, 44.7% considers achievement of broader career aspirations and 48.2% of the respondents considers Good salary and other financial incentives as their motivational factor to work in CBIC at group B level positions. Thus, objective 2 is achieved.

Table 4: Motivational Factors Influencing Group B Level Employees to Work in CBIC

Parameters	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)	4+5
Public service and contribution to society	11.8	12.9	18.8	35.3	21.2	56.5
Opportunities for career advancement	20.0	23.5	15.3	31.8	9.4	41.2
Challenging nature of tasks	9.4	17.6	20.0	36.5	16.5	52.9
Job security	9.4	9.4	22.4	42.4	16.5	58.8
Prestige and reputation	8.2	9.4	20.0	41.2	21.2	62.4
Possibility of continuous learning and skill development	10.6	12.9	20.0	35.3	21.2	56.5
Potential for a work-life balance	12.9	7.1	25.9	42.4	11.8	54.1
Recognition and rewards system	15.3	21.2	24.7	27.1	11.8	38.8
Alignment of organizational goals with my personal career aspirations	15.3	17.6	22.4	35.3	9.4	44.7
Sense of autonomy and control	16.5	14.1	28.2	27.1	14.1	41.2
Support and cooperation from colleagues	8.2	16.5	27.1	31.8	16.5	48.2
Effective communication	17.6	11.8	20.0	30.6	20.0	50.6
Variety of tasks and responsibilities	12.9	8.2	23.5	34.1	21.2	55.3
Work culture	12.9	16.5	28.2	24.7	17.6	42.4
Achievement of broader career aspirations	12.9	17.6	24.7	37.6	7.1	44.7
Good salary and Other financial Incentives	11.8	8.2	31.8	37.6	10.6	48.2

Suggestive Measures for Managerial Level Employees of CBIC To Enhance Work-Quality of Group B Level Employees

- Offer specialised training courses to improve the hard and soft skills needed for their positions at CBIC.
- Create open lines of communication to guarantee that management and Group B level staff are able to exchange information effectively.
- Establish a structured system of recognition to reward and celebrate exceptional work, encouraging a culture of excellence and motivation.
- Assist each employee in creating specific, quantifiable, and attainable goals that are in line with the overarching organisational goals of CBIC.
- Promote cooperation and teamwork using programmes including recurring team-building exercises and cross-functional projects.
- Investigate and put into practice flexible work schedules, emphasising the value of work-life balance and meeting individual requirements when practical.
- Create a methodical and helpful feedback procedure to give staff members an understanding of their performance and areas for development.
- Provide avenues for professional growth, such as workshops, mentorship programmes, and assistance in obtaining more education or certifications.
- Ensure that staff members at the Group B level have access to and are skilled with the newest technologies pertinent to their positions, which will streamline workflows and boost productivity.
- To encourage a healthy and engaged workforce, implement well-being initiatives, such as stress management tools, mental health support, and health and wellness programmes.

Conclusion

First objective of the study is to identify the motivational factors influencing employees to work in public sector jobs. This objective was achieved through extensive review of literature. 16 factors were identified which are as follows: Public service and contribution to society, Opportunities for career advancement, Challenging nature of tasks, Job security, Prestige and reputation, Possibility of continuous learning and skill development, Potential for a work-life balance, Recognition and rewards system, Alignment of organizational goals with my personal career aspirations, Sense of autonomy and control, Support and cooperation from colleagues, Effective communication, Variety of tasks and responsibilities, Work culture, Achievement of broader career aspirations and Good salary & other financial incentives. Second objective of the study was to analyse the motivational factors influencing group B level employees to work in CBIC. The findings of the study revealed that top 5 motivational factors influencing group B level employees of CBIC in the order of their importance are Prestige and reputation, Job security, public service and contribution to society, Possibility of continuous learning and skill development and variety of tasks and responsibilities provided within CBIC at group B level positions. 3 motivational factors which least influence group B level employees of CBIC are Recognition and rewards system, Opportunities for career advancement and Sense of autonomy and control.

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