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Master in Business Administration

Postgraduate Dissertation

The impacts of the operation of Human Resource Management on the personnel in Greek Tax Offices. A case study.

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Patras, Greece, September 2026

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To my beloved husband Vassili and kids Paganioti and Anastasia

Abstract

The present thesis focuses on the operation of Human Resource Management (HRM) in Greek Tax Offices (GTO) and more specifically on the practices implemented and their impacts on the overall performance of GTO. In the first part of the thesis, a literature review is presented concerning the evolution and the history of HRM in organizations displaying the role and necessity of its existence. After providing the definitions of HRM, a report on its basic practices follows, such as Job analysis, HR planning, Recruitment, etc. along with the description of the way each such practice is implemented in GTOs. In the second part of the thesis, we study the level of satisfaction regarding the practices of HRM applied to Greek Tax Offices' employees, the personnel's respond to the motivation given by HRM and the assessment of the overall performance of Greek Tax Offices in respect with HMR. The above inquiries are examined via statistical analysis made on the basis of a questionnaire given to employees of GTOs. Finally, general conclusions and ideas will be reported for further study.

Keywords

Human Resource Management, Descriptive and Inferential statistics, Public Sector, Greek Tax Offices.

Οι επιπτώσεις της Διοίκησης Ανθρωπίνου Δυναμικού στο προσωπικό των Δημοσίων Οικονομικών Υπηρεσιών (Δ.Ο.Υ.). Μια μελέτη περίπτωσης.

Παρασκευή Τσιώλη

Περίληψη

Η παρούσα εργασία επικεντρώνεται στη λειτουργία της Διοίκησης Ανθρώπινου Δυναμικού (Δ.Α.Δ.) στις Ελληνικές Δημόσιες Οικονομικές Υπηρεσίες (Δ.Ο.Υ.) και πιο συγκεκριμένα στις εφαρμοζόμενες πρακτικές και τις επιπτώσεις τους στη συνολική απόδοση των Δ.Ο.Υ. Στο πρώτο μέρος της εργασίας παρουσιάζεται μια βιβλιογραφική ανασκόπηση σχετικά με την εξέλιξη και την ιστορία της Δ.Α.Δ. στους οργανισμούς, αναδεικνύοντας τον ρόλο και την αναγκαιότητα της ύπαρξής της. Αφού δοθούν οι ορισμοί της Δ.Α.Δ, ακολουθεί αναφορά στις βασικές της πρακτικές, όπως η ανάλυση θέσεων εργασίας, ο προγραμματισμός ανθρώπινου δυναμικού, η στελέχωση κ.ά., συνοδευόμενη από την περιγραφή του τρόπου με τον οποίο εφαρμόζεται κάθε μία τέτοια πρακτική στις Δ.Ο.Υ. Στο δεύτερο μέρος της εργασίας μελετάται το επίπεδο ικανοποίησης των υπαλλήλων των Δ.Ο.Υ. από τις εφαρμοζόμενες πρακτικές Δ.Α.Δ., η ανταπόκριση του προσωπικού στα κίνητρα που παρέχονται μέσω της ΔΑΔ, καθώς και η αξιολόγηση της συνολικής απόδοσης των Δ.Ο.Υ. σε σχέση με τη Δ.Α.Δ. Τα συμπεράσματα προκύπτουν έπειτα από τη διενέργεια στατιστικής ανάλυσης κατάλληλου ερωτηματολογίου σε υπαλλήλους των Δ.Ο.Υ. Τέλος, περατίθονται γενικά συμπεράσματα και προτάσεις για περαιτέρω μελέτη.

Λέξεις – Κλειδιά

Διοίκηση ανθρώπινου δυναμικού, Περιγραφική και Επαγωγική Στατιστική, Δημόσιος τομέας, Δημόσιες Οικονομικές Υπηρεσίες.

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List of Abbreviations & Acronyms

AADE	Independent Authority for Public Revenue
BC	Before Christe
CI	Confidence Interval
FOTA	Tax and Customs Academy
GTO	Greek Tax Office
HR	Human Resource
HRM	Human Resource Management
IT	Information Technology
QWL	Quality of Work Life
QC	Quality Circles QC,
RQ	Research Question
TDRs	Tasks, Duties and Responsibilities
TQM	Total Quality Management

1 Introduction

Human Resource Management (HRM) is absolutely vital for modern organizations, in both the government and private sectors, to work well and to continue to exist for the long haul. Over the last few decades, HRM has changed a lot; it's gone from being mostly about paperwork to being a key part of how well an organization does, how employees are doing, and how effectively the institution as a whole works (Armstrong, t 2022; Boxall & Purcell, 2016). Because of this, carefully studying HRM practices and what happens as a result of them is increasingly important, and that's especially true in public administration where the structure of organizations is often complicated and has to meet many rules.

Greek public services, and in particular the Greek Tax Offices (GTOs) are a really important place to use and evaluate HRM. GTOs are central to how the government functions; they collect taxes, make sure tax laws are followed, and provide necessary help to people and businesses. Because their job is so important, having effective people is paramount. GTO employees have to work in a very challenging environment with lots to do, strict rules, and a lot of attention from the public. Therefore, how HRM is planned and put into practice significantly affects how happy employees are, how driven they are, how involved they are with their work, and eventually, how the organization does (Guest, 2017; Wright & McMahan, 2011).

This research is about how HRM works in Greek Tax Offices, focusing on the practices currently being used and how they affect the overall performance of the organization. The study will investigate how essential HRM tasks – job analysis, planning for human resources, hiring, training, evaluating performance, and encouraging employees – as they are done in GTOs, influence employee satisfaction, motivation and engagement, and broadly, how they see the overall running of a GTO. Essentially, the work aims to show both the theories of HRM and how they're actually used in a public service.

This thesis could really help us understand HRM in the public sector and specifically in Greek Tax Offices. By looking at how well current HRM strategies are working, the research will show what's going well and where improvements are needed. This type of review is particularly important in public administration because making organizations more efficient, improving the quality of service and giving employees more incentive are all top goals (Perry et al., 2010). Plus, at a time when Greece is dealing with financial issues and continuing to change how the government works, getting the most from human resources in public services is even more important.

Another important point is that this study is based on real information. The research uses a questionnaire given to employees of the GTOs. This allows us to directly get the employees' opinions on HRM practices, their job satisfaction, how motivated they feel and their opinion of how the service is performing. Using statistical analysis, the research will provide factual information to help make good decisions and create policies about HRM in the public sector (Field, 2019).

It's also worth mentioning that the person writing this thesis is an employee at a Greek Tax Office. This work experience gives valuable understanding from the inside and a more thorough grasp of the organizational context for HRM. In this respect, the information provided in this thesis about the application of HRM practices in GTOs was refined to a large extent due to the author's experience in the working environment of a GTO. At the same time, a lot of effort has been put into being objective and using sound scientific methods when gathering, analysing and interpreting the information.

In addition, a short explanation of how Greek Tax Offices are structured and how they operate is needed to fully understand the context in which HRM is being used. Each GTO (or tax office) is made up of five departments. First, *the Revenue Department* is in charge of both keeping track of and collecting money owed to the government, making sure tax laws are working as they should. This includes checking and recording how much tax people and businesses should pay, supervising payments, and dealing with tax refunds or credits when appropriate, as well as explaining what people owe.

Secondly, *the Administrative and IT Support Department* keeps the service running smoothly in terms of both administration and technology. It provides secretarial support, manages and updates records of taxpayers, and handles all incoming and outgoing mail. Typically, this department includes the Secretariat, the Registry and the Protocol unit, all of which help with organization, documentation and communication in the tax office.

Next, *the Audit Department* is responsible for making sure everyone follows tax laws by checking people's financial responsibilities. This involves conducting tax audits, looking over financial statements and tax returns, and finding any mistakes, missing information, or tax fraud. They then take steps to fix things, issue fines if needed, and work with other authorities to enforce tax laws.

The Compliance and Taxpayer Relations Department works to encourage people to pay their taxes willingly and to have a good working relationship between the tax office and those who pay tax. They give advice and information, help people fill out tax forms correctly, deal with questions and complaints, and watch how taxpayers are behaving to find and fix cases of not following the rules. They also carry out specific actions to improve compliance and make tax collection more efficient. It's made up of the Income Tax Section, the Value Added Tax (VAT) Section, and the Capital Tax Section, each of which looks after and assists with their own type of tax.

Finally, the Judicial and Legal Support Department deals with any legal issues that come up from applying tax laws and trying to get government money that is owed. They prepare and manage legal cases, represent the tax office in court, and offer legal advice on complicated tax matters. They also oversee disagreements, appeals and enforcement, and start collection processes to prevent debts from becoming too old to collect and to increase the amount of government money received.

It should be also noted that a GTO's administration includes a Director, a Deputy Director, a Department Head for each department, and the employees at the bottom of the hierarchy.

The study itself is in two main parts. The first part thoroughly examines existing writing on Human Resource Management. It traces the history of HRM, points out its importance in today's businesses, and defines and analyses what it does. It particularly focuses on important HRM methods - job analysis, human resource planning, hiring, training, and evaluating performance - and discusses how these are used in Greek tax offices.

The second part of the research presents the actual investigation. It looks at how satisfied employees are with HRM practices in GTOs, how much those practices help motivate and engage employees, and how they are believed to affect a GTO's overall performance. The results of the statistical analysis are given and discussed in detail, providing information on how well HRM is working in this specific part of the public sector.

The thesis ends by bringing together the main findings, and then gives suggestions for further research, with the intention of encouraging more study of this subject.

2 Literature Review

2.1 Evolution and History of Human Resource Management

2.1.1 Exploring the Origins of HRM

Even before people wrote things down, tribal leaders were chosen by established methods (Rotich, 2015). And knowledge of how to stay safe and healthy while hunting was passed down through families. From 2000 to 1500 BC, the Chinese started doing early versions of assessing how well employees were doing and the Ancient Greeks created apprenticeships to train people for work (Rotich, 2015). These early happenings showed that it was important to choose and prepare people for specific jobs.

At first, the people who dealt with employment were called personnel managers or administrators, and you'll still hear that term now and then. Personnel management covered hiring, training, pay, and relationships with workers, but these things were generally done separately, not as part of a company's overall plan. This area developed faster in the UK and the US, mostly because they were the first to use machines and mass production. Making things with machines made them cheaper, but it also created dull, dangerous jobs that were separate from the work managers did. Because so many people were now working in factories, the public began to pay attention to how they were being treated and workers started to get together and demand to be treated better. Important ideas from the early 1900s, including Humanitarian, Cooperative and Marxist views, showed the natural conflict between those who worked for a company and those who owned it. These ideas were key to the development of unions and official relationships within industry, and they are still essential to modern HRM (Nankervis et al., 2011).

From the beginning of the 1900s, thinkers in the UK and the US started to study how work was organized and how employees behaved, taking ideas from psychology and sociology into account. These theories gradually affected how all management and HR were done. Frederick Taylor's Classical or Scientific Management approach (Nankervis et al., 2011) - and Henry Ford's use of it in making cars - focused on how to get the most from a job and workers. The Behavioral school (Nankervis et al., 2011) on the other hand, said that happy employees are more productive. Later on, systems theory, contingency models and Total Quality Management (TQM) built on these earlier ideas. These newer ways of thinking gave ways to adapt HR to a particular company and the conditions it faced. In general, the move from personnel management to human resource management has been hugely influenced by these changing ideas about management. And HR professionals can now make their plans fit with the company's aims and the realities of the workplace because of understanding these foundations (Nankervis et al., 2011).

2.1.2 HRM Through Its Developmental Stages

The development of Human Resource Management (HRM) follows a path similar to its history around the world (Rotich, t2015; Chukwunonso, 2022; Thakur, 2020).

The Industrial Revolution stage

The first stage, the Industrial Revolution, started in England in the late 1700s and early 1800s, and then spread to the US and other places. Everything changed in how things were made - instead of items being made by hand, or by small groups working at home, factories and machines did the work, and mass production became more important than the old, smaller ways of producing things. The economy moved from being based on farming to being based on industry. As production got better, people moved around for work, jobs became very specialized (broken down into small parts), and there was a growing need for employees with technical skills. But the work itself could be dull, people began to value possessions more, and managers were strict and controlling, not focused on helping employees. Worker safety and happiness existed to a small extent and supervision relied on making people do things through fear (Slitcher, 1919).

The stage in which Personnel Management emerged

Personnel Management then began to appear in the early 1800s. Robert Owen, a British factory owner often called the father of personnel management, started doing things to improve the lives of his workers. He saw people as valuable before most others did and in 1828 started a cooperative movement in England. He wanted shorter hours, better homes for workers, education for workers and their children, and a fair way of dealing with problems (Dulebohn et al., 1995).

At the time, some employers were paternalistic, providing things like places to live, medical care, things to do in their free time, and money for when they retired (Davis, 1957). This was to create good relationships with employees, get more work out of them and stop them from forming unions or going on strike (Dulebohn et al., 1995). Many of these early ideas are the basis of the benefits employees get now and are still used to decide how much people are paid in many Western countries.

Around 1860, during the American Civil War, the relationship between employers and employees became more strained. Companies tried to stop unions from gaining power, and believed a better workplace would increase how much work got done. So, employers began to offer more welfare benefits, but often to benefit the company rather than the workers (Dulebohn et al., 1995). As unions became stronger in the late 1800s, welfare programs expanded. US companies began hiring 'welfare officers' and started involving employees in decisions. These officers eventually became 'employment managers' and then 'personnel managers' - they were in charge of hiring, training, dealing with employee problems, and pay.

Some employers were still paternalistic, but many treated their employees very badly, and this led to workers forming groups to protect themselves, which eventually turned into proper unions (Scarpello, 1998). Some employers even made workers sign contracts ("yellow dog" contracts) saying they couldn't join a union in an attempt to stop unionization.

The Welfare stage (1900–1940s)

The Welfare stage (1900-1940s) saw scholars in the UK and the US starting to look at work and the workplace. They used psychology and sociology to create ideas and ways of doing things that would make organizations work better. Frederick Taylor (an engineer), Lillian Gilbreth (an industrial-organizational psychologist), Max Weber (a sociologist) and Henri Fayol (a management theorist) were important figures. Frederick Taylor, considered the founder of Scientific Management, had a very systematic way to improve work. He put into practice by Henry Ford in car production, he broke jobs down into very small, standard steps to find the quickest way to do them. He also said employees should be carefully chosen and trained for the job. This did make things more efficient, but took away employees' freedom and needed very close management to make sure work was done to the right standard.

At the same time, Frank and Lillian Gilbreth did 'motion studies', looking at how to get rid of unnecessary movements and reduce tiredness. And Max Weber suggested organizations would work better if they had clear rules and ways of doing things, and a clear chain of command.

<u>Welfare and administration stage (1940s–mid-1970s)</u>

The Welfare and administration stage (1940s – mid-1970s) saw a huge increase in the need for workers during World War II which slowed down the growth of unions for a while. Though the war had rules controlling pay and banning strikes, it did show how important properly managing people was (and still is). After the war, both workers and their unions wanted to get back what they'd lost during the fighting. More reliance on personnel departments within companies happened because of new federal laws about work and pay. At the same time, unions were getting stronger and more arguments were happening at work, so the Taft-Hartley Act was created to try and even out power between workers and managers. The Great Depression and the Human Relations Movement also had a big effect on how HRM developed. The Human Relations Movement came from the famous Hawthorne Studies at the Western Electric Company in Chicago and eventually led to the field of industrial sociology.

By the early 1960s, ideas from human relations theory, industrial sociology, and industrial psychology all came together to form the academic study of how people behave in organizations. Elton Mayo of Harvard University, considered the founder of the Human Relations Movement, stressed the social side of work. His research showed that a lot of problems in factories weren't about the work itself, but about bad teamwork and people not working with each other. He also found that employees were often stressed and worried about their jobs. Mayo thought of factories as being both places to make money and communities where people interacted, and he believed that really good teamwork only happens when a company thinks about employee happiness and emotional wellbeing along with how much they produce. Because of this, HR started using ideas from psychology and about society to be more understanding and work with people instead of just telling them what to do. This new way of thinking helped get employees and the organization working toward the same goals, improved teamwork, and boosted how well things were done. It broadened HRM's focus from just what each person did to how groups worked and how people related to each other at work (Dulebohn et al., 1995; Scarpello, 2008).

Industrial relations was the big thing between 1945 and 1960, and interest in how employers and employees got along really increased. In the US, Cornell University had more than ever before studying labor issues and had a lot of professors in the field. By the late 50s, the

Human Relations Movement began to question its basic ideas—specifically, the thought that people naturally dislike work. It instead showed how valuable people are to a company's success. This change transformed the personnel department into something called Human Resource Management (HRM), viewing employees as valuable assets.

John R. Commons first mentioned the idea of "human resources" in his 1893 book Distribution of Wealth. By the 60s and 70s, the Human Relations way of thinking had grown into the Quality of Work Life (QWL) movement, which aimed to find a balance between how efficiently a company worked and how happy and satisfied its employees were.

Final stage: The Shift from Personnel Management to Strategic HRM

It wasn't until the early 1980s that HRM really became noticeably different from old-fashioned personnel management. This difference was marked by the increasing use of the term "HRM" in both academic circles and in business (Galang et al, 1999). Most people agree HRM started at US business schools, and Harvard and Michigan were particularly important in changing how companies managed people (Legge, 2005). HRM brought in a new way of doing things that was about making employees committed to their work, a concept that Walton (1985) highlighted. But HRM's rise also caused a lot of discussion because people disagreed about how different it really was from personnel management (Guest, 1987).

These changing viewpoints helped HRM become a completely separate part of an organization, and researchers like Kochan, Katz, & McKersie (1986) said its aims and methods were clearly different. Unlike personnel management which tended to be about paperwork and reacting to things, HRM puts people, resources, and the overall strategy of the company together. It now concentrates on making sure how a company manages its people is in line with its wider goals, improving effectiveness and achieving lasting achievement.

The Harvard Model of HRM supports a strategic view, and emphasizes making decisions about managing employees, the quality of the relationship between employer and employee, and the unspoken understanding (the 'psychological contract') between them (Beer et al., t985). These days, in a world where knowledge is so important, human resources are more and more seen as a vital strategic strength, essential for remaining competitive and innovative.

In the late 1990s, HRM began to have a major impact on how employees were treated, replacing the older, more bureaucratic ways of doing things with approaches that involved more teamwork (Dulebohn et al., 1995). US companies also started using Japanese methods like Total Quality Management (TQM) and Quality Circles (QC), which again showed how important people were to staying ahead of the competition.

Over time, HRM has gone through a number of stages—from simple personnel administration, to human relations, labor relations, and industrial relations—eventually arriving at the strategic HRM model we use today. This strategic approach has been shown to greatly improve how well an organization performs and ensures that people are managed in a forward-thinking way that supports the company's plans.

2.2 Definition of HRM

According to Dessler (2013) and Noe et al (2021), an organization consists of people—employees, supervisors, for example—who each have specific jobs and work together to reach common goals. Managers help the organization achieve these goals by directing and supervising what everyone does. Most experts say that management's main jobs are *planning*, *organizing*, *staffing*, *leading*, and *controlling*, and these five things together are the management process. Each of those areas includes particular actions: *planning* involves setting goals and standards, creating guidelines and procedures, and forming predictions and action plans. *Organizing* means giving tasks to team members, creating departments, giving team members power, establishing how people communicate and report to each other, and coordinating everyone's work. *Staffing* includes figuring out what sort of employees are needed, finding them, selecting them, setting performance expectations, paying and evaluating them, and providing guidance, training, and chances to improve. *Leading* is about inspiring and directing people to finish work, keeping their spirits up, and motivating the team. *Controlling* is defining how success is measured (like sales targets), comparing the results to those measurements, and making changes if things aren't going well.

That staffing work, as it's often called, is personnel or human resource management (HRM). HRM deals with recruiting, training and developing, assessing, and rewarding employees, and with issues around health and safety at work, fairness, and relationships with employees. In this way, HRM provides the necessary tools and knowledge for dealing with the people side of management. These tools include analyzing job requirements, predicting and finding potential employees, selecting employees, helping new staff settle in and providing training, managing employee pay, offering bonuses and benefits, reviewing performance, encouraging communication through interviews, feedback and dealing with issues, providing ongoing training and developing leadership skills, and encouraging employees to be involved.

Managers also need to be good at handling equal opportunity and positive discrimination, employee health and safety, and disagreements and relationships with staff.

Figure 1: Human Resource Management Practices, Source: Noe et al, 2021.

The fundamental idea of HRM is to see employees as important assets to the organization. From this viewpoint, human capital—all the skills, knowledge, experience, judgement and social skills of the workforce—is an economic asset that boosts the value of the organization. No matter what the organization does, its success relies heavily on employees having the right skills and experience. The people working today aren't easily replaced; in fact, they are key to whether an organization succeeds or fails. HRM, by changing who is in the workforce and how the work is done, has a direct effect on important business outcomes like product quality, how satisfied customers are, and how efficiently things get done.

HRM's strategic importance comes from the unique qualities of human capital which make it so valuable. To get and keep an advantage over its competition, a business needs resources that are hard for competitors to copy. Human resources have these essential qualities: they have value, as skilled employees do essential jobs and tasks; they are rare, as finding people with the right combination of skills and experience isn't easy, and companies put a lot of effort into locating highly qualified people; they are hard to imitate, because unlike something you can make, duplicating a team that works well is tricky. It's hard to work out how a competitor is successful, find people like theirs, and create the same working environment; and they are non-substitutable, meaning that when employees are well-trained and enjoy their work, they are hard to replace. No other resource can have the same effect as dedicated, skilled employees who keep learning and focus on the customer.

These qualities show how much potential human resources have, but that potential is only realized by using effective HRM. Without those HRM practices, you miss out on this important advantage.

Effective HRM also supports high-performance work systems, where people, how things are done, technology, and the way the organization is structured all work together to achieve better results than other organizations. And as innovation and technology change how companies work, HRM needs to make sure the workforce can adapt and do well. Continuing to perform at a high level requires investing in employee development, attracting people with the latest skills, and rewarding actions that encourage being able to change, working with others, and constantly learning.

2.3 Elaboration of the basic HRM practices

In this section we provide a more detailed description of HRM practices along with the way these practices are applied in Greek Tax Offices (GTOs).

2.3.1 Job analysis

For an organization to work at its best, it needs to have the right people in the right jobs. And that all starts with job analysis - a thorough collection of information about what different positions involve. Knowing what a job's tasks and responsibilities are is essential for recruiting, training employees, judging how well they're doing and, in general, all aspects of Human Resources. In fact, to accurately assess someone's performance, a manager's opinion should be based on how well the employee is doing the things the job is supposed to include (Noe et al, 2021).

A really important part of job analysis is creating job descriptions. These descriptions say exactly what the tasks, responsibilities, and duties (TDRs) of a job are. These TDRs are the things you can actually see and measure someone doing. Managers need very clear information about what someone is doing (the TDRs) to properly evaluate them and understand how well they are living up to what's expected.

Most of the time a job description will have the job's title, a quick look at the TDRs and a list of the most important duties, with a lot of detail about how to do each one. While companies can change how they format job descriptions to suit them, it's important to be consistent with that format inside a single company. This consistency makes sure everything is fair and equal when it comes to decisions about pay, promotions and other HR things.

When someone new is hired, they should get a copy of their job description. It tells them what's expected of them, but shouldn't stop them from being dedicated to doing good work and looking after customers. In fact, employees are ideally encouraged to do more than what's written down if they can and if the situation calls for it. Many job descriptions even include "and other duties as assigned" to gently remind employees that being flexible is part of the job and to stop anyone from saying "That's not my job!" (Noe et al, 2021).

Job analysis also includes a job specification. This outlines the qualities and characteristics someone needs to do a job successfully. It's made up of the knowledge, skills, abilities and other characteristics (KSAOs) the employee has to have. *Knowledge* is the facts and procedures someone needs to complete tasks, while *skill* is how good they are at doing a specific thing, their ability to do it expertly. *Ability* is slightly different from skill; it's a more general and lasting capability, like getting on with people or writing clearly. *Other characteristics* might be things about someone's personality, like being determined or wanting to succeed. And sometimes a job will need someone to meet a legal requirement, like having a certain license or being professionally certified (Noe et al, 2021).

<u>Job analysis in Greek Tax Offices</u>

Each job within a GTO has a proper, approved job description. It details what someone does, what skills they need and what they are expected to achieve (AADE, 2023). These descriptions are the basis for keeping things running the same way and ensuring transparency.

As described in the Introduction section, each GTO is made up of five departments: Revenue, Administrative and IT Support, Audit, Compliance and Taxpayer Relations and

Judicial and Legal Support (OECD, 2023). And within each of these areas, for each job, there are usually between three and five different profiles, displaying the fact that many different roles and duties are needed to run tax collection efficiently and effectively (Hellenic Republic Ministry of Finance, 2022).

Normally, one job description corresponds to each employee, hence it's clear who reports to whom, who is responsible for what and how much work everyone has. But sometimes, for more flexibility and to ensure things keep going, some people may be assigned to two job profiles. When this happens, they have two descriptions and the amount of time for each job is divided based on how much work is involved, often as 50/50 or 70/30 (AADE, 23; OECD, 23). This is a way to exploit personnel in the best way, especially in smaller or specialized offices with fewer staff. This makes sure all important tasks are covered.

2.3.2 HR planning

If an organization wants to reach its goals and do better than its rivals, it needs to plan for its human resources. This means having a very good understanding of what its employees can and can't do right now, a firm idea the direction towards the organization is going, the organization's optimal size, what will it provide, and its long term ambitions. Once these being determined, the organization can work out how many staff it will need and what sort of people they will be. Human Resource planning looks at the organization as it is now, compared to what it wants to be, and figures out what changes to the workforce are necessary to get there. These changes could mean lowering staff numbers, providing current employees with training, or taking on new staff.

Noe et al (2021) describe this whole idea of HR planning as having three main stages: predicting what will happen, setting goals and planning how to achieve them, and then actually implementing the plans and checking if they are working.

<u>HR planning in Greek Tax Offices</u>

In Greece, the Human Resources Department of the Independent Authority for Public Revenue (AADE) in Athens does all the human resource planning for all the Greek Tax Offices (GTOs). This single planning process decides on the number and type of posts given to each GTO, to make sure they have enough staff to run tax administration effectively (AADE, 2023).

The number of taxpayers each GTO deals with is a main part of how these posts are given out. Offices with more taxpayers generally get more staff, because of the extra work and service needed for a larger group of people (Hellenic Republic Ministry of Finance, 2022). As well as this, the heads of each GTO can give AADE extra details on what is needed in their area, any special projects, or unusual administrative issues. This allows AADE to make prudent decisions about staffing, and specifically about how to share new or existing positions (AADE, 2023).

AADE also has a broad, strategic view of all HR in the tax administration system. This involves merging or reorganizing offices, changing the amount of staff to match changes in the services staff is needed, and making sure resources are distributed in line with the organization's main priorities (OECD, 2023). By using a central system and information, AADE aims to have efficient operations alongside a fair sharing of the workload, and to continue to give good service to taxpayers through all the GTOs in the country.

2.3.3 Recruitment

Once a company has figured out how many people it needs to hire (after the HR planning was done), it needs to start finding people who can help the business meet its goals. Recruitment is about finding and contacting people who might be right for jobs now or in the future. In most cases, companies that don't spend enough time or money on finding good recruits usually find it hard to get enough of the right qualified applicants. In fact, successful companies will communicate to lots of potential employees promoting their operational structure, and displaying the advantages (monetary or others) an employee indulges in the company. That is much like how a company tries to convince customers to buy its products, only now the "buyers" are skilled job seekers (DeCenzo et al, 2015).

Effective recruitment, entails some key actions to be made. As we saw in section 2.3.1, it starts with a really thorough look at the job, a very clear description of it, plus a good understanding of the company's overall plans and how this job fits in. Then the company has to decide how to find people, from within the company or from outside, who have the qualifications and abilities listed in the job description. The goal of recruiting is to get lots of different kinds of applicants to choose from.

Recruitment in Greek Tax Offices

Within Greek Tax Offices (GTOs), the recruitment process is not performed with the ordinally way in which organizations fill positions on the basis of competitive applications (AADE, 2023). Instead, the first and foremost motive that attracts people to work at GTOs is the civil service tenure system. The job security and long-lasting nature of a permanent civil service position strongly encourages applicants, giving them stable, long-term work and a clear path for their career (OECD, 2023).

And in addition to tenure, the specific salaries and benefits package at AADE are another reason people want to work there (Hellenic Republic Ministry of Finance, 2022). This pay scheme, which is different to standard government salaries, is meant to give incentives for the specific duties and specialized skills required for tax jobs. Because of the guaranteed job for life in the civil service and these separate financial rewards, GTOs get proper staff without needing many or competitive recruitment drives.

2.3.4 Selection

When a company needs to fill a job, employee selection is how they decide who to hire and who to pass over. It starts with the people who applied during recruitment and gets that number down to those who would be best at the work. Eventually, the people who go through selection get a specific job in the company.

The steps in selecting someone can be quite different depending on the company and the job itself. However, in most companies a relatively similar order of actions is followed (Noe et al, 2021; Dessler, 2013): looking at applications and resumes, giving tests, doing background checks and physicals to find the best applicants, interviewing people, verifying their references, and finally selecting and hiring.

A HR expert will first look at the applications to see who has the basic requirements for the job. Those who do are usually asked to do tests or show examples of their work to show off their skills and how well they would fit. If they do well on these, they are invited to an interview, or maybe several, with supervisors and the people they would be working with. By the interview stage, the persons that undertook the selection procedure, have a good idea of who the best candidates are. For those at the top, the organization usually checks references and backgrounds to make sure the applicant's information is correct. After that, the hiring manager, team or whoever makes the final decision decides who will get the job. Sometimes the person chosen will discuss salary, benefits or work arrangements. Once they agree on everything, the person officially gets the job.

Selection in Greek Tax Offices

In Greek Tax Offices (GTOs), selecting staff is done according to official rules designed to be fair, reward ability and be diaphanous (Hellenic Republic Ministry of Finance, 2022). The Supreme Council for Civil Personnel Selection (ASEP) is largely in charge of this, and they announce vacancies and then assess applicants either through competitive exams or a system where points are awarded based on qualifications (OECD, 2023).

The assessment procedure is generally consisted of standards that can be objectively measured: academic qualifications, proof of work experience, knowledge level of foreign languages and, sometimes, how close the applicant lives to the job location (AADE, 2023). For administration positions (i.e. Director, Deputy Director, Head of Department) and promotions within the GTOs, the Civil Service Code uses a two-part assessment; they check qualifications along with a structured interview of the candidate. This ensures that candidates would be assessed not only on official qualifications, but also on and how well they are going to do the job in practice (Hellenic Republic Ministry of Finance, 2022).

All final appointments are publicly listed in the Government Gazette to show how diaphanous the process was and that the legal procedure for the employee selection was followed (OECD, 2023). With this established system, the GTOs aim to have a skilled and professional staff that would meet the organization’s aims, whilst also would be fair to everyone and act with integrity within the public service.

2.3.5 Onboarding. training and development

When people join an HR department, onboarding, socialization, orientation, training and employee development are all parts of a planned way to help the new recruits fit into the company and their jobs. These programs let employees learn how the organization works, which are its values, and what is expected of them, so they can become fully productive as quickly as possible. It is known in literature (DeCenzo et al, 2015), that good onboarding and socialization lead to happier employees, fewer people leaving, better performance, and less stress for those who are new to the job.

Employee orientation, often called onboarding, is actually wider-ranging than many think. It entails the provision of the material equipment as well as the resources that newcomers need, the information about the way the organization operates (rules, obligations etc), but most importantly it helps them feel a connection to the company early on. Hence, a good orientation process has four main goals: to make the new employees feel welcome, comfortable and part of the team; to give them the basic resources and information for doing their job - including how to use communication tools, personnel policies and benefits, and what's expected of them at work; to explain the company's background, what it's doing now, its culture, its aims and its plans for the future; and to start them learning the company's values and the usual ways things are done (Dessler, 2013).

Employee training is a structured way of teaching people the knowledge, skills, attitudes and behaviours they need to do their jobs at best. It is mostly about improving the abilities needed for their current role. As jobs and job descriptions are created to support a company's goals and overall strategy, training needs to be specifically designed to build the skills and professional approach that will help employees succeed in those positions.

HR managers, to get the most out of their staff's skills and experience, need to spot people with potential, make sure those talents are used in the company, and show those employees how valued they are, to stop them from becoming disengaged or leaving. Listening to employees is equally important. New employees need clear direction, but they also want to be able to use their own judgement and be treated with respect. With these approaches, HR managers encourage employee development – which uses formal learning, learning from experience, relationships with colleagues, and assessments of personality and skills – to prepare staff for the future of their careers. A clear development plan helps employees to contribute more to the company's objectives (Noe et al, and 2021).

Taking the above into consideration, employee development is, by its nature, looking ahead. It's about learning that might go beyond what is needed for their present job, preparing them for future positions within the company (even ones that don't yet exist), and helping them to adjust to changes in their existing role - whether those changes are caused by new technology, a different way of working, or current customers' needs.

Onboarding. training and development in Greek Tax Offices

In Greek Tax Offices (GTOs), training for staff is provided in several phases to build a foundation of skills and to support continual professional growth (AADE, 2023). New staff have to do an induction program run by the Tax and Customs Academy (FOTA), which is part of AADE. This induction program has some consecutive stages: It begins with the acquaintance with the basics concerning the way taxes are remitted, settled or paid, with the relevant laws and with the operation of a GTO administration; then every employee has a series of placements in different department to get an idea of how each department works, and finally the employees are trained specifically for their actual post (OECD, 2023). They are assessed at the end to prove they are ready to work independently and have the skills to provide a good service.

After this first onboarding, GTO staff continue to improve professionally by working with national public administration institutions and professional training companies. These programs usually include focused seminars and workshops on things like comply with the tax law, digital government, dealing successfully with taxpayers, and improving processes, so that they would stay in line with what the public sector needs (Hellenic Republic Ministry of Finance, 2022). Each round of training is covered by official rules which state what the program is about, how long it would last and how it would be marked, reinforcing the capabilities of GTOs and ensuring that staff skills would manage to match the current administrative requirements (AADE, 2023; OECD, 2023).

2.3.6 Performance management

It is generally accepted that performance management is a regular, planned way for organizations to track, assess and improve how well employees and working teams are doing, and to make sure that work supports the organization’s overall strategy (Armstrong, 2022; Aguinis, 2019). It is not just a yearly review, it is a continuing process of helping people grow, and ensuring that individual aims match the organization’s goals. Essentially, performance management lines up what employees do with how well the organization as a whole succeeds, by setting goals in a structured way, keeping an eye on performance, and giving feedback.

Supervisor Appraisals

Supervisor appraisals are still the most common way to evaluate employees (Dessler, 2013). A workers' direct supervisor is usually in the best position to see how they perform day to day, judge if they have reached their targets and offer useful feedback. Supervisors have the authority to assess and the responsibility to help their staff develop, so their opinions are central to most formal appraisal systems. Moreover, a supervisor's understanding helps pinpoint on training requirements and link an individual's development plan to the organization's objectives.

Peer Appraisals

As self-managing and cross-functional teams have become more common, peer appraisals – where colleagues judge each other's work based on what they have experienced together (Fletcher, 2018) – are being used more. This gives multiple viewpoints on how an employee behaves, communicates, and works with others. Generally, a chair of the appraisal process chooses the supervisor and peers (often three or more) who will give feedback. Peer reviews can be fairer and more diaphanous, but they can be affected by how people get along and the dynamics of the group, and therefore be less objective.

Rating Committees

Rating committees offer another option. These groups usually consist of the employee's supervisor and other managers who together assess performance (Pulakos, 2009). The point in having several people evaluate is to reduce personal bias and to ensure that the assessment would be fair and adequately complete. By combining different opinions, rating committees make appraisal decisions both more valid and more reliable.

Self-Appraisals

Employee self-assessment has become more popular as organizations focus on employee involvement and thinking about their own work. In this respect, employees are asked to evaluate what they have achieved and what they need to develop, and often do this at the same time as their supervisor conducts their formal assessment (Mone & London, 2018). Self-ratings can help people become more aware of themselves and take responsibility for their performance; however, research shows employees tend to be more positive about their own work than supervisors or colleagues, a fact that constitutes the appraisal less objective (Fletcher, 2018).

Subordinate Appraisals

'Upward' or subordinate appraisals are another part of performance management, primarily used for helping managers improve, without affecting the administration decisions about them. Here, people who report to a manager give confidential feedback about the manager's leadership, how they communicate and how they make decisions (London & Smither, 2020). Keeping the feedback secret is important; managers are more likely to act on it if it's identified, and subordinates generally want to remain anonymous to protect relationships and avoid any negative consequences. If anonymity is removed, subordinates tend to give higher ratings, and the results are less useful.

360-Degree Feedback

By pulling together opinions from many sources to give a full and multi-faceted picture of an employee's performance, we get the so-called 360-degree feedback. It embraces views from supervisors, colleagues, people who report to them and, sometimes, internal or external customers (Aguinis, 2019; Bracken, Rose & Church, 2016). This evaluation type is most often used for personnel development – to help people grow professionally and personally – with affecting decision regarding their salary. Advances in technology, and specifically online survey platforms, have made this kind of assessment easier. Feedback is collected and processed by computer systems, and individual reports are created showing strengths, weaknesses and areas for further improvement.

Performance management in Greek Tax Offices.

Within Greek Tax Offices (GTOs), performance assessment follows a clear system that links what individuals and departments do to the AADE's strategic goals (AADE, 2023). The process begins by turning the AADE's aims – i.e. collecting taxes efficiently, completing audits and providing good service to taxpayers – into measurable goals for each tax office and employee (OECD, 2023). These goals are the basis for performance reviews, which happen mostly annually but also at other times during the year.

The assessment takes into account both qualitative and quantitative criteria in order to be balanced. The first include the determination of numbers: how many audits are completed, how much tax is recovered, how quickly returns are processed and how often digital services are used (OECD, 2023; Fiscal Requirements, 2024). The second look at how professionally people behave, how accurate their work is, how well they collaborate and how responsive they are to taxpayers (AADE, 2023). This combination makes sure that assessment takes into consideration both the amount of the workload in a GTO and the quality of the service.

Additionally, supervisors or evaluation committees, using standard forms and scoring, generally do the appraisals (Hellenic News, 2022). For administration posts (Directors, Deputy Directors and Heads of Departments), the assessment often gives more weight to achieving targets, leadership skills and feedback from employees (bottom of hierarchy). In this respect, employees each year assess the Head of Department, the Director and the Deputy Director of the GTO. Employees, apart from providing their own self-assessment of their achievements and areas for development, they also get input from colleagues or customers to make the assessment more thorough and objective (WSEAS, 2025). Peer appraisal is possible, but voluntary.

2.3.7 Employee engagement

The level of how much employees are engaged in their jobs and the organization is now a core idea in Human Resources. It’s a way of looking at how employees’ feelings, what they do, and their emotional links to a company affect how well that company does. Essentially, employee engagement is how emotionally and mentally committed people are to their work and employer (Kahn, and 1990). It goes further than being happy at your job or being loyal to the organization by including being full of energy, wholeheartedly dedicated, and completely focused on your tasks (Schaufeli & Bakker, 2004). Because businesses deal with tougher, faster-changing situations, keeping employees engaged is now a key strategy for continuing to perform well, being innovative, and keeping employees in the company.

Within HRM, engagement is a way of figuring out whether something goes wrong in the working procedure and if so, then provides a tool of improving unwanted situations. HR strategies like training, evaluating performance and how people are rewarded are designed to build a place where employees feel treated fairly, can trust things are good, and have good chances to develop (Albrecht et al., 2015). If HR systems match what employees need and the organization is trying to achieve, this creates a feeling of purpose which in turn leads to much higher engagement. In fact, good HR practices help the understanding between employer and employee, strengthening both sides' commitment and the values they share (Saks, 2006).

Leadership and communication are incredibly important for maintaining engagement. Leadership that inspires and pays attention to individuals has repeatedly been shown to lead to more engagement (Breevaart et al., 2014). Openly sharing information, giving people feedback regularly and letting them be involved in decisions, all make employees feel that the organization is on their side. Hence, HR departments intend to build these aspects of the company's culture and relationships.

The results of employee engagement are widespread, affecting how people do as individuals and how the organization does overall. Employees who are engaged will go the extra mile, are less likely to leave, and are more creative (Harter, Schmidt, & Hayes, 2002). For the organization as a whole, engagement connects with better output, happier customers, and better profits. Because of this, engagement isn't just a number for HR anymore, it actually determines how a company competes.

Employee engagement within Greek Tax Offices (GTOs)

Sadly, there aren't any official rules for using employee engagement techniques in GTOs. It is up to the GTO Director, and their good judgement, to do things so as to ensure employees understand their department's role in the total organization's success, see how their own work helps the GTO reach its broader objectives, and feel a sense of achievement and pride in what they do.

2.3.8 Reward Management - Compensation

On our days, employers are increasingly looking at how employees feel about their pay being fair, and connecting that to the overall goals of the company. Modern pay packages aren't just about money; they use a complete approach to motivate and keep employees which embraces both palpable and non-palpable rewards (Armstrong, 2022). This larger idea of compensation covers payments, bonuses, benefits, but also the provision of professional training, wellness programs, time off, and flexible working hours (Milkovich et al., 2017).

In fact, organizations are realizing how important rewards are that have nothing to do with money: having work that's interesting and challenging, being able to do your job your own way, good relationships at work, and chances to move up in your career (Kooij et al., 2013). All of these together are often called a "total rewards" system, and it puts payments, praise, and career development together to help on the one hand the organization to improve its performance and on the other hand employees be happier and more satisfied (WorldatWork, 2019).

Specifically, organizational reward methods fall into two main classes: the "intrinsic" and the "extrinsic" ones. These two classes correspond to two different ways of thinking about what makes people motivated and satisfied at work, both psychologically and from an economic point of view (Deci & Ryan, 2000; Armstrong, 2022).

Intrinsic Rewards

Intrinsic rewards concern motivation from the job itself and how good someone feels about doing it. They include being involved in decisions, being independent, having responsibility, doing work that matters, and improving as a person (DeCenzo et al, 2015).

Extrinsic Rewards

Extrinsic rewards are the tangible benefits the company gives for good performance, and these break down into financial and non-financial.

Financial rewards are categorized as being tied to how well you do (piecework, commission, incentives, bonuses) or to your length of service and contribution to the company (cost of living adjustments, raises with seniority, profit-sharing) which show appreciation for being a loyal, long-term employee (DeCenzo et al, t 2015).

Non-financial rewards improve employee satisfaction which is independent of money. This includes being publicly acknowledged, getting the work you would prefer, volunteering opportunities, and a relaxed dress code (DeCenzo et al, 2015).

Compensation in Greek Tax Offices

As far as at financial rewards are concerned at AADE, a different system is adopted in comparison to the rest of the public sector. Employees get a base salary based on how many years they have been in the service of a GTO, and then extra money are provided on the basis of their specific job and the department of the GTO they belong to. For example, an auditor in the audit department gets a larger additional amount than someone in the revenue department. Moreover, salaries also increase every two years (change of pay grade), a fact that is typical across the public sector. In addition, due to the fact that AADE sets its objectives in yearly basis, departments and each GTO may get an extra monetary bonus at the end of the year. This happens in the case they have reached a minimum percentage of these goals, and the higher the percentage the higher the bonus.

Unfortunately, there are no official rules about extrinsic or non-financial rewards in the GTOs. It's up to the Director of each GTO to decide if they would implement any of the aforementioned rewards.

2.3.9 Employee relations

Good employee relations and the way disagreements at work are handled, are absolutely central to how Human Resources perform nowadays. Instead of thinking of conflicts as situations that should be treated on their own without being connected with any other aspect in the company, present HRM view them as chances to improve how people talk to each other, how just things are, and how well everyone works together (Armstrong & Taylor, 2022). Having clear ways for people to complain and encouraging everyone to be part of the discussion are vital to stopping things from getting worse (Bratton & Gold, 2017). If arguments do happen, HR experts help out, making sure decisions are within the law, are morally right and, importantly, treat the employees with respect (Katz & Flynn, 2013). Mediation and working together to find solutions are now particularly popular because they can restore confidence and allow teams to continue to operate well. Also, if employee relations rules fit with the overall plans of the organization, this helps employees remain committed and with the company for longer, which demonstrates HRM substantial role (Guest, ideally, 2017).

Employee relations in Greek Tax Offices

Within Greek Tax Offices, in the case where two employees have a problem with each other at work, they should inform the Head of Department, initially. If the problem is not settled by the Head of Department then it should be referred to the Director of the GTO who would be responsible for finding a suitable solution.

3 Methodology

3.1 Research Questions (RQ)

This work intends to investigate the impacts of HRM practices applied in a GTO, both on the personnel and the operation of the GTO. In this sense, the purpose of the present study is to highlight, via the aid of a structured questionnaire, four core constructs (composite variables) which were considered to best summarize these impacts. More specifically, these four constructs were decided to be: the level of personnel's satisfaction in job as a result of HRM practices applied, the level of employee motivation due to HRM practices, the relevant degree of employee engagement, and finally the overall performance of GTO's. In this respect, the present study aims at examining initially the correlations among these basic structures, as expressed by the next RQs:

RQ1: Does satisfaction from HRM practices influence overall performance in GTO's?

RQ2: Does satisfaction from HRM practices affect employee motivation?

RQ3: Does employee motivation contribute to employee engagement?

RQ4: Does employee engagement contribute to overall performance in GTO's?

In the sequel, it was thought that it would be of interest to examine whether demographics have a statistically significant effect on these four constructs. In other words, this study investigates:

- The values of satisfaction from HRM practices among the categories of employees'
    - Age,
    - Gender,
    - Educational level,
    - Job Position,
    - Working Experience,
    - Working Department
- The values of employee motivation among the categories of employees'
    - Age,
    - Gender,
    - Educational level,

  - Job Position,
  - Working Experience,
  - Working Department
- The values of employee engagement among the categories of employees'
  - Age,
  - Gender,
  - Educational level,
  - Job Position,
  - Working Experience,
  - Working Department
- The values overall performance among the categories of employees'
  - Age,
  - Gender,
  - Educational level,
  - Job Position,
  - Working Experience,
  - Working Department

3.2 Questionnaire

As referred in the previous section, for the purposes of analyzing the topic of this thesis, a questionnaire was designed in order to examine the extent of job satisfaction, employee motivation, employee engagement, and overall performance in a GTO, due to the HRM practices applied in the GTO.

The primary objective was to capture employees' perspectives regarding their work resulting from the way HRM is applied in GTOs. We strongly believe that these perspectives may well help to draw conclusions about the (positive or negative) impacts of HRM practices in the operation of a GTO. In this respect, a structured questionnaire was used in the present research effort which consisted of 32 closed-ended questions (see Appendix).

Initially, in part A of the questionnaire, questions related to the demographic profile of the participants were included. These refer to gender, age group, level of education, position within the company, working experience (in years), and the department in which each employee works within a GTO.

Next, in part B, the questions focused on satisfaction in relation to the HRM practices implemented within the service. Responses were provided using a five-point Likert scale (1–5), whereby each respondent indicates their answer based on personal opinion.

The third, part C, included questions aimed at understanding motivation-related factors that may influence employee performance as a result of HRM practices in GTOs.

Part D followed, in which a number of general questions were posed regarding employee engagement in their work, so as to shed light on the level of commitment within the GTO due to HRM practices applied.

Finally, in part E, the overall performance of the GTO was evaluated through four questions, as this performance is considered to be attributed to a large extent to HRM practices.

It should be noted that the questionnaire was processed and analyzed using the statistical software package SPSS (IBM Corp., 2020).

3.3 Sample Selection

For this study, people were chosen for participation at random. Random sampling is a way of picking people (or "units") for a study where pure chance decides who is in, so that everything in the whole group you are interested in has the same possibility of being selected. A big benefit of doing it this way is that it cuts down on consistent errors in a study, and because of this, the results of a research are more accurate and dependable. Plus, if the sample size is large enough, random sampling helps it really reflect the larger population, and so one can apply the finding in the study to the entire group. Because of all these, random sampling is a key method for quantitative research and using statistics (Cochran, 1977; Lohr, 2019).

3.4 Data Collection

Data were gathered with the aid of electronic questionnaires, a quantitative research approach. These questionnaires were sent to all employees of the GTOs by email, using a Microsoft Forms (Microsoft Corporation, n.d.) link. Microsoft Forms is a survey tool for making and sending questionnaires online.

As described analytically in section 3.2, the questionnaire was composed by five parts. All the questions were closed-ended.

In order to achieve a large enough sample size, the questionnaire ran for about a month. Consequently, a total of 398 questionnaires were filled in. This is beyond the usual lowest number of around 384 people a sample should have in order to reach a 95% confidence level with a 5% margin of error. When a sample is randomly selected with the above sample size, according to Cochran (1977) and Lohr (2019), this sample provides properly accurate, representative, and trustworthy statistical results.

It is of great important to note that during the whole data collection process all the rules about data protection (GDPR) were followed, so as to be absolutely sure that everyone's private information was protected.

4 Reliability Analysis and Descriptive Statistics

Reliability analysis assesses to what extent the questionnaire consistently reflects the construct that is measuring (Field, 2009). In the case a questionnaire has subscales, Cronbach Alpha should be applied to each subscale separately (Field, 2009).

4.1 Reliability analysis for the subscale "satisfaction from HRM practices"

As one can see from Table 1 the overall reliability of the subscale of the questionnaire measuring the satisfaction with human resource management practices within a GTO, is 0.898 which is almost excellent (George & Mallery, 2019).

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,898	,897	10

Table 1: Reliability Analysis for the subscale of satisfaction from HRM practices

The values presented in the column entitled *"Cronbach's Alpha if Item Deleted"* in Table 2 represent the estimated overall Cronbach's α coefficient that would result if the respective item (question) was excluded from the subscale. Accordingly, these values indicate the extent to which the internal consistency reliability of satisfaction from HRM practices would change following the removal of each individual item. Given that the overall Cronbach's α for the scale is 0.898, the coefficients reported in this column are expected to approximate this value. As none of the recalculated alpha coefficients exceed the overall α, the deletion of any item would not lead to an improvement in the internal consistency of the subscale.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted

B1. How satisfied are you with the current flexibility in work arrangements (e.g., flexible working hours, departmental mobility, remote work)?	24,34	50,818	,643	,454	,888
B2. How satisfied do you feel with the training you receive in your current position?	24,66	50,743	,659	,478	,887
B3. How satisfied do you feel with the career development prospects within your department/organization?	24,66	49,259	,746	,576	,881
B4. How satisfied are you with the method used to evaluate your job performance?	24,48	51,152	,625	,413	,889
B5. How satisfied do you feel with your remuneration?	24,62	52,251	,585	,366	,892
B6. How satisfied do you feel with the non-monetary benefits you receive (e.g., recognition of your contribution by management, taxpayers, etc.)?	24,69	48,979	,714	,519	,883
B7. How satisfied are you with the contribution you make to your service?	23,64	54,378	,480	,259	,898
B8. Are you satisfied with the way in which the objectives to be achieved over the next year are communicated to you for the department to which you belong?	24,72	50,493	,655	,476	,888
B9. To what extent do you believe that the organization provides opportunities for employees to express complaints and concerns?	24,84	50,276	,722	,563	,883
B10. To what extent do you believe that your organization helps employees achieve a balance between personal and professional life?	24,40	51,143	,618	,436	,890

Table 2: Item-Total Statistics for the subscale of satisfaction from HRM practices

4.2 Reliability analysis for the subscale "motivational factors related to employees' performance"

Table 3 displays that the overall reliability of the subscale of the questionnaire dealing with the measurement of the level of motivation enhancing employees' performance, due to human resource management practices, is 0.877. This value is considered to be almost excellent (George & Mallery, 2019).

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,877	,878	7

Table 3: Reliability Analysis for the subscale of motivational factors from HRM practices

The results of Table 4 demonstrate that none of the recomputed alpha coefficients exceed the overall reliability coefficient (α = 0.877). As a consequence, the removal of any individual item would not enhance the internal consistency of the subscale.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
C1. Does your organization personally commend you for outstanding performance?	15,45	25,236	,671	,473	,858
C2. Do you believe that the remuneration system encourages you to improve your performance?	15,68	26,516	,563	,366	,872
C3. Does the organization use performance as a basis for career advancement?	15,72	25,214	,754	,640	,846
C4. Does the organization provide equal opportunities for career advancement to all employees?	15,52	25,807	,682	,553	,856

C5. Does your organization provide you with the necessary resources, equipment, and information to perform your job effectively?	14,83	27,422	,588	,395	,868
C6. Does the organization allow you to take initiatives that affect your work?	15,04	26,882	,684	,521	,857
C7. To what extent does the organization support you when problems or difficulties arise in your work?	14,98	25,849	,684	,522	,856

Table 4: Item-Total Statistics for the subscale of motivational factors from HRM practices

4.3 Reliability analysis for the subscale "employee engagement"

When it comes to the overall reliability of the questionnaire's subscale that concerns the impacts of HRM practices to Employee Engagement (Table 5), Cronbach's α equals to 0.916. This fact shows off an excellent reliability (George & Mallery, 2019).

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,916	,916	5

Table 5: Reliability Analysis for the subscale of Employee Engagement as a result of HRM practices

As one can observe from the last column of Table 6 there exist no recalculated alpha coefficient with a value greater than the overall 0.916. Hence no improvement in the internal consistency of the subscale can be achieved by deleting any specific item.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted

D1. When I wake up, I feel motivated to go to this particular job.	12,26	14,425	,788	,629	,896
D2. My willingness to go the "extra mile" for the organization is high.	12,15	14,128	,784	,632	,897
D3. My job inspires me.	12,44	14,127	,825	,688	,888
D4. I feel proud to work for this organization.	12,31	14,027	,768	,590	,901
D5. Time passes pleasantly when I am working.	12,18	15,067	,762	,591	,902

Table 6: Item-Total Statistics for the subscale of Employee Engagement as a result of HRM practices

4.4 Reliability analysis for the subscale "overall performance"

As Table 7 shows, the internal consistency of the four-item subscale coping with the assessment of the overall performance of a GTO, was moderate (Cronbach's α = 0.648). Given the limited number of items, this value can be considered acceptable for exploratory analysis within the context of a master's thesis (Taber, 2018).

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,648	,653	4

Table 7: Reliability Analysis for the subscale overall performance of the GTO.

The final column of Table 8 displays that none of the recalculated alpha coefficients exceeds the overall reliability coefficient (α = 0.648). As a result, the removal of any individual item would not result in an improvement in the internal consistency of the subscale regarding the overall performance of a GTO.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted

E1. Does the organization achieve its objectives? (Effectiveness)	10,05	5,189	,450	,209	,566
E2. In your opinion, does your department at the Tax Office (D.O.Y.) have the minimum required number of employees to operate efficiently in relation to its workload? (Efficiency)	10,66	4,426	,464	,216	,557
E3. Are innovations introduced for new services and procedures (e.g., remote citizen services, use of artificial intelligence, etc.)?	10,44	4,862	,424	,183	,584
E4. To what extent do you believe that taxpayers should be satisfied with the services you provide?	9,63	5,901	,396	,168	,606

Table 8: Item-Total Statistics for the subscale overall performance of the GTO.

4.5 Demographics of the sample

As described in section 3.4, there were 398 respondents to the questionnaire of the current study. All of them had a job position in a GTO at the time the survey conducted. With regard to the age of the respondents, most of them were between 48 and 57 years old (40.45%) or between 38 and 47 (39.20%). In fact, 317 of the total – so almost 80% – were middle-aged. A further 63 (15.8%) were older than 58, and only 18 (4.5%) were under 37. (Table 9 and Figure 2 give more detail.)

A1. Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than or equal 37	18	4,5	4,5	4,5
	38-47	156	39,2	39,2	43,7
	48-57	161	40,5	40,5	84,2
	58 and above	63	15,8	15,8	100,0
	Total	398	100,0	100,0	

Table 9: Frequency table for the age of employees in GTO's

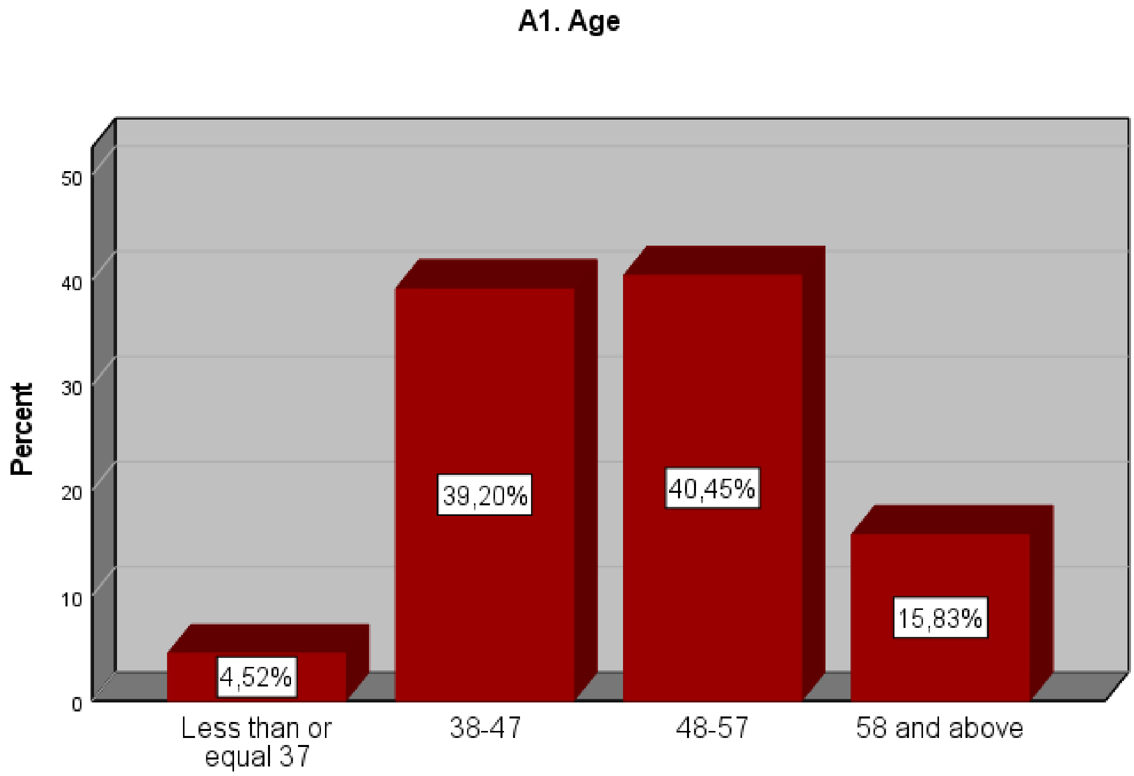

Figure 2: Barchart for the age of employees in GTO's

As one can see from Table 10 and Figure 3, in terms of gender, most participants were female (66.8%), followed by male participants (32.8%). Just one person, 0.25% of those answering, said their gender was "other".

A2. Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Other	1	,3	,3	,3
	Male	131	32,9	32,9	33,2
	Female	266	66,8	66,8	100,0
	Total	398	100,0	100,0	

Table 10: Frequency table for the gender of employees in GTO's

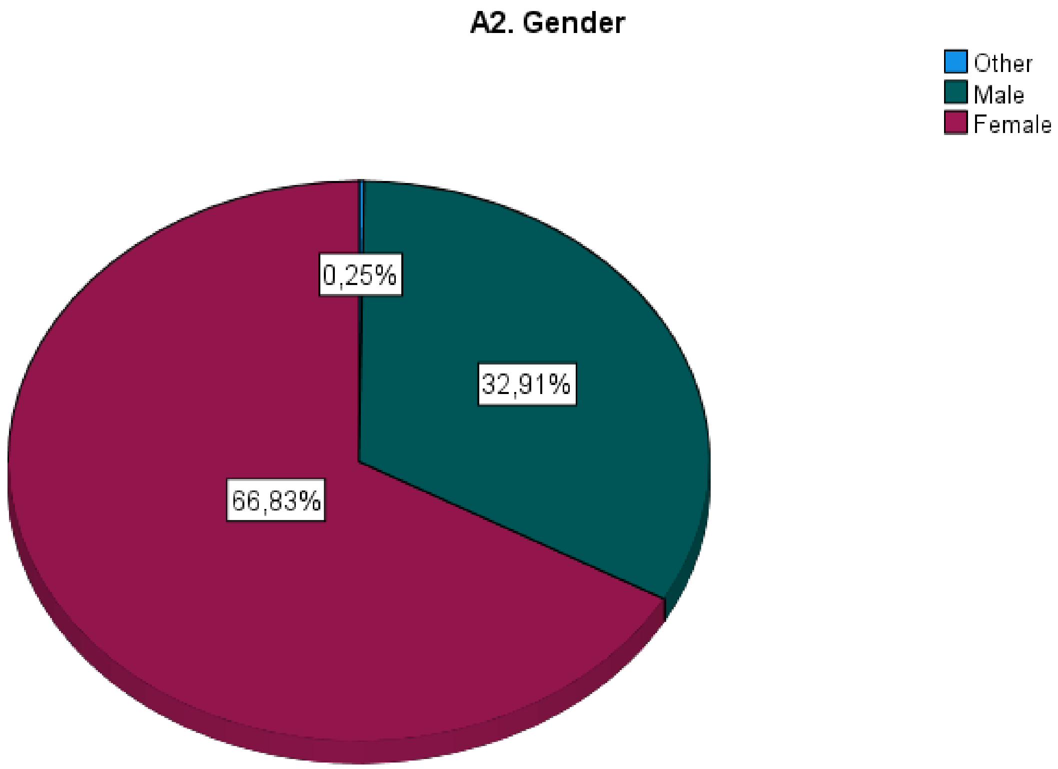

Figure 3: Pie chart for the gender of employees in GTO's

With respect to Educational Level of GTO employees who were surveyed (see details in Table 11and Figure 4), most of them, 59.3%, have a Master of Science. The 32.4% of them, has a Bachelor's from a University or a Technological Educational Institute. A further 6.28%, completed only lower or upper secondary education. And a relatively small percentage, 2% (8 people in total), have a PhD or have graduated the National School of Public Administration. Generally, this demonstrates clearly that GTO employees are very well educated.

A3. Educational Level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1. Lower or Upper Secondary Education Graduate	25	6,3	6,3	6,3
	2. Higher Education (University/Technological Institute) Graduate	129	32,4	32,4	38,7
	3. Holder of a Master's Degree	236	59,3	59,3	98,0
	4. Holder of a Doctoral Degree / Graduate of the National School of Public Administration.	8	2,0	2,0	100,0
	Total	398	100,0	100,0	

Table 11: Frequency table for the educational level of employees in GTO's

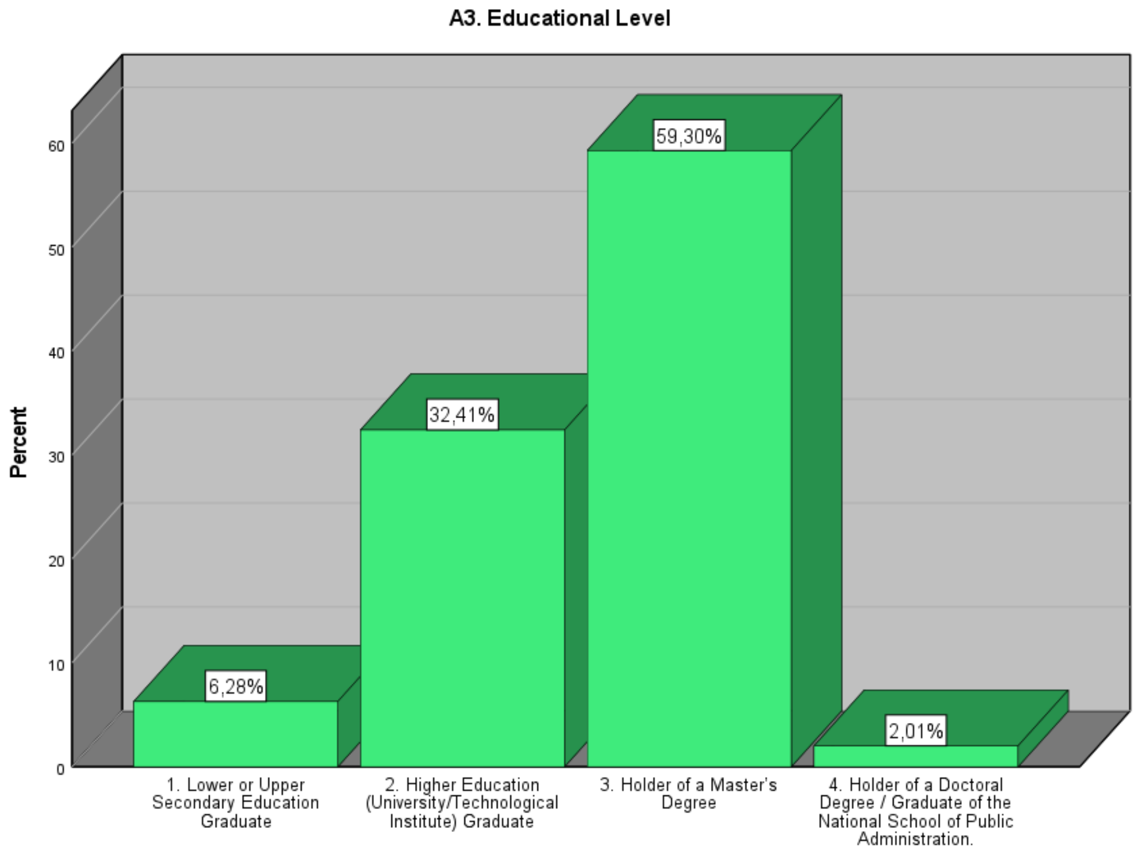

Figure 4: Barchart for the educational level of employees in GTO's

With regard to the position held by the survey participants in a GTO's administration hierarchy, (see Table 12, Figure 5), the vast majority (87.9%) were non-managerial tax office employees. Forty participants (10.05%) held the position of Head of Department, while eight (2.01%) served as Director or Deputy Director within a GTO.

A4. Job Position within the Service

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Employee	350	87,9	87,9	87,9
	Head of Department	40	10,1	10,1	98,0
	Director / Deputy Director	8	2,0	2,0	100,0
	Total	398	100,0	100,0	

Table 12: Frequency Table for the job position within a GTO.

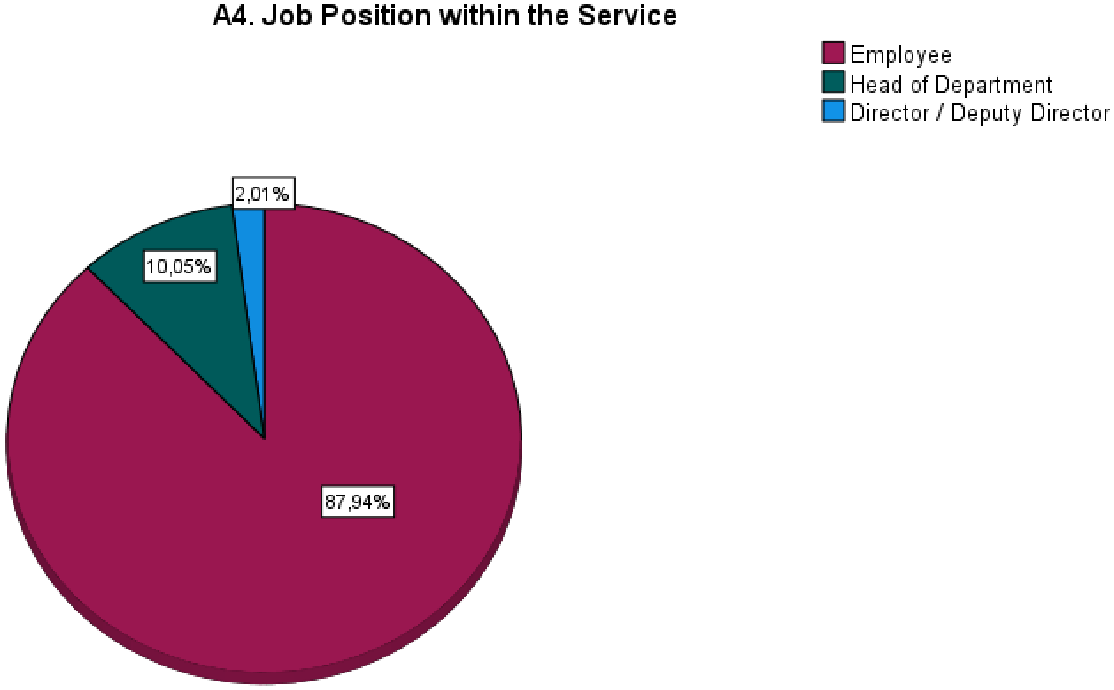

Figure 5: Pie chart for the job position within a GTO.

As Table 13 and Figure 6 depict, most of the respondents (32.4%) in the sample have between 16 and 25 years of work experience. This is followed by participants with 6 to 15 years of experience, who constitute 28.1% of the sample. A comparable proportion (23.1%) consists of highly experienced employees who have worked in a GTO for more than 26 but fewer than 35 years. A smaller group (10.3%) has no more than five years of experience, whereas 6.03% of respondents report more than 36 years of work experience.

A5. Work Experience (in years)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0-5	41	10,3	10,3	10,3
	6-15	112	28,1	28,1	38,4
	16-25	129	32,4	32,4	70,8
	26-35	92	23,1	23,1	93,9
	36 and above	24	6,0	6,0	100,0
	Total	398	100,0	100,0	

Table 13: Frequency Table for the GTO employees' work experience.

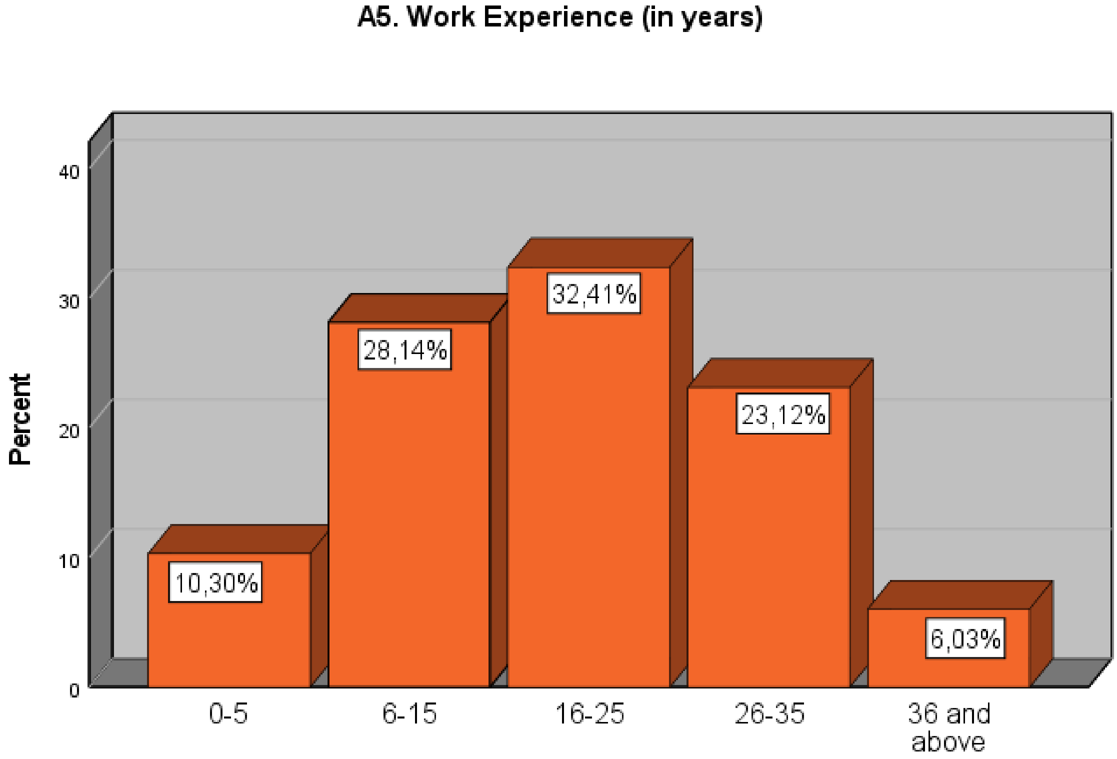

Figure 6: Barchart for the GTO employees' work experience.

On the grounds of Table 14 and the pie chart in Figure 7, the employees that responded our questionnaire were pretty equally spread out among the five departments of the Greek Tax Offices. Just over 24.9% work in Compliance and Taxpayer Relations department, 24.1% in Audit department, 19.6% in Administrative and IT Support department, 17.9% in Judicial and Legal Support department, and 14.3% in Revenue department.

A6. Department you are currently working

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Judicial and Legal Support Department	68	17,1	17,1	17,1
	Administrative and IT Support Department	78	19,6	19,6	36,7
	Audit Department	96	24,1	24,1	60,8
	Revenue Department	57	14,3	14,3	75,1
	Compliance and Taxpayer Relations Department	99	24,9	24,9	100,0
	Total	398	100,0	100,0	

Table 14: Frequency Table for the department that GTO employees are currently working.

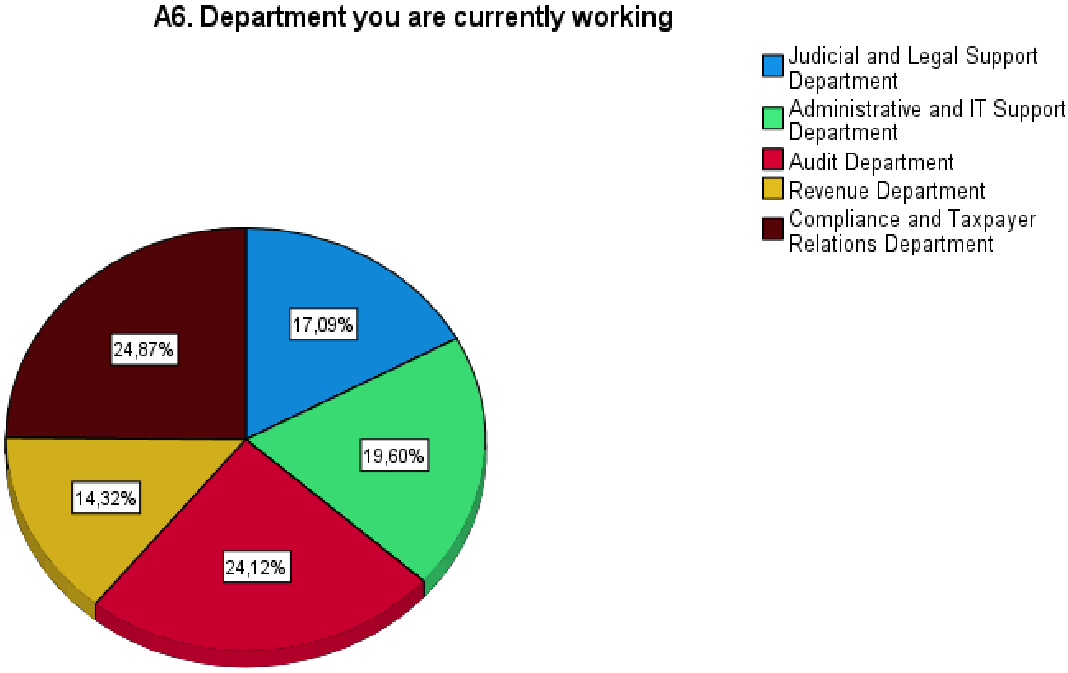

Figure 7: Pie chart for the department that GTO employees are currently working.

4.6 Descriptive statistics for the variables under study

As discussed in subsection 3.2, the questionnaire of this study, apart from the demographic questions, involves items at the 5 point Likert scale. Despite the fact that Likert type items are considered to be ordinal variables in general, many times it is statistically convenient to treat them as continuous variables. Norman (2010) and both simulations and actual experiments have indicated that standard parametric statistical methods like t-tests, ANOVA, and regression, can handle the use of Likert scale items as continuous variables if the scales have at least five options and the data do not exhibit extreme skewness. By handling 5 point Likert scale variables as continuous allows the use of stronger, more adaptable statistical tools, promotes the utilization of the mean, st. deviation, skewness, and kurtosis, and makes the understanding the effects size much simpler (Carifio & Perla, 2008). Further, when one combines several of these Likert items into a new composite variable, the combined score of the composite variable can be viewed as measured at an interval level because of the central limit theorem, and that supports even more the use of parametric statistical methods (Boone & Boone, 2012). Hence, for the rest of this work, Likert scale items are treated as continuous variables.

Moreover, in order to summarize the information for each of parts B, C, D, and E of the questionnaire, a composite mean score was calculated based on the corresponding items. These composite (or core construct) variables are used in the subsequent statistical analyses. Specifically, the composite mean score variable for Part B (named "*B.Employee Satisfaction with Human Resource Management Practices within the Service*") reflects the overall level of employee satisfaction with human resource management (HRM) practices within a GTO. The composite mean score for Part C (*"C.Motivational Factors Related to Performance Due to HRM Practices"*) expresses the degree to which HRM practices increase the employees' motivation to perform better. Next, the composite mean variable for Part D ("*D.Employee Engagement Due to HRM Practices*") display the average level of employee engagement attributed to HRM practices applied in GTOs. Last but not least, the composite mean score for Part E ("*E.Overall Evaluation of the GTO's Performance*") shows the GTO's employees perception regarding the successful or not performance of a GTO's.

4.6.1 Descriptive statistics for part B of the questionnaire

Table 15 shows the mean, the median, the standard deviation, the skewness and the kurtosis for every item of Part B of the questionnaire. All this information is summarized in the last row of Table 15 in which the aforementioned descriptive statistics are presented for the composite variable "*B. Employee Satisfaction with Human Resource Management Practices within the Service*". The mean of this composite variable equals 2.72, indicating (since 1 corresponds to "*Not at all*", 2 "*To a small extent*", 3 "*To a moderate extent*", 4 "*To a large extent*", 5 "*To a very large extent*") that the GTO employees that took part in this survey are, on average, slightly less than moderately satisfied with HRM practices. The median value is 2.70, suggesting that 50% of the respondents report satisfaction levels above 2.70, while the remaining 50% report levels below 2.70. Furthermore, the standard deviation is 0.78, indicating that responses deviate, on average, by less than one Likert scale point from the mean value of 2.72. The skewness is 0.248≈0 indicating a symmetrical distribution. Kurtosis has the value of $-0.256 \approx 0$ and thus suggesting that the distribution of the composite variable is mesokurtic. The values skewness and kurtosis indicate that the distribution of the composite variable is approximate normal.

Notice that the highest level of satisfaction was observed with regard to item B7 concerning the contribution employees make to their service (mean = 3.59, corresponding approximately to "satisfied to a large extent"), whereas the lowest level of satisfaction was associated with item B9 regarding the extent to which HRM practices in GTOs provide opportunities for employees to express complaints and concerns (mean = 2.39, corresponding approximately to "satisfied to a small extent").

Statistics

	N Valid	N Missing	Mean	Median	Std. Deviation	Skewness	Std. Error of Skewness	Kurtosis	Std. Error of Kurtosis
B1. How satisfied are you with the current flexibility in work arrangements (e.g., flexible working hours, departmental mobility, remote work)?	398	0	2,89	3,00	1,107	-,087	,122	-,664	,244
B2. How satisfied do you feel with the training you receive in your current position?	398	0	2,57	3,00	1,092	,170	,122	-,750	,244
B3. How satisfied do you feel with the career development prospects within your department/organization?	398	0	2,57	3,00	1,117	,127	,122	-,855	,244
B4. How satisfied are you with the method used to evaluate your job performance?	398	0	2,74	3,00	1,099	,133	,122	-,582	,244
B5. How satisfied do you feel with your remuneration?	398	0	2,61	3,00	1,047	,029	,122	-,724	,244
B6. How satisfied do you feel with the non-monetary benefits you receive (e.g., recognition of your contribution by management, taxpayers, etc.)?	398	0	2,54	3,00	1,182	,265	,122	-,876	,244

B7. How satisfied are you with the contribution you make to your service?	398	0	**3,59**	4,00	,971	-,638	,122	,140	,244
B8. Are you satisfied with the way in which the objectives to be achieved over the next year are communicated to you for the department to which you belong?	398	0	2,51	2,50	1,122	,192	,122	-,905	,244
B9. To what extent do you believe that the organization provides opportunities for employees to express complaints and concerns?	398	0	**2,39**	2,00	1,056	,358	,122	-,505	,244
B10. To what extent do you believe that your organization helps employees achieve a balance between personal and professional life?	398	0	2,82	3,00	1,111	-,058	,122	-,736	,244
B. Employee satisfaction with human resource management practices within your service	**398**	**0**	**2,7229**	**2,7000**	**,78865**	**,248**	**,122**	**-,256**	**,244**

Table 15: Descriptive statistics for employee satisfaction as a result of HRM practices within a GTO.

4.6.2 Descriptive statistics for part C of the questionnaire

Table 16 gathers the (basic) descriptive statistics of C part of the questionnaire. The last row gives the related values for the mean composite score for this part, forming the "*C. Motivational factors related to your performance due to HRM practices*" variable. By taking into account that 1 corresponds to "*Not at all*", 2 "*To a small extent*", 3 "*To a moderate extent*", 4 "*To a large extent*", 5 "*To a very large extent*", the mean of 2.55, reflects the fact that the respondents of this study exhibit low-to-moderate level of motivation as a consequence HRM practices applied in their GTO. The median equals 2.43 and therefore half of the employees reported motivation levels above 2.43, whereas the other half reported below 2.43. In addition, since the standard deviation is 0.84 the answers of the respondents differ from the mean (2.55) by approximately one Likert scale. The values of skewness (0.338≈0) and kurtosis ($-0.434 \approx 0$) suggest a symmetric, mesokurtic distribution for the composite variable that approximates normal.

It is worth noticing that, the highest degree of employees' motivation (mean = 3.04) was related to the provision of GTOs employees with adequate resources, equipment, and information to perform their duties effectively (item C5). On the contrary, the lowest level of motivation concerns item C3, i.e. the way GTOs use performance as a basis for career advancement (mean = 2.15).

Statistics

	N								
	Valid	Missing	Mean	Median	Std. Deviation	Skewness	Std. Error of Skewness	Kurtosis	Std. Error of Kurtosis
C1. Does your organization personally commend you for outstanding performance?	398	0	2,42	2,00	1,210	,404	,122	-,922	,244
C2. Do you believe that the remuneration system encourages you to improve your performance?	398	0	2,19	2,00	1,192	,716	,122	-,488	,244
C3. Does the organization use performance as a basis for career advancement?	398	0	**2,15**	2,00	1,110	,610	,122	-,567	,244

C4. Does the organization provide equal opportunities for career advancement to all employees?	398	0	2,35	2,00	1,123	,397	,122	-,803	,244
C5. Does your organization provide you with the necessary resources, equipment, and information to perform your job effectively?	398	0	**3,04**	3,00	1,034	-,182	,122	-,627	,244
C6. Does the organization allow you to take initiatives that affect your work?	398	0	2,83	3,00	,987	-,079	,122	-,600	,244
C7. To what extent does the organization support you when problems or difficulties arise in your work?	398	0	2,89	3,00	1,115	-,093	,122	-,852	,244
C. Motivational factors related to your performance due to HRM practices	**398**	**0**	**2,5531**	**2,4286**	**,84337**	**,338**	**,122**	**-,434**	**,244**

Table 16: Descriptive statistics for Motivational Factors Related to Performance Due to HRM Practices

4.6.3 Descriptive statistics for part D of the questionnaire

Part D deals with the level GTOs employee engagement attributed to HRM practices. Here, the Likert scale is expressed by the correspondence 1→ "*Strongly disagree*", 2→"*Disagree*", 3→"*Neither agree nor disagree*", 4→"*Agree*", and 5→"*Strongly agree*". Notice that in this Part all items have mean values very close to 3, reflecting a rather neutral stance of the GTOs employees towards considering themselves emotionally and professionally committed to the GTO (i.e. employee engagement). The composite variable for Part D, called "*D. Employee Engagement due to HRM practices*", of the questionnaire lies in the last row of Table 17. It has a mean value of 3.07, verifying the aforementioned attitude of GTO employees. The median is 3.20, and hence 50% of the respondents agree or strongly agree about considering themselves engaged to the GTO, while the other 50% disagree or strongly disagree. The standard deviation has the value of 0.94. Thus, the responses deviate, on average, by approximately one Likert-scale point from 3.07 (mean). The skewness of the composite variable of Part D equals $-0.264 \approx 0$, while kurtosis $-0.267 \approx 0$. This fact implies a symmetric, mesokurtic distribution for the composite variable that follows the normal distribution.

Statistics

	N								
	Valid	Missing	Mean	Median	Std. Deviation	Skewness	Std. Error of Skewness	Kurtosis	Std. Error of Kurtosis
D1. When I wake up, I feel motivated to go to this particular job.	398	0	3,08	3,00	1,069	-,437	,122	-,368	,244
D2. My willingness to go the "extra mile" for the organization is high.	398	0	3,19	3,00	1,118	-,350	,122	-,551	,244
D3. My job inspires me.	398	0	2,89	3,00	1,077	-,161	,122	-,553	,244
D4. I feel proud to work for this organization.	398	0	3,03	3,00	1,151	-,288	,122	-,671	,244
D5. Time passes pleasantly when I am working.	398	0	3,15	3,00	,998	-,266	,122	-,137	,244

D. Employee Engagement due to HRM practices	**398**	**0**	**3,0673**	**3,2000**	**,93738**	**-,264**	**,122**	**-,267**	**,244**

Table 17: Descriptive statistics for Employee Engagement Due to HRM Practices

4.6.4 Descriptive statistics for part E of the questionnaire

Table 18 collects the most important descriptive statistics for the items comprising the last Part (E) of the questionnaire. In this Part the Likert scale correspondences are again: 1 →"*Not at all*", 2 →"*To a small extent*", 3 → "*To a moderate extent*", 4 →"*To a large extent*", 5 →"*To a very large extent*". The composite variable named "*E. Overall evaluation of the GTO's performance*", placed at the bottom line of Table 18, provides the condensed information concerning the personnel's perception about the overall performance of the GTO in relation to HRM practices applied. This variable's mean is 3.3982, suggesting that the overall performance of the GTOs is evaluated between moderate and good with respect to HRM practices. The median equals 3.50 and hence half of the participants' answers had values above 3.50 and the other half below it. The standard deviation is 0.72, expressing the fact that most ratings lie, on average, within 0.72 Likert-scale units around the mean. Lastly, the values of skewness ($-0.368 \approx 0$) and kurtosis ($0.071 \approx 0$) indicate a symmetric, mesokurtic distribution approximating normal.

Is is noteworthy to mention that, item E4 demonstrates the highest mean (3.96) assessment: namely the extent to which GTO employees believe that taxpayers should be satisfied with the services provided. On the other hand, the lowest mean (2.93) evaluation is observed in item E2 concerning the efficiency of the GTOs.

Statistics

	N						Std. Error of		Std. Error of
	Valid	Missing	Mean	Median	Std. Deviation	Skewness	Skewness	Kurtosis	Kurtosis
E1. Does the organization achieve its objectives? (Effectiveness)	398	0	3,55	4,00	,966	-,549	,122	-,090	,244

E2. In your opinion, does your department at the Tax Office (D.O.Y.) have the minimum required number of employees to operate efficiently in relation to its workload? (Efficiency)	398	0	**2,93**	3,00	1,176	-,185	,122	-,939	,244
E3. Are innovations introduced for new services and procedures (e.g., remote citizen services, use of artificial intelligence, etc.)?	398	0	3,15	3,00	1,095	-,400	,122	-,599	,244
E4. To what extent do you believe that taxpayers should be satisfied with the services you provide?	398	0	**3,96**	4,00	,807	-,886	,122	1,474	,244
E. Overall evaluation of the GTO's performance	**398**	**0**	**3,3982**	**3,5000**	**,71177**	**-,368**	**,122**	**,071**	**,244**

Table 18: Descriptive statistics for Overall evaluation of the GTO's performance

5 Inference Statistics

In this chapter inference statistics are used in order to examine whether there are statistically significant effects in the tests that correspond to the research questions outlined in section 3.1. In this respect, correlation analysis is employed at first, so as to investigate if there is linear correlation among the four composite-core variables (satisfaction, employee motivation, employee engagement, and overall performance in GTOs due to HRM practices). The idea behind this correlation analysis is to find out whether high satisfaction levels result in better overall performance and employee motivation, whether employee motivation is connected to employee engagement, and whether employee engagement, in turn, elevates the employees' perception considering the overall performance.

In the sequel, independent sample t-tests and ANOVA (along with planned contrasts when needed) are conducted so as to investigate the existence of statistically significant differences in the levels of the four composite-core variables across the demographic or the occupational characteristics of the GTO personnel. More specifically, these characteristics concern groups formed on the grounds of age, gender, educational level, job position, working experience (in years), and working department.

In this sense, the study seeks to reveal the dependencies as well as the independencies among the 4 core variables and demographic/occupational characteristics of GTO staff.

5.1 Correlation analysis

The off-diagonal panels of the scatterplot matrix of Figure 8 visualize the linear relationships between the pairs of the four core variables. In this sense, it depicts scatterplots for each pair of the four composite variables: "*B. Employee Satisfaction with Human Resource Management Practices within the Service*", "*C. Motivational Factors Related to Performance Due to HRM Practices*", "*D. Employee Engagement Due to HRM Practices*", and "*E. Overall Evaluation of the GTO's Performance*".

The scatterplots indicate moderate to strong positive linear relations among all pairs of variables, as the observations form clusters around regression lines with positive slopes. This pattern suggests that increases in one variable tend to be accompanied by increases in the others. In other words, higher levels of any of the following variables are generally associated with higher levels of the remaining variables:

- satisfaction with HRM practices,
- employee motivation,
- employee engagement, and
- overall performance in GTOs.

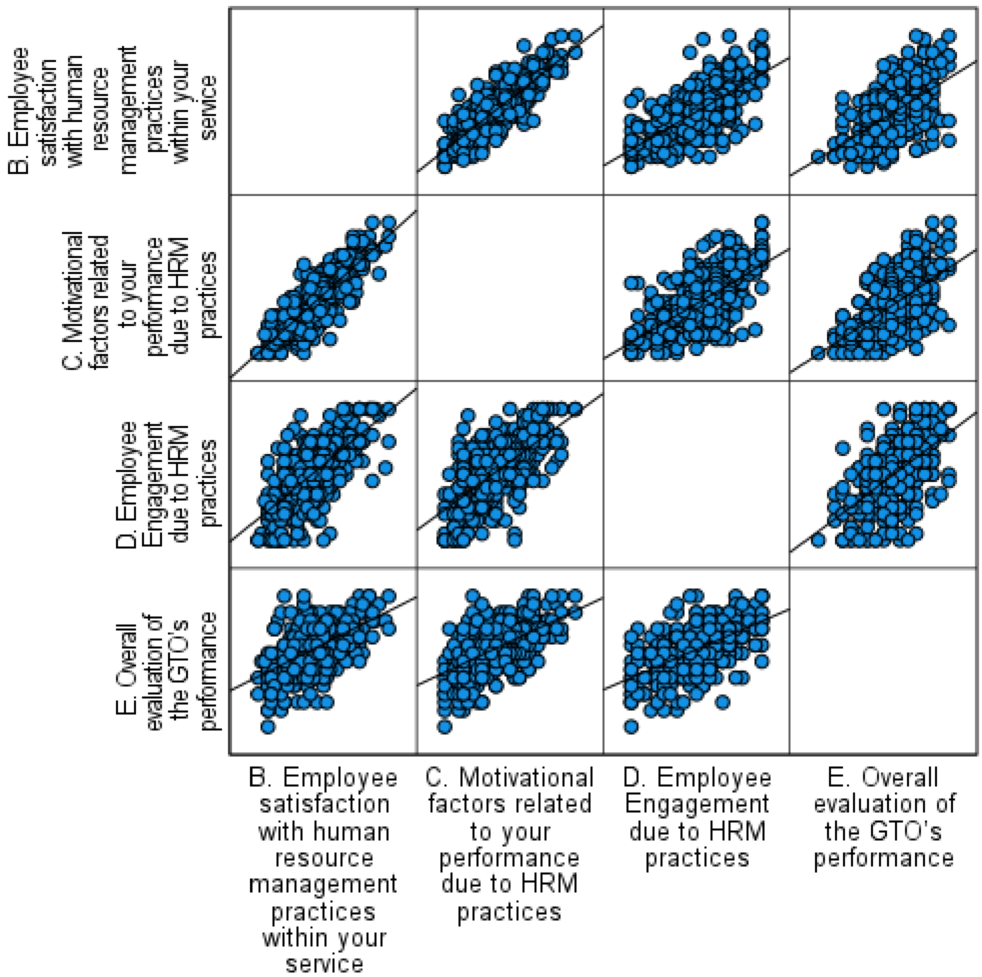

Figure 8: Scatterplot matrix showing pairwise relationships with regression line between satisfaction from HRM practices, employee motivation, employee engagement, and overall performance in GTOs.

In order to verify the patterns suggested by the matrix scatterplot, Pearson correlation analysis was conducted to examine the relationships between the aforementioned variables. The results are presented in Table 19.

The analysis revealed a very strong positive correlation (Evans, 1996) between "*B. Employee Satisfaction with Human Resource Management Practices within the Service*" and "*C. Motivational Factors Related to Performance Due to HRM Practices*" ($r = 0.843$, $p < .001$). Thus, we can infer that the more GTO employees are satisfied from HRM practices the higher motivation they have to perform better in their work and conversely.

Moreover, "*B. Employee Satisfaction with Human Resource Management Practices within the Service*" showed a significant strong correlation with "*D. Employee Engagement Due to HRM Practices*" ($r = 0.691, p < 0.001$). Hence, we deduce that higher satisfaction levels due to HRM practices in GTOs were associated with higher employee engagement levels and conversely.

Additionally, "*C. Motivational Factors Related to Performance Due to HRM Practices*" was strongly correlated (Evans, 1996) with "*D. Employee Engagement Due to HRM Practices*" ($r = 0.658, p < 0.001$). In this respect, we reach the conclusion that employee motivation contributes positively to employee engagement in GTOs and the way round.

Finally, the analysis exhibits a moderate correlation (Evans, 1996) between "*E. Overall Evaluation of the GTO's Performance*" and each of the following variables "*B. Employee Satisfaction with Human Resource Management Practices within the Service*" ($r = 0.557, p < 0.001$), "*C. Motivational Factors Related to Performance Due to HRM Practices*" ($r = 0.558, p < 0.001$) and "*D. Employee Engagement Due to HRM Practices*" ($r = 0.57, p < 0.001$). Therefore, we may conclude that higher levels of satisfaction, employee motivation, and employee engagement attributed to HRM practices are moderately associated with better overall performance of GTOs.

To sum up, we can accept, at the significance level of 0.05, that high satisfaction levels result in better overall performance and employee motivation. Furthermore, employee motivation and employee engagement are inter-connected, and more generally the greater the GTOs employee engagement, job satisfaction and motivation, the higher the employees' perception considering the overall performance of the GTO. These results were rather anticipated, expressing the fact that in the case the GTO HRM practices succeed in having the GTO employees satisfied, they would be more engaged to their job, they would have motivation to carry out their work which in turns leads to better performance of the GTO.

Correlations

		B. Employee satisfaction with human resource management practices within your service	C. Motivational factors related to your performance due to HRM practices	D. Employee Engagement due to HRM practices	E. Overall evaluation of the GTO's performance
B. Employee satisfaction with human resource management practices within your service	Pearson Correlation	1	,843**	,691**	,557**
	Sig. (2-tailed)		,000	,000	,000
	N	398	398	398	398
C. Motivational factors related to your performance due to HRM practices	Pearson Correlation	,843**	1	,658**	,558**
	Sig. (2-tailed)	,000		,000	,000
	N	398	398	398	398
D. Employee Engagement due to HRM practices	Pearson Correlation	,691**	,658**	1	,570**
	Sig. (2-tailed)	,000	,000		,000
	N	398	398	398	398
E. Overall evaluation of the GTO's performance	Pearson Correlation	,557**	,558**	,570**	1
	Sig. (2-tailed)	,000	,000	,000	
	N	398	398	398	398

**. Correlation is significant at the 0.01 level (2-tailed).

Table 19: Correlation Analysis for satisfaction from HRM practices, employee motivation, employee engagement, and overall performance in GTOs.

5.2 Comparison of the means of Composite Mean Score Variables across the Categories of key demographic or occupational characteristics using ANOVA or t-test.

As discussed in the beginning of this chapter, in order to examine potential differences in the levels of satisfaction, employee motivation, employee engagement, and overall performance related to HRM practices in GTOs across the categories of age, gender, educational level, job position, working experience, or working department, independent samples t-tests or analysis of variance (ANOVA) were applied. In the case where, within the context of ANOVA statistically significant differences were found, planned contrast tests were conducted to determine specific differences among the subgroups.

5.2.1 Comparison of the means of Composite Mean Score Variables in the Categories of Age

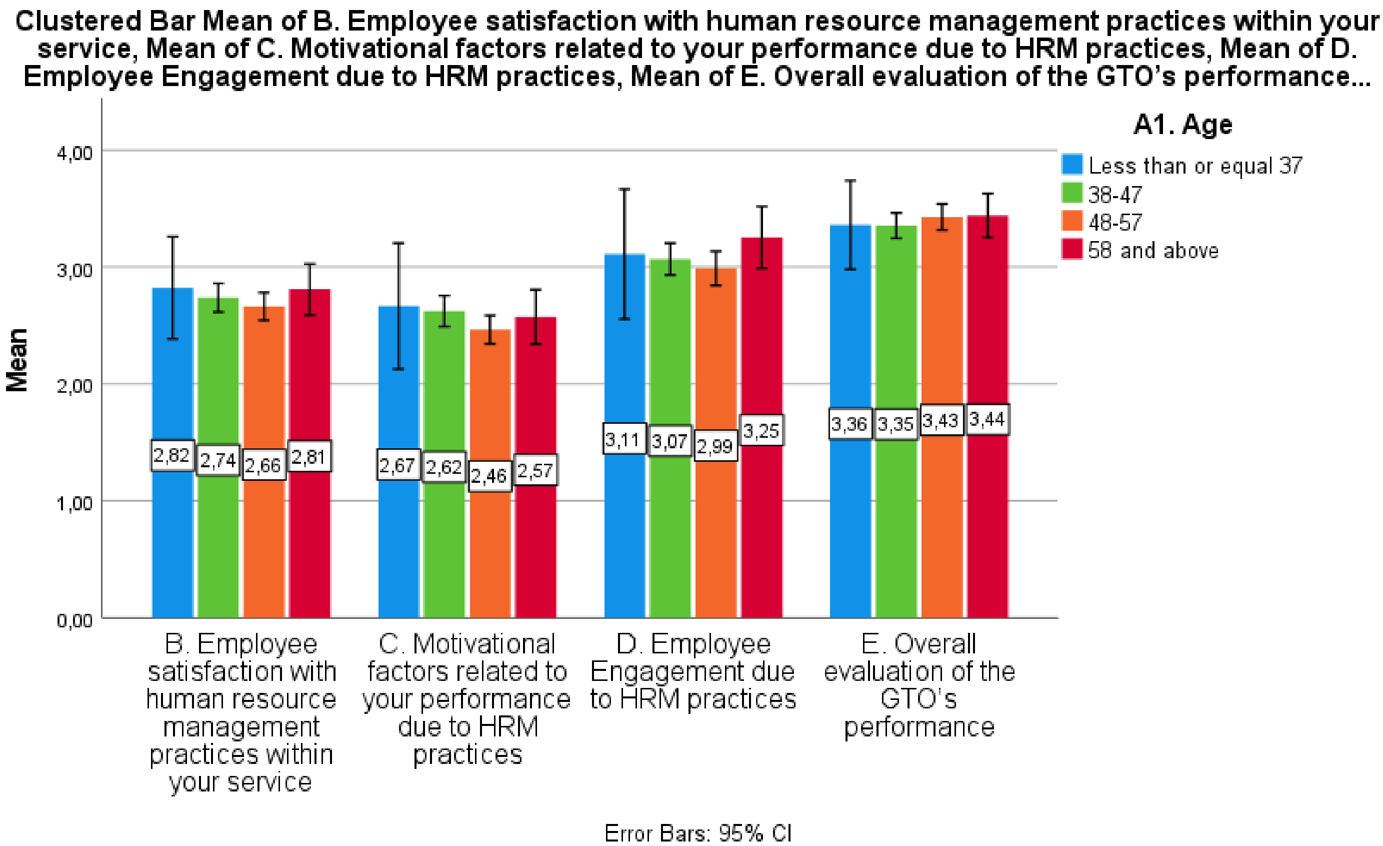

Figure 9: Means and 95% Confidence Intervals (CI) for the means of the Composite Variables in the categories of Age.

The aim of the current subsection is to examine the existence of statistically significant differences in the means of the four composite variables across age categories. In this respect, the clustered bar chart in Figure 9 indicates no significant differences since all confidence intervals (CIs) corresponding to each composite variable overlap. In order to confirm this indication, ANOVA was conducted (Table 20). As all p-values > 0.05 (indicated in bold in Table 20) none of the composite variables differ statistically significantly across the categories of age.

Consequently, it can be inferred that, at the 5% significance level, the responses of GTO personnel regarding:

- their satisfaction a result of HRM practices,
- their job motivation,
- their level of employee engagement, and
- the overall performance of the GTO

are independent of age.

It should be noted that, since there were more than 30 participants (see Table 9) in the age groups "*38–47*", "*48–57*", and "*over 58 years*", the Central Limit Theorem supports the assumption that the distributions of the four composite variables in these groups are approximately normal (Field, 2009). Furthermore, for the age group "*less than or equal to 37 years*" comprised by 18 persons, normality Kolmogorov–Smirnov tests (Table 21) were performed. Since all p-values are greater than 0.05, we may well infer that the values in these groups also follow the normal distribution. Therefore, the assumption of normality required for the ANOVA test is satisfied.

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
B. Employee satisfaction with human resource management practices within your service	Between Groups	1,242	3	,414	,664	**,575**
	Within Groups	245,680	394	,624		
	Total	246,922	397			
C. Motivational factors related to your performance due to HRM practices	Between Groups	2,266	3	,755	1,062	**,365**
	Within Groups	280,111	394	,711		
	Total	282,377	397			
D. Employee Engagement due to HRM practices	Between Groups	3,221	3	1,074	1,224	**,301**
	Within Groups	345,614	394	,877		
	Total	348,835	397			
E. Overall evaluation of the GTO's performance	Between Groups	,588	3	,196	,385	**,764**
	Within Groups	200,540	394	,509		
	Total	201,129	397			

Table 20: ANOVA for the Composite Variables in the categories of Age.

Test of Normality

	Age	Kolmogorov-Smirnov[a] Statistic	df	Sig.
B. Employee satisfaction with human resource management practices within your service	Less than or equal 37	,131	18	**,200***
C. Motivational factors related to your performance due to HRM practices	Less than or equal 37	,148	18	**,200***
D. Employee Engagement due to HRM practices	Less than or equal 37	,198	18	**,059**
E. Overall evaluation of the GTO's performance	Less than or equal 37	,188	18	**,094**

Table 21: K-S Normality tests for the Composite Variables in the category Less than or equal to 37 of Age

As far as the assumption of homogeneity of variance for ANOVA is concerned, Levene test was performed (Table 22). With the exception of the variable *C. Motivational factors related to your performance due to HRM practices*, for which the p-value was 0.043 (< 0.05), all other significance values exceeded 0.05, indicating that the assumption of homogeneity of variances is satisfied.

However, according to Tabachnick and Fidell (2019), even in the presence of unequal variances, ANOVA can still provide reliable results when the distributions are approximately normal. Therefore, since the assumption of normality is met in this case, this moderate violation of the homogeneity of variance assumption does not substantially compromise the validity of the ANOVA results, and the test can still be appropriately applied.

Tests of Homogeneity of Variances

		Levene Statistic	df1	df2	Sig.
B. Employee satisfaction with human resource management practices within your service	Based on Mean	,922	3	394	**,430**
	Based on Median	,754	3	394	,521
	Based on Median and with adjusted df	,754	3	387,838	,521
	Based on trimmed mean	,902	3	394	,440

C. Motivational factors related to your performance due to HRM practices	Based on Mean	2,739	3	394	**,043**
	Based on Median	2,755	3	394	,042
	Based on Median and with adjusted df	2,755	3	387,687	,042
	Based on trimmed mean	2,760	3	394	,042
D. Employee Engagement due to HRM practices	Based on Mean	1,824	3	394	**,142**
	Based on Median	1,548	3	394	,202
	Based on Median and with adjusted df	1,548	3	386,498	,202
	Based on trimmed mean	1,765	3	394	,153
E. Overall evaluation of the GTO's performance	Based on Mean	,243	3	394	**,866**
	Based on Median	,178	3	394	,912
	Based on Median and with adjusted df	,178	3	392,463	,912
	Based on trimmed mean	,198	3	394	,898

Table 22: Levene test for the Homogeneity of Variances of the Composite Variables in the age categories.

5.2.2 Comparison of the means of Composite Mean Score Variables in the Gender categories.

As only one respondent (0.25%) reported their gender as "other" (see subsection 4.5), this category was excluded from the analysis comparing the four composite variables across gender categories, as it did not constitute an adequate sample size.

Concerning the analysis of potential mean differences in the four composite variables across the two gender categories (male and female), the clustered bar chart presented in Figure 10 suggest that women report higher levels of satisfaction, motivation, and job engagement, and provide more favorable evaluations of the overall performance of GTOs compared to men. More particularly, the CIs associated with each composite variable for women are higher than the corresponding CIs for men.

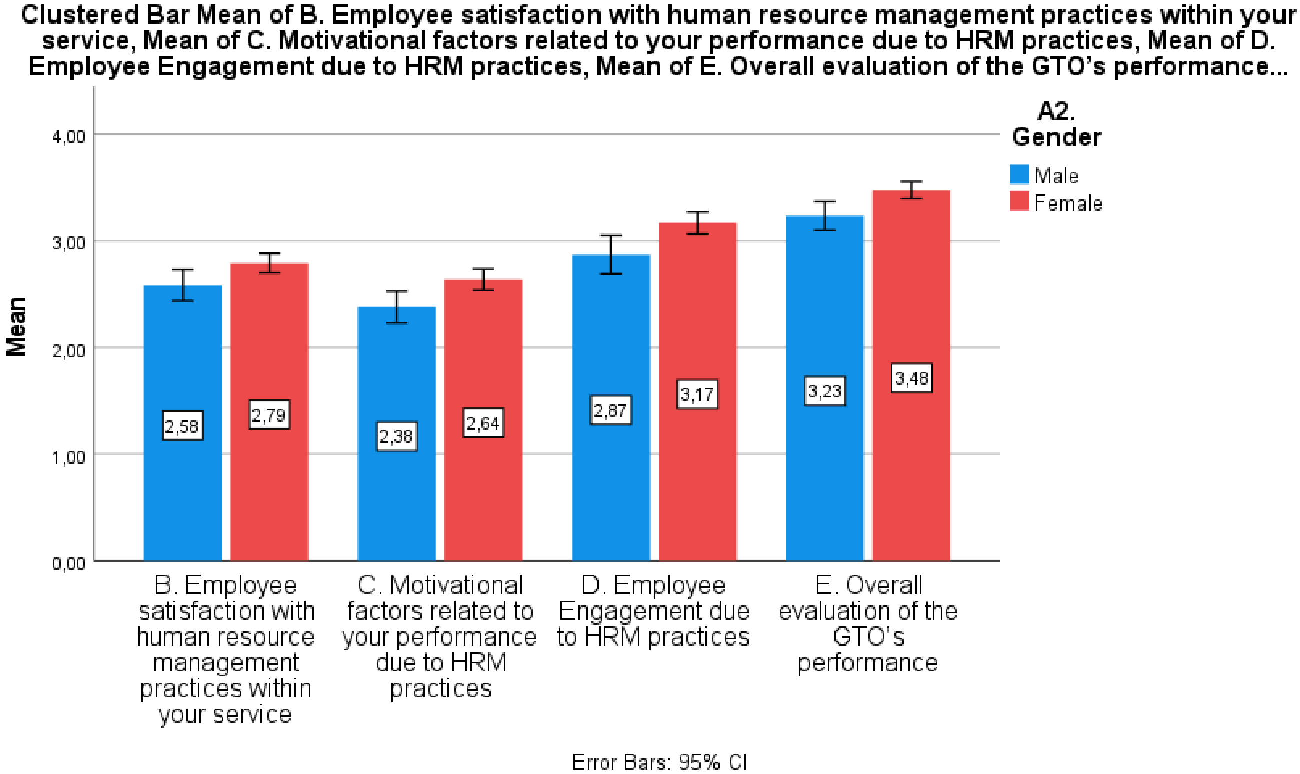

Figure 10: Means and 95% CIs for the means of the Composite Variables in the categories of Gender.

The indications from the clustered bar chart were further examined using independent-samples t-tests, the results of which are presented in Table 23. As each gender group consisted of more than 30 persons (see Table 10), according to the Central Limit Theorem the distributions of the four composite variables in these groups are approximately normal (Field, 2009); therefore, the assumption of normality for the t-tests is satisfied. Furthermore, because the t-distribution is symmetric around zero, the probability contained in one tail is half of that contained in both tails combined, provided that the observed test statistic is in the direction specified by the alternative hypothesis. Consequently, the one-sided p-value is equal to half of the two-sided p-value reported by SPSS (Field, 2009).

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
	Equal variances assumed	2,402	**,122**	2,476	395	**,014**

B. Employee satisfaction with human resource management practices within your service	Equal variances not assumed			2,370	231,140	,019
C. Motivational factors related to your performance due to HRM practices	Equal variances assumed	,024	**,876**	2,882	395	**,004**
	Equal variances not assumed			2,826	245,845	,005
D. Employee Engagement due to HRM practices	Equal variances assumed	8,215	**,004**	3,022	395	,003
	Equal variances not assumed			2,832	219,650	**,005**
E. Overall evaluation of the GTO's performance	Equal variances assumed	3,848	**,051**	3,257	395	**,001**
	Equal variances not assumed			3,080	224,351	,002

Table 23: Independent Sample t-test for the Composite Variables in the categories of Gender.

In Table 23, the p-values of Levene's Test for Equality of Variances and the corresponding two-sided p-values of the t-tests are displayed in bold, based on whether the assumption of equal variances is accepted at the 5% significance level. It should be noted that all one-sided p-values (0.014/2 = 0.007; 0.004/2 = 0.002; 0.005/2 = 0.0025; 0.001/2 = 0.0005) of the t-tests are below 0.05. Therefore, it can be inferred that, at the 5% significance level women:

- are more satisfied than men with the way HRM practices are implemented in GTOs,
- also more motivated at work than men,
- they are more emotionally committed to their jobs in comparison to men, and last
- they have a better opinion of how GTOs perform overall.

The above findings could be understood by looking at what studies in organizational behaviour and psychology show. Generally speaking, women at work tend to prioritize the way people get along, i.e. the relationships with colleagues, how well everyone communicates, and whether the company supports people (Eagly & Wood, 2012). Because of this focus on relationships, they are more likely to feel strongly connected to their jobs and respond with a lot of positive feeling to HR policies which make people feel included, helped, and appreciated. So, if women think these policies actually work, they're likely to be more satisfied, as well as keen and committed to work.

What's more, research suggests women tend to feel more emotionally connected to the company, really seeing themselves as part of it (Meyer and Allen said this in 1991). Because of this kind of dedication, women are generally happier in their jobs and more involved in their work than men, which may well explain their higher ratings in all core variables in this particular study.

5.2.3 Comparison of the means of Composite Mean Score Variables within the Educational level categories.

Let us now focus on the investigation whether Educational Level has a statistically significant effect on each of the four core variables. In this sense, the clustered bar chart of **Figure 11** indicates that there is no such effect; The CIs for means of each composite variable per Education level group overlap. With the intention to confirm this indication ANOVA was performed. Table 24 gathers the results of ANOVA according to which (p-values > 0.05), we infer that, at 5% significance level, the ratings of GTO employees concerning:

- their satisfaction,
- the motivation they have for their work,
- the extent of employee engagement, and
- how successfully GTO operates,

as a consequence of the HRM practices applied, are independent from their Educational status.

As far the assumption of normality for ANOVA is concerned, on the grounds of the fact there more than 30 responses in core variables groups related to the Educational categories "*2. Higher Education (University/Technological Institute) Graduate*" and "*3. Holder of a Master's Degree*" (see Table 11), the Central Limit Theorem supports the assumption that the sampling distributions in these groups are normal (Field, 2009). For the groups within the other two Educational categories that have sample sizes less than 30, with the exception of the ratings of *E. Overall evaluation of the GTO's performance* in the group "*4. Holder of a Doctoral Degree / Graduate of the National School of Public Administration*", the results of the Kolmogorov–Smirnov tests (Table 25) gave p-values exceeding 0.05, suggesting that the normality assumption is met.

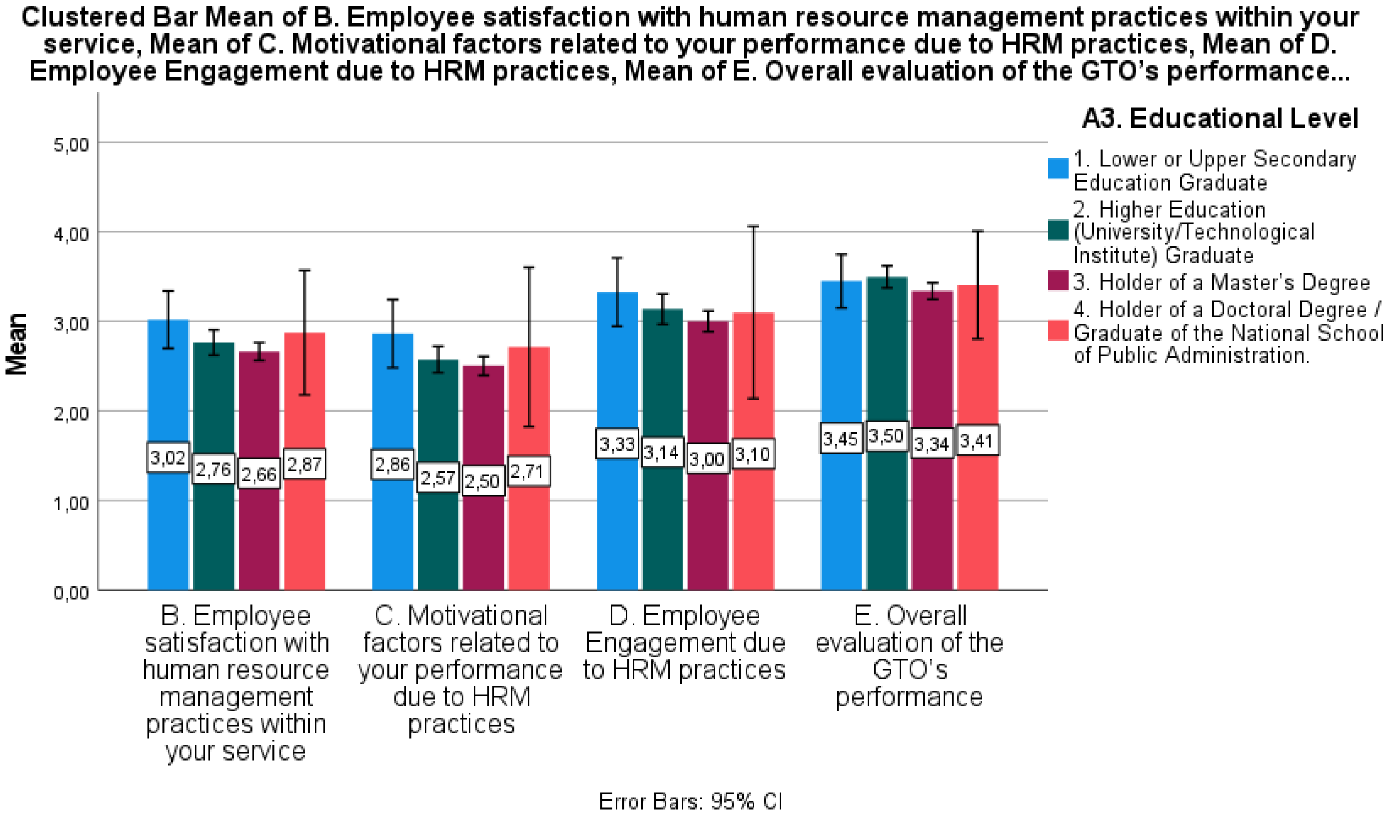

Figure 11: Means and 95% CIs for the means of the Composite Variables in the categories of Educational Level.

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
B. Employee satisfaction with human resource management practices within your service	Between Groups	3,444	3	1,148	1,858	**,136**
	Within Groups	243,478	394	,618		
	Total	246,922	397			
C. Motivational factors related to your performance due to HRM practices	Between Groups	3,239	3	1,080	1,524	**,208**
	Within Groups	279,138	394	,708		
	Total	282,377	397			
D. Employee Engagement due to HRM practices	Between Groups	3,366	3	1,122	1,280	**,281**
	Within Groups	345,469	394	,877		
	Total	348,835	397			
E. Overall evaluation of the GTO's performance	Between Groups	2,132	3	,711	1,407	**,240**
	Within Groups	198,997	394	,505		
	Total	201,129	397			

Table 24: ANOVA for the Composite Variables in the categories of Educational Level.

Tests of Normality

	Educational level	Kolmogorov-Smirnov[a] Statistic	df	Sig.
B. Employee satisfaction with human resource management practices within your service	1. Lower or Upper Secondary Education Graduate	,128	25	**,200***
	4. Holder of a Doctoral Degree / Graduate of the National School of Public Administration.	,174	8	**,200***
C. Motivational factors related to your performance due to HRM practices	1. Lower or Upper Secondary Education Graduate	,119	25	**,200***
	4. Holder of a Doctoral Degree / Graduate of the National School of Public Administration.	,204	8	**,200***
D. Employee Engagement due to HRM practices	1. Lower or Upper Secondary Education Graduate	,166	25	**,073**
	4. Holder of a Doctoral Degree / Graduate of the National School of Public Administration.	,158	8	**,200***
E. Overall evaluation of the GTO's performance	1. Lower or Upper Secondary Education Graduate	,151	25	**,143**
	4. Holder of a Doctoral Degree / Graduate of the National School of Public Administration.	,302	8	**,031**

Table 25: K-S Normality tests for the Composite Variables in the categories "*1. Lower or Upper Secondary Education Graduate*" and "*4. Holder of a Doctoral Degree / Graduate of the National School of Public Administration*." of Educational Level.

The fact that one of the aforementioned groups doesn't quite meet the requirement of being normally distributed, does not necessarily mean we cannot use ANOVA. Research (specifically Field, 2009 and Tabachnick & Fidell, 2019) shows that ANOVA remains robust to fairly substantial differences from normal distribution, especially if this problem appears only in one group and the groups have a good amount of data, and are not dramatically different in size. The F-test will still be accurate because it is based on average values for each group, and the Central Limit Theorem supports that average values are not severely affected by values not being normally distributed. Therefore, as long as the other groups are roughly normal and there are no really extreme values (as in our case), this one problem group does not affect the validity of the ANOVA results.

Tests of Homogeneity of Variances

		Levene Statistic	df1	df2	Sig.
B. Employee satisfaction with human resource management practices within your service	Based on Mean	,307	3	394	**,820**
	Based on Median	,242	3	394	,867
	Based on Median and with adjusted df	,242	3	392,897	,867
	Based on trimmed mean	,308	3	394	**,820**
C. Motivational factors related to your performance due to HRM practices	Based on Mean	,623	3	394	,601
	Based on Median	,596	3	394	,618
	Based on Median and with adjusted df	,596	3	389,831	,618
	Based on trimmed mean	,636	3	394	**,592**
D. Employee Engagement due to HRM practices	Based on Mean	,378	3	394	,769
	Based on Median	,352	3	394	,788
	Based on Median and with adjusted df	,352	3	389,842	,788
	Based on trimmed mean	,368	3	394	**,776**
E. Overall evaluation of the GTO's performance	Based on Mean	,216	3	394	,885
	Based on Median	,310	3	394	,818
	Based on Median and with adjusted df	,310	3	388,723	,818
	Based on trimmed mean	,325	3	394	,807

Table 26: Levene test for the Homogeneity of Variances of the Composite Variables in the Educational Level categories.

In order to check whether the homogeneity of variances assumption for ANOVA was satisfied, we used Levene's test (see Table 26). All the variables met the assumption, as their p-values were above the 0.05 threshold.

5.2.4 Comparison of the means of Composite Mean Score Variables within the job position categories.

For the purpose of examining whether there is a dependence between the mean values of the four composite variables and job position, a clustered bar chart was initially produced (see Figure 12). As can be observed, the CIs associated with each composite variable for individuals holding the position of "*Director/Deputy Director*" in GTOs are higher than the corresponding CIs for "*Employees*" and "*Heads of Departments*". This observation indicates that "*Directors/Deputy Directors*" exhibit higher levels of satisfaction, motivation, and job engagement, and provide more favorable assessments of the overall performance of GTOs in comparison with the groups of "*Employees*" and "*Heads of Departments*".

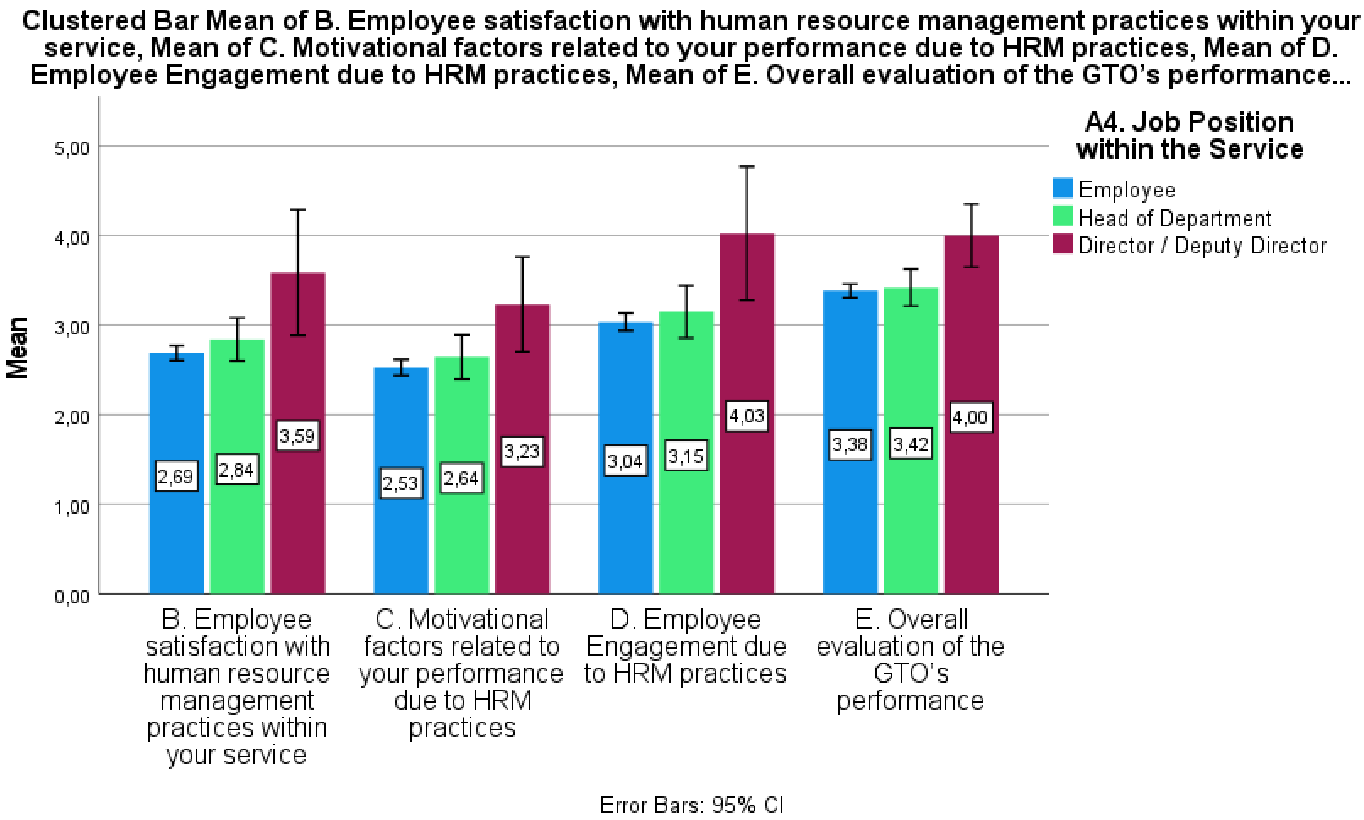

Figure 12: Means and 95% CIs for the means of the Composite Variables in the categories of job position.

With the intention of verifying the above indications, a one-way ANOVA for each composite variable was performed (Table 27), followed by planned contrasts.

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
B. Employee satisfaction with human resource management practices within your service	Between Groups	6,945	2	3,472	5,715	**,004**
	Within Groups	239,977	395	,608		
	Total	246,922	397			
C. Motivational factors related to your performance due to HRM practices	Between Groups	4,243	2	2,122	3,013	**,049**
	Within Groups	278,134	395	,704		
	Total	282,377	397			
D. Employee Engagement due to HRM practices	Between Groups	7,954	2	3,977	4,608	**,011**
	Within Groups	340,881	395	,863		
	Total	348,835	397			
E. Overall evaluation of the GTO's performance	Between Groups	3,004	2	1,502	2,995	**,049**
	Within Groups	198,124	395	,502		
	Total	201,129	397			

Table 27: ANOVA for the Composite Variables in the categories of Job Position.

The ANOVA (Table 27) revealed a statistically significant effect (all p-values < 0.05) of Job Position on all composite variables. Hence the next planned contrast was conducted to test the specific hypotheses:

Mean value in the group "*Director/Deputy Director*"

vs.

the average of the other two groups ("*Employee*" and "*Head of Department*").

with coefficients: (-1, -1, 2), see Table 28 below:

Contrast Coefficients

	Job Position within the Service		
Contrast	Employee	Head of Department	Director / Deputy Director
1	-1	-1	2

Table 28: Contrast Coefficients of the categories of Job Position of planned contrast tests for the Composite Variables.

Contrast Tests

		Contrast	Value of Contrast	Std. Error	t	df	Sig. (2-tailed)	95% Confidence Interval Lower	95% Confidence Interval Upper
B. Employee satisfaction with human resource management practices within your service	Assumes equal variances	1	1,6431	,56630	2,901	395	**,004**	,5297	2,7564
	Does not assume equal variances	1	1,6431	,60769	2,704	7,638	**,028**	,2301	3,0561
C. Motivational factors related to your performance due to HRM practices	Assumes equal variances	1	1,2941	,60966	2,123	395	**,034**	,0955	2,4927
	Does not assume equal variances	1	1,2941	,46684	2,772	8,222	**,024**	,2226	2,3656
D. Employee Engagement due to HRM practices	Assumes equal variances	1	1,8640	,67493	2,762	395	**,006**	,5371	3,1909
	Does not assume equal variances	1	1,8640	,64809	2,876	7,840	**,021**	,3642	3,3638
E. Overall evaluation of the GTO's performance	Assumes equal variances	1	1,1991	,51455	2,330	395	**,020**	,1875	2,2107
	Does not assume equal variances	1	1,1991	,31801	3,771	8,959	**,004**	,4792	1,9190

Table 29: Contrast tests for the Composite Variables in the categories of Job Position.

Given that all the two-sided p-values of the contrast tests (Table 29) do not exceed the threshold of 0.05 (either equal variances are assumed or not) and the fact that the one-sided p-values are equal to half of the two-sided p-value reported by SPSS (Field, 2009), we deduce that, at the 5% significance level, Directors and Deputy directors exhibit higher ratings in job satisfaction, engagement, motivation as well as in the assessment of the overall operation of the GTO in comparison to the rest GTO staff (Employees and Heads of Departments).

The above finding seems to be so because of the top hierarchy position Directors and Deputy Directors possess in the GTO's administration structure. People in such posts are generally much more involved in creating, using, and judging HRM policies, and that can make them feel more in control of and in agreement with those policies. Being close to how decisions are made probably makes them think HRM is working well, and it gives them a much clearer picture of what the organization/service is trying to do as well as the limits of what can be achieved. Plus, senior leaders usually have a lot more freedom, can get what they need more easily, and are part of long-term planning. All of these factors, are known to help people feel motivated and be satisfied with their jobs.

In addition to the above, it generally accepted that different views could simply come from the different ways people experience work and the problems they may deal with. Employees and Department Heads are much more likely to encounter operational limitations, slow bureaucracy, and confined authority in decisions. This can make them rate HRM and how the organization is doing more poorly. Directors and Deputy Directors, on the other hand, are less likely to be weighed down by everyday paperwork and are more focused on the long term objectives, so they tend to see the organization/service as being more successful. The difference might also be ascribed to misunderstandings or different expectations at each level of hierarchy, or even to the fact that leaders give more positive reviews because they have formed or are presenting the GTO's policies.

With regard to the assumptions underlying the use of ANOVA, it should be noted that there are more than 30 observations in the "*Employee*" and "*Head of Department*" groups (see Table 12). Therefore, according to the Central Limit Theorem, the sampling distributions of the composite variables in these groups can be assumed to approximate normality (Field, 2009). For the "*Director/Deputy Director*" group, with the exception of the variable "*D. Employee Engagement due to HRM practices*," the results of the Kolmogorov–Smirnov tests (Table 25) yielded p-values greater than 0.05, indicating no statistically significant deviation from normality. As discussed in detail in subsection 5.2.3, ANOVA is generally robust to moderate violations of the normality assumption, such as those observed in the present case. Therefore, the application of ANOVA is considered appropriate, and the results may be interpreted with a satisfactory level of confidence.

Normality test

		Kolmogorov-Smirnov[a]		
	Job Position within the Service	Statistic	df	Sig.
B. Employee satisfaction with human resource management practices within your service	Director / Deputy Director	,209	8	**,200***
C. Motivational factors related to your performance due to HRM practices	Director / Deputy Director	,159	8	**,200***
D. Employee Engagement due to HRM practices	Director / Deputy Director	,364	8	**,002**
E. Overall evaluation of the GTO's performance	Director / Deputy Director	,250	8	**,150**

Table 30: K-S Normality tests for the Composite Variables in the category "*Director/Deputy Director*" of Job Position.

As far as the homogeneity of variances assumption is concerned, Levene's test was performed (Table 31). The assumption was satisfied for all group variables in ANOVA, as their significance levels were above the 0.05 threshold.

Tests of Homogeneity of Variances

		Levene Statistic	df1	df2	Sig.
B. Employee satisfaction with human resource management practices within your service	Based on Mean	,057	2	395	**,945**
	Based on Median	,064	2	395	,938
	Based on Median and with adjusted df	,064	2	390,899	,938
	Based on trimmed mean	,066	2	395	,936
C. Motivational factors related to your performance due to HRM practices	Based on Mean	,934	2	395	**,394**
	Based on Median	,923	2	395	,398
	Based on Median and with adjusted df	,923	2	391,626	,398
	Based on trimmed mean	,923	2	395	,398
D. Employee Engagement due to HRM practices	Based on Mean	,511	2	395	**,600**
	Based on Median	,500	2	395	,607

	Based on Median and with adjusted df	,500	2	392,170	,607
	Based on trimmed mean	,507	2	395	,603
E. Overall evaluation of the GTO's performance	Based on Mean	1,461	2	395	**,233**
	Based on Median	1,271	2	395	,282
	Based on Median and with adjusted df	1,271	2	384,454	,282
	Based on trimmed mean	1,445	2	395	,237

Table 31: Levene test for the Homogeneity of Variances of the Composite Variables in the Job Position categories.

5.2.5 Comparison of the means of Composite Mean Score Variables within the Work Experience categories.

In this subsection it is examined if there are differences in the means of the four composite variables within the groups defined by the Work Experience categories. In this sense, a clustered bar chart was initially produced (Figure 13). The fact that the CIs of the means of each core variable in the groups of Work Experience overlap, implies that there are no statistically significant differences. On the view of this visual interpretation ANOVA analysis (Table 32) was conducted. All p-values > 0.05, and therefore the Work Experience does not have a statically significant effect on the four composite variables interrelated with the impacts of HRM practices in GTOs.

Keeping the prerequisites of ANOVA in mind, it should be noted that, apart from the "*36 and above*" group, all other Work Experience groups, have a sample size that exceeds 30 observations (see Table 13), thereby on the grounds of the Central Limit Theorem the assumption of normality is met. In the groups of the composite variables that fall within the category "*36 and above*", the Kolmogorov–Smirnov test results (Table 33) produced p-values > 0.05. As a consequence, the normality assumption is again satisfied.

With respect to ANOVA's homogeneity of variances assumption, Levene's test was performed. Table 34 displays the corresponding p-values. Apart from the variable "*B. Employee satisfaction with human resource management practices within your service*" all other variables have p-values greater that 5% satisfying the homogeneity assumption.

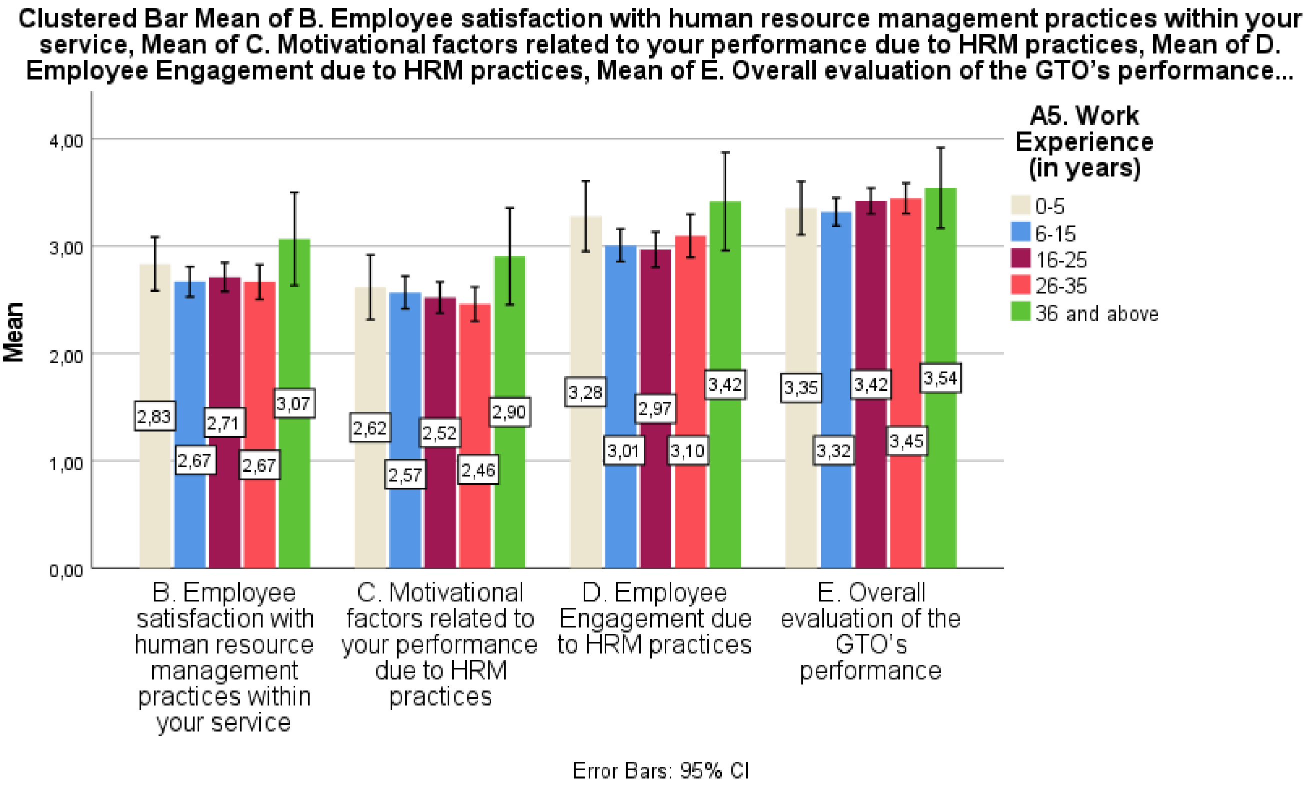

Figure 13: Means and 95% CIs for the means of the Composite Variables in the categories of Work Experience.

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
B. Employee satisfaction with human resource management practices within your service	Between Groups	3,994	4	,999	1,615	**,170**
	Within Groups	242,928	393	,618		
	Total	246,922	397			
C. Motivational factors related to your performance due to HRM practices	Between Groups	4,103	4	1,026	1,449	**,217**
	Within Groups	278,274	393	,708		
	Total	282,377	397			
D. Employee Engagement due to HRM practices	Between Groups	6,516	4	1,629	1,870	**,115**
	Within Groups	342,319	393	,871		
	Total	348,835	397			
E. Overall evaluation of the GTO's performance	Between Groups	1,546	4	,386	,761	**,551**
	Within Groups	199,583	393	,508		
	Total	201,129	397			

Table 32: ANOVA for the Composite Variables in the categories of Work Experience.

Tests of Normality

		Kolmogorov-Smirnov[a]		
	Work Experience (in years)	Statistic	df	Sig.
B. Employee satisfaction with human resource management practices within your service	36 and above	,137	24	**,200***
C. Motivational factors related to your performance due to HRM practices	36 and above	,098	24	**,200***
D. Employee Engagement due to HRM practices	36 and above	,121	24	**,200***
E. Overall evaluation of the GTO's performance	36 and above	,148	24	**,187**

Table 33: K-S Normality tests for the Composite Variables in the category "*36 and above*" of Work Experience.

Despite the fact that there is a variable not meeting the homogeneity assumption, literature (Tabachnick & Fidell, 2019) claims that ANOVA displays robustness to mild violations of the homogeneity assumption provided that the assumption normality is met. Hence in our case, since the normality assumptions hold true, the results of ANOVA can be considered reliable.

Tests of Homogeneity of Variances

		Levene Statistic	df1	df2	Sig.
B. Employee satisfaction with human resource management practices within your service	Based on Mean	2,602	4	393	**,036**
	Based on Median	2,600	4	393	,036
	Based on Median and with adjusted df	2,600	4	380,856	,036
	Based on trimmed mean	2,608	4	393	,035
C. Motivational factors related to your performance due to HRM practices	Based on Mean	2,178	4	393	**,071**
	Based on Median	2,088	4	393	,082
	Based on Median and with adjusted df	2,088	4	386,820	,082
	Based on trimmed mean	2,193	4	393	,069
D. Employee Engagement due to HRM practices	Based on Mean	2,133	4	393	**,076**
	Based on Median	1,838	4	393	,121
	Based on Median and with adjusted df	1,838	4	378,009	,121
	Based on trimmed mean	2,121	4	393	,078

E. Overall evaluation of the GTO's performance	Based on Mean	1,114	4	393	**,349**
	Based on Median	1,110	4	393	,351
	Based on Median and with adjusted df	1,110	4	380,091	,352
	Based on trimmed mean	1,102	4	393	,355

Table 34: Levene test for the Homogeneity of Variances of the Composite Variables in the Work Experience categories.

5.2.6 Comparison of the means of Composite Mean Score Variables within the 'Department GTO employees are currently working' categories.

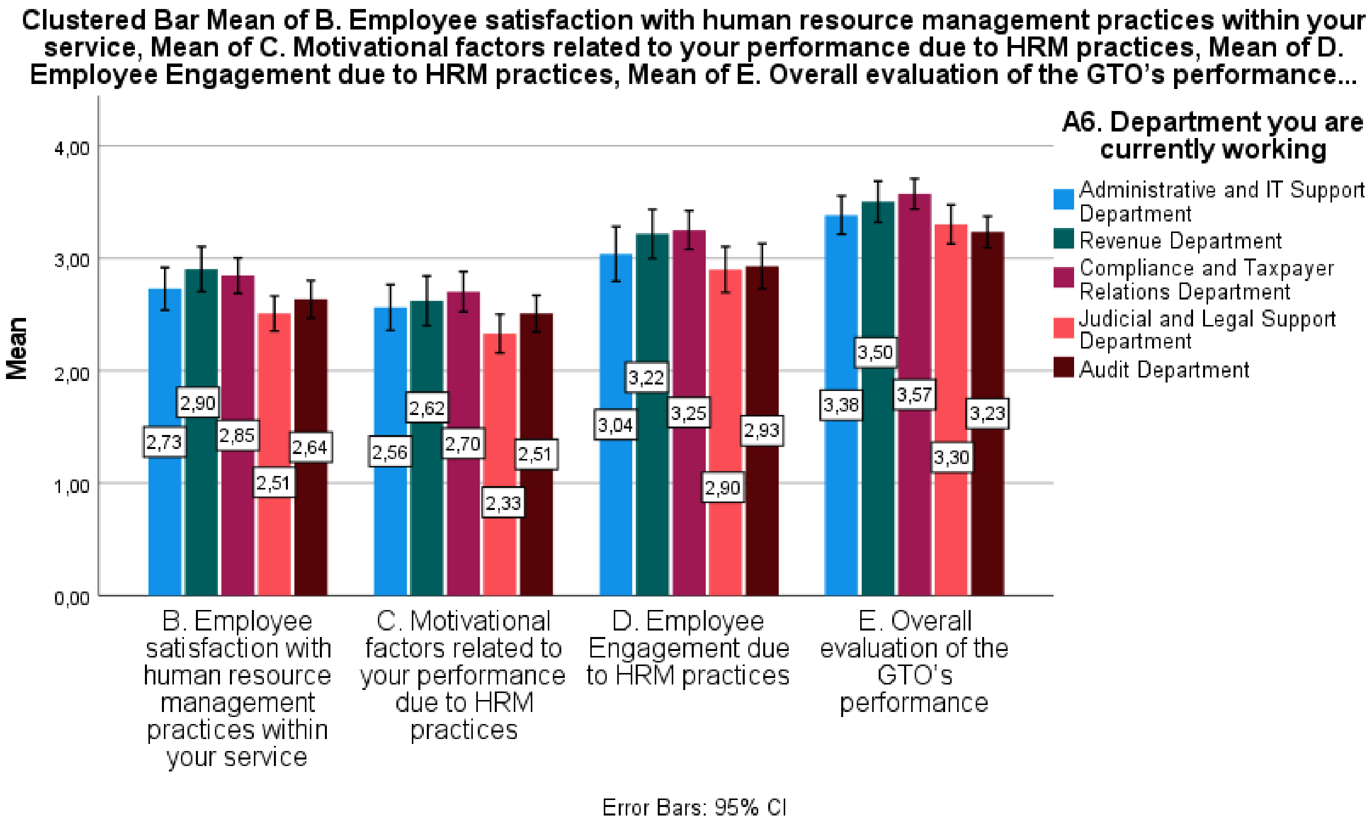

Figure 14: Means and 95% CIs for the means of the Composite Variables in the categories of 'Department you are currently working'.

In this last subsection we investigate whether the ratings of the four core variables concerning the impacts of HRM practices in GTOs, are affected by the department GTO's employees are currently working to. The clustered barchart along with the corresponding CIs for the means of each group of every department is depicted in Figure 14. One can observe that the CIs of the groups of employees in the "*Judicial and Legal support Department*" as well as in the "*Audit Department*" are lower than the other CIs. This observation indicates that the means scores of the four composite variables in the groups associated with the employees in the "*Judicial and Legal support Department*" and "*Audit Department*" are lower than the ones in the other three departments. In order to confirm (or not) the above indication we continued by performing ANOVA.

The assumptions of conducting ANOVA were satisfied. Each group of people in every department was consisted of more than 30 individuals (see Table 14 for more details) and as consequence the Central Limit Theorem guaranties that the ratings in these groups are following approximately the Normal distribution (Field, 2009). Supplementary to this, the Levene test, gave p-values greater that 0.05 (noted in bold in Table 35), and therefore we may well deduce that the homogeneity assumption is also met.

Tests of Homogeneity of Variances

		Levene Statistic	df1	df2	Sig.
B. Employee satisfaction with human resource management practices within your service	Based on Mean	1,387	4	393	**,238**
	Based on Median	1,302	4	393	,269
	Based on Median and with adjusted df	1,302	4	378,286	,269
	Based on trimmed mean	1,385	4	393	,239
C. Motivational factors related to your performance due to HRM practices	Based on Mean	1,655	4	393	**,160**
	Based on Median	1,893	4	393	,111
	Based on Median and with adjusted df	1,893	4	389,170	,111
	Based on trimmed mean	1,718	4	393	,145
D. Employee Engagement due to HRM practices	Based on Mean	2,205	4	393	**,068**
	Based on Median	1,987	4	393	,096
	Based on Median and with adjusted df	1,987	4	378,391	,096
	Based on trimmed mean	2,194	4	393	,069
E. Overall evaluation of the GTO's performance	Based on Mean	,363	4	393	**,835**
	Based on Median	,299	4	393	,879
	Based on Median and with adjusted df	,299	4	390,425	,879
	Based on trimmed mean	,384	4	393	,820

Table 35: Levene test for the Homogeneity of Variances of the Composite Variables in the groups of each department in a GTO.

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
B. Employee satisfaction with human resource management practices within your service	Between Groups	7,201	4	1,800	2,951	**,020**
	Within Groups	239,721	393	,610		
	Total	246,922	397			
C. Motivational factors related to your performance due to HRM practices	Between Groups	6,068	4	1,517	2,157	**,073**
	Within Groups	276,309	393	,703		
	Total	282,377	397			
D. Employee Engagement due to HRM practices	Between Groups	8,483	4	2,121	2,449	**,046**
	Within Groups	340,352	393	,866		
	Total	348,835	397			
E. Overall evaluation of the GTO's performance	Between Groups	6,903	4	1,726	3,492	**,008**
	Within Groups	194,226	393	,494		
	Total	201,129	397			

Table 36: ANOVA for the Composite Variables in in the groups of each department in a GTO.

From the results of ANOVA (Table 36) we infer that the department a GTO employee belongs, does not influence his/her motivation ascribed to the HRM practices applied in the GTO (p-value=0.073>0.05). Conversely, the ratings regarding the other three composite variables are dependent on the employees' department (p- values < 0.05). In order to identify the way departmental position affects the above ratings, and in addition to verify the indications provided by the CIs of Figure 14, we further carried out the next planned contrasts tests:

H_0: The mean value of the ratings of the above three core variables of the employees belonging to the "*Judicial and Legal support Department*" and "*Audit Department*" <u>is equal to</u> the mean value of these variables of the employees of the rest departments.

H_1: The mean value of the ratings of the above three core variables of the employees belonging to the "*Judicial and Legal support Department*" and "*Audit Department*" <u>is less than</u> the mean value of these variables of the employees of the rest departments.

The related coefficients for the above contrasts test are presented in Table 37:

Contrast Coefficients

Contrast	Department you are currently working: Administrative and IT Support Department	Revenue Department	Compliance and Taxpayer Relations Department	Judicial and Legal Support Department	Audit Department
1	2	2	2	-3	-3

Table 37: Contrast Coefficients of the departmental categories of planned contrast tests for the Composite Variables B, D, E.

Contrast Tests

		Contrast	Value of Contrast	Std. Error	t	df	Sig. (2-tailed)	95% Confidence Interval Lower	95% Confidence Interval Upper
B. Employee satisfaction with human resource management practices within your service	Assumes equal variances	1	1,5242	,48647	3,133	393	**,002**	,5678	2,4806
	Does not assume equal variances	1	1,5242	,46899	3,250	346,342	**,001**	,6018	2,4466
D. Employee Engagement due to HRM practices	Assumes equal variances	1	1,5296	,57965	2,639	393	**,009**	,3900	2,6692
	Does not assume equal variances	1	1,5296	,56761	2,695	330,399	**,007**	,4130	2,6461
E. Overall evaluation of the GTO's performance	Assumes equal variances	1	1,3169	,43788	3,008	393	**,003**	,4561	2,1778
	Does not assume equal variances	1	1,3169	,43959	2,996	300,717	**,003**	,4519	2,1820

Table 38: Contrast tests for the Composite Variables B, D, E in the groups defined by GTO's departments.

It is well known (Field, 2009) that the significance of one-tailed test for an ANOVA's contrast test is half the corresponding two tailed. As a consequence, based on the fact that all the half p-values of Table 38 do not exceed the threshold of 5%, we can reject H_0 and accept H_1 for each of the core variables B, D and E. More particularly, we may deduce (at the significance level of 0.05) that the employees working in the "*Judicial and Legal support Department*" and "*Audit Department*" are less satisfied in their job due to the HRM practices applied in the GTOs in comparison to the employees of other departments. In addition, their responses exhibit a lower level of job engagement in relation to the responses of the rest individuals. Finally, their assessment dealing with the overall performance of the GTO is below the corresponding assessment of the staff residing in the remaining departments.

Let us now focus on the interpretation of the above findings. The job description of the posts in the "*Judicial and Legal support Department*" and "*Audit Department*" entails high level of responsibility. AADE sets strict objectives, and the employees of these departments in their attempt to meet these goals, work under pressure, filled with stress. The majority of these employees feel that they are not paid well enough in comparison to the increased responsibilities, pressure and volume of work they encounter. This fact might explain their lower degree of satisfaction.

As far as the level of commitment these employees exhibit, it should be noted that a considerable percentage of the existing staff in these two departments was allocated by the Director, despite their willingness (as they might wanted to avoid high pressure working conditions) in order to cover the needs of the GTO. This fact is possibly reflected by their lower ratings in the job engagement questions of our questionnaire.

Last but not least, it is generally accepted by the GTO employees, that it is much more difficult for the "*Judicial and Legal support Department*" and "*Audit Department*" to manage to meet the objectives imposed by the AADE than to manage to satisfy the corresponding goals for the other GTO departments. Moreover, there are GTOs where these two departments are understuffed and hence failing to reach their targets. In this respect, the personnel of these departments, may underestimate the overall performance of the GTO, by judging on the grounds of their own (local) experience.

6 Conclusions

6.1 Conclusions of the present study

The purpose of the current study was to find out the way applied HRM practices in GTOs influence the operation of the GTO as a total. Towards this goal, we assumed that the main impacts of the HRM practices concern four core components: The level of satisfaction GTO employees display with their job, the motivation arising from HRM practices, the degree of engagement they exhibit to their work and finally the assessment of the overall operation of the GTO. Another goal was to identify whether the various demographic or occupational characteristics affect GTO's personnel ratings regarding the above components.

We strongly believe that this thesis could be employed so as to point out on the one hand the positive impacts of the current HRM applied to the GTOs, but most importantly, to reveal on the other hand, possible weaknesses. In this sense, the administration of the GTO, as well as of other services of the Greek public sector, may well take into account the results of this work in order to enhance the efficiency, effectiveness and the strategic goals of their service in general. In addition, since GTOs are in charge of collecting fees and taxes in Greece, a fact that is inextricably linked to the Greece fiscal trajectory, an amelioration in the overall operation of the GTOs may result in an increase of public revenues, improving in turn the economic condition of Greece.

In order to discover how the GTO HRM practices affect its operation, a questionnaire was employed, comprised of five parts and 32 closed-ended questions as a total. Apart from the first part, which was related to the demographic and occupational characteristics of the GTO employees, the other four parts that corresponded to the measurement of the aforementioned four core components, included only five-point Likert scale (1–5) items. 398 questionnaires were completed with the random sampling method. The data gathered were analyzed via the statistical software package SPSS (IBM Corp., 2020).

The reliability for the subscales of the questionnaire dealing with the first three components (i.e. measurement of the level of job satisfaction, motivation, and job engagement ascribed to HRM practices applied in GTOs) was at least almost excellent. However, for the last part of the questionnaire, dealing with the evaluation of the overall performance of the GTO, the reliability was barely acceptable.

The inferential statistical analysis showed that all four core components were positively linearly intercorrelated. In other words, an increase in the ratings in one core component (degree of job satisfaction, motivation, job engagement or successful overall GTO performance due to HRM practices applied in GTOs) would result in an increase in the ratings of the other three components. This was a rather anticipated finding, since it implies that the successful application of the proper HRM practices has positive impacts in all job sectors simultaneously.

With regard to the way demographics of occupational characteristics influenced the rankings of the four components, the inferential statistics revealed initially that the *age*, the *educational status* and the *years of working experience* do not have a statistically significant impact on the assessment of these four components. Conversely, it was shown that these assessments are influenced by *gender*. More particularly, women's ratings concerning their job satisfaction, motivation, engagement and the overall operation of the GTO as a result of the HRM practices applied, are higher than the corresponding ratings of men. This finding may be attributed to the fact that women tend to prioritize the interpersonal relationships in their working environment and feel more emotionally connected with their work in GTO, and thus their responses are more favorable in comparison to those of men.

Furthermore, *job position* has a statistical significant effect on the evaluation of the impacts of HRM practices in GTOs. Directors and Deputy directors show off higher rankings in job satisfaction, engagement, motivation as well as in the assessment of the overall operation of the GTO in comparison to the rest GTO employees. The interpretation of this result lies in pragmatic situation in which top hierarchy employees have a lot more freedom, are more involved in creating, using, and judging HRM policies, can get what they need more easily, and are part of long-term planning. What's more, leaders may give more positive reviews because they have formed or are presenting the GTO's policies.

Lastly, the *department* GTO employees occupy also influences their perceptions about the impacts of HRM practices on GTOs. More specifically, ANOVA revealed that the staff of the *Judicial and Legal support Department* and *Audit Department* are less satisfied with their job than the individuals of other departments. Additionally, they feel less engaged to their job in relation to the other GTO individuals. Finally, they rank the overall performance of the GTO lower than the rest GTO staff. These findings may (partially) be attributed to the high level of responsibility and pressure these employees face due to strict objectives they are pursuing. In addition to this, the fact that in many GTOs these departments are understaffed, increases the volume of work in these departments and consequently the stress of these employees in their job as well as the probability that the goals might not be achieved by the end of the year. These working conditions, make GTO employees prefer to work to other GTO departments than the aforementioned ones. As a consequence, GTO administration allocates, many times, in these posts employees despite their willingness, for the sake of meeting the needs the GTO. This fact is also reflected by the above findings.

6.2 Limitations of the current study

The basic limitation of this work deals with the almost acceptable reliability the last part of our questionnaire displayed. This part, measuring the overall operation of a GTO, consisted of only four items a fact that is partially responsible for the low value of its reliability. The incorporation of more relevant items in this part would improve the corresponding reliability.

6.3 Suggestions for further research

The current questionnaire could be extended accordingly so as to investigate additional research questions. One of interest may be the relationship between HRM practices and the capability of the employees adapt to the current organizational trend to evolve by embracing digital transformation. Moreover, open questions regarding the employees' proposals for the optimization of the operation of the GTO could be added. The responses could be evaluated and incorporated in the overall administration plan.

Further, a new separate questionnaire could be designed for the citizens, to assess the GTOs service quality directly, as a consequence of the HRM practices applied in GTOs.

Comparative studies would be another worthwhile pursuit; pitting one public organization against another or contrasting the public with the private sector can reveal a good deal about the contextual effectiveness of HRM practices.

We hope that the present study would be the stepping stone for further research attempts that would proceed to a more detailed and extended investigation of the topic.

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Appendix: Questionnaire

PART A: Demographics

A1. Age

- Less than or equal 37
- 38-47
- 48-57
- 58 and above

A2. Gender

- Male
- Female
- Other

A3. Educational Level

- 1. Lower or Upper Secondary Education Graduate
- 2. Higher Education (University/Technological Institute) Graduate
- 3. Holder of a Master's Degree
- 4. Holder of a Doctoral Degree/Graduate of the National School of Public Administration

A4. Job Position within the Service

- Employee
- Head of department
- Director/Deputy Director

A5. Work Experience (in years)

- 0-5
- 6-15
- 16-25
- 26-35
- 36 and above

A6. Department you are currently working

- Revenue Department
- Administrative and IT Support Department
- Audit Department
- Compliance and Taxpayer Relations Department
- Judicial and Legal Support Department

PART B: Employee satisfaction with human resource management practices within your service.

B1. How satisfied are you with the current flexibility in work arrangements (e.g., flexible working hours, departmental mobility, remote work)?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

B2. How satisfied do you feel with the training you receive in your current position?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

B3. How satisfied do you feel with the career development prospects within your department/GTO?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

B4. How satisfied are you with the method used to evaluate your job performance?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

B5. How satisfied do you feel with your remuneration?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

B6. How satisfied do you feel with the non-monetary benefits you receive (e.g., recognition of your contribution by management, taxpayers, etc.)?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

B7. How satisfied are you with the contribution you make to your organization?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

B8. Are you satisfied with the way in which the objectives to be achieved over the next year are communicated to you for the department to which you belong?

- Not at all
- To a small extent
- To a moderate extent

- To a large extent
- To a very large extent

B9. To what extent do you believe that the organization provides opportunities for employees to express complaints and concerns?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

B10. To what extent do you believe that your organization helps employees achieve a balance between personal and professional life?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

PART C: Motivational factors related to your performance

C1. Does your organization personally commend you for outstanding performance?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

C2. Do you believe that the remuneration system encourages you to improve your performance?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent

- To a very large extent

C3. Does the organization use performance as a basis for career advancement?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

C4. Does the organization provide equal opportunities for career advancement to all employees?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

C5. Does your organization provide you with the necessary resources, equipment, and information to perform your job effectively?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

C6. Does the organization allow you to take initiatives that affect your work?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

C7. To what extent does the organization support you when problems or difficulties arise in your work?

- Not at all

- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

PART D: The degree to which employees are emotionally and professionally committed to their work and service, demonstrating elements of active involvement and motivation (Employee Engagement).

D1. When I wake up, I feel motivated to go to this particular job.

- Strongly disagree
- Disagree
- Neither agree nor disagree
- Agree
- Strongly agree

D2. My willingness to go the "extra mile" for the organization is high.

- Strongly disagree
- Disagree
- Neither agree nor disagree
- Agree
- Strongly agree

D3. My job inspires me.

- Strongly disagree
- Disagree
- Neither agree nor disagree
- Agree
- Strongly agree

D4. I feel proud to work for this service (GTO-D.O.Y.).

- Strongly disagree
- Disagree
- Neither agree nor disagree

- Agree
- Strongly agree

D5. Time passes pleasantly when I am working.

- Strongly disagree
- Disagree
- Neither agree nor disagree
- Agree
- Strongly agree

PART E: Overall evaluation of the organization's performance

E1. Does the organization achieve its objectives? (Effectiveness)

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

E2. In your opinion, does your department at the Tax Office (D.O.Y.) have the minimum required number of employees to operate efficiently in relation to its workload? (Efficiency)

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

E3. Are innovations introduced for new services and procedures (e.g., remote citizen services, use of artificial intelligence, etc.)?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent

E4. To what extent do you believe that taxpayers should be satisfied with the services you provide?

- Not at all
- To a small extent
- To a moderate extent
- To a large extent
- To a very large extent