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Job stress and its implication for revenue officials of the central excise department: A study

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Abstract

The stress experienced by an individual on account of his or her occupation or job at the workplace is called occupational or job stress. Government organizations or Public Sector Undertakings (PSU), are formal, rigid bureaucratic organizations and are different from Private Business Enterprises (PBE). The staff working there tends to remain traditionally conservative in approach. Impact of certain selected job stressors has been studied, their levels at each interpersonal level determined and their implications for revenue officials observed through this study.

Keywords: Job Stress, Bureaucratic Organization, Implications Job Satisfaction.

1.0 Introduction

Organizational studies began as an academic discipline with the Taylor's concept of scientific management in early nineties of the nineteenth century. The manner in which individuals behave in an organization or the so called organizational behavior being an interdisciplinary field, involves integration of studies undertaken in respect of other behavioral sciences. Scientists usually recognize two main interacting components in any growing organizational system. Besides the non living component, human resource is the other most important living, dynamic component and there are large numbers of internal and external factors which influence the behavior of individuals or their groups in an organization, either positively or negatively. One such important negative internal factor namely, the stress has been identified and is known to affect the physical, psychological and clinical well being of human beings. Some correlation among job stress, job satisfaction and organizational commitment variables of organizational behavior has been reported under different circumstances in various studies. Since stress at work place is one such variable that can influence other variables individually or in combination, therefore, understanding its nature, effects along with the ways and means for mitigating its negative effects can enlighten the understanding the intricacies and nuances of job satisfaction and the organizational commitment also. This 'Stress' is said to be a negative, sad feeling lurking or precipitated within the individual which is manifested in many perceptible ways through the behavior of the individual in an organization and is diametrically opposite to the feel good experience or eustress in human beings. The stress experienced by an individual on account of his or her occupation or job at the workplace is called occupational or job stress. These terms are generally used interchangeably nowadays and are the important from the management scientists' point of view. Job stress is not to be confused with challenges at work. These are two distinct entities; as challenge, is an important prerequisite for healthy and productive work which energizes the individual psychologically and physically and motivates him to learn new skills to master given jobs, stress on the other hand dampens this feeling of challenge to do things, when motivated. Likewise, it should not be confined to the early eagerness or excitement to accomplish some difficult task. The job stress, besides a host of other things, is generally said to be a result of interaction amongst the workers at work and the work conditions. Though a number of so called job stressors have been identified and the extent of their influence observed, yet their numbers and corresponding impact on the performance of an individual in different organizations require in depth examination and determination. So, job stressors are the stimuli, internal or external to an employee, in or in relation to, some job stress constructs such as role related; role overload, role conflict, role ambiguity, conflict between home and work, role insufficiency,

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role boundary, responsibility, environmental; physical environment, unhealthy and unhygienic environment; resource; insufficient resource; personal; lack of professional respect, domestic or marital problems, educational qualification, work experience, political pressure, extent of responsibility, under participation, poor peer relations powerlessness; personnel; unreasonable grouping, promotion chances; pecuniary; inadequate pay and benefits, unprofitability, demands; unreasonable work demands and requirements; work; work culture and work condition and workplace characteristics; dangerous work, work conditions, people's sufferings, organizational structure; simple, complex or formal, informal, organizational culture; availability and utility of quality time, individual's own personality, organizational involvement, interpersonal communication, physical and emotional relief, and the ignorance; vocational; vocational strain, psychological strain, training needs, interpersonal strain, physical strain and stressful events which have the potential to produce job stress and which are peculiar to the job itself or events which were unpredictable. Precisely, anything or event or circumstance that evoke or cause dissatisfaction with job can be said to be a job stressor.

Generally, officials in government departments, with little variation and modifications depending upon the level, have apparently almost same set of service or conduct rules, similar aims and objectives, common work place and almost uniform working environment, so as such there ought to be same level of job stress, if at all it is there? However, this is not the case. The hierarchical differentiation of officials in a bureaucratic, governmental organization is not only for the sake of identity or power distribution or merely for varying pecuniary recompense. The movement of an individual from lower hierarchical level to higher one, supposedly characterized by psychic differentiation and integration, is evident from maturity, wisdom, heightened awareness, consciousness of status and responsibility. Therefore, taking cognizance of each level is very important from the point of view of this study. From the management science's point of view, the targeted officials of the Central Excise Department were found distinguishably grouped in four separate independent but interdependent bureaucratic hierarchical Groups or levels. The overall working is serial and the nature and extent of powers, increase and culminate at Group-A at the apex, from the Group-C level at the base, when arranged in an ascending order.

2. Review of Literature

In the paradigm of job stress, job performance and job satisfaction and organizational commitment, job stress was found to have negative correlation with job performance and job satisfaction, M. Jehangir (2011), Both: role conflict and role ambiguity, directly and negatively influenced job satisfaction, Nagra, (2013). Once the effects of job satisfaction was controlled, role ambiguity and role conflict might not be relevant stressors in disciplined forces having military type of setting with a well-structured chain of command and clearly defined job tasks, Yusuf (2002). Job induced stress had significant impact on the officials working in different grades or cadre and sectors, Gupta *et al.* (2013)

Job stress, had been found correlated to employees turnover intentions in the study, Ramesh Kumar *et al.* (2012). Role conflict, role ambiguity and social support were significantly related to burnout, Srinivas,(2012) While examining the cumulative effects of stress variables on organizational commitment, it was found that stress hindered the coordinators' sense of emotional commitment and as the stress level rose, the coordinators' sense of belonging decreased. Stress was found to be not related to normative commitment, Orly *et al.* (2009). On the other hand, individuals who had a high degree of commitment to their organizations, experienced greater amounts of stress than those who were less committed, Marmaya *et al.* (2011). Job stressors had a negative relationship with the commitment of all types in general and affective and continuous in particular in Hotel industry, Haung (2011). An inverse relationship between occupational stress and organizational commitment was found in the case of NGO employees working in service delivery organizations, Butt *et al.* (2009). Role ambiguity directly and negatively influenced both affective and normative commitments, Yousuf (2002). Therefore, job stressors namely role related personal and personnel related, work and organizational culture, besides the vocation related etc. are prominent in formal bureaucratic organizations where the working is generally serial and the structure is hierarchical. Some of the studies ruled out any correlations between job stressors and demographic variables whereas different correlations were observed between job stressors and the demographic variables and side bets in different other studies undertaken in different settings at different times. Central Excise Department is one of the most significant revenue collecting departments which represents the financial might of the Central Government, under the Ministry of Finance, and collects indirect taxes in the form of Central Excise duty, Customs duty & Service Tax, with Education and Higher Education Cess. Taxation is one of the ancient tool in the hands of the sovereign to meet its needs and to discharge its administrative obligations towards its subjects. This department came into existence in the year 1944 when commodity taxation in India was consolidated into a single unified Central Excises and Salt Act, 1944

3. Objectives

None of the studies reviewed by the investigator has ever focused on these bureaucrats of this department as such and on such a vital issue, which depicts their real inside on the subject to the outside world in a way in which it has been accomplished by the present investigator. It is, therefore, hoped that this direct study of multifaceted personality of the officials actually involved in revenue collection at appropriate hierarchical levels of the Department of Central Excise would certainly yield more reliable and authentic information about not only the system, processes and their evaluation, but other valuable facets of composition of a given level with its psychology and needs for a bright future. Therefore, main objectives of the study were:-

1. To select the common job stressors among the officials of the Central Excise Department.

2. To examine the level of job stress at different hierarchical levels, among the officials of the Central Excise Department.
3. To study the implications of job stress for the officials of the Central Excise Department.
4. To suggest suitable areas and operations for containing job stress at optimal level in the Central Excise Department.

4. Research Methodology

Quantitative methodology has been adopted in this descriptive, co-relational study. Primary data was collected directly from the extra-cautious, serving bureaucrats of India's one of the most famous and sought after department, whose role in collection of revenue really matters, through structured questionnaire in the form of a number of statements embodying in them a variety of alternative decision making situations for ascertaining the levels of stress with the help of standard questionnaires pertaining to the occupational stress index (Srivastva & Singh, 1984). The advantage of using the standardized questionnaires was that it ensured uniformity of factual information provided to each level of officers and at the same time it permitted the quantification of the officers at each level. The secondary data were collected from books, journals, magazine etc.

5. Target Segment

Since all important matters pertaining to revenue collection are dealt at the formations comprising of revenue officials designated as Deputy/Assistant Commissioners (Level-1) or Group-A, Executive (Gazetted) officials, at Divisional level, Superintendents (Level-2) or Group-B, Executive (Gazetted) officials, at Range level, Inspectors (Level-3) or Group-B+, Executive (Non-Gazetted) officials, at Sector level and Tax Assistants (Level-4) or Group-C, Ministerial officials, at Divisional level, play the vital role for the purposes of revenue collection, only this segment has been taken into consideration for the purpose of this study.

6. Population & Sample

The respondents who volunteered for the study were selected from different categories by applying judgmental, consented and non-probability sampling technique on the basis of criterion pertaining to working and adequate experience of more than 5 years of in the department in relation with the collection of almost all the aforesaid duties or tax. However, only 18, out of 30, Level-1 respondents, 65 out of 90, Level-2 respondents, 121 out of 170, Level-3 respondents and 14 out of 24, Level-4 could respond properly in the investigations. The important characteristics of the respondents were that almost all were graduates from different streams; they were having mean age of 48 years; majority of them had put in more than ten years in service in the department; more than twenty per cent of the officials had their entry in service of this department through ministerial cadre; about ten per cent of the officials had undergone some training and less than five percent of the respondents were female officials who volunteered for the study.

7. Tools

The investigation was conducted with the help of a questionnaire, which comprised of two parts, viz. A and B

Part-A comprised of 10 straight questions pertaining to demographic Bio-Data;

Part-B comprised of the Occupational Stress Index (OSI) Questionnaire, by Srivastva & Singh, 1984 and its measurement scale were used to measure the job stress.

8. Procedure

To begin with interview method was applied to shortlist the major job stressors they come across very frequently at their work place. After selecting all such job stressors, they were short listed and other social sciences departments of the university were approached for their suggestions regarding selection of the proper antecedents of job stress, veracity of studying such shortlisted job stressors, suitable means for collecting and scaling the data pertaining to job stressors etc. Occupational Stress Index (OSI) Questionnaire, by Srivastva & Singh, 1984 and its measurement scale were found to be most suitable for this purpose; as it contained all the information pertaining to the shortlisted job stressors in a well organized manner. Thereafter a pilot study was conducted properly before finally applying the proper tools.

9. Analysis and Statistical Tests

The statistical package for social sciences (SPSS-18) along with various statistical techniques such as; arithmetic mean, standard deviation, correlation analysis, percentile analysis and analysis of variance, were employed to examine the data. These techniques were found appropriate to test the internal consistency, construct validity, average, and dispersion, determination of cut off scores; variance and relationship among different variables. Therefore, one way ANOVA (Analysis of variance), Post Hoc (Tukey HSD) and step wise multiple regression were done for the desired purposes

10. Conclusions

The findings were organized and presented in two sections; A and B. Since there was not much difference in the scores pertaining to different dimensions of stress with reference to demographic variables like gender, age, education qualification and work experience etc therefore, no further analysis in this regard was made in the study.

10.1 Section A

For the purpose of meeting the first objective of the study, twelve variables of job stress viz Role Overload, Role Ambiguity, Role Conflict, Unreasonable group & Political Pressure, Responsibility For Persons, Under participation, Powerlessness, Poor Peer Relations, Intrinsic Impoverishment, Low Status, Strenuous Working Conditions and Unprofitability were selected in the manner explained above. Section 'A' described the opinions and perceptions of the respondents about these twelve selected job stress variables. Responses were counted and were presented in the form of contingency tables. For the purpose of achieving the Second objective of the study, one way analysis of variance (One-Way ANOVA) was carried out to summarily find out the mean and standard deviation of the twelve antecedents of

job stress, for each of the four levels of revenue officials of the Central Excise department. Therefore, first table depicted the summary of ANOVA of each variable showing, the significance of score, and effect of the variable within different groups as well as between groups. The second corresponding table depicted the results of Post Hoc (Tukey HSD) analysis for each significant variable, in respect of each of the levels separately. The means score in respect of each of the variables were graphically described through a simple Bar graph, by taking level of officers on one axis and their response scores on the other. Finally, another table depicted the significance of total scores for occupational stress as a whole, within different groups as well as between

groups, followed by the second corresponding table depicting the results of Post Hoc (Tukey HSD) analysis for this total occupational stress score.

10.2 Section B

In furtherance of achieving the second objective of this study another Table depicted the stress level scores in the form of 'high' and 'low' in per cent form showing the number of respondents (N) in respect of each of the twelve selected antecedent of job stress considered in the study and prepared on the basis of norms of the Occupational Stress Index (OSI) as a whole, by adopting the upper and lower halves method.

Table-1: High and low level Occupational Stress among Central Excise Department Officials (Based on norms)

Variable Name	Low		High	
	N	%	N	%
Role overload	35	16.06%	48	22.02%
Role ambiguity	44	20.18%	75	34.40%
Role conflict	12	5.50%	93	42.66%
Unreasonable group & political pressures	65	29.82%	10	4.59%
Responsibility for persons	73	33.49%	9	4.13%
Under participation	0	0%	217	99.54%
Powerlessness	0	0%	207	94.95%
Poor peer relations	0	0%	194	88.99%
Intrinsic impoverishment	4	1.83%	98	44.95%
Low status	0	0%	153	70.18%
Strenuous working conditions	41	18.81%	87	39.91%
Unprofitability	72	33.03%	26	11.93%
Total	6	2.75%	128	58.72%

It was found that there was stress at each level but the difference in score was not significant within different groups but was significant between groups and the executive officials' stress level score was significantly different from those of the ministerial officials. Overall job stress level of Central Excise officials can be termed as 'moderate', but stress on account of under participation, powerlessness, poor peer relations and low status appeared to be high and as such required further examination.

11. Implications

For the purpose of achieving the third objective of the study, review of relevant literature helped in identifying and defining the possible areas which could be easily susceptible or prone to the negative effects of job stress. The first victim could be the organization itself where its impact can be felt at deceleration in achieving aims, objectives, targets, mission, under utilization of capacities, perceptible unrest among workers and declining standards of almost everything, including the culture. The next victim could be the organizational behavior of the members, right from perception levels, attitude and aptitude to their personality. The turn of the members shall also follow when they start experiencing job stress and the symptoms become observable in the physical, psychological, social forms, including the clinical ailments. The impact of job stress shall also be on performance levels, job satisfaction, commitment to the job and to the organization, absenteeism, escapism, burnout etc, coupled with economic costs involved in fighting out or

controlling it. All these negative impact shall make not only the members of the organization but also the organization itself little known, less competitive and the least viable entity, nationally or globally.

12. Limitations

There were certain inherent limitations of this study like, inflexible nature of standardized questionnaires; as they reflect the perceptions and opinions of the respondents who volunteer to respond and not others around. In government departments, people usually tend not to disclose their individual true feelings on the subject and quite often get subdued or influenced by their surroundings, rather they use socially-tuned statements shaped to please the larger interests of the department. This study was conducted at a time when this department was undergoing a process of restructuring in the wake of "Goods and Service Tax" (GST). The study was not officially sponsored or due to lack of their exposure to such studies or inherent inhibitions or apprehensions. Size of the sample was another limitation. It could have been increased but for the consent of aforesaid Level-1 officers, which could be due to their defensive (ego) attitude or could be due to their over- busy schedule or their self centered approach. Since the entire decision making process for revenue collection is serial, therefore, any generalization for any Group or Level shall be uncalled for.

For the purpose of meeting the fourth objective of the study, certain suggestions, including and pertaining to department's mission, reorganization and restructure, human resource

management, management information system (MIS), effective decision making, training needs, outsourcing and the appropriate administrative reforms were made in the study which merit consideration at the appropriate level of the organization; as the hierarchical differentiation has not been found significantly related to their job stress, some suitable alternative measures could be given a thought for the purposes of decreasing their stress levels to minimum and increasing the commitment levels to the optimum. These alternative measures or arrangements must be simple, practically adoptable, economical, more suitable, easily comprehensible and universally applicable in the organization for the purpose of presenting an efficient, more committed work force capable of achieving the organizational aims and objective judiciously, equitably and in the larger interests of the honest tax payers

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