

An Empirical Study of the Finance Guard Service in the Light of the Recruits

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Public sector organisations in Hungary and other OECD countries face significant recruitment challenges. The growing presence of Generation Z in the labour market led to additional difficulties for most public administration and law enforcement agencies, including revenue services. Not just recruiting but retaining staff has become increasingly complex. Moreover, as most public administration and law enforcement agencies have experienced recently, the tax and customs authorities are not quite popular among youngsters starting their careers. These are the drivers why the profession of tax and customs administrations are also facing recruitment problems, in which recruiting Z Generation candidates on a broader scale should have been a game-changer solution. In this paper, the authors examine to what extent are the expectations of the finance guard officer's profession in line with the generational needs of the actual candidates. Researchers developed a quantitative database by questioning a focal group. In addition to the analysis of the socio-demographic characteristics of the respondents, the questionnaire was used to investigate their career choice and knowledge of the finance guard officers' profession. A total of 192 university students participated in the comparative survey. In line with the preliminary assumptions, the results confirmed that the financial rewards of a decent living, the possibility of a varied work experience, the opportunities for learning and development, and the ability to work in a team are the key aspects that enhance the attractiveness of the profession mentioned above. However, the constraints, the need to respect rules, the strong impact of the profession on personal life, the need for loyalty, and the lack of a foreseeable career path all pose serious barriers between Generation Z and the revenue agency, challenging job orientation and retention.

Keywords: finance guard service, Generation Z, recruitment, job orientation

I. Introduction

Cadets who successfully completed the bachelor programme for finance guards³ at the Faculty of Law Enforcement (FoLE) of the Ludovika University of Public Service (LUPS) become a consciously planned and properly trained officer capacity for the National Tax and Customs Administration (NTCA) primarily in its law enforcement, customs and excise administration and criminal investigation sectors. In recent years, they have almost been exclusively liable for recruiting new finance guard officer staff⁴ due to the continuing staff shortages, repeated admission suspension periods and other recruitment and retention difficulties faced by the entire public administration sector,⁵ including the law enforcement agencies and the NTCA.

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⁴ Finance guard officers follow military rank grading system traditionally in Hungary. They are typically

⁵ Zoltán Hazafi, 'A közigazgatás létszáma a személyzetpolitika szemszögéből' *Pro Publico Bono – Magyar Közigazgatás* 4, no 3 (2016), 92–105.; Emese Belényesi, Edina Kriskó and Éva Pallai 'Jelentés a közigazgatási pályaeorientációs képzéssel kapcsolatos igényfelmérés eredményeiről', in *A közszolgálat emberierőforrás-gazdálkodási rendszerének fejlesztését szolgáló kutatások jelentései I.*, eds. by Gabriella Csóka and Gábor Szakács,

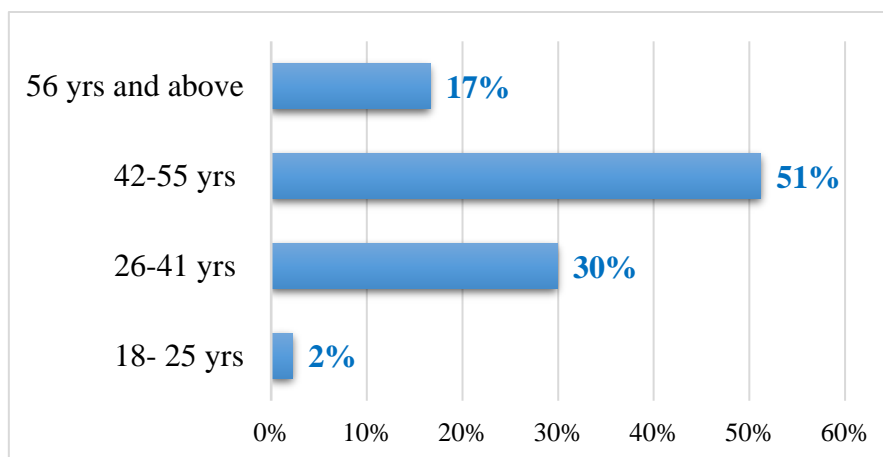
However, considering the organisational age structure, these young finance guard officers form the only significant source of recruits. Given the ageing human resources, they include the new generation on which the organisation can build its future. These are the staff to whom the values and standards of the profession can be passed on and who can guarantee the profession's survival. The attitude and commitment with which they enter the service, and whether they see their work as a vocation, are therefore not irrelevant.

By preventing the inflow of trainable and motivated workers who have yet to reach their competence limits into the organisation, introducing a staff freeze has one of the most devastating effects on the functioning of organisations. On the one hand, this measure prevents finding replacements to fill vacancy gaps caused by staff turnover. On the other hand, organisational effectiveness studies reveal that some employees occupy positions producing unsatisfactory performance levels. Recruits will do work that old employees who have already reached their level of incompetence cannot do.⁶ It is also true that new competencies are yet to be available to the generation entering the workplace, as we have seen during the digital explosion, in which skill development is unavailable or unsuitable in the frames of in-house training. For that reason, keeping the influx is of critical importance.

Therefore, the NCTA's performance of its tasks is significantly hampered by the repeated staff freezes and continuously decreasing number of authorised staff year after year. In 2011, when the two predecessor bodies, the Tax and Financial Control Administration and the Hungarian Customs and Finance Guard merged, the number of authorised staff was 23060. This figure has steadily decreased over the past decade, falling by 20% by 2021. The turnover rate in 2021 was 5%.⁷

The average age of all employees in the organisation is 45-47 years, similar to the age profile of the finance guard officers. Based on information from the NAV's human resources department, the age distribution of employees was as shown in Figure 1 in 2022.

Figure 1: Age distribution of NCTA's staff⁸



(Budapest: Nemzeti Közszerológati Egyetem, 2018) 77-143.; Csilla Paksi-Petró, 'Utánpótlás-politikai kihívások a közigazgatásban', *Pro Publico Bono – Magyar Közigazgatás* 6, no 2 (2018), 106 -127.; Erzsébet Tózsér, 'Generációk és vezetői attitűd a rendőrség szervezetében', in *A haza szolgálatában. Konferenciakötet*, eds. by Noémi Emőke Baráth and Viktória Lilla Pató, (Budapest: Nemzeti Közszerológati Egyetem, 2019), 165-173.; László Christián and Ákos Erdős, 'Vészharang és jubileum? A rendészeti felsőoktatás kilátásai, a tisztjelöltek toborzásának és életpályára állításának nehézségei', *Belügyi Szemle* 68, no 12 (2020), 11-42.

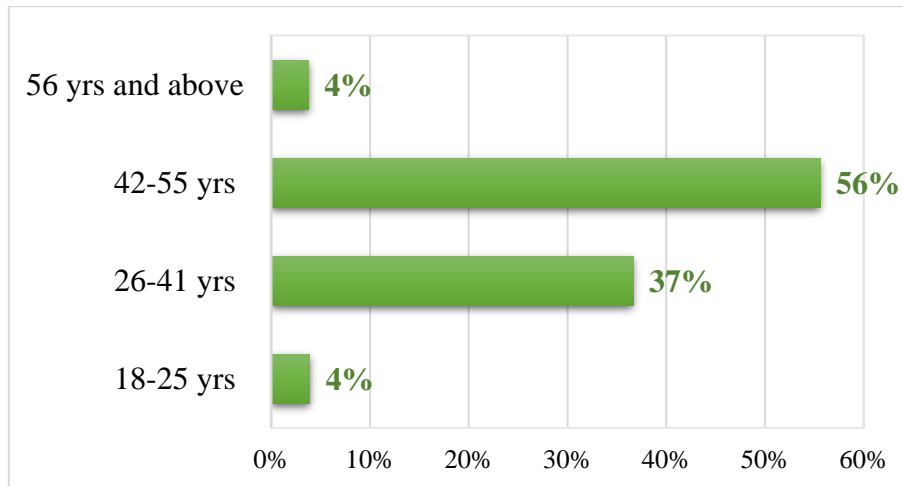
⁶ cf. Peter, Laurence J., and Hull, Raymond, *Peter Principle*. (London: Souvenir Press, 1994), 99-100.

⁷ Announcement of the Human Resources Department of the NCTA (2022).

⁸ Source: The authors' compilation based on the figures of the Human Resources Department of the NCTA (2022).

Nearly 70% of the staff are over 42 years old, and the share of young people is as few as 2.25%. This fact worries not only about the labour shortage that will soon become even more evident but also does not favour age and generational diversity that undermines sustainability. Just over 20% (3 644) of the NCTA workforce were employed as finance guard officers in 2022. The situation is similar if we look only at the age composition of the finance guards' profession. Also, according to the figures for the first quarter of 2022 provided by the Human Resources Department of the NCTA, the age distribution of finance guard officers was as follows (Figure 2).

Figure 2: The age distribution of finance guard officers at the NTCA⁹



The share of young people among the finance guard officers' staff is slightly higher than for the total workforce. Still, the share of people aged 42 and over is also close to 60% for the uniformed staff. Due to the specificity of the law enforcement assignments, performing finance guard officers (e.g. patrols, criminal investigations, etc.) may also cause significant difficulties. In the medium and long term, ageing staff will struggle to meet the fitness (mainly health and physical) requirements specified by the law for such positions. These staff will not be fit for a finance guard officer's position without meeting the prescribed fitness credentials.

Therefore, the problem is quite complex. The NTCA is an ageing organisation facing a constant staff shortage due to emigration, the elimination of vacant posts and recruitment freezes. Long-term staff retention is challenging due to the uncertainty caused by frequent changes. Like other public administrations and law enforcement agencies, the revenue authority is not attractive enough to young people starting their careers.

II. Methods

Of course, neither an exhaustive exploration of the causes of this complex research problem nor solutions to all its segments is the subject of our study. We aim to explore the career motivations, values and needs of Generation Z finance guard officer candidates who participated in the basic training assignments to identify the characteristics of the potential labour supply. We also aim to identify the factors that support the attractiveness and retention of the profession the most and those that act against the needs and expectations of the officer candidates based on the profession's expectations (the profession's service profile).¹⁰

⁹ Source: Human Resources Department of the NCTA (2022).

¹⁰ Adrienn Magasvári, *A pénzügyőri szolgálat empirikus vizsgálata az utánpótlás- és hivatáskutatások tükrében. Doktori értekezés.* (Budapest: Nemzeti Közzolgálati Egyetem, Közigazgatás-tudományi Doktori Iskola, 2022).

The job expectations of the Generation Z and career or job choice preferences are probably to differ from the opportunities and expectations of the finance officer profession in general. However, it is assumed that some Generation Z members consciously choose the finance guard profession and that factors of the profession are present in their career motivations and work values. It is hypothesised that the individual-profession fit is achieved for cadets of finance guard.

In our research, quantitative data collection was carried out by means of a questionnaire, as the questionnaire was the most accurate way to answer the research questions among the tools supporting quantitative research. According to Babbie, a questionnaire is a set of pre-designed questions used specifically to elicit information for analysis.¹¹ While Szabó considers ‘a good questionnaire is a measurement instrument that, firstly, encourages the respondent to answer the questions, secondly, maintains interest in the topic, and thirdly, reveals attitudes, opinions and positions on the topic in the most objective way possible, free from researcher influence.’¹² In the quantitative part of the research, we preferred online and self-completion questionnaires we supplemented with our measurement tool. The questionnaire was based on an international and national literature on career socialisation and the experience of other research on the same topic, using questions already used in other studies but also including questions from Super’s standardised Job Evaluation Test for one of the dimensions.¹³ The standardised questions reinforced the validity of the research results. Still, to meet the requirements of validity, the designed questionnaire items were also reviewed by expert staff (5 persons)¹⁴ and tested on the reference group (10 persons).¹⁵ The questionnaire was completed, structurally modified, and refined in terms of content based on the experience of the expert review and the test filling. It consisted of the following content elements.

Figure 3: Content of the questionnaire¹⁶

¹¹ Earl Babbie, *A társadalomtudományi kutatás gyakorlata*. (Budapest: Balassi Kiadó, 2008).

¹² Andrea Szabó, ‘A kérdőíves kérdezés gyakorlata’, in *Empirikus jogi kutatások. Paradigmák, módszertan, alkalmazási területek* ed. by András Jakab and Miklós Sebők, (Budapest: Osiris Kiadó, 2020), 275-300:276.

¹³ Ágnes Kovácsné Tóth, *Pályaválasztási motiváció értékrendi alapjai diplomás ápoló- és tanárképző főiskolai hallgatók körében. Doktori értekezés*. (Budapest: Semmelweis Egyetem Patológiai Tudományok Doktori Iskola, 2007).; Imre Boncz, *Kutatásmódszertani alapismeretek*. (Pécs: Pécsi Tudományegyetem Egészségtudományi Kar, 2015).

¹⁴ Zsuzsanna Veroszta, ‘A szakmai megalapozó munka lépései’ in: *KOHORSZ’ 18 – magyar születési kohorszvizsgálat. Módszertani leírás. A várandós kutatási szakasz előkészítése* ed. by Zsuzsanna Veroszta, (Budapest: KSH Népeségtudományi Kutatóintézet, 2018) 25-32.

¹⁵ Tünde Lengyelné Molnár and Judit Tóvári, *Kutatásmódszertan. Távközlési tankönyv*. (Eger: Eszterházy Károly Főiskola Médiainformatica Intézet, 2001).; Edmond Girasek, *Rezidens orvosok szakterület-választási és vidéki munkavállalási motivációi. Doktori értekezés*. (Budapest: Semmelweis Egyetem Mentális Egészségtudományok Doktori Iskola, 2012).; Boncz, *Kutatásmódszertani alapismeretek*.

¹⁶ Magasvári (2021)

Socio-demographic details	<ul style="list-style-type: none"> • Gender, year of birth, grade, subject/specialisation, region of origin, place of birth, type of the secondary school, preliminary studies on law enforcement or finance guard profession • Closed and open questions
Career choice	<ul style="list-style-type: none"> • Career choice motivations, information sources on career choice, career stage, applying in the first place • Closed questions (multiple-choice and scaled), open and semi-closed questions
Job values	<ul style="list-style-type: none"> • 45 statements on what job and work preferences the interviewee prefer (Super's standardised Job Evaluation Test) • Closed (scaled) questions
Characteristics of the profession	<ul style="list-style-type: none"> • Perception on the state of finance guard profession • Closed questions (multiple-choice and scaled)

The survey involved a comparative questionnaire survey of 192 university students. Out of the 192 participants, 130 students of the Bachelor's programme in Customs and Finance and Tax and Financial Investigation of the FoLE LUPS (candidate finance guard officers), and 62 students of the Bachelor's or Master's programme in the Faculty of Political Science and International Studies (FPSIS) of LUPS; all were full-time students. The study group consisted of finance guard cadets, and the control group consisted of students of the FPSIS. The control group members were similar in age and generational characteristics to the participants in the study group. They studied at the same university but not in law enforcement sciences and were not committed to any profession or vocation by their choice of higher education institution. Including finance guard officer candidates in the research did not require a sampling procedure. Due to the size of the sample population (153 persons), their spatial concentration, and easy accessibility, a full-scale survey was conducted. Finally, 130 candidates completed the questionnaire, representing a response rate of almost 85%. The control group was selected by a non-probability sampling method, the so-called snowball approach. 62 control group individuals completed the questionnaire, which does not ensure representativeness, but the results allowed us to specify specific trends.

This paper focuses on analysing and evaluating issues related to career choice and the state of the finance profession.

III. Results and discussion

A Respondents' identification

The study group consisted of 64.62% male and 35.38% female. In contrast, the control group had a higher proportion of female respondents (women=61.29%, men=38.71%), suggesting that there are still more men than women choosing law enforcement careers, including the finance guard service. Finance guard cadets participate in a four-year-long study course, and most first-year students answered the questions. 44 out of 47 students completed the questionnaire,

resulting in a 93% response rate. As the number of years increased, the response rate varied inversely, starting with 88% (23/26) of second-year students, 82% (37/45) of third-year students and only 71% (26/35) of the fourth. Among the students of the specialisations of FPSIS, second and third-year students were the most active respondents (21 and 24, respectively). In contrast, around 10-10% of respondents (6 and 7 individuals) answered, and only 4 were from the fifth-year respondents. Candidate finance guard officers conducted their studies in two specialisations at the FoLE. From the Customs and Finance Guard specialisation, 54 students answered from 58, while 76 students from 95 responded from the Tax and Financial Investigation specialisation. Thus, 58.46% of the total tax and financial investigator study group responded, and 41.54% responded from the customs and finance guard officer specialisation.

(i) *Career choices*

The questions on career choice motivation mapping included 19 statements, and all respondents (n=192) were asked to rate on a 7-point Likert scale the extent to which each factor (1=not at all; 7=strongly) influenced their career choice (in their application to a degree programme/subject). The average scores for each statement are presented below, sorted out by subject area.

Figure 4: Average values of career choice motivations (n=192)¹⁷

¹⁷ Magasvári (2021)



The significant differences between the mean scores of each group led us to use analysis of variance to examine which factors showed significant differences between the mean scores. The factors below were found to be significantly different from the mean scores of the separate specialisations:

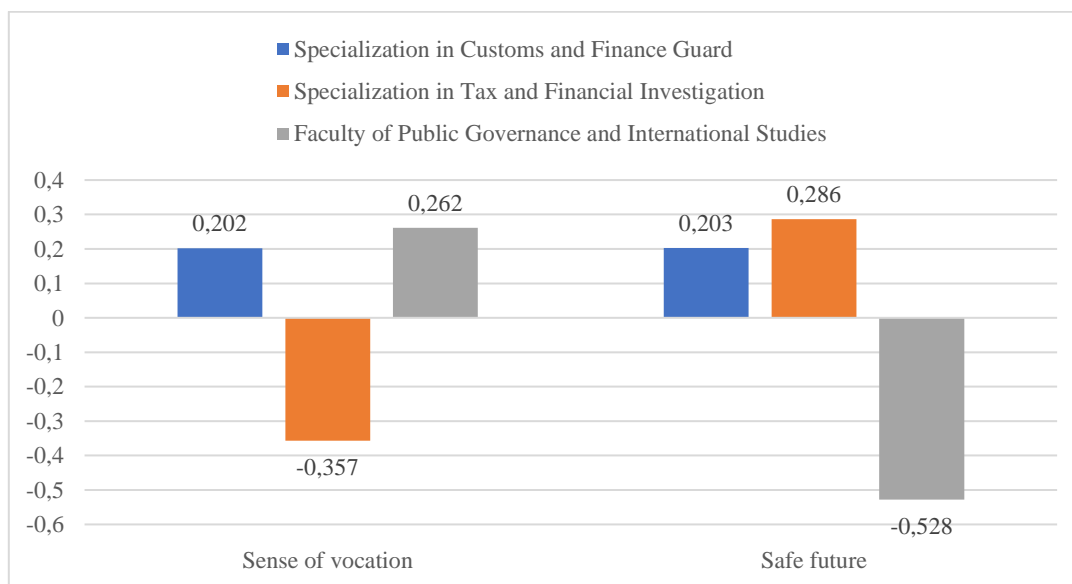
- I wanted to do this but decided out of a solid inner motivation.
- I felt I had the talent for it.
- I find it a diverse, interesting and exciting career.
- Because of the job security.
- The career opportunity attracted me.
- I was attracted by the additional rewards that come with the job.

A pairwise comparison was made between the specialisations on the above factors. The results of the Games-Howell Post-Hoc Test showed that the choice of career based on intrinsic motivation was most significant for students of Customs and Finance Guard (5.15). At the same time, this aspect had the most negligible influence on the choice of Tax and Financial Investigators (4, 20), with a significant difference between them. In contrast, the perception of FPSIS students (4.45) did not differ significantly from the average for Customs and Finance Guard and Tax and Financial Investigation students in this factor. For the chosen career path, it was mainly the Customs and Finance guard officer candidates who felt that they had the aptitude (5.43), which was almost identical to the FPSIS students (5.39) but significantly different from the Fiscal and Financial Investigators (4.76). For students of both Customs and Finance (6.35) and Tax and Financial Investigation (5.89), the fact that they consider their future profession to be diverse, engaging, and exciting was a particular factor in their decision to apply to higher education. It differs significantly from the FPSIS students (5.37). Tax and

financial investigators are most likely to have chosen their specialisation in the hope of a secure job (6.41). Still, this aspect is almost as crucial for Customs and Finance Guard respondents (6.24) compared to FPSIS students, who rated this factor significantly lower (4.97). The career prospects of having a degree are most attractive to Customs and Finance Guard officer candidates (5.94) and least attractive to FPSIS students (5.24), showing a significant difference between the two groups but no significant difference between the means of Tax and Financial Investigators (5.75) and either group. The benefits associated with the profession or specialisation are considered less important by the respondents regarding career choice. Still, the Fiscal and Financial Investigation Officer candidates rate it significantly higher (3.54) than the FPSIS respondents (2.50). The Customs and Finance Guard Officer candidates' rating does not differ considerably from the other two groups (3.11).

Five smaller dimensions were developed using factor analysis from the 19 motivational factors for career choice. However, only two factors had an internal consistency measure (Cronbach's alpha) above 0.7, i.e., acceptable. Of the two factors with a corresponding Cronbach's alpha, the first factor measures the degree of the respondent's sense of vocation, commitment, generous attitude and interest in the profession ('vocation awareness' factor), i.e. the extent to which this factor influenced the respondent's career choice. Tax and Financial Investigation students have significantly lower career expectations (-0.3570) than students in the Customs and Finance Guard (0.2019). The factor of a secure future is almost identical for the candidates of the Customs and Finance Guard (0.2031) and the Tax and Financial Investigation (0.2863), with no significant difference between them.

Figure 5: Trends in the scores of the factors 'sense of vocation' and 'secure future'¹⁸



Using Spearman's rank correlation coefficient, we examined the relationship between the grade of the respondent and the two factors (career awareness and secure future) and found that both career awareness ($\rho = -0.150$; $p = 0.038$) and secure future ($\rho = -0.300$; $p < 0.001$) are significantly negatively related to the grade of the respondent. It suggests that the higher the grade, the less motivated the respondent is by factors that still strongly determine their career choices, such as serving the community, a strong interest in and commitment to the profession, i.e. a sense of vocation, and a secure job and income package, career, or secure future.

¹⁸ Magasvári (2021)

(ii) *The status of the profession*

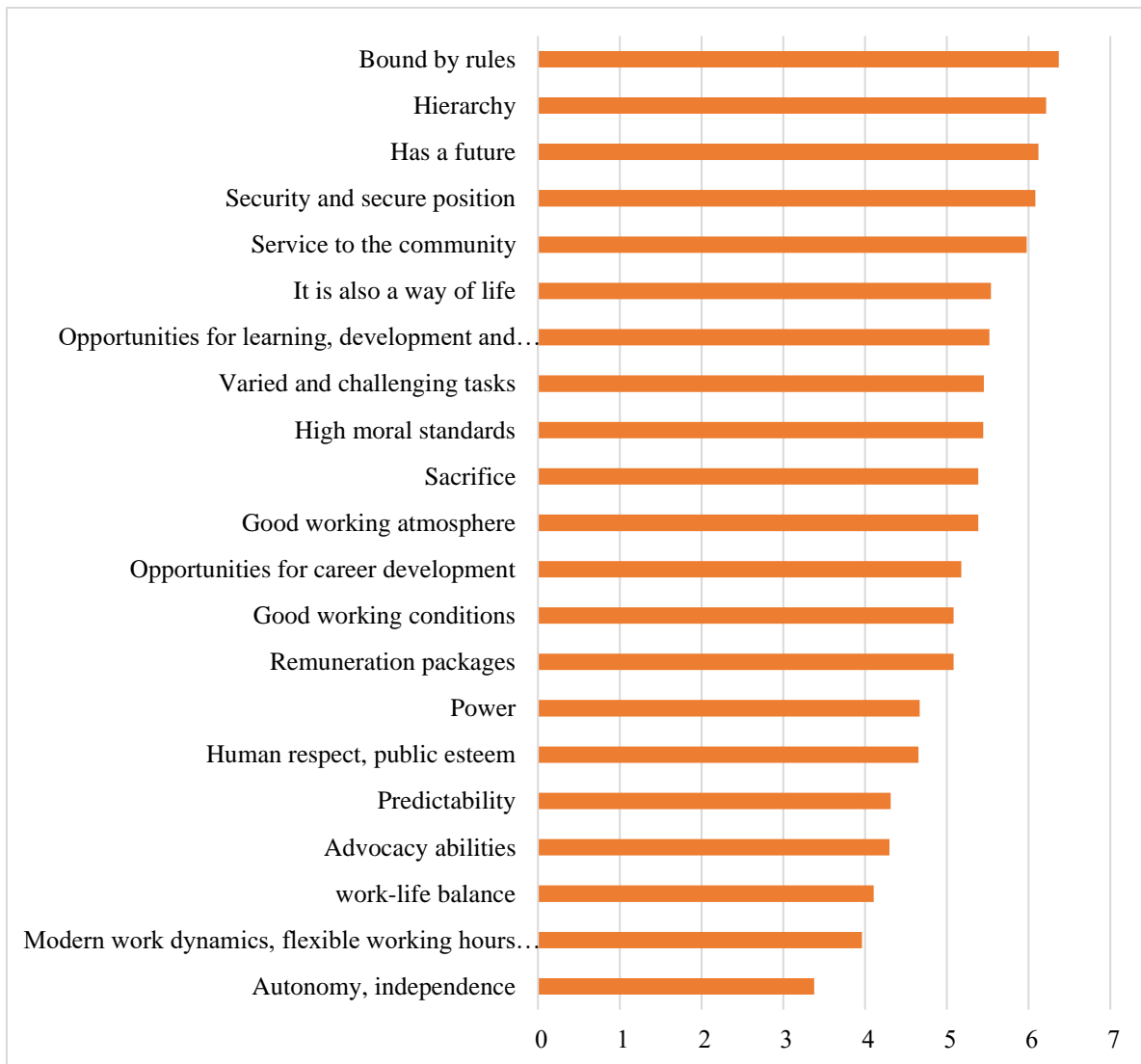
In 2022, Magasvári¹⁹ explored the criteria for the finance guard profession. On this basis, the finance guard profession has a specific societal function to protect the economic and financial security of the state. It carries out its social functions within the organisational framework and the limits of its powers and competencies laid down by regulations. It has public powers and a monopoly on using force if necessary to fulfil its societal function. Finance guard officer training is only available at Hungary's designated higher education institute, the LUPS. Trainees acquire professional and practical skills while completing university courses, and the beneficiary agency is always the NTCA. Sworn staff service is built on a solid moral and ethical basis. Like other law enforcement officers, finance guard service practitioners are undoubtedly responsible for the consequences of their decisions and behaviour. Despite their high standards and the ancient character of collecting taxes and customs duties, society does not recognise finance guard service in high regard because it remains often hidden from most of the community. Symbolic elements such as uniforms, ranks, oaths, and the use of specific language serve to identify with the culture of the profession and to belong to the particular group of practitioners. The service of the finance guards encourages an exemplary lifestyle. Still, it involves sacrifices and extra responsibilities that impact personal life and health, affecting family and friendships. A lifelong commitment to the service often distinguishes finance guard officers, and this is not considered a simple job but a profession.

The questions on the perception of the finance guard profession were targeted only to the respective members of the study group (n=130). We formulated 21 statements about the situation and characteristics of their future profession, of which the most characteristic for the profession of a finance guard officer, according to the respondents, were as follows: working according to rules, hierarchy, future, security, serving the community and lifestyle approach. The most considerable difference between the perceptions of the two educated professions is found in the following factors. Tax and financial investigators rated a security and secure position and sacrifice more highly (6.26; 5.67, respectively) than customs and finance guard students (5.83; 4.98, respectively). On the other hand, promotion and career development, respect and public esteem, work-life balance and modern work organisation, and flexible working hours were more characteristic of the profession of tax and financial investigators (5.01; 4.41; 3.72; 3.74) than of customs and finance guards (5.41; 5.00; 4.65; 4.28).

Figure 6: The perception of the profession of finance officer (n=130)²⁰

¹⁹ Magasvári, *A pénzügyőri szolgálat empirikus vizsgálata az utánpótlás- és hivatáskutatások tükrében. Doktori értekezés.*

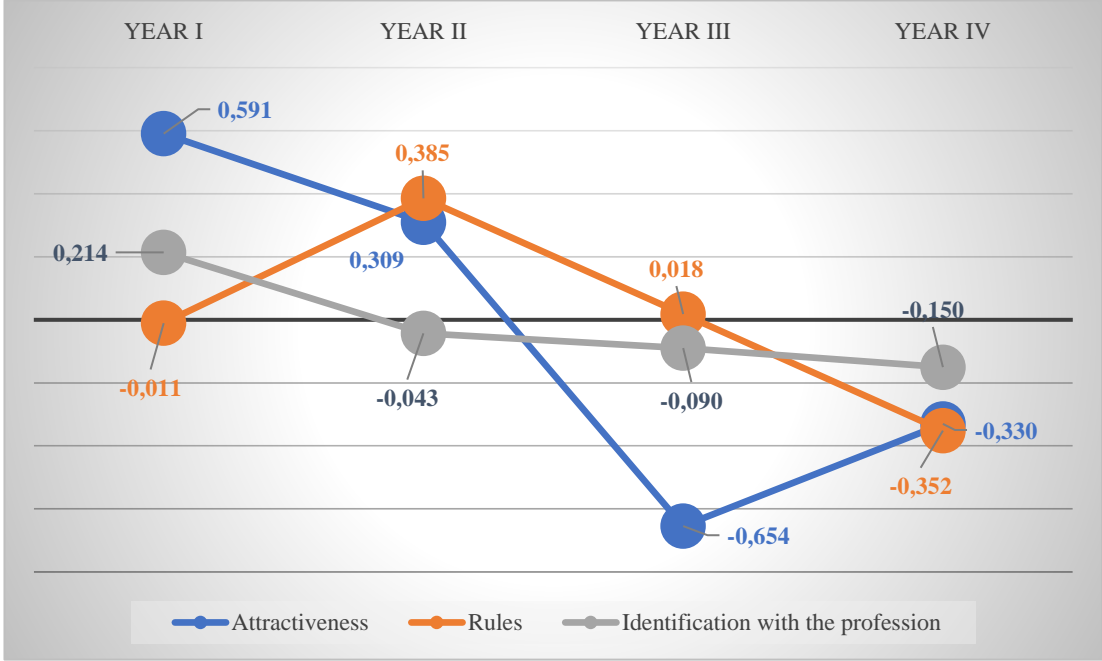
²⁰ Magasvári (2021)



Comparing the above results with the markers that define the profession of finance guards, the authors concluded that operating within a legal framework (rule-bound), societal purpose (serving the community), generosity (sacrifice), and strict moral values, a way of life or a lifelong commitment (security and future) are high on the scale. At the same time, power, autonomy, and social esteem are less likely to be considered elements of the profession. It reveals that the applicants know the main character that defines the finance guard profession. We then tried to group the 21 statements into groups using factor analysis to create dimensions. The final factor analysis was successful, producing three factors from 16 variables. The first factor measures the vocation's opportunities (income, career, appreciation, learning and development, security, working conditions, atmosphere) ('attractiveness'). The second focuses on rules, regulations, constraints and expectations ('rules'), while the last measures altruism and its impact on the way of life ('identification with the vocation'). The Cronbach's alpha index measuring internal consistency was at an adequate level for the first two factors (0.890 and 0.760), with no extremely low value for the third (0.673), close to an acceptable level, but the conclusions drawn from the calculations for this dimension should be treated with caution. Spearman's rank correlation coefficients were used to measure the correlation of grades with factors related to occupational status. The results show that the attractiveness factor erodes significantly yearly ($\rho = -0.468$; $p < 0.001$). As the years pass, students feel less and less that the opportunities that provide attractiveness for the profession are characteristics of their future

profession. There is no significant trend when comparing the rules across years ($\rho=-0.058$; $p=0.511$), i.e. students of all years perceive this factor as a characteristic of their future profession to a similar extent. Again, a negative (albeit weak) relationship was found for identification with the profession ($\rho=-0.174$; $p=0.049$). Year after year, students feel less and less that identification factors determine their future profession.

Figure 7: Trends in factors measuring the situation and characteristics of the future occupation in the four year groups ($n=130$)²¹



IV. Conclusion

Based on the results of the quantitative study, it is possible to identify the factors that are/may be attractive for Generation Z finance officer candidates and that may be a retention factor in the profession, as well as to identify the aspects that may hinder their choice of the profession of finance officer and their longer-term commitment to the profession. Table 1 summarises these factors.

²¹ Magasvári (2021)

Table 1: Motivating factors (attractiveness) and constraints to career choice and career retention of the officer candidates in the study group²²

Attractiveness	Constraints
Means-tested allowances to ensure a decent living for those starting out in their careers	Financial rewards do not encourage long-term retention
Security and predictability (organisational and status changes have negatively affected this)	Obligations, over-regulation
Opportunities for learning and development	Hierarchical, command-and-control system
Work that matches interests (mobility, excitement, uniforms, arms)	Influence of work on personal and family life, friendships
There is scope for diversity in terms of tasks, structure and geographical location, but this may be limited by the interests of the service	Careers are unpredictable and severely limited
Work atmosphere, social relations, teamwork	Lack of a modern working environment, modern working conditions and tools
Ideal of service, community benefit, less visible to the outside observer	Limited opportunities for atypical forms of work in finance guard positions

The first assumption was partially confirmed because the finance guard profession and the NTCA as an employer meet some of the characteristics and job preferences of Generation Z. The remuneration benefits that ensure relatively decent living for newcomers, the variety of work, the opportunities for learning and development, and the ability to work as part of a team are those aspects that can increase the attractiveness of the profession of a finance guard officer. However, the constraints and limitations of the finance guard service, the obligations to follow the rules, the strong impact on private life, the loyalty expectations of the organisation, and the lack of a career path put serious barriers between Generation Z and the profession of finance guard, and do not help with job orientation or retention.

Finance guard officer candidates consciously choose this profession. They are motivated by a strong sense of vocation (even more than those who become tax and financial investigators) and a desire for security. They want engaging, varied work that provides them with a predictable career path and decent living standards. They are aware of the specificities and expectations of their future profession. Still, their internal motivation decreases yearly, as does the profession's attractiveness and identification with the work.

The hypothesis formulated in the second part also becomes partially confirmed since the career choice of the finance guard officer candidates is indeed strongly influenced by such career characteristics as internal motivation, long-term commitment and the desire for a secure job, generosity from the employer, and interest in the profession, which are mainly dependent on the person who is in the profession. However, they also show some of the characteristics of Generation Z, who want diverse jobs performed in a team, provide relatively decent living standards, and support predictable careers. It is also worth noting that the occupational awareness factor is significantly more decisive for customs and finance guard students working in customs and excise administration and enforcement in the future and less for those in criminal investigation sectors.

²² Ibid.

Our research has revealed that some individuals and groups within each generation appreciate the profession's values, respect its traditions and are committed to its culture. They need to be found and more targeted with the right offer, which requires a new recruitment strategy and a credible employer brand. In addition, it is essential to develop an HR strategy that focuses on retention and recruitment objectives, pays attention to incentive schemes, a predictable career path, conditions that create the right working conditions, a workload that ensures a better work-life balance and a more efficient working schedule. Of course, a predictable and relatively stable legal and economic environment and a stable organisational and employment status are also important factors in retaining staff and their long-term commitment to a career in finance. The research results were presented during the Ludovika International Law Enforcement Research Symposium in Budapest on 26 October 2023.

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