Research Results Enhancing the Employer Branding Efforts of the Hungarian Tax and Customs Administration

Adrienn Magasvári, Péter Olexa and Andrea Szabó

Abstract

This paper presents the findings of a study carried out among a specific group of tax inspectors serving at the Hungarian Tax and Customs Administration (graduates of the Customs and Excise Administration Program, cohort 2012–2017 from the Faculty of Law Enforcement of the University of Public Service). The study reveals the opinions and viewpoints of young, freshly graduated tax inspectors about the employer's potential to retain employees, particularly concerning the reasons for choosing or switching workplaces. The research findings will also enable the organisation to commence the development of its employer brand, relying on the strengths and weaknesses identified.

1. Introduction

The Faculty of Law Enforcement of the University of Public Service is the only higher educational institution which conducts law enforcement training in Hungary. The faculty organises and performs high-level and top-quality professional training programs primarily for civilians, commissioned officers, public servants and other officials who serve in various law enforcement agencies, particularly the Hungarian Police Force, the Hungarian Prison Service, the National Tax and Customs Administration, the National Directorate-General for Disaster Management, the Immigration and Asylum Office as well as in the private security sector. When students enrol in any program at the University of Public Service's Department of Customs and Tax Administration at the Faculty of Law Enforcement, they undertake a serious obligation, as they are choosing not only a job, but also a profession, as well as a unique way of life. By signing their scholarship contracts, students who have been admitted pledge to serve the Hungarian revenue authority as tax inspectors after their studies for a period equivalent to the duration of their undergraduate studies. Furthermore, they also accept that, following their graduation from the university, they will be appointed and relocated to a service location within Hungary's administrative boundaries in accordance with the authority's needs. The organisation also pledges to support the students' law enforcement studies and accept and hire the graduates in financial inspector positions related to their degrees upon graduation. Therefore, these students must be aware of the organisation's operations, best practices and how they can serve their future employer's key interests. On the other hand, the revenue authority must pay special attention to integrating fresh graduates into the organisation and effectively fostering their job loyalty and motivation.

Since most new staff of all ranks at the Hungarian Tax and Customs Administration are graduates of the two programs mentioned above, we concluded that preserving and maintaining their presence would constitute a crucially important matter for the organisation in the future. Our research thus focused on the opinions and viewpoints that underlie their decision to remain with their employer.

Moreover, we also present the organisational operations, human resource factors and functions which may need development or engagement to promote employee loyalty. Based on all these findings, an attractive employer brand could be developed.

2. Employer branding

Employer branding constitutes a new and fresh perspective even today in human resource management cooperation and various marketing segments. The term itself is linked to Ambler & Barrow (1996) and was coined in 1990 but was first published in their 1996 study.The lack of skills and low economic growth in the 1990s made corporations face the problem of not only 'branding' their commodities, but also of improving their qualities as employers to make themselves attractive organisations and employers. However, Ambler & Barrow's theory required about ten years to become successfully embedded into practice in 2006 (von Roeder, 2014, p. 140). Another factor calling for the emergence of this theory proved to be related to the changes taking place within the labour market in the 2010s. At that time, a new generation emerged, already born into the digital world and having utterly new and different attitudes towards work (Schuman & Sartain, 2010, pp. 15–18). While previously employers could freely select and choose from applicants, by 2018–2019, the scale had shifted to the opposite direction: potential employees could choose from among the job offers available to them. Consequently, hiring corporations had to win over the brightest applicants. In other words, employers were essentially competing on the labour market for the most suitable, skilful and most competent employees.

First, we must start from the concept of 'brand' itself to grasp the concept of branding. We would like to emphasise two assumptions: one is the officially accepted definition by the American Marketing Association, that "a brand is a name, term, design, symbol or the combination of any other feature that identifies or differentiates one seller's goods or service as distinct from those of other sellers, competitors" (Kotler, 1998, p. 396). Another definition by Hungarian experts is that "a brand is the collection of symbols that aim to identify certain goods or services with a specific producer as well as to differentiate those from other goods or services" (Bauer & Berács, 1998, p. 194).

While a brand is a status, branding or brand construction, is a process that involves filling a brand with value, advertising and popularising it (Levine, 2003; Svéhlik, 2007, p. 90). The purpose of the process is to differentiate from other products available on the market.

When talking about employer brand, we think of a value that is unique and distinct from other competitors and reflects upon the organisation's values and features as an employer. What feelings does it elicit in employees, what expectations do they have from the employer and vice versa? What might the employee expect from the employer in return for the skills and work that they contribute to the organisation? In Kant, Jaiswal & Mishra's (2017) definition, the employer brand is the primary source of reputation and corporate branding, making it a powerful differentiating feature from the competing partners. According to Swystun (2007, p. 14), "it is a mixture of symbolic, practical and ethereal features, which can produce values and influence through its appropriate application."

For the sake of preserving and attracting key workers, organisations must define the corporate brand in a way that current and targeted future employees perceive it as an "excellent workplace" (Ewing et al., 2002, p. 21; Lloyd, 2002; Backhaus & Tikoo, 2004, p. 9; Jiang & Iles, 2011, p. 6). The process of elaborating, planning and popularising it constitutes employer branding. If it is well done, the employer brand generates something that can be seen as valuable, unique and hard-to-imitate. Thus, it can become the source of a fundamental and lasting competitive market advantage (Cascio & Boudreau, 2012, p. 6).

One of the most complex definitions of employer branding was provided by Chovan (2019, p. 63): "Employer branding includes all human resources activities in general, it enables companies to create value through obtaining highly skilled employees, preserving and motivating top-performing workers, and by its humane attitude towards colleagues who leave the company, which, taken together, contribute to creating a welcoming and attractive workplace […] its objective is to contribute to the development of the company's productivity and efficiency, to achieve the corporate goals through satisfying the continuous professional development needs and awareness of suitable employees."

The fundamentals of corporate employer branding are provided by the employer value proposition, which fits into the organisational culture and ordinary business activities. A well-defined and elaborated value proposition would make an effective difference compared with competitors. Thus, a company has the opportunity to select from a more extensive and better-skilled potential workforce pool (Kajos & Bálint, 2014). The value proposition is a strategic tool for attracting and retaining a workforce. The employer value proposition constitutes a vital message of employer branding (Eisenberg et al., 2001). Therefore, this value must be offered to be compelling on both the domestic and international markets.

Several advantages of brand building have already been listed, such as the rising number of applicants, growing employee motivation, as well as attracting the attention and interest of potential employees from Generations Z and Y[1] and contributing to a drop in employee fluctuation. It is also noteworthy that employer brand building is a dynamic process which can also react to a changing social, economic and labour landscape; thus, it can be continuously tweaked and updated (Kajos & Bálint, 2014).

Given all the foregoing, it may seem that employer branding would primarily be an issue in the private sector, however, according to Biba (2015), well-founded and elaborated employer branding can function perfectly in the public sector as well, since the shortage of employees, along with the need to attract and retain top-performing workers, is also relevant in the public sector (including the National Tax and Customs Administration).

3. International examples of successful branding efforts by revenue authorities

The job application results of the Swiss and German tax and customs authority directorates demonstrate spectacularly how efficient employer branding implementation can be in the public sphere. In 2018, the Swiss tax agency hired about 50 per cent of its new personnel through social media platforms. Following their employer rebranding, the German customs authority achieved a 20 per cent increase in new applicants (Abgottspon, 2019; Graf, 2019).

The key to these successes lay in recognising the new, altered employee trends and adapting flexibly to them. Surveys also reflect that members of Generation Z and Y wish to work for a greater purpose as well. It is essential for them that their organisation also have a clearly defined corporate social responsibility policy. In public service, by its very definition, public servants work for the benefit of society and the common good of citizens. In addition, there are many challenges one must face when working for the Tax and Customs Administration. Another important factor that is prevalent nowadays is that young people prefer working under experienced professional leaders, though they do not wish to become one. Thus, another element can be integrated into employer branding: fostering leadership roles for members of the younger generations (Hallberg, 2019). When choosing a career path, the options of flexitime or telework (which includes, but is not limited to, working from home) have also become an important feature. Thus, companies that adopt a flexitime scheme versus rigid office hours tend to become more successful (Abgottspon, 2019). This proves to be of utmost importance in a time of a global pandemic and lockdown, with regards to those employers who could most flexibly switch to telework or a home office. In the future, this kind of flexibility will prevail among organisations

and employees as well. Related to this issue, the importance of work/life balance among employees of the younger generation also tends to be quite significant (Hallberg, 2019). In accordance with these demands, 32 per cent of employees at the Swiss tax authority work remotely one or two days a week (Abgottspon, 2019). Other influential factors for Generation Z workers are proven job security, a pleasant work environment and opportunities for career advancement. The tax and customs authorities meet all these demands and wishes, giving them an effective edge in the assessment of potential applicants (Randstad, 2019; Saatkorn, 2018).

In building an employer brand and becoming an excellent workplace, it is of utmost importance for an employer to share authentic value proposition-based communication (Saatkorn, 2018). The obstacle, which can hinder this goal in tax and customs authorities, is that people share little information about this profession. The German federal customs authority's research findings reinforced this misconception when people surveyed tended typically to regard customs officers as working at airports and border crossing stations, checking travellers' luggage and vehicles, which is an extremely simplified view, as their job is in fact much broader. For this reason, they initiated an awareness raising and recruiting campaign and built the review of their employer brand on that. They primarily targeted the members of Generation Z ('Your talent in action!', Karriereseite des Zolls, www.talent-im-einsatz. de). They reached out to them through an active social media presence (for example, Instagram and Snapchat) and short films about the profession of tax and customs officers, including involving certain 'influencers' who were popular among students aged 14 to 19.

These video clips were posted on YouTube and became trendy and successful materials. In addition, the conventional advertisement platforms were also preserved. The career site was reshaped and simplified, adding new, valuable tips for parents (Saatkorn, 2018). Following their ad campaign in 2018, the tax agency became the ninth most popular workplace among graduating high school students (compared with their ranking at twelfth or thirteenth position in previous years). They won third position within the public sector as the most sought-after workplace (Weerth, 2019).

It is worth remembering that employer branding is directed not only outward but inward as well. It is helpful to define and build it to become attractive, authentic and popular among the present employees. As well as drawing new employees into the organisation, it is also crucial to keep the current ones. In other words, the content must be elaborated with the active involvement of employees. The objective is to become an appreciated employer and create a workplace where employees feel at home and enjoy their work time. To achieve this, and based on the ideas mentioned above, we recommend the following best practices:

- Examining the employer's identity: identification of what the organisation can offer right now and what it can develop further.

- The first step to obtaining growth and renewal is to conduct surveys and research on present conditions. Results obtained from the surveys are then used as the starting point for the employer branding process (Theurer et al., 2016).

- Definition of target groups: what factors can help retain present employees and also attract new applicants into the organisation? What is the target audience? If it is future recruits, perhaps the target group of promotional content should be those aged 14–19. The organisation should review its value proposition and consider how it could become even more attractive.

- Elaboration of the employer value: the summary of all those values and offers may attract new members from the target group and encourage them to join the organisation. This may be regarded as the heart of employer branding: an authentic message about what the organisation promises. All this must be presented realistically, consciously and authentically, which should include admitting the organisation's difficulties and possible shortcomings.

- Organisations should be present on the platforms where their target group is generally active. Nowadays, this is shifting towards online media platforms, but various job fairs, university and high school profession career planning recruitment events should not be neglected either (Hallberg, 2019; Abgottspon, 2019). The more the organisation succeeds in establishing a direct relationship with members of the new generation, the better and more positive an impression it will make. An excellent example of this practice was the German example, in which the customs agency invited young 'influencers' who represented their generation authentically by raising issues and asking questions that were relevant for young people.

- It is important to create a wide range of content that is attractive to the target group. The younger generation prefer and demand video content. They like watching and listening to credible, authentic stories about real people whom they may find trustworthy and relatable. These video clips can convey a realistic image of the actual work conditions and dispel unwanted misconceptions (Hallberg, 2019; Abgottspon, 2019).

- Organisations should see their staff as ambassadors of their brand. Workers who love their jobs tend to share their experiences with others, projecting positive feedback about their employer (Hallberg, 2019). This kind of informal communication emphasises that hearsay is gaining more and more momentum in how career paths are chosen (Theurer et al., 2016). Nowadays, 45 per cent of potential employees tend to check an organisation's reputation and reliability via their friends and relatives, which affects their judgement significantly (Randstad, 2019). Thus, cooperating and working together with employees is crucial for the employer branding process.

What is the present position of the Hungarian revenue authority in this process? What are those factors that may become the cornerstones of building the 'Tax and Customs Administration brand?' To what extent is the Hungarian National Tax and Customs Administration popular and attractive among young people, and how can the agency maintain this position? The research findings presented below may help us to comprehend young people's career-choice preferences, as well as to identify factors that can contribute to their long-term job loyalty and the elaboration of branding.

4. Research methodology

Our research sought to identify the attitudes and viewpoints of fresh graduates on their workplace expectations and long-term career motivational and inspirational factors (in general). They majored either in Customs and Tax Administration or were from the Financial Investigation program. Furthermore, we were curious about their presumptions concerning their present workplace's job-retention potential and manner (the revenue authority in 68 instances). On the other hand, we also expected to get answers about the number of employees who planned to swap jobs and positions in the future and the motives involved in these decisions.

To achieve our research objectives, we examined the following four areas using a questionnaire-based methodology:

1. ranking of the factors that promote workplace loyalty among employees

2. the rating and level of job security and workplace preservation potential

3. assessment of the critical factors contributing to employees remaining at or leaving a workplace

4. examination of the reasons that drive employees to leave the organisation.

Given the examination methods and criteria presented above, we drafted the following hypotheses:

Hypothesis 1. We presumed that the young people of Generations Y and Z taking part in our survey differ from the previous generations, and the results of our survey will be similar to the results of surveys carried out within the private sector (PwC, 2013; Ernst and Young Global, 2015; Fodor, 2015, p. 114; Csehné, 2016; Ranstad, 2020) regarding factors which facilitate the long-term workplace loyalty of the target group (Hypothesis 1A). The primary factors influencing young people in choosing the tax and customs authority as a long-term workplace tend to be new motivators (such as work/life balance, personal and physical work environment), with the classic factors, such as job security, reliability, social prestige or the expectation of a guaranteed retirement, having a lesser influence (Hypothesis 1B).

Hypothesis 2. We presumed that when an employee changes jobs, the primary factor for leaving the organisation would be higher wages and that it would typically result in repositioning within the private sector.

The target group involved in the survey comprised current employees at the tax authority or those recently departed, who graduated between 2012−2017 from the Customs and Tax Administration and Financial Investigation programs of the Faculty of Law Enforcement of the University of Public Service. We applied a complete study method along with the survey to check the total study population (n = 158).

We opted for a questionnaire-based data collection method in conducting the survey, since the sample size proved to be too large to adopt other research methods. Furthermore, this way, we could also ensure anonymity and voluntariness, trusting in the target group's increased willingness to answer our questions. This survey method also provided the necessary flexibility whereby each respondent could freely choose the most suitable time and place to complete the questionnaire. The questionnaire was answered by 79 volunteer respondents, of which 51 were men and 28 were women. The total study population consisted of 109 men and 49 women, showing a correlation with the gender ratio of the respondents. Of the respondents, 11 had already left the revenue authority, while the majority (68) still worked for the agency.

5. Research results

Along with our research, we were curious about the most important workplace-related expectations of young employees and the key factors that influenced their job loyalty. Respondents could rank the degree of their commitment towards the employer on a nine-point scale (1, not important at all; 9, the most important) of organisational loyalty. A summary of the results is illustrated in Figure 1.

*Figure 1. The most critical aspects determining job loyalty (in general)*
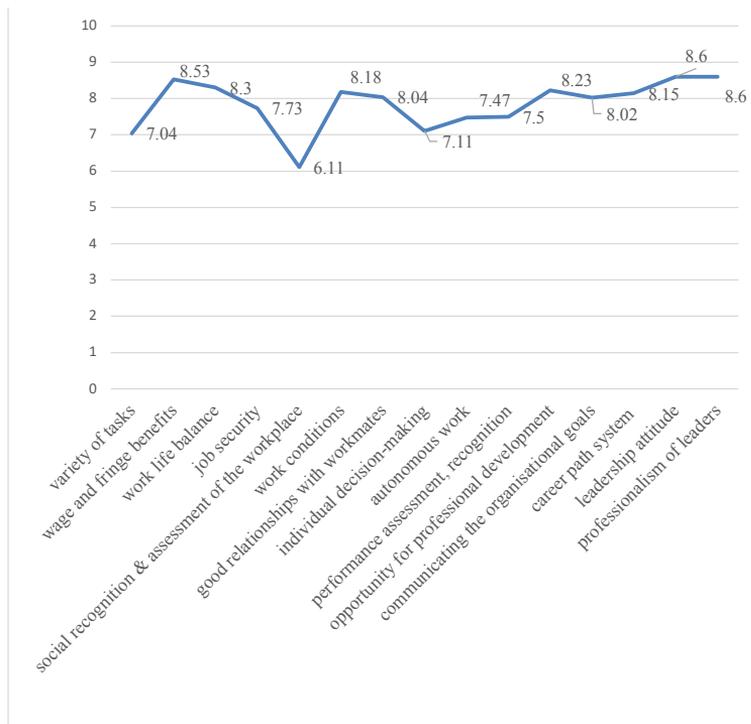
Respondents tended to assess all the factors as being somewhat important (7−8 on the nine-point scale). In their opinion, the three most important factors that positively affect an organisation's employee-loyalty potential are the following: the professional qualifications of the leaders, the leaders' attitude, support and care and wages, as well as fringe benefits.

In their view, in an ideal and attractive workplace, the employer cares about work/life balance, career advancement, a pleasant work environment (including infrastructural features and work schedule), plannable promotions and well-functioning work relations. Like versatile tasks and autonomous decision-making and work processes, the social prestige and status of the workplace were considered the least important factors. Similarly, the respondents tended to undervalue the workplace's reliability, job security and the professional, appropriate communication of the organisational objectives. Previous research results (Meier & Crocker, 2010, pp. 70−72) have also revealed the outstanding importance of wages, professional career development, work environment, work/life balance, and work relationships between colleagues.

Beyond the economic factors, we also sought to determine whether these factors (Figure 2; each aspect was expressed in a characteristic statement in a corresponding question) were valid for that specific organisation, or in what manner they were implemented at the given workplace of the respondents. In this set of questions, respondents also had to rate on a nine-point scale, how true the statements are about their employers' organisations (1, not true at all; 9, completely true). Since the Tax and Customs Administration employed about 86 per cent of the respondents, we assume that the results shown in Figure 2 illustrate reflect the features of that organisation as well.

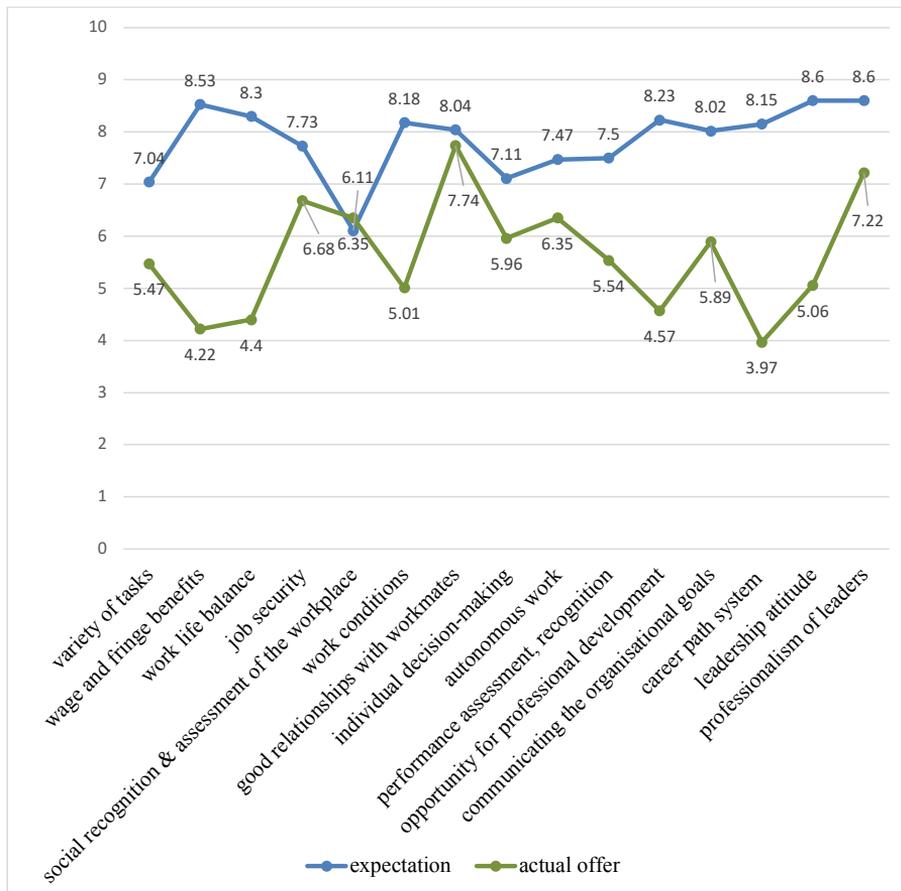*Figure 2. Opportunities provided by the present workplace*
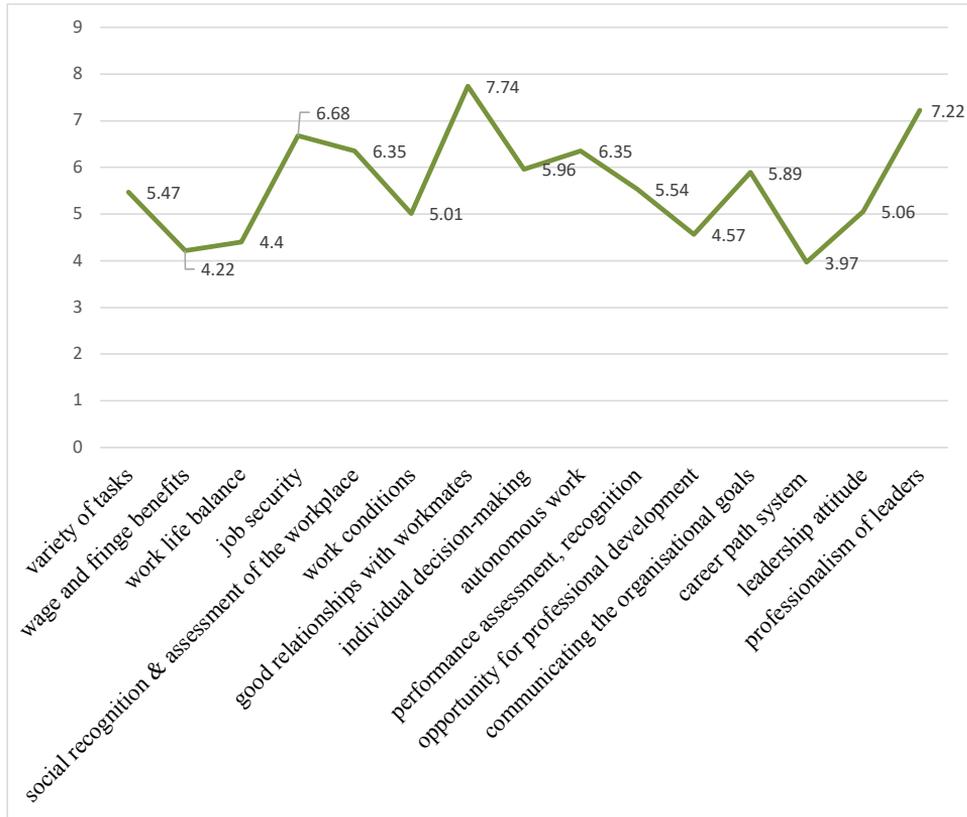
As Figure 2 illustrates, according to the responses of Generation Y and Z employees, most of the factors that respondents expected from an employer were not met to the degree that respondents valued such factors. Aspects such as the leaders' professionalism, a good work relationship with colleagues, job security and workplace reliability were rated as the most prominent of their employer, receiving above average scores in their assessment. Factors that had the least impact on young employees' loyalty and commitment to the organisation proved to be wages and fringe benefits, lack of work/life balance and chances for career advancement. These factors seem to share relatively low scores on the survey list.

These are substantial findings that reveal the differences between employers and employees' advantages in employer branding and recruiting and preserving valuable employees. This discrepancy is illustrated in Figure 3.

Figure 3. Comparing the preferences of young entry-level professionals with the opportunities provided by the employer

One positive feature is that harmonious work relationships between colleagues is an expectation of young employees, and it was met in practice at their jobs, as illustrated in Figure 3. Issues like job security, being able to work autonomously and decision-making were also factors where there was a correlation between expectations and workplace reality. 'Social recognition and assessment of the workplace' was the only factor respondents experienced to a degree greater than that which they considered essential. The other factors do not meet respondents' expectations. Nevertheless, it is noteworthy that six factors (wages and fringe benefits, career path system, work/life balance, opportunities for professional development, leaders' attitudes and work environment) are among the most important areas where the greatest differences can be identified between the young employees' expectations and their experiences of the employer's organisational practices. The differences seem to be rather striking concerning the issue of wages and fringe benefits, career path system, work/life balance, opportunities for professional development, leaders' attitudes and work environment (with a more than three-point difference).

Any organisation that is working on its employer branding should communicate with those leaving the organisation and identify their motives for doing so. This is illustrated in Figure 4.

Figure 4. Reasons for workplace change

The numbers on the right of the bars show how many respondents indicated that the given factor was a reason for the change of workplace.
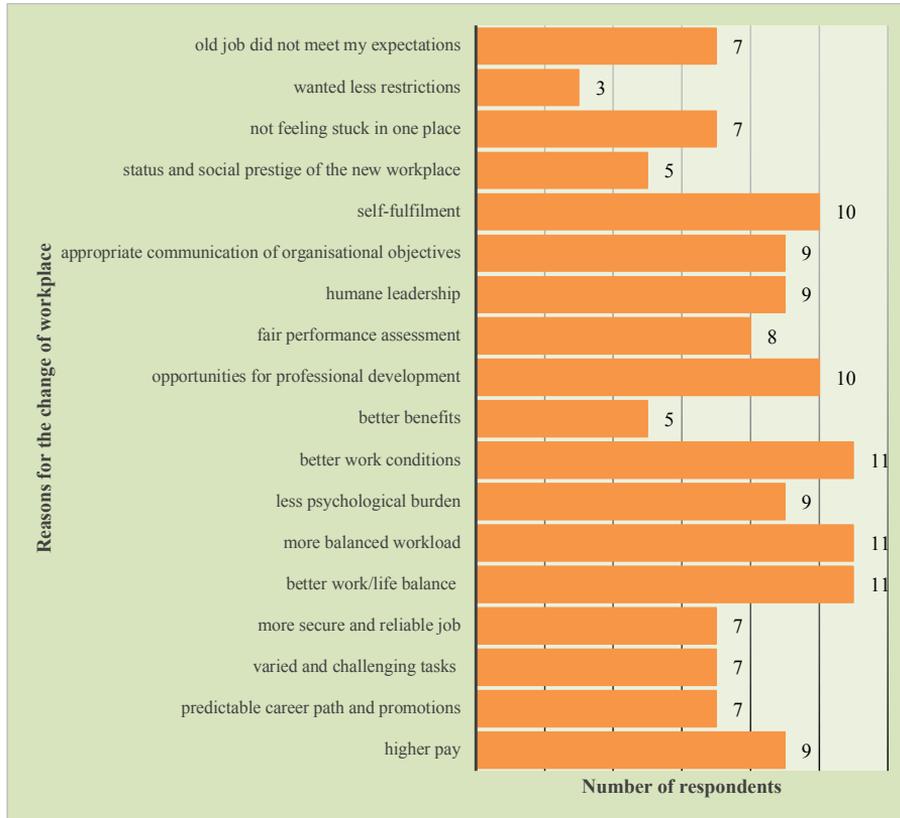
Source: Authors' compilation based on the research survey results

The respondents did not cite financial reasons as being among the most typical reasons for leaving the organisation. Instead, a better work environment, a more balanced workload and a better work/life balance were revealed as deciding aspects. These factors were followed in the list by the issue of professional development and self-fulfilment. Issues like fringe benefits, status and prestige of the new job or a restrictive organisational structure proved to be the least influential factors underlying a change in workplace.

6. Summary

Our research results partly corroborated our hypotheses, but in other respects did not support our initial assumptions.

According to Hypothesis 1A, Generation Y and Z employees have new needs and expectations from their employers. An organisation must adapt and adjust to these new demands even if its resources are limited. According to our findings, it also appears probable that the recruits of the NAV (the Hungarian Tax and Customs Administration) do not choose this organisation for the job security or predictable advancement opportunities (Hypothesis 1B) that it offers. Besides wages, what young employees want

from their employers are initiatives and measures which ensure their personal development, work/life balance, career choices, a pleasant work environment, irregular working hours (including flexitime) and infrastructural improvements. Moreover, young workers tend to enjoy and appreciate it when their relationship and cooperation with their superiors at work are smooth and harmonious, and when their leaders show professionalism and provide authentic, reliable feedback on their performance.

Furthermore, we assumed (Hypothesis 2) that changes in jobs are usually motivated by financial reasons, and that the promise of a higher salary regularly lures employees into the private sector. This presumption was partly justified since most of the job leavers switched to the private sector. Still, their motives primarily did not involve the desire for higher wages, but rather for a more balanced workload, thus leading to a better distribution of work and leisure time.

The research findings support the importance of financial incentives, as well as the changes which are necessary for issues like improving work/life balance and the working environment, providing increased options for training and career development, improved sensitivity in the leaders' attitudes and mental habits, and for reforming career paths and the promotion system.

Many respondents were willing to take the time and effort to answer the only non-multiple-choice question in the survey and express their personal opinions. All in all, their views show that the Tax and Customs Administration provided them with very little motivation; they expressed this is also the case in other law enforcement and administrative agencies. They also expressed that if the tax authority fails to change its organisational structure and operation, especially in its career path and advancement system, there will be 'more and more dismissals/people leaving, and no one will apply for jobs there' (according to a respondent).

The primary aim of our study was to raise awareness of the fact that the Tax and Customs Administration, as part of the Hungarian public sector, is also part of the global labour market and must compete for skilled workers who are also sought after by the private sector (Domokos, Jakovác & Németh, 2016; Poór et al., 2019). However, in this competition, it is faced with quite a difficult task, since its present organisational values are not sufficiently attractive and are not commensurate with opportunities in the private sector or with the expectations of the younger generation. All the same, identifying strengths and revealing deficiencies may guide development and the development of an appropriate employer brand.

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Notes

1   Generation Z are people born between 1980–1994, while Generation Y refers to those born between 1995–2009 (Tari, 2011, pp. 8–9).

Adrienn Magasvári

Finance Guard Lieutenant Colonel Adrienn Magasvári is an assistant lecturer at the Department of Customs and Finance Guards, Faculty of Law Enforcement, the University of Public Service, Budapest, Hungary. She graduated as a public administration manager and is currently studying in a PhD program of the university's Doctoral School of Public Administration in the University of Public Service. She has 20 years' experience in public administration and law enforcement, where she gained extensive experience in human resource management, strategic management, training and capacity building. Her research focuses on human resource management in the law enforcement context.

Péter Olexa

Finance Guard Cadet Péter Olexa is a student in the bachelor program of the Department of Customs and Finance Guards, Faculty of Law Enforcement, the University of Public Service, Budapest, Hungary. He is supported extensively by Hungary's National Tax and Customs Administration (NTCA). Péter is a highly motivated teaching assistant at the Department of Customs and Finance Guards and was the laureate of a Student Excellence Award in 2020.

Andrea Szabó

Finance Guard Colonel Andrea Szabó is an associate professor and the head of the Department of Customs and Finance Guards, Faculty of Law Enforcement at the University of Public Service, Budapest, Hungary. She defended her dissertation at the Doctoral School of the Faculty of Law of the University of Pécs entitled 'The effect of the Bologna Process on law enforcement higher education in the European Union.' Andrea has been a member of the International Network of Customs Universities (INCU) since July 2016 and has been a participant and lecturer at several Hungarian and international conferences (INCU, PICARD, CEPOL) in recent years.