## CONCLUSIONS AND SUGGESTIONS

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1. THE STUDY IN RETROSPECT

The study on the 'Administrative Leadership Potential of the employees of the Commercial Taxes Department' of the Government of Kerala identifies eight independent variables (V2 to V9) and a dependent variable called the ‘Administrative Leadership Potential’ of the employees. Each identified independent variable consists of sub-components called 'items'. The independent or predictor variables and the number of corresponding items of each variable included in the study are as follows.

1) Opinion about One's Superior (63 items)
2) Opinion about External Environment (10 items)
3) Opinion about Oneself as Superior (63 items)
4) Opinion about the Work and Organisational Environment (21 items)
5) Opinion about One’s Subordinates (37 items)
6) Opinion about One’s Peers (27 items)
7) Opinion about Oneself as Subordinates (37 items)
8) Opinion about Oneself as Peers (27 items)

Taken as a whole, the 285 items have been incorporated in these eight independent variables for predicting the Administrative Leadership Potential (ALP) of the Commercial Taxes Department (CTD) apart from 12 items for comparing the profile of the sample employees.

The study is represented by a total sample of 300 employees and 4 types of Interview Schedules were administered on them for collecting their opinion on the various identified variables. The opinion survey data collected
are analysed and interpreted to throw light on the base questions stated in the objectives. The objectives of the study were,

1. To identify the component independent variables (with sub-components), which in combination would stand for the measurement of the dependent variable Administrative Leadership Potential of the Officials of Commercial Taxes Department (CTD)

2. To develop various predictor equations for measuring the Administrative Leadership Potential of the employees of the CTD.

3. To obtain factor structures in terms of experimental variables (both dependent and independent variables) for the officials of the Commercial Taxes Department of Government of Kerala, and

4. To give suggestions for improving the effectiveness of interpersonal relationship and leadership qualities of the Officials of the CTD.

2. IMPORTANT CONCLUSIONS

1. Profile of the Sample Employees

A sample of 300 employees was randomly drawn, out of which, 55 are Top level employees, 145 are Middle level employees and 100 are lower level employees. They altogether constitute 10.08 per cent of the Total Population. Data collected on the ‘Personal Profile’ of the selected Sample Employees were organised under 19 tables and were interpreted for the study. The analysis of the Personal profile of the Sample employees drawn from the CTD reveals the following:
1) The Commercial Taxes Department is dominated by male employees in all categories, namely Top, Middle and Lower level; 2) There is an acute shortage of 'young blood' in the manpower of the CTD i.e., employees below the age of 30 are very few, 3) Almost 84 per cent of the Top level employees are academically and professionally qualified and all of the Middle level employees are academically qualified; among them only 38.26 per cent are either professionally or technically qualified. In the case of Lower level employees, all are academically qualified but 43 per cent of them possess either professional or technical qualifications, 4) Majority of the employees of the Sample belong to Trivandrum district and so more employees in the department prefer Trivandrum district as their place of employment. Kottayam as their place of employment stands second in the list, 5) Native district is selected by majority of the employees as the district in which they would prefer to work. But 5.33 per cent of the sample who belong to other districts want to work in Ernakulam district, 6) There is a wide gap between the mean salaries of Top level and Middle level employees and a big difference between the mean salary of the Lower level employees and the total mean salary. 7) Majority of the employees of CTD coming under different levels get transferred once in every three years. But a lion's share of the remaining employees criticised the lack of any specific norms for transferring the employees; 8) the mean experience of the Top level, Middle level and Lower level employees in the department is 19.8 years, 13.56 years and 13.19 years respectively. Whereas 27.27 per cent of the Top level employees have experience in other
departments, among the Middle level employees, 15.86 have the experience of working in other departments and 19 per cent of the Lower level employees are experienced in doing other work. 9) the employees belonging to three different levels of the CTD have different opinions regarding the structure of their remuneration package. Most of the Top level employees rated as their first choice 'promotional facilities' and their second choice was 'increase in perquisites'. Middle level employees rated 'increase in the perquisites' first and the lower level employees gave prime rating to 'increase in the promotional facilities'. The second choice of Middle and Lower level employees are 'good promotional facilities' and 'increase in perquisites respectively'.

2. Item-wise analysis under each identified independent variables

This was the second stage of the process of analysis. In this segment of analysis, various items falling under each independent variable was considered for the test. In other words, Analysis based on the item-wise average scores was made in this section.

(a) Variable V2 – Opinion about Ones Superior

In this variable, the opinion about One's Superior's qualities was included. There are 63 items incorporated under this variable. Of all the 63 items, the highest average score was obtained for the opinion of the subordinates regarding the co-ordinating ability of the Superiors with 43.73 per cent and the lowest score of 27.60 per cent was obtained for the query about the superiors' subordinate centred leadership style.
However, a combined mean for all the 63 items together for the variable (V2) was 35.06 per cent. This means that the subordinates of the CTD are not satisfied with the leadership qualities possessed by the leader.

(b) Variable V3 Opinion about External Environment

External Environment means those factors which affect the leadership potential of the employees of the CTD from outside the department and beyond the frontiers of regular work. The major external factors that affect the leadership potential of the employees of the CTD are: the Trade Union activities and the political set up of the State. How this variable affects the employees’ leadership potential was discussed here.

In this variable (V3), opinion about the External Environment in which the employees were working, 10 items or subcomponents were identified and put to opinion survey.

Analysis of all the 10 items in this variable shows that the extent of influence exerted by the Trade Unions on top level administration has the highest average score. (Item No. 3.7, score-29.47 per cent). On the other hand, the disaffecting influence of different political ideologies on the functioning of the department has the lowest score of 18.13 per cent. (Item No. 3.4)

The combined mean of all the items on the basis of the opinions of the employees was 21.79 and that the employees are not at all satisfied in the
way in which the External Environmental factors, Trade Unions and the Political set up of the State in particular, affect the working of the CTD.

(c) Variable V4 Opinion about Oneself as Superior
This variable (V4) goes into the views of the employees of the CTD on their perception of themselves as a superior. On the whole, 63 items were analysed under this variable.

To sum up, the analysis of 63 items discussed above gives the highest average score of 50.8 per cent for the item 'extent to which the employees themselves are ready to accept responsibilities' and the lowest average score of 31.20 is obtained for the opinion about 'the extent to which they can follow people-centred leadership style'. However, a combined average score of 42.89 gives some positive sign of 'would be effective leaders' in CTD.

(d) Variable V5 Opinion about Work and Organisational Environment
Environment related to the various aspects of the task/job/work of the employees and the Organisation’s environment as a whole are treated in this variable. Twenty one (21) items or sub-components were included under this variable.

The highest average score of 47.47 per cent was obtained for the item - the extent of awareness of the employees about the office manual/rules - and the lowest average score of 12.40 is recorded for the extent of
satisfaction of the employees with the quality of recreation facilities were provided to them by the department.

The combined mean for this variable stands at 32.57 per cent. The low score implies that the employees of the CTD are not satisfied in the present 'work environment' in which they are operating.

(e) Variable V6 Opinion about Ones Subordinates
The influence of the behaviour of subordinates (V6) on the dependent variable explained 37 items or subcomponents. These opinions are expressed by the officers in the CTD about their subordinates.

The highest average score among the 37 items or subcomponents was 50.53 per cent for Item enquired about the Subordinates' ability to discuss things with their respective superiors'. The lowest average score of 24.53 was obtained for the opinion on the 'zeal of the subordinates'.

The combined mean of all the items falling under this variable is 35.39 per cent. Comparatively, this is a low score and denotes that in general, the officers of the CTD are not satisfied with the behaviour of their subordinates.

(f) Variable V7 Opinion about Ones Peers
In this variable (V7), opinion about ones peers' qualities, twenty seven (27) items or subcomponents are selected and put to opinion survey.
The highest average score of 46.43 is for the Item ‘the extent of satisfaction of the employees as regards the mutual loyalty among their peers’ and the item discussed about the ‘lack of internal conflict among peers’ has the lowest average score of 31.73. The combined mean of 39.52 per cent reveals that the behavioural relationship among peers of the CTD is leaning toward a satisfactory level.

(g) Variable V8 Opinion about Oneself as Subordinate

The employees of the CTD were requested to express their views on themselves as a subordinate. Therefore, an independent variable to collect the opinions of the subordinates is framed and data collected thereon was put to analysis. This variable (V8) includes 37 items or subcomponents.

Out of all items discussed, the highest average score of 55.33 is obtained for Item No. 8.12 i.e. opinion about the honesty of the employees and the lowest average score of 31.07 is found for Item No. 8.1 i.e. about seeking of help of superiors while doing work.

The combined mean for all the items of this variable taken together is computed as 48.27. Comparatively, this score gives a satisfactory picture of the employees’ role as subordinate.

(h) Variable V9 Opinion about Oneself as Peer

The variable (V9), Opinion about Oneself as Peer includes 27 items or subcomponents for analysis.
The highest average score of 53.87 was obtained for the item 9.2 i.e. 'the extent to which the peers treat themselves as part of the department' and the lowest average score of 43.33 was obtained for Item No. 9.1 i.e. the extent of help employees can provide to their peers, in their absence.

Conveying an overall picture of the variable V9, the combined mean of the variable is **48.70** per cent for all the 27 items, which gives a satisfactory score.

**Administrative Leadership Potential (V10) (Dependent Variable)**

The total picture of the identified 8 variables which stand for the Administrative Leadership Potential of the employees of the Commercial Taxes Department is summarized here. The combined mean scores of the variables — Opinion about Ones Superior (V2), Work and Organisational environment (V5), Ones Subordinates (V6) give a 'not satisfactory' picture of the present situation of the CTD. The External environment variable shows a very bad picture which is commented as 'not at all satisfactory'. The opinion of the employees about Oneself as Superior shows signs of 'would be effective leaders' within the department. Opinion about Oneself as Subordinate and Peer shows a satisfactory position. By taking all the independent variables (V2 to V9) together, Administrative Leadership Potential score is computed as **39.67** per cent and is the combined mean score of the Administrative Leadership Potential (ALP). Due to the positive effects of the Opinion of employees about Oneself as
Superior, Subordinate and Peer, one can say that the Administrative Leadership is hidden in the department and leaning towards a satisfactory position.

3. Multiple Regression Analysis of Independent variables and Development of Predictor Equations of Administrative Leadership Potential

The dependent variable of the study is Administrative Leadership Potential (represented as V10) and the independent variables are About One’s Superiors (V2), External environment (V3), About Oneself as Superior (V4), Work and Organisational Environment (V5), About one’s Subordinates (V6), About One’s Peers (V7), About Oneself as a Subordinate (V8) and About Oneself as a Peer (V9).

The scores of the items or sub-components of each variable were added and average scores of all the independent variables were derived. From the scores of the eight independent variables, scores for the Administrative Leadership Potential was calculated. The average scores so derived, for the eight independent variables and one dependent variable were used as source data for calculation for Correlation/Regression and there by construction of predictor equations.

The grouping of different sets of Predictor Equations was done according to the ‘combination’ method. For instance, in one variable predictor equation, there were 8 combinations; two variable predictor equation had 28 combinations and at last, there was only one predictor equation obtained for eight variable prediction equation. Altogether, 255 predictor equations were framed for
selecting the best fit equation from each set of combination. The best fit predictor equations from each of the eight variables were as follows.

a) The best fit one variable predictor equation was;
\[ \eta = 30.934 + 0.249V2 + 0.966 \]

b) The best fit two variable predictor equation was;
\[ \eta = 24.834 + 0.222V2 + 0.199V6 + 1.106 \]

c) The best fit three variable predictor equation was;
\[ \eta = 17.341 + 0.226V2 + 0.190V4 + 0.177V6 + 1.465 \]

d) The best fit four variable predictor equation was;
\[ \eta = 7.148 + 0.232V2 + 0.228V4 + 0.175V6 + 0.173V9 + 1.282 \]

e) The best fit five variable predictor equation was;
\[ \eta = 2.617 + 0.240V2 + 0.212V4 + 0.080V5 + 0.188V6 + 0.213V8 + 1.023 \]

f) The best fit six variable predictor equation was;
\[ \eta = 2.377 + 0.239V2 + 0.212V4 + 0.076V5 + 0.187V6 + 0.136V8 + 0.086V9 + 0.818 \]

g) The best fit seven variable predictor equation was;
\[ \eta = 0.047 + 0.234V2 + 0.222V4 + 0.077V5 + 0.133V6 + 0.088V7 + 0.130V8 + 0.102V9 + 0.533 \]

h) The best fit eight variable predictor equation was;
\[ \eta = 0 + 0.216V2 + 0.034V3 + 0.216V4 + 0.072V5 + 0.137V6 + 0.093V7 + 0.127V8 + 0.103V9 + 0 \]
Selection of the Optimal Predictor Equation

Of all the equations given above, the best fit predictor equation is the eight variable predictor equation which has the highest multiple correlation (r = 1.000) and correlation squares (r^2 = 1.000) and there by holding the highest predictive power amongst all the eight selected Equations. Because of this, the Eight Variable Predictor Equation can be termed as the 'Optimal Predictor Equation of Administrative Leadership Potential' and the equation is,

\[ Y = 0 + 0.216V2 + 0.034V3 + 0.216V4 + 0.072V5 + 0.137V6 + 0.093V7 + 0.127V8 + 0.103V9 + 0 \]

From the equation presented above, it is evident that the 'Optimal Prediction' of the Administrative Leadership Potential (Dependent variable) of the employees of the Commercial taxes Department can be made with the independent variables – About Ones Superiors (V2), External Environment (V3), About oneself as a Superior (V4), Work and Organisational Environment (V5), About Ones Subordinates (V6), About Ones Peers (V7), About Oneself as a Subordinate (V8) and About Oneself as a Peer (V9).

4. Factor Analysis of Eight Independent Variables and One Dependent Variable

The factors were obtained for the total sample from the correlation matrix by using the Principal Component Method. The so obtained initial factor matrix was rotated based on the Kaiser Varimax Rotation Method.

There are four factors identified for the total sample. The natures of these factors are discussed below:
Factor I – ‘Subordinate Dominance Factor’

The highest loading of this factor was for Variable V6, i.e., About Ones Subordinates (0.926) and the lowest loading was for Variable V5 i.e., Work and Organisational Environment (-0.187). Of the Nine Variables, the loadings of the three variables such as About Ones Subordinates (V6), About Ones Peers (V7) and Administrative Leadership Potential (V10) were termed statistically significant and the loadings of the other six variables were statistically not significant.

Factor II – ‘Superior Proficiency Factor’

The highest loading of this factor was for Variable V2 i.e., About Ones Superior (0.886) and the lowest loading was for Variable V8 i.e., About Oneself as Subordinate (-0.039). Out of the nine variables, the loadings of three variables were found statistically significant and rest of the six variables were statistically not significant.

Factor III – ‘Peer Efficacy Factor’

The highest loading of this factor was for Variable V9, i.e., About Oneself as Peer (0.946) and the lowest loading was for Variable V4 i.e., About Oneself as Superior (-0.155). Two variables were turned to be statistically significant as per the loadings and they were: About Oneself as Peer (V9) and About Oneself as Subordinate (V8). The rest of the seven variables were statistically not significant.
Factor IV – ‘Potential Leadership Factor’

The highest loading of this factor was for Variable V4, i.e., About Oneself as Superior (0.801) and the lowest loading was for Variable V8 i.e., About Oneself as Subordinate (-0.169). Of the Nine Variables, the loadings of the two variables were termed statistically significant and they were: About Oneself as Superior (V4) and Work and organisational Environment (V5).

The factors ‘Subordinate Dominance’ (Factor I), ‘Superior Proficiency’ (Factor II) and ‘Peer Efficacy’ (Factor III) contributed more or less same share of variance on the total. The last factor showed a sign of ‘would be leaders’ (Potential Leadership factor - Factor IV) in the Commercial Taxes Department with 19 per cent share on the total.

Tenability of the Hypothesis

The study mostly substantiates the different hypotheses set for the study.

The first hypothesis “each of the variables (eight independent variables) identified and selected for the study will significantly correlate with the dependent variable – Administrative Leadership Potential for the total sample selected for the study” is substantiated for the four variables viz., Opinion about Ones Superior’s behaviour (V2), External Environment (V3), Opinion about One’s Subordinates (V6) and Opinion about One’s Peers (V7) out of eight variables selected for the study.
The second hypothesis of the study was that "the independent variables (Predictor variables) can be reduced in number to yield the best fit predictor equations for the dependent variable - Administrative Leadership Potential - by developing appropriate statistical techniques" is fully substantiated in terms of the results obtained with the 'Multiple Regression Method' used in the study. The analysis showed that the predictive power continues to increase when each of the independent variable was added to the equation. Consequently, the eight variable predictor equation was identified as 'Optimal Predictor Equation' of the Administrative Leadership Potential.

The third hypothesis was that "the factor structures on the Administrative Leadership Potential obtained in respect of variables will differ significantly from each other" is also substantiated. The observations of the disposition of all the eight variables based on the loading values within the four factors significantly differ from each other.

3. SUGGESTIONS

1. Suggestions for Improving the Administrative Leadership Potential of the employees of the Commercial Taxes Department (CTD)

   On the basis of the various identified independent variables used in the study and statistical analysis of the employees' opinions about them, the following suggestions to improve the Administrative Leadership Potential of the employees of the CTD are proposed.
Recruitment, Training, Salary Structure, Promotion and Transfer Policy.

1. Direct recruitment of young employees i.e., below the age of 35 years at the Officer cadre (Sales Tax officers (STOs) and Assistant Commissioners (ACs)) is suggested so as to reduce the shortage of young, qualified and energetic ‘blood’ in the CTD. The selection can be done from within and outside the organisation based on rigorous examination and training.

2. Since there is no adequate representation of female employees in the department, some reservation for female employees can be given at the higher posts in direct recruitment.

3. On-the-job training, off-the-job training, orientation courses both in technical and professional can be offered to the deserving incumbents in the department to improve their professional and technical skills.

4. A rationale and transparent promotion policy shall be framed so that proper weightage is given to qualification, experience and talent irrespective of the position the employee holds. The duration of service in each cadre should be reduced so that any employee entering into service at the clerical cadre in their 30s may get an opportunity during his/her career period to compete and climb the ladder so as to become a Deputy Commissioner (DC) or Joint Commissioner.

5. The present salary composition and package of different cadre of employees are to be restructured. The salary gap between different cadres of employees should be at an optimum level and not maximum.
6. Transfer policy should be transparent and based on certain fixed norms and not based on political pressures or the discretion of senior officers.

7. There is a need for well-publicised norms and rules of work discipline, agreed upon by the employers and the employees in a particular division, subject to approval of higher authorities. Employees regularly violating those rules and norms should be rigorously punished.

**Superiors and ‘would be’ Superiors’ Behaviour**

Based on the analysis of all the 63 items each from the variables Opinion about One’s Superior (V2) and Opinion about Oneself as Superior (V4), seven (7) items with lowest scores are selected. These are the qualities that need as far as the present superiors and ‘would be’ superiors of the CTD are concerned. These are:

1. Superiors’ permitting subordinates to adopt their own methods to do the assigned work

2. Superiors’ behavioural adjustment with the difference in the educational status among the employees.

3. The problem-solving ability of the superiors.

4. The imaginative power of the Superiors

5. Giving more importance to the employees than the task i.e., employee-oriented leadership.

6. Acceptance of the subordinates’ decision if it is good and fair, and

7. Superiors’ flexibility in the style of leadership.
Subordinates’ Behaviour

Thirty seven items discussed in this variable 'Opinion about One’s Subordinates' (V6) and 'Opinion about Oneself as Subordinate' (V8) were analysed and interpreted and nine items of lowest scores are selected. The following selected items are suggested as the qualities that require among the present subordinates at all levels of the CTD.

1. Burning zeal to learn
2. Good communication skills
3. Inter-personal behavioural skills
4. Technical and professional skills
5. Ability to take responsibility
6. Enthusiasm in administrative affairs
7. Participation in decision-making
8. Time-consciousness
9. Seeking the help of superior employees in performing tasks

Peer Behaviour

Based on the analysis of all the 27 items from the variables Opinion about One’s Peers (V7) and Opinion about Oneself as Peer (V9), 4 items with lowest scores are selected for the improvement of the qualities of the employees in the capacity of ‘Co-workers’. The items are:

1. Minimisation of internal conflict among peers
2. The extension of help to co-workers in their absence
3. Quality of motivating the co-workers
4. Flexibility in the style of approach suited to situation.
Work and Organisational Environment

Twenty One items discussed in the variable ‘Work and Organisational environment’ (V5) were analysed and interpreted and 5 items of lowest scores are selected. The following improvements in the Organisational and work environment are suggested.

1. Recreation facilities for the employees
2. Better hygienic conditions in the department
3. Scientific allotment of work, authority, responsibility and accountability at different levels of the department.
4. Better infrastructural facilities such as office buildings, furniture and equipments, stationeries etc.
5. Better co-operation among the employees at all levels.

External Environment

The variable ‘External environment’ (V3) has got a unique feature apart from all other variables. The opinions expressed by the employees more or less have a very low score when compared to all other variables. Therefore all the 10 items have been selected for suggestion purposes. These corrections are to be made at the extra departmental level i.e., at the Government level.

1. Minimising the influence of political interference by Trade Unions.
2. Avoiding the mixing of political ideologies of individuals with departmental activities
3. Encouraging positive and healthy involvement of Unions in the job-related activities.
4. Minimising inter-union rivalries within the department
5. Encouraging positive influence of Trade Unions in policy and procedural matters.
2. Suggestions for Further Research

The study brings to light some important areas which require further research and investigation. They are:

1. The four sets of interview schedules developed for the study can also be administered in other Taxes Departments like Motor vehicles department, Excise department, and Registration department of Government of Kerala. The reasons for the differences in the Administrative Leadership Potential of these different departments if any can be analysed and compared with the Administrative Leadership Potential (ALP) of the Commercial Taxes Department.

2. The Administrative Leadership Potential of the Commercial Taxes Department of the neighbouring states i.e., Tamilnadu, Andhra Pradesh, Karnataka and Pondichery can be studied based on the eight identified independent variables and its sub-components. The reasons for the differences can be analysed and compared with the Administrative Leadership Potential of Government of Kerala.