Job-related conflict situations between accountants and superiors

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Abstract
The paper focuses on summarizing an approach, methods and results of pre-survey of conflict situations between accountants and superiors faced by adepts of accounting certification in the Czech Republic. The system of accounting certification in the Czech Republic is organized by the Institute of Accounting Certification. For the purposes of this paper 23 unstructured interviews were done. The interviews were collected by the author during training courses of the Institute of Accounting Certification. Discourse analysis is used for identification of main features of the verbal objections and other issues to be dealt with. Based on this analysis, key recommendations connected with elimination (or at least reduction) of the causes of conflicts are formulated.

Key Words
Pre-survey, adepts of accounting certification, conflict situations, accountant, superior, discourse analysis, the main features of verbal objections
Introduction

The accountants’ certification system in the Czech Republic pays attention also to the mental health issues and conflict situations of accountants, but only in one learning module (http://www.icu-praha.cz/certifikace/dva-stupne-kvalifikace). The author found that these problems of accountants in the Czech Republic are outside the interest of researchers. But the stress and conflict situations are common among accountants in their working environment. The author therefore focused on addressing these issues based on observations and listening to accountants within informal unstructured interviews during training courses of the Institute of Accounting Certification.

The authors Collins and Killough (1989) came to the conclusion that accountants work in a stressful working environment. Stress has a direct negative effect on both the individual and the organization and can lead to absenteeism, job dissatisfaction and employee turnover.

Kelly Barrett (2011) found on a sample of Irish trainee accountants that exam pressure, role conflict, role ambiguity, qualitative role overload, quantitative role overload and a dominant supervisor are the main sources of occupational stress faced by Irish trainee accountants.

Ussahawanitchakit (2008) found that all components of role stress (role conflict, role ambiguity, and role overload) have significant and negative associations with job satisfaction. These three components play an important direct role in explaining and driving job satisfaction. CPAs (Certified Public Accountant) with a greater level of role conflict, ambiguity, and overload tend to have lesser job satisfaction.

Larson (2004) found that dominant supervisors can contribute to severe stress problems for subordinates, yet Siegel and Reinstein (2001) found that mentoring by supervisors can play an important role in reducing stress levels. Supervisory styles have an impact on stress levels of subordinates.

It has been recognised that mentoring by supervisors is a valuable resource and may be an important antidote to stress (Siegel and Reinstein, 2001). Herbohn (2004) found a significant relationship between the existence of a mentor and job satisfaction. Patten (1995) and Clabaugh et al. (2000) found a significant positive relationship between perceived leadership
and mentoring actions and job satisfaction. Significant relationships have also been found between mentoring and turnover intentions (Scandura and Viator, 1994; Barker, Monks and Buckley, 1999).

Job satisfaction can be defined as an individual’s affective reaction to his or her work environment (Dole and Schroeder, 2001). Job dissatisfaction results when a job, for whatever reason, fails to fulfil job-related values (Fisher, 2001).

Shafer (2010) found that the primary determinants of organizational-professional conflict should be organizational factors such as the perceived ethical context. Perceived egoistic or instrumental climate should be positively associated with organizational-professional conflict because in egoistic climates, more emphasis is placed on the pursuit of self-interest or firm-interest. Such climates should conflict with professional norms and values, which emphasize that professional accountants working for any type of organization have an obligation to be impartial and objective, to serve the public interest, and to follow the ethical standards of the profession. Thus, ceteris paribus, egoistic or instrumental climates should be associated with higher levels of organizational-professional conflict. In contrast, climate types that are supportive of or consistent with professional standards, such as benevolent/cosmopolitan and principle/cosmopolitan climates, should be negatively associated with organizational-professional conflict. Similarly, if an organization has an ethical culture which provides stronger support for the ethical norms or expectations of the accounting profession, accountants should perceive lower levels of organizational-professional conflict.

Sweeney, Boyle (2005) found on sample of trainee accountants that perceived supervisory actions (comprising aspects of leadership, mentoring and working conditions) are significantly positively related to job satisfaction. Job satisfaction in turn was found to be significantly positively related to intentions to remain in the firm. The supervisory areas of greatest concern among trainee accountants relate to inadequate time allocations for their work and lack of efforts to minimize work related stress.

The results of several studies show that management itself plays an important role in developing of the stress atmosphere of subordinates.
Objectives and methodology
Objective of the paper is to summarize an approach, methods, and results of pre-survey conflict situations between accountant and superior faced by adepts of accounting certification in the Czech Republic. The author try to identify by means of discourse analysis the most common causes of the verbal the work-related objections between accountants and superiors faced by adepts of certification and other issues to be dealt with. Records were obtained from unstructured interviews by the author with participants of training courses of the Institute of Accounting Certification. Based on this analysis, key recommendations connected with elimination (or at least reduction) of the causes of conflicts are formulated.

Method of analysis of unstructured interviews
The unstructured interviews were analyzed by means of discourse analysis. Discourse analysis based on conversational analysis. Conversation analysis is a formal analysis of everyday situations and interactions (Hendl, 2005).

Discourse analysis identifies "what the objections are about, what do they deal with". Discourse analysis means extraction of main features from a conversation between two subjects (listener and speaker). The features are important for understanding and accepting message and could be used for inferring conclusions. This way we can "pull" a content, the main feature of the communications. It can be compared with the determination of key words.

The recorded objections, criticism, presentation of dissatisfaction from adepts of accounting certification were used based on their spontaneous speech. For adepts of accounting certification it had the character of "talk about their work" at free time during courses.

The author describes keywords and the main features of each verbal objection. Characteristics such as "Record 1“ is verbal recorded objection. Characteristics "Discourse of record 1” is the result of discourse analysis.
Results

23 unstructured interviews were done with participants in training courses of the Institute of Accounting Certification, i.e. with adepts of accounting certification, who were focused on getting “Certified accountant level”.

Record 1: I do not know how to react to the superior, the person who tells me, what is my work, etc. I think he would prefer to say me in advance how to perform tasks to the satisfaction and for the greater good of company.

Discourse of record 1: Incorrect, unfair attitude, subjective feeling of not clearly defined tasks and responsibilities from management. Fear of manipulation by means of influencing towards the unfair practices.

Record 2: When I speak with my boss, he is negatively focused, rather aggressive when we are solving something, "he always doesn’t know anything ", when I need something or he tells me how to do something, I do not like his way to do it, because it is incorrect.

Discourse of record 2: Incorrect, unfair attitude, subjective feeling of not clearly defined tasks and responsibilities from management. Fear of manipulation by means of influencing towards the unfair practices.

Record 3: I can not do anything, I can not solve any problems, I always make mistakes, and my boss does not tell me how he would solve it better.

Discourse of record 3: Subjective feeling of not clearly defined tasks and responsibilities from management. Personal defense in ironic self-deprecation according to perception of management.

Record 4: I don’t have to develop my knowledge. I should know everything, when I'm a university graduate (meant ironically).

Discourse of record 4: Personal defense in ironic form according to perception of management, their negative attitudes to leadership.

Record 5: Superior does not know my work duties and he is not interested in them. I should do what he says. I am not supposed to think about it, it’s not important.

Discourse of record 5: Personal defense in ironic form according to perception of management, their negative attitudes to leadership, lack of interest, feeling that the subjective initiative is suppressed.

Record 6: When I need important documents in time I always seem to bother the superior, he means that I am asking for something inappropriate.
Discourse of record 6: Personal defense in ironic form according to perception of management, their negative attitudes to leadership, lack of interest, feeling that the subjective initiative is suppressed. Negative approach leads to self-deprecation.

Record 7: He'd rather to postpone everything. Everything always comes up well, but I'm just too nervous that way.

Discourse of record 7: Inadequate management – postponing of duties, degradation of an effort to accomplish the duties.

Record 8: Annual job evaluating meeting was many times postponed because the boss went to play golf with a business partner, etc. Also, once he had to play tennis and called to apologize for not coming.

Discourse of record 8: Inadequate management – postponing of duties, degradation of an effort to accomplish the duties. Personal defense in ironic self-deprecation according to perception of management.

Record 9: There is nothing to talk about. The work is already done in a traditional way, no plans for improvement. Nothing new can be done.

Discourse of record 9: Inadequate management – degradation of an effort of accomplish the duties. Management does not support innovation. Initiative behavior is not supported, but it is even depressed.

Record 10: Mr. X (who is long retired), he was a great accountant. He had a mechanical typewriter and old-fashioned calculator and everything was always correct.

Discourse of record 10: Inappropriate attitudes to work, humiliation of a new employee, underestimating the necessary qualifications, idealization old-fashioned procedures, attitudes.

Record 11: When we together solve some problems, the boss wants me to do everything according to him, even if it does not make sense and he does not understand it and he is aggressive, arguing a lot.

Discourse of record 11: Authoritative management approach with no adequate knowledge, superior prefers aggression to negotiation.

Record 12: Sometimes (unfortunately quite often) I have to do work for colleagues, especially when I am busy. I do not get pay for it and nobody even tells me thank you.


Record 13: We used to work well with my boss until I told him that I have no interest in his harassment. Since then our communication is at freezing point, perhaps on both sides.
Discourse of record 13: Significant violation of working rules, attempt to misuse relations between superior and subordinate.

Record 14: I don’t do anything correct, I make mistakes, superior must tell me everything then he is late, so he'd better do it himself. It’s his opinion. In fact, he gives me a lot of work, sometimes even tasks he is supposed to do himself.

Discourse of record 14: Feeling of inadequate appreciation, contradiction between words and acts, abuse of superior position. Personal defense in ironic self-deprecation according to perception of management.

Record 15: We have flexible working time. However, if I'm not around when my boss needs to solve some problems, it is bad.

Discourse of record 15: Unfair attitude, not applying equal approach to everyone, abuse of superior position.

Record 16: Why should my company invest in me, once I am not going to be there for ever. They especially fear of my maternity leave.


Record 17: I do not need any professional growth. Rather my boss is bothered with any annual job evaluation meetings.

Discourse of record 17: Feeling of inadequate appreciation, degradation of personality, disappointment, lack of motivation, perception of incorrect management approach, a significant part of management is underestimated. Personal defense in ironic self-deprecation according to perception of management.

Record 18: I'm a stupid, actually, because I always want to learn something. It is clear if I was a smart one, I do not need to learn anything.

Discourse of record 18: Personal defense in ironic self-deprecation according to perception of management. Manipulation by management.

Record 19: Actually, I'm too old – 40 years – and therefore I can not understand anything.

Discourse of record 19: Feeling of inadequate appreciation, degradation of personality – prejudices and management without objectivity according to age of a subordinate, lack of motivation. Personal defense in ironic self-deprecation according to perception of management.

Record 20: When the superior does not like something, he does not say anything.

Discourse of record 20: Inadequate management – insufficient communication.
Record 21: We should be active at the meetings, but we can not say our opinion. It's hard to do both.

Discourse of record 21: Inadequate and ambiguity management – two contradictory tasks.

Record 22: “Numbers nerds” do not understand anything, just talking to everything when they should keep their mouths shut. If they do not like it, they can go.

Discourse of record 22: Managers underestimate the professional capacity and importance of the accountants’ job. They try to downgrade the persons or their opinions, often connected with an abuse of the situation on the job-market.

Record 23: We feel underestimated. We feel a high responsibility, which is not connected with appropriate rewards.

Discourse of record 23: Managers underestimate the professional capacity and importance of the accountants’ job. They try to downgrade the persons or their opinions, often connected with an abuse of the situation on the job-market. Feeling of underestimation and insufficient rewards.

The following table shows the main features of the verbal objections from 23 unstructured interviews and their distribution among surveyed accountants. The similar importances of “discourses of records” are summarized into four models. The main feature of the verbal objection means (in terms of discourse analysis) a brief description of dissatisfaction of accountants. The particular events cannot be strictly differentiated – they verge with one another.

**Table 1: The main features of the verbal objections in four models and their distribution among surveyed accountants**

<table>
<thead>
<tr>
<th>Name of a model with similar importance of &quot;discourse of records&quot;</th>
<th>The absolute number of frequency in a model</th>
<th>The relative number of frequency in a model</th>
</tr>
</thead>
<tbody>
<tr>
<td>Underestimation of the accountants’ job</td>
<td>8 (3,4,6,7,12,14,22,23)</td>
<td>34,78%</td>
</tr>
<tr>
<td>Inadequate management</td>
<td>7 (5,8,9,17,18,20,21)</td>
<td>30,43%</td>
</tr>
<tr>
<td>Illegal, incorrect, unfair, immoral attitude</td>
<td>6 (1,10,13,15,16,19)</td>
<td>26,09%</td>
</tr>
<tr>
<td>Authoritative management</td>
<td>2 (2,11)</td>
<td>8,70%</td>
</tr>
</tbody>
</table>

Source: Data from the pre-survey, the main features of the verbal objections in four models and their distribution among surveyed accountants by author
Summarization of the main features of the verbal objections
Interesting finding is that there were no interviews with positive feelings according their managers.

All interviews could be summarized as:
Managers underestimate the professional capacity and importance of the accountants’ job. They try to downgrade the persons or their opinions, often in connection with an abuse of the situation on the job-market. Accountants feel underestimated, insufficiently valuated, feel a high responsibility, which is not connected with appropriate rewards.

Discussion
Information obtained in a pre-survey show a warning level of job satisfaction of accountants and high level of stress at work felt by accountants.

The Chamber of Certified Accountants enabled to continue with the research. The first results from a survey were used on a sample of 80 certified accountants, members of the Chamber of Certified Accountants. Based on the research literature the author examined the following “conflict codes” and distribution of sources of conflict among surveyed accountants:

- Underestimating the importance of accountants (33.33 %) - managers underestimate the professional capacity and importance of the accountants’ job.
- Professional causes - (20 %) – conflicts from solving of daily accounting situations.
- Mistakes in management (15 %) – non-communication, insufficient communication, inadequate communication, superiors do not overtake appropriate responsibility, support only selected subordinates, behave opportunistically towards their superiors, etc.
- Illegal requirements (15 %) – superiors require or desire fulfillments of tasks, which are against the law.
- Directive approach (11.67 %) – dominant, manipulative, aggressive behavior of superiors.
- Fear, unrest (5 %) – accountants do not know what to expect, often caused by either direct or indirect pressure from superiors, overload, etc.
Conclusion

The author identified the main features of verbal objections by means of discourse analysis and other issues to be dealt with based on 23 unstructured interviews with participants of training courses of the Institute of Accounting Certification.

Results of the pre-survey show a warning level of job satisfaction of accountants and high level of stress at work faced by accountants. The author recommends negotiating with employers and trying to ensure better work conditions, including the prevention of burn-out syndrome of accountants. This is optimal and causal solution of these problems. Management of the Chamber of Certified Accountants could try to negotiate improving mental health status of its members both in training courses and in direct negotiations with employers’ organizations. These issues can also be addressed by introduction of appropriate training courses related not directly to the accountants’ profession itself, but to communication and negotiation skills. Similar courses can also be offered for managers in order to prevent the causes of conflicts. The decisive factor, though, is represented by the attitude of superiors, which can only be changed by intensive communication of organisations like the Chamber of Certified Accountants, focusing on emphasizing the importance of the particular position for any organisation and the difficulties accountants have to face.

References


