

Causes of conflicts of Czech accountants with their superiors and job satisfaction

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Abstract: *Paper examines causes of workplace conflicts faced by Czech accountants (members of the Chamber of certified accountants) with their supervisors (clients) from the perspective of accountants, identifies impacts of conflicts on job satisfaction, and projects the impacts into possible cost effects. Results of the survey show that 72.4 % of respondents reported significant conflicts, majority (28.2 %) of them being caused by illegal requirement, 18.2 % by underestimating accountants' profession, and 15.5 % by poor communication. Further analysis is focused on the job satisfaction of accountants in connection with perceived conflicts. Spearman's correlation coefficient calculated in this regard reached the value -0.58, which shows a relatively strong negative correlation. Significance of the change in job satisfaction related to the significance of faced conflicts was also evaluated through Spearman's correlation coefficient as negative (-0.29). Average time lost on conflicts reached the highest values in the case of managers and independent accountants, where it also leads to the highest average costs. Paper concludes with a brief recommendation for the Chamber of Certified Accountants in terms of how to react to these findings – as far as the most frequent causes of conflicts are related to illegal requirement, underestimating accountants' profession, poor communication, directive approach, specific attention needs to be paid to managers, not only to accountants themselves.*

Keywords: Accountants · Causes of conflicts · Costs of conflicts · Discourse analysis · Job satisfaction · Robbins's classification of causes of conflicts

JEL Classification: M14 · M12 · C12

1 Introduction

In the 1930s and 1940s, conflict was perceived as something that has to be avoided or eliminated. Nowadays researchers differentiate conflicts. They realized that some level of conflict is evitable. Literature differentiates three main types of conflicts. Task conflict relates to the content and goals of the work. Relationship conflict focuses on interpersonal relationships. Process conflict relates to how the work gets done. The research of conflicts has changed from finding ways to eliminating conflicts to encouraging limited levels of conflicts and now to finding constructive methods for resolving conflicts productively so their disruptive influence can be minimized (Robbins, 2013).

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Conflict begins when one party perceives another party has negatively affected something the first party cares about (or is about to do so) (Thomas, 1992). Emotions play a major role in shaping perceptions (Isen et al., 2004). Negative emotions allow us to oversimplify issues, lose trust, and put negative interpretations on the other party's behaviour (O'Connor & Arnold, 2001). In contrast, positive feelings increase our tendency to see potential relationships among the elements of a problem, to take a broader view of the situation, and to develop more innovative solutions (Carnevale & Isen, 1986).

In psychology generally, perception is cited as the process in which people through their senses receive stimuli from the environment and process them for their meaningful interpretation. Method and results of perceptual processes affect formation of a person's attitude to the facts, activities or people. At the same time, we have to realize that selection of information from the environment is not neutral, it is influenced by past experience of a person, her attitudes, emotional states, etc. In the process of interpersonal perception there are applied mainly three components: perceiving person, perceived person, and situational context (Bedrnová et al., 2012).

There is a difference between sensual and intuitive perception. The first tends to consider the things absolutely and literally, the second rather relatively and figuratively. Perception is an irrational function. Also our first reactions to sensations are usually impulsive, and are damped by civilisation customs adopted through education. Conflicts are often accompanied with emotions, and therefore the civilisation and cultural cover is slimmer (Čákr, 2000).

Work attitudes e.g. according to Rymeš (2003) towards organisation, superiors, work group, labour and its conditions, non-labour conditions are closely connected with job satisfaction, which is often seen as the most important and most often examined work attitude (Luthans, 1992).

Job satisfaction arises when an individual perceives his or her job as fulfilling values that are considered important to that individual (Locke, 1976).

On the one hand job satisfaction with working conditions is referred as a criterion for evaluation of the personnel policy of a company and in this respect there is expected a direct proportionality - the greater the satisfaction, the better the company cares about its employees. On the other hand, the employee satisfaction is referred to as a condition of efficient use of their labour potential. Satisfaction then acts as satisfaction from a meaningful work, a sense of fulfilment and joy of self-realization. But it can also be a satisfaction based on low goals - to me that is enough, no need to exert more (Bedrnová et al., 2012).

According to Khan & Haque (2009) an interpersonal conflict with superiors is significantly related to organizational outcomes such as job satisfaction.

There exists a proved connection between managers' leadership skills and performance and satisfaction of employees (Bedrnová & Nový, 2009).

According to Aranya & Ferris (1984) and Aranya et al. (1981) conflicts faced by accountants vary depending on the level of management structure they occupy within an organisation. They found out that number of conflicts decreases with a higher position within the organizational hierarchy.

Workplace conflicts can be caused by a variety of issues.

Robbins (2013) categorized causes of conflicts based on general conditions of conflicts into three general categories: communication, structure and personal variables.

Communication variables - according to Peterson & Behfar (2003) communication can be a cause of conflict. They represent the opposing forces that arise from semantic difficulties, misunderstandings, noise in the communication channel. Differing word connotations, jargon, insufficient exchange of information, too little or too much communication could also represent potential causes of conflicts.

Structure variables include size of the group, degree of specialization in the tasks assigned to group members, member goal compatibility, leadership styles, reward systems and the degree of dependence between groups. The greater the ambiguity about where responsibility for actions lies, the greater the potential for conflict to emerge. Prior literature examining the impact of occupational stress has operationalized causes of stress as role conflict and role ambiguity (e.g. Fisher, 2001). Role conflict appears when a role occupant is required to perform two or more roles that are incongruent, opposing or even mutually exclusive activities (Rahim, 2010). According to Pandey & Kurmar (1997) it is a state of mind, experience, perception of the role arising out of the simultaneous occurrence of two or more role expectations. Role of ambiguity was defined by Milbourn (2006) as insufficient clarity, responsibility, tasks, demands and work methods. Role conflict and role ambiguity have been found to be related to lower job satisfaction (Lysonski, 1985). Shafer & Wang (2010) examined the influence of organisational and ethical climate and Machiavellism on organizational-professional conflicts and organizational commitment on a sample of 89 Chinese accountants working in Shenzhen and Shanghai. They proved two dominant aspects of conflicts – organizational culture and ethics. Strong negative correlation has been found between the conflicts and organizational commitment and between Machiavellism and conflicts. Previous findings suggest that the level of job satisfaction of professional accountants is related to supervisory actions (Patten, 1995; Clabaugh et al., 2000). In supervisor - subordinate interactions, the supervisors of the organization have the power to set and pursue organizational goals, values, and policies that especially serve their own particular interests (Janssen, 2004). Kelly & Barrett (2011) found, that a dominant supervisor has much more impact on job-tension than a passive supervisor.

Personal variables include personality (people high in the personality traits of disagreeableness, neuroticism or self-monitoring are prone to tangle with other people more often), emotions and values (Carr et al., 2003). Emotions can also cause conflict (Schulte et al., 2009).

According to Bakhare (2010) types of managerial actions that causes workplace conflicts are poor communication, insufficient alignment or insufficient amount of resources, “personal chemistry” and leadership style.

When a conflict is destructive with negative results, it is classified as dysfunctional. Dysfunctional conflict may lead to wasted time (e.g. Bacal, 2004; Suppiah & Rose, 2006).

Aim of this paper is to examine causes of workplace conflicts faced by Czech accountants (members of the Chamber of certified accountants) with their supervisors (clients) from the perspective of accountants, and to identify impacts of conflicts on job satisfaction and time (money) losses connected with them.

1 Methods

Author selected the Chamber of Certified Accountants of the Czech Republic (hereinafter “CCA”) as a suitable sample of the profession of accountants.

Based on the research literature there were identified main features of conflicts and other issues to be dealt with, and there was prepared a questionnaire focused on addressing these issues and finding more details on them. Selected questions from the survey for the purpose of this paper are given in the Appendix. Questions on the significance of conflicts and job satisfaction were evaluated by respondents on a 10-point scale, where “1” means the highest satisfaction/the lowest significance, and “10” means the lowest satisfaction/the highest significance.

The CCA includes 1163 members. Structure of respondents related to the overall structure of the CCA membership is presented in table 1. The table shows hierarchical level of accountants’ position of members of the CCA. Managers represent the highest level of accountants’ profession (e.g. CFO or CEO of accountants’ companies).

Table 1 Structure of respondents compared with the Chamber membership (31. 12. 2012)

| Position | Chamber members | Respondents |
|------------------------|------------------------|--------------------|
| Management | 214 | 26 |
| Main accountant | 144 | 31 |
| Specialist in finance | 245 | 33 |
| Independent accountant | 259 | 33 |
| Other position | 14 | 2 |
| Accountant | 287 | 27 |
| Total | 1 163 | 152 |
| | | |

Source: Data from Chamber of Certified Accountants (<http://www.komora-ucetnich.cz/cze/seznamy/clenove-komory>) and from own survey

Chi-square test resulted in the value 11.03, which means that under the 5% level of significance (5 degrees of freedom), compliance of the sample data with the population cannot be rejected.

In order to gather original information on the conflict characteristics, the respondents of the survey were asked to describe the conflict in their own words and coding of the conflicts was done afterwards by the author (based on the Robbins's classification) by means of discourse analysis.

Through the discourse analysis there were extracted the main features from a text – description of conflict. It can be compared with determination of key words (Barker, 2006; Hendl, 2005). This is done subjectively looking for the overall nature of a conflict (Robbins's classification), and for repeating keywords in the conflict description.

Additional analyses included examination of the impacts of conflicts on job satisfaction and their economic impacts.

Based on the literature review there were formulated following hypotheses:

H_A: There exists a relationship between job satisfaction of accountants and perceived significance of workplace conflicts of accountants with superiors (clients).

H_B: There exists a relationship between change of job satisfaction of accountants after experiencing a conflict and perceived significance of workplace conflicts of accountants with superiors (clients).

Testing the hypotheses was done using Spearman's correlation coefficient. This is an alternative nonparametric tests based on the Pearson's correlation coefficient (Hendl, 2009). There were tested two ordinal variables for both hypotheses therefore Spearman's correlation coefficient was used.

As far as no significant impacts of conflicts on absenteeism or fluctuation were identified, calculation of costs evoked by conflicts was only done based on calculation of wasted time. Calculation is based on average hourly salary and insurance costs and on the assumption that the time (hours) wasted on conflicts would have otherwise been used productively.

Number of conflicts per year and person was calculated based on respondents' answers in the following way:

- Every week = 48 conflicts (number of working weeks excluding the minimum legal length – 4 weeks at holiday);

- Every other week = 24;
- Every month = 12;
- Every 2-3 months = 4.8;
- 1-2 times per year = 1.5;
- Never or rarely = 0.5.

Average wasted time on conflicts per year was calculated for the particular categories of accountants' position in the following way:

$$AWT = \frac{\sum_{i=1}^{NR} NC_i \times NWH_i}{NR} \quad (1)$$

AWT ... average wasted time on conflicts per year and particular category of accountants' position [hours], rounded to one decimal place;

NC_i ... number of conflicts per year and person (respondent);

NWH_i ... number of work hours per conflict and person (respondent);

NR ... number of respondents of the particular category of accountants' position.

In order to reach a more precise figure, accountants were divided in terms of particular position they occupy, as far as the time costs are different for managers and chief accountants and different for other categories. When calculating the hourly wages of all categories it is assumed that there are 8 working hours per day, 20 days per month, i.e. 160 hours per month. Average wage costs were rounded to a whole number.

Average wage costs including 34 % insurance paid by employers were calculated according to information about monthly salary on the web page of the CCA (http://www.komora-ucetnich.cz/cze/informace-komory/media/media_zpravy) for 2013: **CZK 704 per hour in case of a management position** (monthly salary of CZK 84 000), **CZK 369 per hour for a main accountant** (monthly salary of CZK 44 000), and **CZK 260 per hour for an accountant** (monthly salary of CZK 31 000).

According to the web page of the VZP insurance company (<http://www.vzp.cz/platci/informace/povinnosti-platcu-metodika/osvc/osvc-prumerna-mzda>), the average wage costs of an **independent accountant** in 2014 was **CZK 217 per hour** (monthly salary of CZK 25 942).

According to the Average earning information system (AEIS – <http://www.ispv.cz/cz/Vysledky-setreni/Aktualni.aspx>) the average wage costs of **specialist in finance** including 34 % insurance paid by employers were calculated according to the situation in the first half of 2014 on the level of **CZK 386 per hour** (monthly salary of CZK 46 081).

Finally, calculation of the average costs of faced conflicts per year and category was done according to the equation 2:

$$ACC = AWT \times AHCW \quad (2)$$

ACC ... average costs of conflicts per year for a particular category [CZK], rounded to a whole number;

AWT ... average wasted time on conflicts per year [hours] for a particular category (see equation 1);

AHCW ... average hourly wage costs for a particular category [CZK].

2 Research results

3.1 Causes of existing conflicts

The first step of processing the questionnaire data was coding conflicts reported by surveyed accountants. As far as the objective of the questionnaire survey was to identify a variety of situations accountants face, respondents were asked to describe the conflict causes in their own words, which then had to be analysed in order to enable processing of the results. Based on the Robbins's classification and using discourse analysis, following "conflict codes" were identified (see table 2):

Table 2 Causes of workplace conflicts among surveyed members of the CCA

| No. | Causes of workplace conflicts | Classification by Robbins | Number |
|-----|---|---------------------------|------------|
| 1. | Illegal requirements | Structure variable | 31 |
| 2. | Underestimating accountants' profession | Communication variable | 20 |
| 3. | Poor communication | Communication variable | 17 |
| 4. | Directive approach | Structure variable | 16 |
| 5. | Dependence between accountants and superiors (clients) | Structure variable | 6 |
| 6. | Not appropriate reward system | Structure variable | 4 |
| 7. | Ambiguity | Structure variable | 4 |
| 8. | "Personal chemistry" | Personal variable | 3 |
| 9. | Opportunistic behaviour | Personal variable | 3 |
| 10. | Sources | Structure variable | 2 |
| 11. | Passive supervisor | Structure variable | 2 |
| 12. | Bossing | Communication variable | 1 |
| 13. | Long distance | Communication variable | 1 |
| | Sum | | 110 |

Source: Data from the survey, conflict causes coded by author

Within the surveyed sample of 152 accountants 110 identified a serious conflict (conflicts) faced within their jobs. 27.6 % respondents did not cite any conflict. Description of the most frequent causes from the table 2:

1. **Illegal requirements** – superiors (clients) require or desire fulfilment of tasks, which are against the law (e.g. paying the travel costs to people without a formal contract with the company, not providing payment receipts, etc.). Illegal requirements occur in 28.2 % cases.
2. **Underestimating accountants' profession** – approximately 18.2 % of respondents faced conflicts due to this cause. Supervisors (clients) underestimate the professional capacity and importance of the accountants' profession, they try to devalue the persons or their opinions (e.g. not realizing the demands of the profession including the changes of laws and their impacts, late submission of receipts, etc.). It is often associated with an abuse of a situation on the job-market.

3. **Poor communication** – subordinates do not have enough information (15.5 % of the cases). This includes unclear assessment of the information managers/client want to receive from accountants, changing priorities without informing others, etc.
4. **Directive approach** – dominant, manipulative, aggressive behaviour of superiors/clients, like not listening to opinions of others, insisting on certain way of doing things without a regard to legal and other rules, etc

According to Robbins's classification author grouped causes of conflicts into three general categories: structural variables (59.1 percent/N=65), communication variables (35.5 percent/N=39) and personal variables (5.5 percent/N=6).

Looking more closely at the causes by various respondent characteristics, there was identified that education does not play a significant role, as far as the causes mentioned by respondents did not differ among the particular educational groups. Also age of the respondents did not prove influential – the different age groups of respondents reported similar frequencies of the conflict causes.

It was interesting to note, though, that the accountants in management positions – contrary to other groups – identified underestimation of the profession as the main cause of conflicts (28.6 % of answers), and specialists in finance saw poor communication as the main cause (28 % of the answers). Illegal requirements were most frequently mentioned by independent accountants, and accountants.

Attention was also paid to a possible influence of the position of accountants in relation to subordinates they have. In this respect, the most frequent cause of conflicts identified by accountants with subordinates was underestimation of the profession, whereas in case of accountants without subordinates this cause represented only the fourth most frequent cause of conflicts, and illegal requirements were mentioned most frequently (see table 3).

Another interesting fact to note was that the number of conflict causes grows with the experience of accountants. Even though it is – to a large extent – given by the highest number of respondents with and experience overreaching 10 years, it is still interesting to note this fact (see table 4).

Table 3 Causes of workplace conflicts among surveyed members of the CCA by existence of subordinates

| Causes of workplace conflicts \ Subordinates | No | Yes | Sum |
|--|-----------|-----------|------------|
| Bossing | 1 | 0 | 1 |
| Poor communication | 6 | 11 | 17 |
| Underestimating accountants' profession | 4 | 16 | 20 |
| Long distance | 1 | 0 | 1 |
| Opportunistic behaviour | 0 | 3 | 3 |
| "Personal chemistry" | 3 | 0 | 3 |
| Ambiguity | 1 | 3 | 4 |
| Illegal requirements | 19 | 12 | 31 |
| Not appropriate reward system | 1 | 3 | 4 |
| Directive approach | 9 | 7 | 16 |
| Passive supervisor | 0 | 2 | 2 |
| Dependence betw. accountants and superiors (clients) | 3 | 3 | 6 |
| Sources | 1 | 1 | 2 |
| Sum | 49 | 61 | 110 |

Source: Data from the survey

Table 4 Causes of workplace conflicts among surveyed members of the CCA by length of practice

| Causes of workplace conflicts \ Experience | 1-3 years | 4-5 years | 6-10 years | > 10 years |
|--|-----------|-----------|------------|------------|
| Bossing | 0 | 0 | 1 | 0 |
| Poor communication | 0 | 2 | 1 | 14 |
| Underestimating accountants' profession | 0 | 0 | 1 | 19 |
| Long distance | 0 | 0 | 0 | 1 |
| Opportunistic behaviour | 0 | 0 | 0 | 3 |
| "Personal chemistry" | 1 | 1 | 0 | 1 |
| Ambiguity | 0 | 1 | 0 | 3 |
| Illegal requirements | 0 | 0 | 5 | 26 |
| Not appropriate reward system | 0 | 0 | 1 | 3 |
| Directive approach | 0 | 1 | 2 | 13 |
| Passive supervisor | 0 | 0 | 0 | 2 |
| Dependence betw. accountants and superiors/clients | 0 | 0 | 2 | 4 |
| Sources | 0 | 0 | 0 | 2 |
| Sum | 1 | 5 | 13 | 91 |

Source: Data from the survey

3.2 Impacts of conflicts on job satisfaction

Several questions in the survey related to job satisfaction of accountants. Within this paper author concentrated on comparison of evaluation of the satisfaction before and after a conflict related also to the significance of a faced conflict.

As shown in table 5, job satisfaction remained unchanged in 33 cases of the 110 respondents referring a conflict (30 % of the sample). In 13 cases (11.8 %) the satisfaction even grew, in five of these cases even significantly (by four or more points). It can seem paradoxical that job satisfaction would increase after a conflict. This can, though, be understood as a status of releasing the former tension by being able to express and exchange opinions, and "cleaning the air" through an improvement or even solution of a difficult situation. This can also be connected with certain satisfaction of being able to defend own position, and showing certain courage. Similarly it is commented in the literature – e.g. Robbins (2013), Rahim (2010). In 43 of the 110 cases (39 %), though, the satisfaction declined by four or more points.

Table 5 Contingency table for job satisfaction before and after a conflict

| Job satisfaction Before | After | | | | | | | | | | Sum |
|----------------------------|----------|-----------|-----------|----------|-----------|----------|----------|-----------|-----------|-----------|------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 1 | 2 | 1 | 4 | 1 | 1 | | | | | 3 | 12 |
| 2 | | 12 | 1 | 2 | 3 | 3 | 1 | 5 | 5 | 3 | 35 |
| 3 | | | 5 | 2 | 1 | 1 | 4 | 3 | 3 | 1 | 20 |
| 4 | | | 2 | 2 | 1 | 1 | 1 | 4 | 1 | 2 | 14 |
| 5 | | | 1 | | 3 | | | | | 1 | 5 |
| 6 | | 1 | 2 | | | 3 | | 1 | | 3 | 10 |
| 7 | | | | | 1 | | | | 1 | | 2 |
| 8 | | | | 2 | 1 | | | 1 | | | 4 |
| 9 | | 1 | | | | | 1 | | 3 | | 5 |
| 10 | | | | | 1 | | | | | 2 | 3 |
| Sum | 2 | 15 | 15 | 9 | 12 | 8 | 7 | 14 | 13 | 15 | 110 |

Source: Survey data

Testing of hypotheses

H_A : *There exists a relationship between job satisfaction of accountants and perceived significance of workplace conflicts of accountants with superiors (clients).*

Spearman's correlation coefficient reached -0.58 , $p=0.00$ ($p < 0.05$), which shows a significant rather strong negative correlation – the more significant conflicts accountants experience, the lower they are satisfied with their jobs.

H_B : *There exists a relationship between change of job satisfaction of accountants after experiencing a conflict and perceived significance of workplace conflicts of accountants with superiors (clients).*

Spearman's correlation coefficient reached -0.29 , $p=0.00$ ($p < 0.05$), which again shows a significant negative correlation – the more significant conflicts accountants experience, the higher decrease of job satisfaction happens afterwards.

3.3 Costs of conflicts

Calculation of average costs of conflicts per year for the selected categories of employees was done using equation 2, and the results are presented in table 6. It is interesting to note, that the highest loss of time is mentioned by management and very similarly by independent accountants, whereas the lowest is reported by accountants and specialists in finance.

Average costs of conflicts per person and year reached over CZK 6 700. This figure, though, has to be considered as an orientation figure, taking into account that conflicts involve at least two people at a time. Considering the focus of the paper, one of the sides of the conflict will always include a manager (average costs of over CZK 20 500 per year), and an accountant on one of the other positions (average costs in those cases is CZK 2 158 per year). Therefore the average costs of conflicts will actually be higher than the summation of these two figures – i.e. about CZK 22 700 per year.

Table 6 Costs of time wasted on conflicts

| Position | Share in the Chamber | Average Wasted Time (AWT) [hours per year] | Average wage costs (AHWC) [CZK per hour] | Average costs of conflicts (ACC) [CZK] |
|------------------------|----------------------|---|---|---|
| Management | 18.6 % | 29.2 | 704 | 20 557 |
| Main accountant | 12.5 % | 12.3 | 369 | 4 539 |
| Specialist in finance | 21.3 % | 4.5 | 386 | 1 737 |
| Independent accountant | 22.5 % | 26.4 | 217 | 5 729 |
| Accountant | 25 % | 8.3 | 260 | 2 158 |
| Weighted average | | 16.2 | 378 | 6 718 |

Source: Data from the survey, "Share in the Chamber" was rounded to one decimal place

3 Conclusion

The research confirmed expected results. The Spearman's coefficient shows a strong negative relationship between job satisfaction and perceived significance of conflicts (confirming the findings of Khan & Haque, 2009; Lysonski, 1985).

Based on the answers of the respondents, average number of hours spent on conflicts reached the highest values in case of managers (contrary to Aranya & Ferris, 1984; Aranya et al., 1981) and independent accountants, where it also leads to the highest average annual costs.

The identified causes of conflicts are in accordance with the overall "message" of results reached and consistent with recent studies of conflicts, which are often related to illegal requirements (confirmed by Shafer & Wang, 2010), underestimating accountants' profession, poor communication (Bakhare, 2010; Peterson & Behfar, 2003), and directive approach (confirmed by Patten, 1995; Clabaugh et al., 2000; Janssen, 2004; Kelly & Barrett, 2011). These most common causes were mentioned by 76.4 percent (N=84) of all respondents.

Most of the respondents (59.1 percent/N=65) stated structural causes of conflicts, including 31 references to illegal requirements. Accountants cannot solve these on their own, and usually cannot prevent them. Therefore the Chamber of Certified Accountants should seek for ways to increase the ethical level of not only accountants, but specifically also their managers. It is necessary to promote the definition of illegal activities in the Czech law, which concerns the role of a professional accountant, i.e. law No. 140/1961, criminal law. These issues are addressed in the head 22, section 3. It is necessary to keep reminding the risks connected with crimes against the economic system.

As the second most frequent structural cause of conflict, 14.6 percent of the respondents (N=16) identified the directive communication. Robbins (2013) addresses these issues through a recommendation to alter the human variable. It means using behavioural change techniques such as human relations training to alter attitudes and behaviours that cause conflict. According to the findings of Bedrnová et al. (2012), Folwarczná (2010), Katcher & Snyder (2009) in these cases the Chamber of Certified Accountants should offer company managers specific training courses aiming on social skills including conflict management styles, coaching, feedback, positive, open communication, recognition, respect, trust in others. I.e. developing the emotional intelligence, and support of a modern style of leadership utilizing rather the soft skills than directive commands.

Another frequent cause of conflicts (18.2 percent of respondents, N=20) was underestimating accountants' profession. It is the most common communication cause of conflicts. The Chamber of Certified Accountants should therefore consider an extension of the focus within the professional preparation. Similarly as in the previous case, the activity – in order to be successful – cannot be only focused on accountants. It is also necessary to focus on superiors, and explain them the importance of accounting as a profession for an organisation including the social impacts of not respecting it.

The second most often cited communication cause of conflicts is poor communication mentioned by 15.5 % (N=17) of the respondents. There exist many successful techniques of conflict management. Groups with cooperative management styles and a strong underlying identification with the overall group goals are more effective than groups with a competitive style (Somech, Desivilya & Lidogoster, 2009).

Even though the recent research suggests that although intelligent people perform better and tend to have more interesting jobs, they are also more critical when evaluating their job conditions (Ganzach, 1998), the survey did not provide a sufficient evidence for that, as far as there were only minor differences of identified conflict causes among the different educational groups of respondents.

There exists a proved connection between faced conflicts and stress (e.g. Fisher, 2001) – its prevention and providing ways to cope with it belong to another significant area of needed activities of the Chamber of Certified Accountants.

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Appendix

Selected survey questions:

1. Please describe a significant conflict situation with your superior (client) in your own words, which you faced during the last year.
2. Please evaluate the perceived importance of the conflict situation and circle your selected answer below:
Low importance (without conflicts) 1 2 3 4 5 6 7 8 9 10 high importance
3. Please evaluate your level of job satisfaction before conflict situation, after and circle your selected answer below:
Satisfaction before conflict 1 2 3 4 5 6 7 8 9 10 dissatisfaction before conflict
Satisfaction after conflict 1 2 3 4 5 6 7 8 9 10 dissatisfaction after conflict
4. How often do you face conflict situations with your superior (clients)? (with a conflict author means: aggressive behaviour, negative emotions, stress, wasted time thinking about conflicts, which relate to lower level of performance). Please circle your selected answer below:
 - Never, almost never
 - 1-2 times per year

- Every 2-3 months
 - Once a month
 - Every other week
 - Every week
 - Several times a week
5. When are you facing a conflict situation with your supervisor (client), how many hours do you spend on average with it? (with a conflict author means: aggressive behaviour, negative emotions, stress, wasted time thinking about conflicts, which relate to lower level of performance).
Please write the number of hours at work.....