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

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