

The Effect of Conflict Management Strategies on Job Satisfaction: A Study in the Accounting Sector ^{1 2}

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Abstract

The aim of this study is to examine the effect of conflict management on job satisfaction for the accounting sector and to examine the effect between the conflict management strategies used by employees and their job satisfaction. Also, demographic characteristics are to contribute to the related literature by examining the effect of job satisfaction, conflict management, and conflict management strategies. In this study, survey research method and relational screening model were used. Then, e-survey was applied to 451 accounting professionals through convenience sampling among approximately 200.000 accounting sector employees operating in Turkey and 403 questionnaires were analysed. The factor loadings of the scales were examined, followed by reliability and normal distribution analyses of the relevant scales and then parametric tests were performed. Pearson correlation analysis and regression analysis were performed to examine the relationship between constructive, adaptive, coercive, avoidant and compromising subscales of job satisfaction scale and conflict management strategy scale. According to the results, conflict management has a positive effect on job satisfaction. Also, constructive, accommodative, compromise, avoidant and coercive conflict management strategies were also found to have a positive effect on job satisfaction. When demographic characteristics were analysed, it was found that there was no significant difference between gender, marital status, age, education level variables and job satisfaction, conflict management, adaptive, constructive, coercive, avoidant and accommodative conflict management strategies. It was observed that there was a significant difference between the professional experience variable and compatible conflict management strategy, also between the occupation variable and coercive conflict management strategy.

Keywords: Conflict, Conflict Management Strategies, Job Satisfaction

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Çatışma Yönetim Stratejilerinin İş Tatminine Etkisi: Muhasebe Sektöründe Bir Çalışma

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Öz

Bu çalışmanın amacı, çatışmaların yoğun olarak yaşandığı muhasebe sektörü için çatışma yönetiminin iş tatmini üzerindeki etkisini incelemek ve çalışanların kullandıkları çatışma yönetimi stratejileri ile iş tatminleri arasındaki etkiyi incelemektir. Ayrıca, demografik özelliklerden; cinsiyet, medeni durum, yaş, eğitim düzeyi, meslek ve mesleki tecrübe değişkenlerinin iş tatmini, çatışma yönetimi, uyumlu, yapıcı, zorlayıcı, kaçınmacı ve uzlaşmacı çatışma yönetimi stratejileri ile arasındaki etkisini inceleyerek ilgili literatüre katkı sağlamaktır. Bu çalışmada nicel araştırma yöntemlerinden anket araştırma yöntemi ve ilişkisel tarama modeli kullanılmıştır. Araştırmada Türkiye’de faaliyet gösteren toplamda 122.461 serbest muhasebeci ve serbest muhasebeci mali müşavir, stajyerler ve muhasebe meslek elemanları ile yaklaşık 200.000 muhasebe sektörü çalışanları arasından kolayda örnekleme yoluyla 451 muhasebe meslek mensubuna çevrim içi anket uygulanmış ve 403 anket analize tabi tutulmuştur. Ölçeklerin faktör yükleri incelenmiş, ardından ilgili ölçeklerinin güvenilirlik, normal dağılım analizleri ve sonrasında, parametrik testler gerçekleştirilmiştir. İş tatmini ölçeğinin yapıcı, uyum sağlayıcı, zorlayıcı, kaçınmacı ve uzlaşmacı alt ölçekleri ile çatışma yönetimi stratejisi ölçeği arasındaki ilişkiyi incelemek için pearson korelasyon analizi ve regresyon analizi yapılmıştır. Sonuçlara göre, çatışma yönetiminin iş tatmini üzerinde olumlu bir etkisi olduğu görülmüştür. Ayrıca, yapıcı, uyumlu, uzlaşmacı, kaçınmacı ve zorlayıcı çatışma yönetimi stratejilerinin de iş tatmini üzerinde olumlu bir etkiye sahip olduğu bulunmuştur. Demografik özelliklerden; cinsiyet, medeni durum, yaş, eğitim düzeyi değişkenlerinin iş tatmini, çatışma yönetimi, uyumlu, yapıcı, zorlayıcı, kaçınmacı ve uzlaşmacı çatışma yönetimi stratejileri ile arasında anlamlı bir farklılık olmadığı görülmüştür. Mesleki tecrübe değişkeni ile uyumlu çatışma yönetimi stratejisi ile aralarında ve meslek değişkeninin ise zorlayıcı çatışma yönetimi stratejisi ile aralarında anlamlı bir farklılık olduğu görülmüştür.

Anahtar Kelimeler: Çatışma, Çatışma Yönetimi Stratejileri, İş Tatmini

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Introduction

Conflict is an inevitable phenomenon in every environment where people interact. People may experience some conflict and inconsistency during this interaction, which creates conflict between the parties (Karip, 2015, p. 1). Throughout history, studies on conflict have differing opinions as to whether aggressive behavior is innate or a reaction to social, political, or economic factors. This view of conflict has its roots in the work of Freud, who believed that violence is in our nature. Based on the idea of "survival of the fittest," other researchers have analyzed conflict as part of a universal struggle that encourages innate aggressive actions (Thakore, 2013, p. 10).

The conflict and disagreement at the source of the conflict can occur between organizations, individuals or groups within the organization, or it can be experienced between people or groups that have no connection with the organization (Şimşek, 1998, p. 272).

Conflict management can be defined as the actions of the parties to the conflict or third parties in order to direct the existing conflict-dispute to a certain result (Karip, 2015, p. 43). According to the researches, it has been seen that two-thirds of the problems experienced in an organization are caused by the poor management of the conflict (Karcioğlu, Gövez and Kahya, 2011, p. 331).

Although there are many methods for the management of conflict, the basis of all methods is the correct perception of each other. First of all, the parties to the conflict should be well analyzed and the appropriate method according to their structure should be used. According to Thomas, these methods can be mentioned under five main headings. These methods are: conformity, avoidance, cooperation (constructive), competition (coercive), and compromise (Thomas and Ruble, 1977, p. 146).

Although the concept of job satisfaction was first studied in the 1920s, its importance was noticed later (Dinler, 2019, p. 4). When the relevant literature was scanned, it was seen that many different definitions were made for the concept of job satisfaction. Based on similar definitions, job satisfaction can be defined as the positive feelings and satisfaction that a person feels towards his/her job, while satisfaction means reaching saturation and the realization of something desired (İşcan and Timuroğlu, 2007, s. 124). The concept of job satisfaction, which was first used by Locke, was defined as "a pleasant or positive emotional behavior that occurs as a result of being successful in one's job" (Bhattacharjee, 2001, p. 353). Job dissatisfaction, on the other hand, can be defined as a feeling that arises when the expectations of the employee from his job or work environment are not met. Job dissatisfaction has the power to affect many things, from the health of the employee to his commitment to the workplace (Gerkan and Pehlivan, 2010, p. 31).

The concepts of conflict and satisfaction are two concepts that directly affect each other. These concepts are more powerful than one might think and should be considered together. How conflicts are managed and how they are resolved will directly affect satisfaction. Especially in the accounting sector, if the conflicts arising from the negativities and conflicts cannot be managed consciously and in a healthy way, it can negatively affect the employee and this may cause the employee to experience dissatisfaction.

When the relevant literature was scanned, it was seen that the studies on conflict and satisfaction were mostly done for the education and health sector. It has been observed that there are not enough studies in the field of the effect of conflict management on job satisfaction in terms of the accounting sector and its employees, and there are no studies on this subject, especially in the national context. In this context, the study is important. The accounting sector requires constant communication with people. It is a sector where conflicts are intensely experienced both for this reason and because of stress, burnout and work intensity (Öz and Çeviren, 2017, p.

42). The aim of this study is both to contribute to the literature by filling this gap in the literature and to determine whether there is an effect between constructive, adaptive, compromising, avoidant and coercive conflict management strategies and job satisfaction of employees in the accounting sector and how this effect is. It is aimed to examine the effect of gender, marital status, age, profession, professional experience and education level variables on job satisfaction, conflict management, adaptive, constructive, coercive, avoidant and accommodative conflict management strategies. It is aimed to be a reference for the accounting sector where conflict, stress and disagreements are experienced intensively.

With this aim in mind, data were collected from 451 people in total by e-survey method from public accountants, financial advisors, interns and accounting professionals working throughout Turkey, and the answers of 403 people were analyzed due to incomplete and inaccurate answers.

Conflict

Mary, who was the first to use the concept of conflict and pioneered the dynamic management approach. Parker Follet (Koçak and Aktaş, 2019, p. 133). In its simplest form, the concept of conflict can be defined as a disagreement between the parties. Conflicts are dynamic because in conflict, the parties adjust their positions according to the other side, and no group or organization can be in complete harmony, so conflict is a possible and natural process in every situation (Tulunay, 1990, p. 30).

Stephen P. Robbins, organizational conflicts can be examined in three groups as “traditional, behavioral and interactionist” approaches, and in other words, these can be mentioned as classical, neo-classical and modern management theories (Şimşek, 2002, p. 288).

According to the Traditional/Classical view, conflicts are destructive, unnecessary, hinder performance, and are considered harmful. In order to prevent these conflicts, the reward-punishment method is preferred and the conflict must be eliminated in order to achieve success (Durmuş, 2020, p. 12). According to the behavioral (Neo- Classical) view, conflict occurs frequently in organizations and this is natural and cannot be completely avoided (Şimşek, 2002, p. 289). According to the interactionist / modern view, conflicts can harm the individual as well as prevent the achievement of organizational goals, but not every conflict is useless or harmful, some conflicts are important and beneficial for the integrity of the organization (Şimşek and Çelik, 2018, p. 220).

Conflict that can be managed in a healthy way can contribute significantly to the individual and the organization. Conflict is a tool for examining and resolving existing problems, and this tool can be useful if used properly (Karip, 1999, pp. 22-23).

Causes of Conflict

The deeper and more widespread the source of the conflict, the more difficult it is to manage the conflict and the more damage the conflict will cause. Just like in every event we experience in every area of life, contrary to what is seen, most of the conflicts we are in or witness are based on very different problems and reasons. Some of these reasons can be listed as follows (Bartos and Wehr, 2002, pp. 29-42);

Personality differences

Each individual is born, grows and dies in different ways. Even these three characteristics, which are the same for everyone, have different reflections on life. The society in which the individual lives will affect his personality, how he reflects his ideas, thoughts, feelings, and many features such as his style, as well as how he will handle and manage this conflict in case of conflict (Cengiz, Terzi, Bayrak, Ağaoglu and Ceylan, 2012, p. 24).

According to studies, it has been concluded that people with oppressive and low-respect personality traits are more prone to conflict (Tekarslan, Kılınç, Şencan and Baysal, 2000, p. 29). It has been observed that individuals with high self-reflection feature act politically by acting according to the situation (Mehra, Kilduff and Brass, 2001, p. 124). It has been observed that angry and selfish people experience more conflicts than other people and are less likely to show cooperative behavior in these conflicts (Cengiz et al, 2012, p. 24).

Lack of communication

While Turkish Language Society defines the concept of communication as conveying feelings and thoughts to others in every conceivable way, notification and communication, Cüceloğlu defined it as "a term that expresses the exchange of thoughts and feelings between people" (Cüceloğlu, 1987, p. 10). Dökmen, on the other hand, defined communication as "the process of producing, transferring and making sense of information" (Dökmen, 1994, p. 19).

Human is a social being and spends every stage of his life, even every moment, in communication and interaction with other people. Words cannot mean anything on their own, what matters is what effect the word is spoken against, what style it is said, and what facial expression and tone of voice the person saying it uses (Güdek, 2018, p. 8).

Detection differences

The word perception means that the person comprehends, interprets and reflects the facts that he perceives with his sense organs (Akca and Erüçic, 2007, p. 132). To perceive the presence of something, we must first see it, hear it, or feel it.

Purpose differences

Each individual, group and organization may have different goals. While these goals are often parallel to each other, they may not always be compatible with each other. If these goals are incompatible, conflicts can occur. Individuals may sometimes have disagreements among themselves, sometimes with the group they are in, and sometimes with the organization. Purpose differences; It can be experienced in situations where there are scarce resources, competition is the basis instead of cooperation in the reward system, individual goal differences or subjective interpretations of organizational goals (Can, 2002, p. 328).

Scarce resources

Organizations need some basic resources to continue their existence, such as time, capital, people, basic tools and materials used, etc. These resources are distributed to the relevant units within the organization. Each unit wants to get these resources, which are already limited for the organization, completely, and it is possible to experience conflict between units or between the unit and the organization about the distribution of these resources (Eren, 1993, p. 365).

Status and role

While status means the status of the individual in society, role is what the individual should do in the light of his status (Ceylan, 2011, p. 93). In a society, each individual has a status and roles appropriate to that status. A person's status and role may not always be the same. Conflicts can arise from this difference. Status conflicts are mostly experienced between senior employees and younger and junior employees due to their inability to take orders (Karcioğlu and Alioğulları, 2012, p. 219).

The Size of the organization

In order to talk about the size of an organization, we need to know its capital, number of employees and resources. The growth of an organization means more units, more work to be done, responsibility and employees (Cengiz et al. 2012, p. 29). As organizations grow, their control becomes more difficult, in case of a potential problem, it becomes difficult to solve, it becomes more difficult to control, more costly and complex. As the organization grows, departments and units also increase, and it will no longer be as easy as it used to be to provide a healthy and effective communication between these units (Tuğlu, 1996, p. 34).

Technological developments

Developing technology leaves not only individuals but also organizations in need of a great change. Following technology, keeping up with innovation, developing products are all phenomena that extend the life span of organizations (Cengiz et al. 2012, p. 6). With the come technology into our lives, the employee who cannot keep up with these changes becomes idle, which paves the way for decreased productivity and conflicts (Recepoglu, 2021, p. 35).

Types of conflict

Types of conflict by parties

Conflicts can be examined in five basic groups in terms of their parties:

Personal conflict: It is the type of conflict that leads the person to stress, anger or discomfort in cases where the person is not confident, the expectations are high, or there are contradictions between his decisions and his behavior (Kocel, 2007, p. 508) .

Interpersonal conflict refers to the incompatibility and disagreement between two or more people (Nelson and Quick, 2009, p. 312).

Conflicts between individuals and groups are conflicts that are likely to occur as a result of the person having difficulty in complying with the norms of the group to which he belongs. Conflicts within groups are conflicts between different groups in an organization (Seval, 2006, p. 247). It is the most common type of conflict in organizations.

Inter-organizational conflicts: According to the parties, one of the conflicts is inter-organizational conflicts. They are conflicts experienced by two or more organizations (Cengiz et al. 2012, p. 14).

Conflicts by position in the organization

Such conflicts can be categorised under three sub-headings: (Seval, 2006, p. 248).

Vertical conflict is a type of conflict that can arise from reasons such as sharing authority, gaining power, and gaining superiority among subordinates (Şimşek, 2002, p. 299). The reason for such conflicts is usually that the superiors put pressure and force the subordinates (Cengiz et al . 2012, p. 14).

Horizontal conflict is the conflict between people at the same level in an organization. The reason for these conflicts is usually resource scarcity, differences in purpose and conflicts of interest (Özkalp and Kirel, 2001, p. 400).

Command-command-staff conflict, the most common type of conflict in organizations is the command-command-staff conflict. Such conflicts arise due to the unclearness of duties, authorities and responsibilities and due to different perceptions and perspectives (Şimşek, 2002, p. 299).

Functional vs dysfunctional conflict

Functional conflict is the type of conflict that benefits the organization in line with the goals of the organization. Dysfunctional conflict, on the other hand, is the conflict that does not serve the goals of the organization and aims to divert the organization from its goals. First of all, it is necessary to handle the conflict and manage it correctly, a conflict that seems completely non-functional at first may result in a functional (Şimşek and Çelik, 2018, p. 222).

Consequences of conflict

It can be said that conflict is neither positive nor negative, sometimes it is a harbinger of danger and sometimes it can be a harbinger of new opportunities.

Positive consequences of conflict on individuals

If conflicts between individuals can be managed in a healthy and effective way, individuals' empathy skills will improve, their self-confidence will increase, their adaptation processes will accelerate and individuals will be able to express themselves more easily (Cengiz et al. 2012, p. 35).

Negative consequences of conflict on individuals

Regardless of the level of conflict, it will have negative consequences for the individual after it rises above a certain level. Experiencing health problems, physical and mental problems will negatively affect the life of the individual. Some negative consequences can be listed as follows:

- Stress levels increase,
- It leads to exhaustion,
- They feel anxiety, fear and insecurity,
- Their health is negatively affected (Cengiz et al. 2012, p. 37).

Positive consequences of conflict on organizations

Conflict can be used as an effective tool in solving and defining problems. If mutually positive approaches are preferred in conflicts, it will be possible to create an atmosphere where trust and understanding prevail in the organization (Karip, 2015, p. 36).

Negative consequences of conflict on organizations

A conflict that cannot be managed effectively negatively affects employees' confidence in their work, their love of their jobs, and their commitment to the organization (Cengiz et al. 2012, p. 36).

Conflict in the Accounting Sector

Accounting is an information system that is necessary for every living business to see the past financially, to make plans for the future and to implement these plans at the right time (Erol and Kurt, 2021, p. 20).

According to Erol and Kurt (2021), as a result of their work on accounting professionals and the problems they experience, the wage schedules and expectations do not match, the members of the profession enter into unfair competition against each other, the existence of unnecessary and excessive workload, the lack of adequate support by the chambers for interns, professional ethics. It has been concluded that the existence of reasons such as not fully complying with the rules prevents the development and progress of the profession (Erol and Kurt, 2021, p. 33). Doğan states that conflict of interest is inevitable in the accounting sector and the solution to this problem is theoretical management and a properly planned accounting system (Doğan, 2007, pp. 128-138).

Based on all these reasons, it is possible to experience both personal, interpersonal and intra-organizational conflicts in the accounting sector. For example, a conflict between a junior professional working in the same office and a senior accounting professional can lead to conflict, or a financial advisor's problems with other financial advisors affiliated with the chamber or disagreements with the chamber management can be given as examples.

Conflict Management

Conflict management is the action of the parties to the conflict or a third party to resolve the existing incompatibility (Karip, 1999, pp. 51-52).

Conflict Management Styles

The techniques to be used in conflict management are very important because how the conflict will result depends on these techniques (Cengiz et al. 2012, p. 48). According to Thomas, these methods can be mentioned under five main headings (Thomas and Ruble, 1977, p. 146). These methods are:

Collaboration (constructive) method

The cooperation method, also known as the “problem-solving, constructive method”, is a method that can satisfy both sides of the conflict. In this method, the parties try to find the root cause of the conflict in order to achieve their goals. In this method, both parties benefit. The important issue in this method is that the parties are inclined to solve problems and for this purpose, the parties come face to face with trust and frankness. (Karip, 1999, p. 61).

If the parties are prone to cooperation, they should first adjust their own behaviour accordingly. The necessary features for the cooperation method can be listed as follows (Flaganan, 1999, p. 64, transmitted by Ceylan, Ergün, Alpkın, 2000, p. 45):

- Be honest and open,
- Do not make judgements, make definitions,
- Don't generalise, be specific,
- Use personal pronouns to express your feelings and thoughts,
- Do not contradict your words and body language,
- Focus only on what can be changed.

Avoidant method

In this method, the manager clearly does not take sides and does not want to intervene in the conflict. This situation causes the decisions to be taken late in the resolution of the conflict and creates dissatisfaction for the parties (Şimşek, 2002, p. 305).

The avoidance method is low assertive and the parties are not willing to co-operate. In this method, instead of addressing the conflict, it is covered up and avoided. The parties withdraw themselves and may prefer to pretend that the conflict does not exist. The parties may use it to postpone the conflict or to gain time (Cengiz et al., 2012, p. 57).

Coercive method

The method of competition is similar to a game in which one side wins and the other loses, and is also known as pressure, coercion, domination. The parties are extremely selfish, consider their own interests and do not cooperate. In this method, power is at the forefront, so it can be said that there is coercion and pressure rather than solution (Karip, 1999, p. 63).

The person who will use this strategy should have enough power and authority and if the manager uses competition style against subordinates, they use tools such as threats, punishment and negative feedback (Cengiz et al., 2012, p. 56).

Compatible method

Karip, compliance method is a preferred method to 'save the situation' and it can be used if people who prefer to use this method have an expectation from the other party in return for giving up their wishes (Karip, 1999, p. 68).

The main thing in the compliance method is to act according to the other party and give him what he wants, and this method is also known as the compromise model. It is usually applied when one of the parties is in favour of peace or when one of the parties does not want to escalate the issue. In contrast to the competitive style, co-operation is essential here, and the parties are not primarily concerned with their own interests. The party using this style is ready to make concessions to the other party (Szilagy and Wallace, 1980, p. 367).

Compromising method

The compromise method is used in a conflict where both parties make sacrifices and make mutual concessions. This method is generally preferred when the powers of the parties are equivalent. Although it includes both self-interested and cooperative behaviors, it is located between the method of competition and the method of conformity. This style is a generally accepted method of conflict resolution (Thomas and Ruble, 1977, p. 146).

Both sides give up some things for the solution of the conflict, try to find a middle way by compromising their demands. In this method, win-win approach prevails. In this method, both parties should take into account and give importance to their own interests and needs as well as the interests and needs of the other party. In addition, the compromise method is generally preferred when conflicts reach a deadlock point, and it is also used as an emergency solution method when the conflict is at its most heated (Karip, 1999, pp. 65-69).

Job Satisfaction Concept

Turkish Language Society, satisfaction means fulfillment of a desired thing, reaching contentment, saturation. The concept of satisfaction was first used by Locke in the field of job satisfaction. Satisfaction was defined by Locke in the context of job performance as "a pleasant or positive emotional behavior that occurs as a result of being successful in one's job" (Bhattacharjee, 2001, p. 353).

Factors Affecting Job Satisfaction

There are many different opinions about the factors affecting job satisfaction.

Fee

Wages are money or similar values given to the employee as a result of working in a job (İşcan and Timuroğlu, 2007, p. 125). Wage is a fundamental and important concept in job satisfaction or dissatisfaction. Employees are mostly not satisfied with the wages they receive because the number of employees who think that the wage they receive is sufficient is very few, and therefore wages are seen as a factor of dissatisfaction (Erdoğan, 1996, pp. 238-239).

Age

There are studies showing that there is a positive relationship between age and job satisfaction, and it is said that as the age progresses, the satisfaction level of the employee increases. This may be due to the desire of newly recruited employees to rise quickly and their dissatisfaction (Akçay, 2012, p. 137).

Gender

Men and women are different both socially and socially, their behaviors differ due to the duties, expectations, and what is deemed appropriate, and this situation creates a significant change in their view of work. Since women and men are different in every aspect and in every field and have different characteristics, their satisfaction has also been different (Aydemir, 2013, p. 30).

The work itself

First of all, the employee must love and adopt his work. An employee who does a job he doesn't like by force cannot be satisfied with his job and cannot work efficiently. It is important and necessary for the work to be liked by the employee, to be found different and interesting, to provide the employee with the opportunity to learn and develop himself, and to arouse curiosity. However, a person who works in a job under these conditions can be satisfied with his job (Şimşir and Seyran, 2020, p. 29).

Education level

Another important factor affecting job satisfaction is the education level of the person. Education affects and shapes the feelings and thoughts of individuals. As the level of education increases, the perspectives expand in direct proportion to the amount of knowledge. Çarıkçı (2000), in his study, concluded that as the level of education increases, job satisfaction also increases (Çarıkçı, 2000, p. 155).

Material and nonmaterial rewards

Employees also think about and question the benefits they will inevitably provide in every job they do. Awards are of great importance in terms of productivity, performance and satisfaction of employees and provide vitality in the workplace (Şimşir and Seyran, 2020, p. 31).

Results of Job Satisfaction

The job satisfaction feelings of employees with different characteristics and the results of job satisfaction also vary from person to person. While the employee with high job satisfaction is more positive and happy, on the contrary, the employee with low job satisfaction is likely to be alienated, discordant and indifferent to the job (Akıncı, 2002, p. 7).

Achievement increase

Along with the researches conducted in the field of job satisfaction, the following opinions emerged: If the employee is satisfied with his job, he will be more successful and effective in his job. Job satisfaction forms the basis of businesses and if the employee is happy and peaceful, he will be more effective, successful, productive and enthusiastic in his work (Demirci, 2002, p. 54).

High performance

The results of many studies show that there is a positive relationship between job satisfaction and performance (Nergiz and Yılmaz, 2016, p. 77). According to Spector, productivity is directly proportional to the happiness of the employee. The fact that an employee with a high performance in his job is happier, satisfied and loving his job more is related to rewarding the employee with high performance (Spector, 1997, p. 56).

Increase in motivation

The sole purpose of the organizations is: To achieve their goals by directing the efforts of the employees in line with their own goals. Motivation definitions include the concept of desire, goal, purpose, need, and incentive. While motivation is a psychological process, satisfaction includes positive emotional states that are not entirely dependent on productivity (Ergül, 2005, p. 71).

Consequences of Job Dissatisfaction

Under this heading, some consequences of job dissatisfaction are discussed.

Stress and other health issues

It is pointless to expect positive developments neither in business life nor in private life from an employee who is not satisfied with his job. The main thing that a dissatisfied employee will feel will be stress (Aydemir, 2013, p. 42).

Absence from job

Absenteeism is the situation where an employee does not come to work except for leaves and annual holidays (Sabuncuoğlu, 2000, p. 42).

It is seen that absentee employees are mostly indifferent to their jobs, cold, not good with their colleagues, left alone, and sensitive in their personal relationships (Şimşir and Seyran, 2020, p. 35).

Leaving job

Employees who have low job satisfaction, are unhappy, and whose expectations are not met are likely to leave the job. Although there are many different reasons for leaving the job, the main reasons are; it is that the employee does not find what he/she receives in return for the effort, effort and time spent (Aydemir, 2013, p. 44).

Estrangement

It is a state of indifference that an employee develops unconsciously due to the general characteristics of the job or work environment (Oruç, 2020, p. 328).

Motivation Theories For Job Satisfaction

Motivation theories in the literature but in studies on job satisfaction, these theories are thought to explain job satisfaction (Özpehlivan, 2018, p. 46).

Scope Theories

The main purpose of these theories is as follows: If managers can understand the factors that force employees to behave in certain ways, they can address people more easily and manage them better (Güney, 2001, p. 226).

Maslow's hierarchy of needs theory

Maslow's hierarchy of needs theorem is one of the first theories to deal with the issue of job satisfaction and is a general theorem, not just the work environment. In this theory, a five-level hierarchical order is mentioned and an individual cannot move to a higher level without fulfilling his needs in a row. It is based on physiological needs, namely needs such as breathing, food, water, sleep, and so on: safety, socialization, esteem, and self-actualization. The main issue in this theory is the need to seek to satisfy higher needs (Tümgan, 2007, p. 24).

Herzberg's two factor theory

Herzberg's two factor theory, developed by F. Herzberg is the best-known motivation theory after Maslow's theory and is one of the most important theories developed in the field of job satisfaction. With this theory, Herzberg aimed to determine the expectations of the employee from the work environment, what motivates the employee more, which conditions are motivating or not, and which situations create reluctance (Kaya, Yıldız and Yıldız, 2013, p. 4).

McClelland's success-power theory

This theory was developed by David McClelland, and according to this theory, people behave under the influence of three groups of needs (Güney, 2001, p. 230).

- 1- Need for Achievement: It is the need to do something more effectively and well.
- 2- The need to gain power: The need to influence other people, to be responsible for them.
- 3- Need for attachment (relationship): It is the need to keep social relations strong and to join groups.

Alderfer's ERG theory

Clayton Alderfer built this theory on the fact that Maslow's theory was not realistic, and according to this theory, more than one need can motivate a person at the same time. Alderfer has gathered Maslow's hierarchy of needs into three groups as follows: (Bozkurt, 2008, p. 42).

- 1- Existence needs: Physical well-being, these needs are physical needs and security, which are the most basic needs for the person.
- 2- Relationship needs: It is the need for socialization.
- 3- Growth needs: Personal development and progress.

Process theories

While examining the behavior of the employees, they are theories that examine not only the work carried out but also the employees with all their features (Gül, 2021, p. 53).

Vroom's theory of waiting

The behavior of the person is not only shaped by his needs, but the result they will get as a result of the work also affects the behavior. Employees think that they will achieve their goals as a result of their efforts. This theory is based on three main elements: expectation, instrumentality and valence (Gül, 2021, p. 54).

Adams' theory of equity

This theory was developed by J. Stacey Adams and its main idea is that employees are motivated when they are treated fairly. When the employees are treated fairly in the distribution of the rewards they receive after their efforts, this motivates them, but when there is a contrary situation, that is, if they think that there is an unfair distribution, this may lead to job dissatisfaction (Tümgan, 2007, p. 25).

Locke's theory of purpose

According to the goal theory developed by Locke, the level of job satisfaction may vary according to the purpose of the person. This theory is based on two main assumptions:

- 1- An individual's purpose also influences his or her behavior.
- 2- External incentives increase the desire of individuals to work and affect them (Kazanç, 1998, p. 47).

Porter and Lawler's enhanced prospect theory

In this theory, in order to achieve satisfaction, the employee should think that the reward he perceives and receives should be comparable to others and as a result he should be treated fairly. In other words, the value of the prize must be appropriate. The award alone is not enough, the important thing is to receive the deserved award (Cihangiroğlu and Şahin, 2010, p. 6).

Research Method

In this study, survey research method was used and relational survey model was used. Within the scope of the research, approximately 200,000 accounting sector employees were selected through convenience sampling method from 122,461 independent accountants, financial advisors (<https://www.turmob.org.tr/istatistikler>) and accounting personnel. People who volunteered to participate in the study and who were suitable for the conditions were selected from the population with the convenience sampling method. Ethics committee permission was obtained from Atatürk University Rectorate with the document dated 22.11.2022 and numbered E-77040475-000-2200384148.

The number of samples required for the research was calculated via (<https://www.surveysystem.com>). In the calculation made by accepting the confidence interval as 95% and the error rate as $\alpha=0.05$, it was concluded that the study should be done with at least 383 people. Persons who are willing to participate in the research and suitable for the conditions were selected from the population with the accessible sampling method, and the e-survey method was applied to 451 people, more than the number of participants to be reached. The questionnaire of 48 people was not evaluated because it contained missing data, and the study was analyzed with the answers of 403 people. It was assumed that those who participated in the study voluntarily participated and gave their answers sincerely.

Graham (2009), applied his study titled 'The Effects Of Different Conflict Management Styles On Job Satisfaction in Rural Healthcare Settings' to the employees of two rural hospitals in the Midwest and as a result, it was revealed that the conflict management styles used by managers have a direct relationship on job satisfaction (Graham, 2009, p. 81).

Choi (2013), 'The Influence of Conflict Management Culture On Job Satisfaction' was applied to 743 tellers in the bank and the aim of the study was to examine the relationship between job satisfaction and coercive, avoidant and cooperative conflict management styles. As a result of this study, it was concluded that collaborative conflict management culture has a positive effect on job satisfaction, while coercive conflict management culture has a negative effect on job satisfaction. No statistically significant relationship was found between avoidant conflict management and job satisfaction (Choi, 2013, p. 687).

Ahmed and Ahmed (2015), 'The Relationships Between Conflict Management Styles, Job Satisfaction and Organizational Commitment Among Workers in Public and Private Sectors' examined the relationship between conflict management styles, job satisfaction and organisational commitment in two groups of private and public organisations. As a result of the study, it was concluded that conflict management styles affect job satisfaction (Ahmed and Ahmed, 2015, pp. 41-50).

In the light of the above information, the following hypotheses were developed by predicting that there is an effect between conflict management and job satisfaction.

The hypotheses of the research are as follows:

- H1: Conflict management has a positive effect on job satisfaction.
- H1a: There is a positive effect between the constructive conflict management strategy used by the employees and their job satisfaction.
- H1b: There is a positive effect between the compatible conflict management strategy used by the employees and their job satisfaction.
- H1c: There is a positive effect between the coercive conflict management strategy used by the employees and their job satisfaction.
- H1d: There is a positive effect between the avoidant conflict management strategy used by the employees and their job satisfaction.
- H1e: There is a positive effect between the compromising conflict management strategy used by the employees and their job satisfaction.

Findings and Discussion

In order to measure job satisfaction, Başol and Çömlekçi's five-dimensional scale developed in 2020 and reliability study was used (Başol and Çömlekçi, 2020, pp. 17-31). The reliability and validity analyzes of the scale were performed and the KMO value was 0.859. KMO value shows that the data set is suitable for factor analysis. It is seen that the Bartlett test chi-square value applied for the data set is high and the significance value is 0.000. In line with these results, it is seen that the data set is suitable for factor analysis. Significance level was accepted as $p < 0.05$. Cronbach The alpha value was calculated as 0.893. Cronbach Since the alpha value is greater than 0.70, it is seen that the scale in the research is reliable. However, it is seen that the scale explains approximately 70% of the total variance explained. It is seen that all the items in the job satisfaction scale are gathered under a single factor.

The scale known as ROCI II (The Rahim Organizational Conflict Inventory-II) in the international literature, developed by Rahim (1983), was used to measure-learn the conflict management method.

The reliability and validity analyzes of the scale were performed and the KMO value was 0.901. KMO value shows that the data set is suitable for factor analysis. It is seen that the Bartlett test chi-square value applied for the data set is high and the significance value is 0.000. In line with these results, it is seen that the data set is suitable for factor analysis. Significance level was accepted as $p < 0.05$. The Cronbach Alpha value was calculated as 0.898. Since the Cronbach alpha value is greater than 0.70, the scale in the research seems to be reliable.

The distribution of the participants, whose effect of conflict management on job satisfaction was measured, according to various variables was examined. 54.1% of the participants are "women" and 45.9% are "men". It is seen that 48.1% of the participants whose marital status was examined were "single", 43.7% were "married" and 8.2% were "divorced". 64.3% of the participants are between "18-36 years old", 28.5% are "37-55 years old" and 7.2% are "over 55 years old". 61.8% of the participants whose education levels were examined were "undergraduate", 21.1% "postgraduate", 9.9% "associate degree" and 7.2% "secondary education". 39.2% of the participants have "0-4 years", 39.2% "10 years and above" and 21.6% "5-9 years" professional experience. When the professions of the participants are examined; It is seen that 39% of them are "accounting staffs", 31.8% are "intern" and 29.3% are "public accountant financial advisors". The distribution of the participants is given in the table below.

Table 1
The Distribution of the Participants

	n	%
Gender		
Women	218	54,1
Men	185	45,9
Marital Status		
Single	194	48,1
Divorced	33	8,2
Married	176	43,7
Age		
18-36 age	259	64,3
37-55 age	115	28,5
55 + age	29	7,2
Education Level		
Undergraduate	249	61,8
Postgraduate	85	21,1
Associate Degree	29	7,2
Secondary Education	40	9,9
Experience		
0-4 year	158	39,2
5-9 year	87	21,6
10 year +	158	39,2
Job		
Interns	128	31,8
Accounting Staff	157	39,0
Public Accountant Financial Advisors	118	29,3
Total	403	100

The table below shows the normality distributions of the scales. Skewness and kurtosis values of the scales and sub-dimensions are analysed. Although kurtosis and skewness values are stated in different ranges in the literature, Jondeau and Rockinger (2003) stated that values in the range of ± 3 show normal distribution. In this context, it was checked whether the data met the normality assumptions and it was seen that the values in question were in the range of ± 3 (Jondeau and Rockinger, 2003, s. 1699-1737 transmitted by Eren et al. 2022, s. 141).

Table 2
Normality Distribution

Scales	\bar{X}	SD	Skewness	Kurtosis
Job Satisfaction	3,64	1,01	-0,822	0,180
Conflict Management	3,60	0,63	-0,984	2,968
Constructive	4,03	0,77	-1,422	2,761
Compatible	3,27	1,06	-0,340	-0,659
Coercive	3,32	0,91	-0,236	-0,333
Avoidant	3,28	0,89	-0,101	-0,132
Compromising	3,33	0,77	0,027	0,962

Pearson correlation values of the scales are shown in the table below.

Job satisfaction and

- There is a positive relationship between conflict management at 0.01 significance level ($r=,488^{**}$)
- There is a positive relationship between constructive conflict management at 0.01 significance level ($r=,507^{**}$)
- There is a positive relationship between adaptive conflict management at 0.01 significance level ($r=,283^{**}$)
- There is a positive relationship between coercive conflict management at 0.01 significance level ($r=,261^{**}$)
- There is a positive relationship between avoidant conflict management at 0.01 significance level ($r=,249^{**}$)
- It is seen that there is a positive relationship at 0,01 level of significance ($r=,314^{**}$) between the conciliatory conflict management.
- It is also seen that conflict management strategies (constructive, adaptive, coercive, avoidant and conciliatory) are positively correlated with each other at 0.01 level of significance.

Table 3
Pearson Correlation Analysis

Scales	Job Satisfaction	Conflict Management	Constructive	Compatible	Coercive	Avoidant	Compromising
Job Satisfaction	1	,488**	,507**	,283**	,261**	,249**	,314**
Conflict Management		1	,839**	,620**	,700**	,731**	,623**
Constructive			1	,296**	,395**	,524**	,404**
Compatible				1	,265**	,409**	,372**
Coercive					1	,458**	,484**
Avoidant						1	,390**
Compromising							1

** Pearson correlation significance level 0,01

According to the results of the regression analysis in which job satisfaction was accepted as the dependent variable and conflict management and its sub-dimensions (constructive, adaptive, coercive, avoidant and compromising) were accepted as independent variables; 24% ($R^2=,238$) of the total variance of job satisfaction is explained by conflict management, 26% ($R^2=,257$) by constructive conflict management, 8% ($R^2=,080$) by adaptive conflict management, 7% ($R^2=,068$) by coercive conflict management, 6% ($R^2=,062$) by avoidant conflict management and 10% ($R^2=,099$) by accommodative conflict management. Constructive conflict management has the highest effect on job satisfaction, followed by general conflict management, conciliatory conflict management, harmonious conflict management, challenging conflict management and avoidant conflict management.

Regression analysis results are presented in the table below.

Table 4
Regression Analysis

Job Satisfaction			R ²	Corrected R ²	F
Conflict Management	B	,771	,238	,236	125,288
	t	11,193			
	p	0,000			
Constructive	B	,658	,257	,255	138,592
	t	11,773			
	p	0,000			
Compatible	B	,269	,080	,078	34,788
	t	5,898			
	p	0,000			
Coercive	B	,289	,068	,066	29,403
	t	5,422			
	p	0,000			
Avoidant	B	,279	,062	,059	26,427
	t	5,141			
	p	0,000			
Compromising	B	,408	,099	,096	43,922
	t	6,627			
	p	0,000			

Conclusion

Prawiti conducted a study in 2017 to examine the relationship between conflict management style and job satisfaction of nurses working in a hospital. There are five conflict management styles; integration, coercion, avoidance, adaptation and accommodation. The results of the study showed that the job satisfaction of the nurses was at a moderate level and the conflict management style most commonly applied by the supervisors in the hospital was the dominant style. In addition, only two styles (compliance and accommodative) significantly affect nurses' job satisfaction; in addition, integration, dominance and avoidance from conflict management styles do not significantly affect job satisfaction among nurses (Prawiti, 2017, p. 5). Although these results do not fully overlap with the results of our study, they overlap in terms of harmonious and conciliatory strategy.

Kassim et al. (2018) aim to investigate the relationship between conflict management styles and job satisfaction among academic staff in Malaysian public universities. The findings show that various conflict management styles, such as integrating, compelling, and compromising, are positively significant with job satisfaction. However, dominant and avoidant conflict management styles were found to be negatively related to job satisfaction. Therefore, it is argued that all five conflict management styles are significantly related to job satisfaction (Kassim et al. 2018, pp. 2-11). While the results obtained are in line with our study for constructive, harmonious and conciliatory conflict management strategies, they do not coincide with avoidant and coercive conflict management strategies.

In the study conducted by Aditya and Setyawan in 2021 on the impact of conflict management styles on employees' job satisfaction, they stated that inappropriate management styles are one of the most important problems in organizations, and this situation negatively affects job satisfaction. The research found that the public sector tends to use the collaborative style in resolving conflicts, which is a good step for government institutions. This study indicates that conflict management affects job satisfaction. Collaborative conflict management style, compromise, and compliance are conflict management styles that have a significant impact on job satisfaction. As a result of the study, it was seen that cooperation, compromise and adaptability conflict management styles had a significant effect on job satisfaction. Dominant style and avoidance style do not have a significant effect on job satisfaction (Aditya and Setyawan, 2021, p. 1-14). When these results are compared with the results of our study, we reach similar results in terms of cooperation, accommodating and harmonious strategies, but our results do not coincide in terms of coercive and avoidant strategies.

According to the information gathered from this research;

H1: Conflict management has a positive effect on job satisfaction.

Conflict management has a positive effect on job satisfaction at a significance level of 0.01,

H1a: There is a positive effect between the constructive conflict management strategy used by the employees and their job satisfaction.

There is a positive effect at 0.01 significance level between job satisfaction and constructive conflict management strategy,

H1b: There is a positive effect between the compatible conflict management strategy used by the employees and their job satisfaction.

There is a positive effect at 0.01 significance level between job satisfaction and compatible conflict management strategy,

H1c: There is a positive effect between the coercive conflict management strategy used by the employees and their job satisfaction.

There is a positive effect at 0.01 significance level between job satisfaction and compelling conflict management strategy,

H1d: There is a positive effect between the avoidant conflict management strategy used by the employees and their job satisfaction.

There is a positive effect at 0.01 significance level between job satisfaction and avoidant conflict management strategy,

H1e: There is a positive effect between the compromising conflict management strategy used by the employees and their job satisfaction.

It was found that there is a positive effect at the 0.01 significance level between job satisfaction and the conflict management strategy of reconciliation.

When the relationship with demographic characteristics is examined,

Gender; it is seen that there is no significant difference between the female group and male group in terms of job satisfaction, conflict management, constructive conflict management, compatible conflict management, coercive conflict management, avoidant conflict management and compromising conflict management ($p>0.05$). According to this finding, it shows that the scores of job satisfaction, conflict management, constructive conflict management, compatible conflict management, coercive conflict management, avoidant conflict management and compromising conflict management are close to each other.

Marital status; It is seen that there is no significant difference between the marital status variable and job satisfaction, conflict management, constructive conflict management, compatible conflict management, coercive conflict management, avoidant conflict management and compromising conflict management scales ($p>0.05$). The absence of a significant difference between the groups indicates that the scores of job satisfaction, conflict management and conflict management strategies are close to each other.

Age; It is seen that there is no significant difference between age variable and job satisfaction, conflict management, constructive conflict management, compatible conflict management, coercive conflict management, avoidant conflict management and compromising conflict management scales ($p>0.05$). The absence of a significant difference between the groups indicates that the scores of job satisfaction, conflict management and conflict management strategies are close to each other.

Education level; It is seen that there is no significant difference between the education variable and job satisfaction, conflict management, constructive conflict management, compatible conflict management, coercive conflict management, avoidant conflict management and compromising conflict management scales ($p>0.05$). The absence of a significant difference between the groups indicates that the scores of job satisfaction, conflict management, constructive conflict management, compatible conflict management, coercive conflict management, avoidant conflict management and compromising conflict management are close to each other.

While it was observed that there was no significant difference between the scales of professional experience, professional experience variable and job satisfaction, conflict management, constructive conflict management, coercive conflict management, avoidant conflict management and compromising conflict management ($p>0.05$). It is seen that there is a significant difference between them and compatible conflict management ($p<0.05$). The significant difference is between “0 - 4 years” and “5 - 9 years” and “5-9 years” and “10 years and above”. It is seen that the professional experience of those who use the compatible conflict method the most is 5-9 years, followed by 10 years and above, followed by 0-4 years of professional experience.

Job; It was observed that there was no significant difference between the scales of occupation variable and job satisfaction, conflict management, constructive conflict management, compatible conflict management, avoidant conflict management and compromising conflict management ($p>0.05$). It is seen that there is a significant difference between them and coercive conflict management ($p<0.05$). Significant difference in challenging conflict management is seen between “intern and public accountant financial advisor”. It is seen that those who use the coercive conflict method the most have the profession of independent accountant and financial advisor, followed by accounting staff and interns, respectively.

In this study, the effect of conflict management strategies on job satisfaction of accounting sector employees, who experience stress, disagreements and conflicts intensely due to the burdens of the profession, was analysed. It is aimed to be a reference for the accounting sector and to be a solution to existing problems. In this respect, a study that develops both the conflict management strategies and job satisfaction literature and the accounting sector literature has been put forward

Limitations

This study is limited to independent accountant and financial advisor, interns and accounting professionals working throughout Turkey. Therefore, it does not include certified public accountants.

Recommendations

Chartered accountants were excluded from the study; therefore, it is recommended that chartered accountants be included in the group in future research. It is also suggested that evaluations should be made on the basis of regions. It is also suggested that future studies be conducted in different sectors, for example in call centres where stress and conflicts are experienced intensely.

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Genişletilmiş Özet

Amaç

İlgili yazın tarandığında çatışma ve tatmin konulu çalışmalar çoğunlukla eğitim ve sağlık sektörü için yapıldığı görülmüştür. Muhasebe sektörü ve çalışanları açısından çatışma yönetiminin iş tatminine olan etkisi alanında yeterli sayıda çalışma olmadığı görülmüştür. Muhasebe sektörü insanlarla sürekli iletişimde olmayı gerektirir. Hem bu sebeple hem de stresin, tükenmişliğin, iş yoğunluğunun fazla olmasından dolayı çatışmaların yoğun olarak yaşandığı bir sektördür. Bu çalışmanın amacı, hem ilgili literatürde fark edilen bu boşluğun doldurarak literatüre katkı sağlamak, hem de muhasebe sektöründeki çalışanların çatışma yönetimi stratejileri ile iş tatminleri arasında bir etki olup olmadığını ve bu etkinin ne şekilde olduğunu tespit etmektir. Demografik özelliklerden; cinsiyet, medeni durum, yaş, eğitim düzeyi, mesleki tecrübe ve meslek değişkenlerinin iş tatmini, çatışma yönetimi, uyumlu, yapıcı, zorlayıcı, kaçınmacı ve uzlaşmacı çatışma yönetimi stratejileri ile arasındaki etkisinin incelenmesi amaçlanmıştır. Çatışmanın, stresin ve anlaşmazlıkların yoğun şekilde yaşandığı muhasebe sektörü için referans niteliğinde olması amaçlanmıştır.

Yöntem

Türkiye'de faaliyet gösteren 451 muhasebe meslek mensubuna çevrim içi anket uygulanmış ve 403 anket analize tabi tutularak veriler SPSS 25 programı kullanılarak değerlendirilmiştir. Bu çalışmada nicel araştırma yöntemlerinden olan anket tekniği kullanılmış ve ilişkisel tarama modelinden yararlanılmıştır. Ölçeklerin faktör yükleri incelenmiş, ardından iş tatmini ve çatışma yönetimi stratejileri ölçeklerinin güvenilirlik ve normal dağılım analizleri yapılmıştır. İş tatmini ölçeği ve çatışma yönetimi stratejileri ölçeği -3 ve +3 aralığında normal dağılım gösterdiği için analizler parametrik testler ile gerçekleştirilmiştir. İş tatmini ölçeğinin yapıcı, uyumlu, zorlayıcı, kaçınmacı ve uzlaşmacı alt ölçekleri ile çatışma yönetimi stratejileri ölçeği arasındaki ilişkiyi incelemek için Pearson korelasyon analizi uygulanmıştır ve ardından regresyon analizi uygulanmıştır.

Bulgular

Elde edilen bulgulara göre, çatışma yönetiminin iş tatmini üzerinde olumlu bir etkisi olduğu sonucuna varılmıştır. Ayrıca, yapıcı, uyumlu, uzlaşmacı, kaçınmacı ve zorlayıcı çatışma yönetimi stratejilerinin de iş tatmini üzerinde olumlu bir etkiye sahip olduğu görülmüştür.

Ek olarak, çalışanların cinsiyet, medeni durum, yaş, eğitim düzeyi, mesleki tecrübe ve mesleği de incelenmiştir. Cinsiyet, medeni durum, yaş ve eğitim düzeyi değişkenleri için iş tatmini, çatışma yönetimi, yapıcı çatışma yönetimi, uyumlu çatışma yönetimi, zorlayıcı çatışma yönetimi, kaçınmacı çatışma yönetimi ve uzlaşmacı çatışma yönetimi ölçekleri ile aralarında anlamlı bir farklılık olmadığı görülmektedir. Gruplar arasında anlamlı bir farklılığın olmaması, iş tatmini, çatışma yönetimi ve çatışma yönetimi stratejilerinin puanlarının birbirine yakın olduğunu göstermektedir.

Mesleki tecrübe değişkeni ve iş tatmini, çatışma yönetimi, yapıcı çatışma yönetimi, zorlayıcı çatışma yönetimi, kaçınmacı çatışma yönetimi ve uzlaşmacı çatışma yönetimi ölçekleri ile aralarında anlamlı bir farklılık olmadığı görülürken, uyumlu çatışma yönetimi ile aralarında anlamlı bir farklılık olduğu görülmüştür. Uyumlu çatışma yöntemini en fazla kullananların meslek tecrübesi 5-9 yıl olduğu görülmektedir, bunu sırayla 10 yıl ve üzeri ardından 0-4 yıl mesleki tecrübe takip etmektedir.

Meslek; meslek değişkeni ve iş tatmini, çatışma yönetimi, yapıcı çatışma yönetimi, uyumlu çatışma yönetimi, kaçınmacı çatışma yönetimi ve uzlaşmacı çatışma yönetimi ölçekleri ile aralarında anlamlı bir farklılık olmadığı görülürken, zorlayıcı çatışma yönetimi ile aralarında anlamlı bir farklılık olduğu görülmüştür.

Zorlayıcı çatışma yönetimindeki anlamlı farklılık “aday meslek mensubu (stajyer) ” ile “ serbest muhasebeci mali müşavir ” arasında görülmektedir. Zorlayıcı çatışma yöntemini en fazla kullananların mali müşavir mesleğine sahip olduğu görülmektedir bunu sırasıyla muhasebe meslek elemanı ve stajyer takip etmektedir.

Sınırlılıklar

Bu çalışma Türkiye genelinde görev yapmakta olan serbest muhasebeci mali müşavirler, aday meslek mesupları (stajyerler) ve muhasebe meslek elemanları ile sınırlandırılmıştır. Dolayısıyla yeminli mali müşavirleri kapsamamaktadır.

Öneriler

Yeminli mali müşavirler çalışmanın dışında tutulmuştur dolayısıyla gelecek araştırmalarda gruba yemin mali müşavirlerin de dahil edilmesi önerilmektedir. Ayrıca, değerlendirmelerde bölgelerin esas alınması önerilmektedir. Bunun yanı sıra, gelecekte yapılacak olan çalışmaların farklı sektörlerde örneğin, stresin ve çatışmaların yoğun şekilde yaşandığı çağrı merkezleri çalışanları üzerinde de yapılması önerilmektedir.

Özgün Değer

Bu çalışmada, mesleğin getirdiği yüklerden dolayı stresin, anlaşmazlıkların ve çatışmaların yoğun şekilde yaşandığı muhasebe sektörü çalışanlarının çatışma yönetimi stratejilerinin iş tatminlerine etkisi analiz edilmiştir. Bu açıdan hem çatışma yönetimi stratejileri ve iş tatmini literatürünü hem de muhasebe sektörü literatürünü geliştiren bir çalışma ortaya konmuştur.

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