

Conflict Management Styles of Male and Female Junior Accountants

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Conflict is often inevitable whenever people work together. There is, however, scant empirical evidence on how men and women handle conflicts. Such an examination is valuable for improving workplace relations and productivity. This study examined the conflict management styles used by male and female junior accountants. While males and females did not differ significantly in terms of using integrating, obliging and compromising styles, females were more inclined to avoid conflicts and males tended to be more dominating. Managerial implications of this study are addressed in this study.

Introduction

In response to growing demands for workplace harmony and productivity (Chen and Tjosvold, 2002; Tjosvold and Sun, 2002), effective conflict management is becoming paramount. Although conflict is traditionally viewed as destructive, De Dreu and Van de Vliert (1997) argue that constructive conflicts may even encourage some positive outcomes, such as improving group creativity and effectiveness. Rahim (1992) indicates that organizational conflict is considered as legitimate, inevitable, and possibly a positive indicator or effective organization management. In spite of increasing interest in conflict management, there has been very little reported empirical evidence on how males and females handle conflicts (Brewer, Mitchell and Weber, 2002; Cetin and Hacifazlioglu, 2004). An understanding of the influence of gender on conflict handling styles is important for improving workplace relations. Thus, in this study, the model of conflict management styles proposed by Rahim (1983) is tested across gender.

Conflict Management

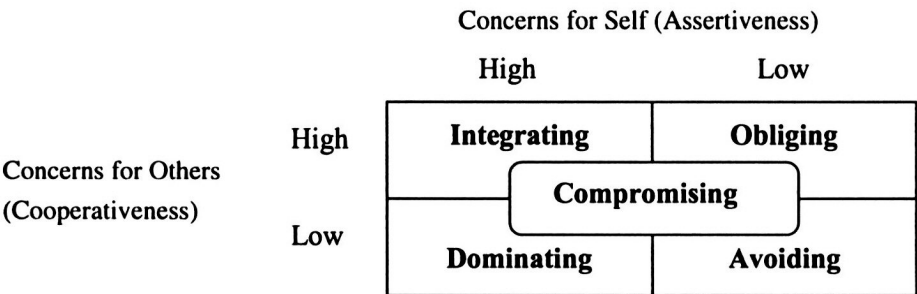
The literature on conflict has a long lineage in the socio-psychological (Brehmer, 1976; Deutsch, 1969; Heider, 1958) and management literature (Deutsch, 1949; Guetzkow and Gyr, 1954). A plausible reason for the continuing interest in conflict management is that the ability to resolve conflicts is considered an important skill for managers (McKenna and Richardson, 1995). Some scholars (e.g., Cosier and Schwenk, 1990; Jehn, 1994; Priem, Harrison and Muir, 1995) even believe that conflicts could be functional in that the quality of decisions would improve as a result of rigorous debate.

Furthermore, in a longitudinal study conducted by Jehn and Mannix (2001), certain types of conflict affect high and low group performance differently over time. For example, high performing groups experienced process conflict towards the end of their projects, whereas process conflict was high in the beginning and at the end of the project for low performing groups. Task conflict was moderate for high performers at the beginning of the project, increased in the middle, and subsided towards the end. In contrast, low performers had high task conflicts during the beginning and middle of the project, and towards the end of the project, they experienced even higher levels of task conflict. Hence, the pursuit of scholarly enquiries into conflict resolution strategies may help to provide solutions to dysfunctional conflict and suggest ways to stimulate constructive conflicts.

Figure 1 depicts the five common responses to conflict (Rahim, 1983; Thomas, 1992). First, a person might use an integrating (or collaborating) approach, where concern for others and oneself are high (or high level of assertiveness and cooperativeness). Second, an avoiding style may be used, where concern for others and oneself are low (or low level of assertiveness and cooperativeness). Third, when a dominating (or competing) style is used, there is a low concern for others and a high concern for oneself (or high level of assertiveness and low level of cooperativeness). The fourth response is an obliging (or accommodating) style; associated with a high concern for others and a low concern for oneself (or low level of assertiveness and high level of cooperativeness). Finally, the compromising response involves moderate level of concern for others and oneself (or moderate level of assertiveness and cooperativeness). These approaches illustrate the range of responses to conflicts, but no one particular response is superior or considered the best method and McKenna and Richarson (1995) further stresses that every individual is capable of using all five approaches.

Several studies have shown that gender roles play an important part in the choice of conflict resolution styles. For example, individuals with a masculine gender role tend to be more aggressive and hence, would utilize a dominating or competing style (Portello and Long, 1994). Conversely, feminine individuals are found to be more cooperative

Figure 1. The Five Approaches of Conflict Management



Adapted from Rahim (1983, p. 369)

and thus, favor the avoiding style (Baxter and Shepherd, 1978). The integrating (or collaborating), obliging (or accommodating) and compromising styles appear to be applicable to androgynous individuals (Bem and Lenney, 1976; Portello and Long, 1994). Cook (1985). Furthermore, Brewer et al. (2002) argue that although biological sex may be associated with conflict management styles, gender role is the determinant of individuals' reaction to conflicts. This line of reasoning is underpinned by the belief that masculine and feminine characteristics are learnt, especially when individuals progress in an organization.

However, the literature on conflict handling styles of males and females is inconsistent. For example, in a study of Singaporean managers (McKenna and Richardson, 1995), men were found to use the compromising style more than women, while women were more inclined to use the avoiding style. In contrast, an investigation of teachers and university faculty members by Cetin and Hacifazlioglu (2004) revealed that female faculty members favored avoidance more significantly than their male counterparts but no significant difference was found between male and female teachers. While Rahim (1983) found that women were more likely to use cooperative styles (such as obliging and integrating), Bedell and Sistrunk (1973) suggested that women were more competitive. Given the varying findings in past literature, this study explores the similarities and differences in conflict management styles between males and females in a junior level accounting role. The focus is on male and female junior level accountants (i.e., individuals who are working in an accounting firm for less than 3 years). Thus, adaptation of gender roles over time is not considered.

Method

Sample

The sample of 241 junior level accountants (i.e., more than one year but less than 3 years of experience) was drawn from a national accounting training course that prepared them for their professional accounting exams in Australia. Table 1 provides descriptive

Table 1. Males and Females by Age, Education and Type of Firm

		Males (n=122)		Females (n=119)	
		n	%	n	%
(Age group)	20-29	114	93.4	117	98.3
	30-39	8	6.6	2	1.7
(Education)	Bachelor	117	95.9	114	95.8
	Master	4	3.3	3	2.5
	Other	1	0.8	2	1.7
(Type of firm)	Big-4 Accounting firm	52	42.6	59	49.6
	Medium-size accounting firm	40	32.8	45	37.8
	Small accounting firm	18	14.8	8	6.7
	Commercial firm	11	9.0	6	5.0
	Other	1	0.8	1	0.9

information for the sample. The majority (95.9%) of the accountants were 20 to 29 years old. Most of the accountants held at least a Bachelors degree, a minority had a Masters degree and a handful had some other form of qualification such as a graduate diploma. A majority of the accountants worked in one of the Big 4 accounting firms and medium size firms.

Measure

In this study, conflict management styles were assessed using an instrument designed by Rahim (1983). The scales consist of integrating, avoiding, dominating, obliging and compromising styles of handling conflicts. A seven-point Likert scale that ranged from "Strongly disagree" (1) to "Strongly agree" (7) was utilized to measure each of the five scales. The Cronbach alphas for these five scales were .91, .90, .81, .83 and .86, respectively. Only one item (i.e., I usually hold on to my solution to a problem) from dominating was removed, because the item-total correlation was less than .35 (Nunnally, 1978).

Results

Table 2 presents the means, standard deviations and results of contrasts between males and females. The t-test indicate that male and female junior accountants/auditors have similar approaches to integrating, obliging and compromising styles of conflict management, evidenced by the lack of statistical difference between females and males. According to some of the findings of past literature, the avoiding and dominating styles seem to be the main approaches of contention between the genders. In this sample, females tend to avoid conflicts significantly more than males, and males prefer the dominating style of conflict management significantly more than their female counterparts. Overall, these results show that there are similarities as well as differences in conflict management styles between males and females.

Table 2. Conflict Management Styles between Males and Females

Variables	Males (n = 122)	Females (n = 119)	t-statistics	Means comparisons
Integrating	5.32 (0.78)	5.50 (0.81)	1.780	n.s.
Avoiding	4.27 (1.16)	4.65 (1.32)	2.415	M<F*
Dominating	4.29 (1.06)	3.81 (0.97)	-3.656	M>F**
Obliging	4.85 (0.70)	4.81 (0.82)	-0.466	n.s.
Compromising	5.08 (0.86)	5.25 (0.70)	1.636	n.s.

Notes: The values in parentheses are standard deviations of the means.

M = Males and F = Females.

* p<.05, ** p<.01 and n.s. = not significantly different.

Discussion and Future Research Ideas

The results of this study revealed three common approaches to conflict used by both genders; males and females did not differ significantly in terms of using integrating, obliging and compromising styles. Here, the moderate to high level of cooperativeness via the integrating scale seemed to be responsible for reducing the difference between the conflict management styles of the two genders. In accordance with previous literature females tended towards the avoiding approach more than males while males were more likely to be dominating (e.g., Brewer et al., 2002). This suggests that conflict management may have been learnt through socialization (McKenna and Richardson, 1995; Meinhard and Foster, 2003). Accordingly, when it comes to handling conflicts, males may have learnt to be more assertive and less cooperative, and women have a greater tendency toward unassertiveness and cooperativeness.

There are practical implications for understanding how males and females handle conflicts. For example, since female junior accountants are less likely to engage in a competitive (or dominating) orientation, team composition needs to be carefully planned to enhance team dynamics and effectiveness. Different styles in conflict management may result in males and females having dissimilar negotiation styles (Halpern and Parks, 1996), which has important ramifications when female junior accountants interact with their male colleagues, supervisors and clients. In addition, Thomas (1992) suggests that about 20% of a manager's time is spent on conflict management. This study provides insights into conflict handling styles of junior level staff allowing managers to better understand the dynamics of conflict management for male and female accountants. Such an understanding may help parties in a conflict to find a resolution and thus, reducing time commitment towards resolving conflicts. Prior evidence also suggests that conflict and the management of conflict substantially influences group and organizational effectiveness as well as wellbeing (De Dreu et al., 1999). Subsequently, these insights may assist in development of relevant recruitment and personnel selection policies to enhance the workplace.

This study has some limitations that need to be considered when interpreting the findings. First, this study did not consider the effects of gender role distinct from biological sex or gender. Some researchers (Brewer et al., 2002; Portello and Long, 1994) have found that individuals who assume masculine, feminine and androgynous roles use different conflict management styles. Thus, an examination of the effects of gender roles on conflict management styles in various settings may be of interest to scholars and practitioners. Second, this study did not consider the specific nature of conflicts for accountants. Future studies might wish to consider conflicts with peers in an organization, clients and supervisors to obtain deeper insights into possible similarities (or differences) between male and female conflict management. This study is cross-sectional in nature and does not examine whether conflict-handling techniques of males and females adapt over time. In addition to addressing some of these limitations, future studies could also examine other possible determinants of conflict management style such as the influence of organizational structure.

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