

Role Conflict and the Effects Among Accountants in Zimbabwean Listed Companies

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Abstract

This study sought to establish the existence of role conflict and its effects among accountants in the Zimbabwean listed companies. The study was done against a background of an increasing number of company closures some as result of fraudulent activities by senior professionals, in some cases involving those who had an accounting background. The government was on a drive to implement the Zimbabwe Agenda for Sustainable Socio-Economic Transformation (ZimAsset) policy document aimed at resuscitating the economy using all inclusive strategies and intended inclusive benefits, making the improvement of the welfare of all stakeholders a priority. This made such a study significant as it would contribute to knowledge on strategies of getting positive performance by accountants. The study aimed at establishing the sources of role conflict among accountants, the effects and strategies of dealing with role conflict. The population comprised of all listed companies in Zimbabwe. The target population comprised of internal auditors, management accountants and financial accountants. A combination of stratified and purposive sampling was used. A sample of sixty respondents was taken. A structured questionnaire was used as the main data collection tool, as it allowed for focused questions and follow up questions where necessary. Qualitative data was collected, coded, inputted into the SPSS version 23 and analyzed quantitatively. The findings indicated the existence of role conflict among accountants. The main source of role conflict was having multiple roles. The greatest effect of role conflict was job stress and intention to quit. The common strategy used to deal with role conflict by accountants was to explain to others what the role of accountants entailed and it was recommended that other employees should be trained on the basics of accounting. The study recommended having suitable job designs and the engagement of industrial psychologists where necessary to handle cases of stress when they occur. Further studies were recommended to focus on job satisfaction among the accountants using a bigger sample to consolidate the findings of this study.

Keywords

Accountants, Role conflict, effects

I. Introduction and Background

Employees face various pressures that affect them in the performance of their jobs. These pressures come from different sources that include family demands, friends' expectations, expectations from the employer, other employees as well as the society in general [26]. Accountants are not spared from this [20]. For accountants to perform their work effectively, as guided by the companies' Act, International Accounting Standards and professional accounting bodies [2], they must have some level of independence [12; 10 and 18]. This study was done against a background where the independence of accountants seemed to be sometimes compromised as evidenced by various scandals that had occurred that led to the collapse of organizations the world over. Such scandals date back to 1494, the time of Medici Bank [11]. In

Zimbabwe such scandals as evidenced by a number of company failures that included banks. Between the period 2000 to 2014 about twenty banks had collapsed in Zimbabwe [22]. These had accountants among their employees and yet fraudulent activities or malpractices in some of these occurred, putting to question the role played by the accounting personnel of these organizations as they were expected to act according to their professional guidelines in implementing their legal custodianship and ethical roles. This was evidence that other motives and pressures occasionally prevailed among accountants that superseded the demands from their professional guidelines. The study aims were to determine if role conflict existed among accountants in the Zimbabwean listed companies, establish the main sources of the role conflict that was faced, investigate how the role conflict impacted or potentially impacted on job performance, determine the strategies employed by the accountants in dealing with the role conflict, and establish the ways that the accountants considered as the most suitable for dealing with the role conflict that they faced. There was no or very little research that had been done in this area in the Zimbabwean context. The study was done against a background where Zimbabwe was advocating for the Zimbabwe Agenda for Sustainable Socio-Economic Transformation (ZimAsset), where the survival of companies, the beneficitation by all stakeholders ultimately culminating in the all inclusive social wellbeing stakeholders was of essence making this study of critical importance. The study focused on the period 2010 to 2014.

II. Literature Review

A. The meaning of Role Conflict

According to [25], role conflict occurs as a result of an individual occupying a position whereby serving the interests of one group of individuals makes it difficult and sometimes impossible to satisfy another group of individuals. The role being played could be intended to achieve an organizational-assigned or incentive-induced goal.

B. Sources of Role Conflict that Accountants Can Face

According to scholars, the sources of role conflict can result from the expectations of stakeholders [16], incentive structure in performance contracts [8; 25], the desire for success by human beings and this can be linked to performance incentives [8], company politics [17], culture [13] and competition [1]

C. Consequences of Role Conflict

Role conflict can affect the health of individuals [4], lead to intentions to leave the organizations [23; 20], result in performance optimization where individuals try to satisfy the expectations of the various groups [25], lead to job stress [5; 17; 2; 20], and in some cases, fraudulent activities [6] as evidenced by the various corporate collapses that include the Enron saga in the USA and various banks in Zimbabwe.

D. Strategies of Dealing With Role Conflict

There are various strategies that can be adopted to cope with role conflict. These include seeking social support [3], resorting to reframing or positive thinking efforts, defining the problem and acting to eliminate it [19], altering imposed expectations, altering personal expectations, performance optimization [14], focusing more on the expectations of one role at the expense of the other, for example focusing more on work demands than family demands or vice versa [27]. Some research has found defining the problem and acting to eliminate it in the most objective way to be the most effective strategy [15], yet a number of cases as evidenced by a number of fraudulent activities leading to corporate failures does not seem to suggest that this strategy is always adopted.

III. Methodology

The survey research design was adopted for this study. This involved getting into the field and eliciting a variety of responses from accountants who could have varying viewpoints due to their different personalities, experiences, and exposures. Qualitative data was collected using a 5 point Likert scale. The data was coded and captured to allow for quantitative analysis. The study population comprised of the sixty nine companies listed on the Zimbabwe stock exchange [29]. However, four of these (two in the banking sector, one in the pharmaceutical and another one in the technology industry) were on suspension during the time of the study, leaving a total of sixty five active companies. These formed the population. The target population comprised of those employed as accountants and possessed an accounting qualification at the head offices of these organizations. The study focused on three categories of the accounting profession which were: management accountants, financial accountants, and internal auditors of the sixty five companies. It was assumed that each company had at least one accounting professional for each of these three categories stationed at head-office, giving a target population of 195. Stratified random sampling was used to select the companies according to the different industries. Within each company purposive sampling was used to select the actual respondents. The target population and sample size is depicted in Table 1 below.

Table 1: Target population and sample size

Industry	Number of active companies	Number of Accountants	Sample	Sample size
Banking	6	18	3	16.67%
Beverages	2	6	3	50%
Tourism	2	6	3	50%
Agricultural	7	21	3	14.29%
Paper and Packaging	2	6	3	50%
Industrial Holding	8	24	6	25%
Mining	4	12	3	25%
Engineering	4	12	3	25%
Technology	1	3	3	100%
Agri - industrial	3	9	3	33.33%
Pharmaceutical & chemicals	1	3	3	100%
Food	3	9	3	33.33%
Printing and publishing	1	3	3	100%

Property	4	12	3	25%
Retail	4	12	3	25%
Insurance	5	15	3	20%
Building & associated Industries	7	21	6	28.57%
Transport	1	3	3	100%
Totals	65	195	60	30.8%

The questionnaire was used as the main data collection instrument in this study. Participants were asked qualitative questions on whether they experienced role conflict; the sources of the role conflict that they experienced, the effects of the role conflict on their job performance and how they dealt with the role conflict. The questionnaire was pretested using respondents who were not part of the study sample. This allowed for ambiguous questions to be identified and drafted in a simple, clearer, and less ambiguous manner. Sixty questionnaires were distributed to the respondents either through personal visits to the companies or by e-mail depending on convenience. The questionnaires were followed up using e-mails and telephone. The qualitative information collected was coded and inputted into the statistical package of social sciences (SPSS) version 23 allowing for quantitative analysis to be done.

IV. Response Rate and Demographic Profile of Respondents

A. Industries from Which Responses Were Obtained

Responses were obtained from listed companies from the banking, pharmaceutical, food, print and publishing, property, retail, insurance, tourism, agricultural, industrial holding, mining, engineering and building and associated industries. Out of the 60 questionnaires sent out, 44 were returned, giving a response rate of 73%. According to [9], getting a bigger response rate from a small sample is considered better than getting a small response rate from a larger sample. Therefore, the response rate was considered good enough to give credible results.

B. Respondents by Gender

Out of the 44 respondents, 28 were male and 16 were female. This indicated that the accounting employees in the Zimbabwean listed companies comprised mainly of male employees. This could be explained by the historical culture where male children had better opportunities to attend school as opposed to the female children given that accounting is a discipline that required relevant professional training.

C. Respondents by Age Group

50% of the respondents were in the above 41 age group, and 50% were in the in the 21 to 40 age group. This showed that accountants in the listed companies comprised mainly of a fairly young and middle aged population. Perhaps this could be attributed to the life expectancy of the country which was not high as well as the brain drain that had greatly affected the country in the period between years 2000 to 2008.

D. Educational levels of Respondents

54.5% of the respondents had an accounting degree only and 45.5% had an accounting degree as well as postgraduate qualifications. This showed that the respondents were well educated and they

understood the subject being investigated well, rendering their responses and the findings as credible.

E. Respondents Length of Service in the Respective Industries

38.6% of the respondents had between one and five years experience, 34.1% had six to ten years, 18.2% had between eleven and fifteen years, 6.8% had between sixteen and twenty years and 2.3% had above 21 years experience. This indicates a total of 61.4% who had more than six years experience in their respective industries, which made them knowledgeable enough about their industry, making the responses obtained have a credible basis.

F. Respondents' Function in Their Organizations

The respondents comprised of 14 management accountants, 15 financial accountants, and 15 internal auditors. This made the responses balanced enough in covering the different views from all dimensions of the accounting profession, thereby allowing for the different possible experiences on the topic to be covered.

V. Findings and Discussion

A. Prevalence of Role Conflict

The first objective sought to establish the existence of role conflict among accountants in the Zimbabwean listed companies. Out of the 44 questionnaires that were responded to, all the accountants indicated experiencing one form of role conflict or another. This is an important finding as it showed the need to deal with the various forms of role conflicts appropriately as in some cases these have negative consequences.

B. Sources of Role Conflict Prevalent Among the Accountants in the Zimbabwean Listed Companies

The second objective sought to find out the sources of role conflict that the accounting professionals faced. Respondents were asked what they felt were the sources of the role conflict that they faced in their profession. The responses indicated that the most prevalent sources of role conflict was having multiple roles at 43.2% followed by performance targets at 36.4% and company politics at 34.1%. The least prevalent source of role conflict was having conflicting expectations from friends, family and the technology in use. The finding that having multiple roles was the most prevalent could be explained by the situation that was prevailing in the country at the time of the study, where most companies were engaging in cost cutting as survival strategies and multi-skilling was one of such strategies adopted where accountants could for example be trained to take up, for example additional duties in Human Resources Management. Most employees were also in engaging in some private informal business activities as well to consolidate their incomes which gave them an additional workload. The Zimbabwean culture is premised on strongly knit social ties and the demands from the social circle, given the social problems that existed in the country at the time could also explain the prevalence of the role conflict.

B. How these Role Conflicts Affected /Could Affect Accountants and Their Job Performance

The third objective sought to establish how the different forms of role conflict that the accountants faced affected or could affect them and their job performance. Respondents were therefore asked to respond to statements regarding the effects of role conflict on a 5 point likert scale. The responses obtained were finally

summarized as strongly agree and agree being one category and strongly disagree and disagree as another category. The summary of the findings is given in table 2 below.

Table 2 Effects of Role Conflict faced

	Agree/ Strongly agree	Disagree/ Strongly disagree
Role conflict leads to job stress	69.9%	30.1%
Role conflict leads to intentions to quit	45.5%	54.5%
Role conflict leads to creative accounting	38.6%	61.4%
Role conflict leads to reduced company performance	31.8%	68.2%
Role conflict affects health	15.9%	84.1%

As could be noted from the findings in Table 2 above the greatest negative effect that role conflict had to accounting professionals was that it led to job stress, followed by intentions to quit. The least effect, though still significant is on the health of the accounting employees. This can somehow be related to [7]'s findings that the psychological wellbeing of employees is related to role performance and that there are relationships between job stressors and organizational citizenship behaviors. The 45.5% percentage of those that showed intention to quit is high enough to warrant concern about the likely turnover rates that could affect these companies assuming alternative employment was available. This could explain why apart from the respondents being relatively young, the average length of service in the respective organizations was not very high. This may also indicate that the type of commitment which close to half of these professionals had to their organizations was continuance commitment. According to the [21; 24], continuance commitment is based on the individual's need to continue working for the organization based on the perceived costs associated with leaving the organization, which is calculative in nature. [28] divides this into two: i) personal sacrifice associated with leaving or ii) limited opportunities for other employment; a combination of which may make someone end up opting to stay in the organization. This form of commitment is not the best for keeping employees, because once opportunities become available, the employees would leave.

Though not highly prevalent, the findings regarding those who indicated that role conflicts led to creative accounting also support [6] who found that illicit financial flows are disguised and hidden amongst legitimate commercial transactions by accountants in a bid to enhance reported performance. However, those who said role conflict led to a reduction in company performance appeared to contradict [25] who, in a research paper titled "The effects of goal conflict on effort and performance." indicated that individuals with conflicting goals achieved greater performance optimization compared to individuals without conflicting goals. However, despite the assertions by [25], this study argues that performance optimization does not lead to one achieving their best in a particular role.

C. The Strategies to Deal With the Role Conflict

The fourth objective sought to establish the different strategies used by the accountants to deal with the various forms of role conflict that they faced. Respondents were therefore asked questions regarding whether they adopted any of the different listed possible strategies of dealing with role conflict. Of the identified possible strategies of dealing with role conflict which were i) focusing on

the demands of one role at a time, ii) focusing on explaining the role of accountants to others, iii) requesting for time off as a way of dealing with role conflict, iv) resorting to thinking positively and seeking support in dealing with role conflict, v) focusing on clearly defining one's role and matching it with one's interests as a way of dealing role conflict, vi) resorting to performance optimization and vii) resorting to placing importance on oneself and the organization's integrity; the most prevalent strategy that was given by the respondents was focusing on explaining the role of accountants to others and the least adopted strategy was requesting for time off.

The fact that a significant proportion found explaining the role of accountants to others being worthwhile as a strategy of dealing with role conflict suggested that there is some lack of understanding of the role of accountants by other employees in the organizations which could be a trigger of role conflict. This finding was consistent with what was suggested as recommendations by the accountants, as quite a significant number, 34%, recommended the training of other employees on the basics of accounting and finance. The majority, 42 respondents (95.5%) did not see taking time off as a worthwhile strategy to deal with role conflict. This could suggest that most of the sources of role conflict are within the organization rather than from outside the organization, therefore taking time off to solve the role conflict could be less sensible as it would amount to avoiding the problem rather than facing it. This finding may also mean that accountants found the other strategies like performance optimization and creative accounting more secure to their employment as opposed to taking time off, which could be understandable basing on the signal that this could have on employee commitment and the limited alternative employment that could be available should this strategy lead to a breakdown of the psychological contract with the employer.

D. Perceived Best Ways of Dealing With Role Conflict

The fifth objective was intended to establish from the respondents what they thought were the best ways of dealing with role conflict. The most prevalent suggested way of dealing with role conflict was to train other employees on some basic understanding of what the accounting profession entails. The least suggested ways were having performance appraisals, operating within resource limits, having seminars arranged by professional accounting bodies and democratic leadership style.

V. Conclusions and Recommendations

Role conflict existed among accountants in the Zimbabwean listed companies. The most prevalent source of role conflict was having multiple roles. The greatest effect that role conflict had on the accountants was job stress and the intention to quit. The most common strategy adopted to deal with role conflict was to explain the role of accountants to non accounting personnel so that they could have an appreciation of the work demands of the accountants.

The study recommended job designs that reduce work overloads; result in work life balance and increase productivity among the accounting personnel despite the adoption of multi-skilling and multi-tasking as cost cutting measures by most companies as survival strategies in the harsh economic environment that existed in Zimbabwe at the time of the study. Industrial psychologists should be engaged to help the accounting professionals that were affected by work related stress emanating from role conflict. This would help them cope with it and reduce the intention to quit which was noted among some of the accountants. The study

recommended future research to be done on job satisfaction among accountants using a bigger sample to further consolidate the findings of this study.

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