



51A Middle Street Newburyport MA 01950
Phone: 800-588-7039 Fax: 877-902-4284
contact@bhfe.com www.bhfe.com

Course Information

Course Title: Conflict Management #367823

Number of continuing education credit hours recommended for this course:

In accordance with the standards of the National Registry of CPE Sponsors CPE credits have been granted based on a 50-minute hour.

CPA: 4 (All states)

National Registry of CPE Sponsors ID Number: 107615.

Sponsor numbers for states requiring sponsor registration

Florida Division of Certified Public Accountancy: 0004761 (Ethics #0011467)

Hawaii Board of Accountancy: 14003

New York State Board of Accountancy (for ethics): 002146

Ohio State Board of Accountancy: CPE .51 PSR

Pennsylvania Board of Accountancy: PX 178025

Texas State Board of Accountancy: 009349

Course Description

There is likely to be some amount of conflict in the workplace, with competing interests and clashing personalities. If not dealt with properly, it can poison the work environment. This course provides guidance in how to navigate through conflict situations. It does so by addressing the causes of conflict, the choices available for how to deal with it, and how to work through a conversation to resolve the issue. The course also addresses specific conflict situations and how they can be resolved, as well as the use of dispute resolution systems. In short, this course is a handy guide for anyone seeking to maintain a stable and productive workplace.

Course Content

Publication/Revision date: 5/16/2023.

Author: Steven M. Bragg, CPA.

Final exam (online): Twenty questions (multiple-choice).

Program Delivery Method: NASBA QAS Self-Study (interactive)

Subject Codes/Field of Study

NASBA (CPA): Personal Development

Course Level, Prerequisites, and Advance Preparation Requirements

Program level: Overview

Prerequisites: None

Advance Preparation: None

Instructions for Taking This Course

- Log in to your secure account at www.bhfe.com. Go to "My Account."
- You must complete this course within one year of purchase (If the course is "Expired," contact us and we will add the latest edition of the course to your account (no charge)).
- **To retain the course-PDF after completion (for future reference) and to enable enhanced navigation:** From "My Account," Download and save the course-PDF to your computer. This will enable the search function (Menu: Edit>Find) and bookmarks (icon on left side of document window).
- **Complete the course by** following the learning objectives listed for the course, studying the text, and, if included, studying the review questions at the end of each major section (or at the end of the course).
- **Once you have completed studying the course** and you are confident that the learning objectives have been met, answer the final exam questions (online).

Instructions for Taking the Online Exam

- Log in to your secure account at www.bhfe.com. Go to "My Account."
- A passing grade of at least 70% is required on the exam for this course.
- You will have three attempts to pass the exam (call or email us after three unsuccessful attempts for instructions).
- The exam is not timed, and it does not need to be completed in one session.
- For a printed copy of the exam questions, open the exam and press "Print Exam."
- Once you pass the exam, the results (correct/incorrect answers) and certificate of completion appear in "My Account." A confirmation email is also sent.
- CFP Board and IRS credit hours, if applicable, are reported on Tuesdays and at the end of the month.

Have a question? Call us at 800-588-7039 or email us at contact@bhfe.com.

Learning Objectives

- Recognize the effects of a conflict spiral.
- Specify when it is possible to ignore a conflict, as well as the negative effects of doing so.
- Recognize when conflict-related turnover is most likely to occur.
- Specify the situations in which a conflict may not be triggered by individuals.
- Describe the styles people use when they engage in conflict.
- Cite the conflict styles of different types of companies.
- Recognize the arguments on both sides of delaying a conflict discussion.
- Describe the means by which a tense situation can be deflated.
- Recognize the objectives behind asking questions.
- Specify the benefits and problems associated with various conversational gambits.
- Describe the means available for dealing with angry employees.
- Cite the indicators of and ways to prevent bullying.
- Recognize the circumstances in which e-mail conflicts can be either dealt with or ignored.

- Describe the possible outcomes of a business partner conflict.
- Recognize the different sources of conflict on a project.
- Specify the process flow for resolving a conflict related to a project.
- Describe the screening criteria for managers.
- Specify how the negative effects of the rumor mill can be mitigated.

About the Author

Steven Bragg, CPA, has been the chief financial officer or controller of four companies, as well as a consulting manager at Ernst & Young. He received a master's degree in finance from Bentley College, an MBA from Babson College, and a Bachelor's degree in Economics from the University of Maine. He has been a two-time president of the Colorado Mountain Club, and is an avid alpine skier, mountain biker, and certified master diver. Mr. Bragg resides in Centennial, Colorado. He has written more than 250 books and courses, including *New Controller Guidebook*, *GAAP Guidebook*, and *Payroll Management*.

Copyright © 2023 by AccountingTools, Inc. All rights reserved.

Published by AccountingTools, Inc., Centennial, Colorado.

No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, except as permitted under Section 107 or 108 of the 1976 United States Copyright Act, without the prior written permission of the Publisher. Requests to the Publisher for permission should be addressed to Steven M. Bragg, 6727 E. Fremont Place, Centennial, CO 80112.

Limit of Liability/Disclaimer of Warranty: While the publisher and author have used their best efforts in preparing this book, they make no representations or warranties with respect to the accuracy or completeness of the contents of this book and specifically disclaim any implied warranties of merchantability or fitness for a particular purpose. No warranty may be created or extended by written sales materials. The advice and strategies contained herein may not be suitable for your situation. You should consult with a professional where appropriate. Neither the publisher nor author shall be liable for any loss of profit or any other commercial damages, including but not limited to special, incidental, consequential, or other damages.

Table of Contents

| | |
|--|-----------|
| Chapter 1- Conflict Management..... | 1 |
| The Conflict Spiral | 1 |
| Conflict Signals | 2 |
| The Nature of Conflict Management..... | 2 |
| Causes of Conflict | 2 |
| Disagreement over a Personal Issue..... | 3 |
| Disagreement over Status | 3 |
| Disagreement over the Goal to be Set..... | 3 |
| Disagreement over How to Achieve a Goal..... | 4 |
| Shifting Causes of Conflict..... | 5 |
| Review Questions..... | 6 |
| Chapter 2 - Conflict Management Alternatives..... | 7 |
| Option 1 - Ignore the Situation..... | 7 |
| Option 2 - Deal with the Matter Indirectly | 9 |
| Option 3 - Deal with the Matter Directly | 9 |
| Option 4 - Terminate the Relationship | 10 |
| The Need for Speed..... | 10 |
| Review Questions..... | 11 |
| Chapter 3 - Conflict Assessment | 12 |
| Assess Whether a Structural Problem is Present | 12 |
| Assessment of the Other Party | 12 |
| Tendencies When Dealing with Conflict | 13 |
| Body Language | 13 |
| Emotions | 14 |
| Operational Patterns..... | 14 |
| Personal Assessment | 14 |
| Ability to Remain Neutral | 16 |
| Interaction Assessment..... | 16 |
| Organizational Assessment | 16 |
| Identify the Nature of the Conflict | 16 |
| Find Areas of Agreement | 17 |
| Itemize Points of Disagreement..... | 17 |
| Itemize Points of Uncertainty..... | 17 |
| Itemize Taboo Topics..... | 17 |
| Decide on the Goal..... | 18 |
| Discussions with Third Parties | 18 |
| Timing of Conflict Intervention | 18 |
| Review Questions..... | 20 |
| Chapter 4 - The Conversation | 21 |
| The Conversation Mindset | 21 |
| Conversation Considerations – Overview | 21 |
| 1. Make Dialogue Possible | 22 |
| 2. Change the Environment | 22 |
| 3. Select the Right Time | 22 |
| 4. Initial Wording | 23 |
| 5. Acknowledge the Other Party | 24 |
| 6. Collect Information | 24 |
| Focus on the Substance | 25 |
| Test Your Assumptions..... | 25 |
| Inserting Suggestions | 26 |
| When You Have Sufficient Information | 26 |
| 7. Reframe the Conflict | 26 |

| | |
|---|-----------|
| 8. Impart Information | 27 |
| 9. Offer Support..... | 27 |
| 10. Mutual Resolution | 28 |
| 11. Break Away..... | 29 |
| 12. Breakthrough Language | 29 |
| 13. The Innovative Element | 29 |
| 14. Settling Differences..... | 30 |
| 15. How to Finalize | 30 |
| 16. Consider Further Discontent..... | 31 |
| When there will be no Agreement..... | 31 |
| Conversational Gambits | 32 |
| The Observational Discussion..... | 33 |
| Listening Skills..... | 34 |
| Dealing with Aggressive Personalities..... | 34 |
| Dealing with Angry Employees | 34 |
| Dealing with Passive Employees..... | 34 |
| Dealing with Personal Animosities | 35 |
| Repairing Relations | 36 |
| Review Questions..... | 37 |
| Chapter 5 - Conflict Situations..... | 38 |
| Bullying..... | 38 |
| E-mail Conflicts | 39 |
| Going Around You..... | 39 |
| Passive-Aggressive Conflicts | 40 |
| Personal Errors | 41 |
| Strained Relations with Boss..... | 41 |
| Locked-in Strategies..... | 42 |
| Strained Relations with Business Partners | 43 |
| Conflicts with Groups | 44 |
| When Others Argue..... | 44 |
| When the Employees are Co-Workers..... | 45 |
| When the Employees are Subordinates..... | 45 |
| Special Situations | 46 |
| Review Questions..... | 48 |
| Chapter 6 - Project Conflicts | 49 |
| Causes of Project Conflict..... | 49 |
| Types of Project Conflicts..... | 49 |
| Helpful Conflicts | 50 |
| Conflict Management Rules..... | 50 |
| Knowledge of Project Objectives..... | 51 |
| Passive Resource Conflict Resolution..... | 51 |
| The Process Flow for Project Conflicts..... | 51 |
| Review Questions..... | 53 |
| Chapter 7 - Conflict Prevention and Positive Outcomes..... | 54 |
| Set the Tone..... | 54 |
| Avoid Feeding the Rumor Mill | 54 |
| Dispute Resolution Systems | 55 |
| Consistent Application of Conflict Management | 55 |
| The Positive Aspects of Conflict..... | 55 |
| Final Thoughts..... | 57 |
| Review Questions..... | 58 |
| Answers to Chapter Questions | 59 |
| Glossary | 64 |
| Index | 65 |