

# **A Critical Instance Case Study of Interpersonal Conversations Accounting Managers and Accounting Employees in the United States**

**Eric Ivey**  
**Science Researcher**

**Karina Kasztelnik**  
**Tennessee State University**

*The purpose of this qualitative critical instance case study is to explore strategies hospitality accounting managers use to establish appealing interpersonal relationships with accounting employees that reduce turnover and improve accounting employee engagement. The general problem is that interpersonal relationships between accounting employees and accounting managers are a leading cause of issues related to job turnover and accounting employee engagement. The results of this critical instance case study may contribute to positive social change by providing restaurant accounting managers tools for improving accounting employee engagement and retention workplace. The social change aspect of improving how accounting managers lead their accounting employees through interpersonal communication and relationship can lead to better working environments for accounting employees which will have a profound effect on altering issues related to accounting employee's turnover.*

*Keywords: accounting managers, accounting employees, management, leadership, retention workplace*

## **INTRODUCTION**

The specific problem is that some hospitality accounting managers lack strategies to establish appealing interpersonal relationships with accounting employees that reduce turnover and improve accounting employee engagement. While the United States job market is experiencing one of the highest increases in employee turnover since 2010, accounting managers in the restaurant industry continue to struggle with workplace engagement and turnover at a rate of 31.8% greater than other industries. The research for this critical instance case study will explore interpersonal conversations as a methods accounting managers use to improve personal connections with accounting employees. Guided by the conceptual framework an exploration of building relationships between accounting managers and accounting employees in the restaurant industry will be conducted. A purposeful sampling process will identify 10 restaurant accounting managers from a Denver, Colorado restaurant brand who have successfully established personal relationships with accounting employees leading to improved workplace engagement and turnover.

Building relationships is an emotional, cognitive, and physical investment that people make to develop workplace engagement and improve turnover (Lee and Ok, 2015). These relationships are linked directly to interpersonal communication skills needed by leaders to generate motivation in the workplace (Awad & Alhashemi, 2012). Reward and cost factors in a relationship between accounting managers and accounting

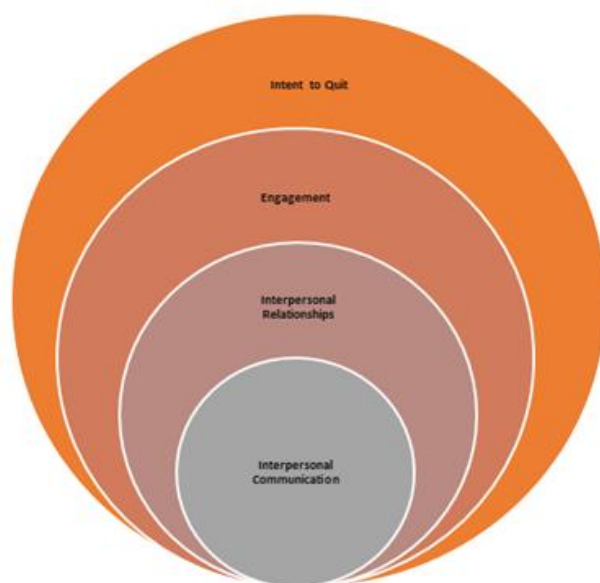
employees contains layers that are linked together in a process from artificial connections to a deeper level of intimacy and commitment (Baack, Fogliasso, & Harris, 2000). These relationships were found in previous studies related to how people connect to each in the relationship building process (Altman & Taylor, 1973), how people interpersonally communicate with each other (Graham et al., 1993; Jo & Shim, 2005), and methods used to continue the relationship process with accounting employees (Lolli, 2013).

How people communicate with each other affects the outcome of the relationship. In the restaurant industry, this can lead to improvements in the engagement, enhances the work contribution, inspires, and empowers, and reduces one's intent to quit (Chiu et al., 2017). A manager's role in improving interpersonal relationships with accounting employees is critical for organizational growth. Restaurant companies that focus on how accounting managers communicate and build relationships with accounting employees will improve engagement and turnover rates (2017).

## CONCEPTUAL FRAMEWORK

For this critical instance case study, the theory making up the conceptual framework is the Social Penetration Theory. The concept of the Social Penetration Theory is that personal relations are built on the foundation of rewards and cost benefits associated with building personal relationship (Altman & Taylor, 1973) which was found in Cook's (1987) Social Exchange Theory and symbolizes relationship building as an analogy of peeling back layers within communication to increase the levels of relationships (Altman & Taylor, 1973). The concept of building relationships found in the Social Penetration Theory is based on the needs of people, what people look for in relationships, and how they interpersonally connect with each other. As the relationship improves, trust is built leading to a stronger bond (1973). The same interpersonal concepts are found in McClelland's Motivational Needs Theory (McClelland, 1965) which suggests that motivation is derived from a person's surroundings and experiences (Figure 1).

**FIGURE 1**  
**CONCEPTUAL FORMULA OF HOW INTERPERSONAL COMMUNICATION LEADS TO RELATIONSHIPS WHICH ENGAGE PEOPLE AND IMPROVES ONE'S INTENT TO QUIT**



**Source:** Akpotu & Ozioko, 2020; DiPietro et al.; 2019; Orłowski et al.; 2020; Soelton et. al., 2020

The concepts of interpersonal communication, interpersonal relationships, engagement, and intent to quit was relative in studies sharing a commonality in how building interpersonal relationships can improve engagement and turnover (Akpotu & Ozioko, 2020; DiPietro et al.; 2019; Orłowski et al.; 2020; Soelton et. al., 2020). Within these studies, the Social Exchange Theory and the Motivational Needs Theory were theories used to develop an understanding of concepts in how people treat, communicate, and engage with each other that build engagement, personal relationships, and improvements in turnover (McClelland, 1965; Cook, 1987).

## **RESEARCH QUESTION**

The overarching research question is: What strategies do hospitality accounting managers use to establish positive interpersonal relationships with accounting employees that will reduce turnover and improve accounting employee engagement?

## **LITERATURE REVIEW**

The United States job market is experiencing one of the highest increases in employee turnover since 2010 (Maurer, 2018). In 2014, a survey was conducted on 600 U.S. accounting employees in numerous industry categories to determine what accounting employees felt were the most important aspects of their job and the reality of the engagement level. The results of the study showed that accounting employees possessed a need for trust, respect, and communication in the work environment as well as a desire to build relationships with their accounting managers (Employee Job Satisfaction, 2014). According to the Society for Human Resource Management Group (SHRM), the Bureau of Labor Statistics (BLS) reported approximately 18 million more people left their place of employment in 2018 than in 2010 (2018). Some of the reasons for the higher turnover were related to engagement in the workplace, relationships with management and leadership in the organization, and communication regarding advancement, training, and development, and have a sense of purpose in their work. In 2020, another survey was conducted on the state of employee engagement and experience (Employee Engagement and Experience, 2020). The results of the survey showed that the experience an employee has in their workplace is owned by the relationship with immediate supervisors and others within an organization, accounting employees having a sense of purpose through engagement in their work, and to be able to develop personally and professionally in a positive work culture. Some of the key elements in the study affecting employee engagement were relationships with immediate supervisor, having a voice that is listened to, and how they are communicated with that inspires having a sense of purpose. Through interpersonal communication, employers can improve the performance of engaging people, reducing turnover, and building relationships with accounting employees (Chiu et al., 2017; Orłowski et al., 2020). In the restaurant industry, building interpersonal relationships through communication leads to increases in productivity, meeting organizational strategies, and decreases in turnover rates. Communication, when used by leaders to communicate, improves retention and interpersonal communication amongst accounting employees (Awad & Alhashemi, 2012; Soelton et. al., 2020). Communication was first introduced as a method for building relationships by Altman and Taylor in 1973 who developed the Social Penetration Theory as method for explaining the steps people take to build relationships (Altman & Taylor, 1973). The connection between individuals either adds or subtracts to the value of the relationship based on communication factors (Griffin et al., 2019; Cook, 1987). One-on-one conversations triggers accounting employees to open more conversations (Tews et al., 2014). These one-on-one discussions influence positive connections that help with peeling back the layers of interpersonal relationship building (Altman & Taylor, 1973) leading to autonomy, motivation, and positive work environments because of adding value to the environmental relationship between the employee and their job leading to improvements in turnover and workplace engagement (Cook, 1987). In more recent studies, these internal events improve well-being, motivational needs, and trust based on how employers treat their accounting employees, and how they are communicated with (Xi et al., 2017; DiPietro et al. 2019). Accounting employees that feel the relationship they have with their accounting managers is the most

important part of the environment that influences the intent to stay (Frye et al, 2020). They want to develop a sense of appreciation, belonging, and to receive support and work in a healthy environment. These turnover factors are influenced by managerial behaviors and the interpersonal relationship a manager has with accounting employees (Akpotu & Ozioko, 2020).

In a 2009 study on interpersonal communication, Graham et al. explored how communication leads to relationships in the work environment. Their study provided that frequency of conversations and how people speak with each other improved interpersonal relationships; however, a gap existed as to if self-disclosure in conversations was directly related to strengthening personal relationships. Xu et al. (2017) shared that a gap for future research existed between emotional labor strategies and ones' intent to quit and Orłowski et al. (2017) provided that future exploration was needed to understand how the deeper elements of trust with accounting managers leads to organizational commitment. Research on turnover focuses on the human resource aspect of why people quit such as how accounting managers lead their teams, external and intrinsic motivators, mismanagement practices, leadership behaviors, and how support from management leads to organizational commitment (Holston-Okae & Mushi, 2018). Their study was focused on how accounting employees feel at work, what their reasons for quitting are, and the methods organizations use to improve turnover. While the authors of the study focused mainly on the methods organizations use to improve turnover, they failed to identify methods accounting managers use to improve employee turnover (Xu et al., 2017). The current study is needed to explore what methods accounting managers use to develop interpersonal relationships through their communication with accounting employees leading to improvements in engagement and the intent to quit.

### **The Social Penetration Theory**

The term social penetration refers to the extent at which interpersonal behaviors form in social interactions and are accompanied by processes of personal exchanges amongst people (Altman & Taylor, 1973). Different levels of exchange in relationships develop through time and are based on a penetration process stemming from verbal exchange, non-verbal use of body languages, the use of the physical environment, and interpersonal perceptions (Altman & Taylor, 1973). These relationships can vary significantly from working relationships, lifelong friendships, golfing partners, husband and wife, father and mother, trusted friend, and many others. The course of how relationships between people are developed and dissolved through time aids in understanding various types of social bonds (Altman & Taylor, 1973).

Altman and Taylor (1973) focused on personal characteristics, the outcomes of exchange, and situational context as three factors associated with describing the types of social bonds that create relationships. Personal characteristics include attributes such as biographical properties, personality features, and social need characteristics. Outcome of exchange factors describe how people respond to other individuals and whether the exchange represents a feeling of something gained. Finally, situational context is the place or environment in which social bonds take place. The scope of the framework for the Social Penetration Theory suggests that relationships begin with attempting to understand the overt and covert process in either the growth and development or the deterioration and dissolution of interpersonal relationships. Through time these processes serve as a function of rewards and costs, individual characteristics, and situational factors (1973).

### **Social Exchange Theory**

Behaviors in work output are a condition of social exchanges (Cook, 1987). These exchanges are weighted by rewards and costs that are created by value comparisons of situations and rational calculations to maximize utility in relationships. The way in which people interact socially through group and one-on-one interaction in a social environment is the premise for how the Social Exchange Theory was developed.

The Social Exchange Theory was developed by psychologists such as Thibaut and Kelley in 1959; Homans in 1961; and Blau in 1964 who based their studies on small groups with dyadic relationships (Braithwaite & Schrodts, 2015). They used the rewards and cost ideals from the Game Theory to evaluate how people hold interdependent power in relationships. The premise of their work suggests that the outcome of a relationship is developed throughout the aspects of behaviors people confide in each other. In

1978, Homan evolved the Social Exchange Theory based on the concepts of equilibration, belief, and righteousness in dyadic exchange (Cook, 1987). Homan believed that relationships were built on the foundation of rewards and cost factors like what was developed through the Social Penetration Theory. These factors were described as success propositions, stimulus, and deprivation-satiation levels. Successes are created when people feel that they are being rewarded for their actions. The more they are rewarded, the more they tend to repeat positive actions. Past stimulated experiences that end in positive rewards lead to positive responses when future events occur. The more often this experience occurs; the more likely the person will continue to respond to the stimulus. Thus, as people become deprived of being rewarded for good behaviors, their actions to repeat the same good behaviors diminish and they become less likely to perform. Emerson's approach to the exchange theory was like Homan's in that dependence and power are the basis for relationships (Cook, 1987).

### **Background of the Restaurant Industry**

Restaurant organizations working in the hospitality and tourism industry make up part of the world's largest employment segments (Backman et al., 2017; National Restaurant Association, 2019). By 2030, the restaurant industry is expected to reach \$1.2 trillion in sales, the workforce will potentially exceed 17 million, U.S. employment will increase at an annual rate of .5% over the next decade, and employment is expected to rise 8.5% between 2018 and 2030 (National Restaurant Association, 2019). The landscape of the restaurant industry workforce is in constant change as well. Restaurant operators will continue to see slower growth in terms of the number of teenagers entering into the labor force, adults 65 and older will reach a record high of 16.1 million over the next decade, and restaurants will continue to improve the automation process of back of house tasks to enhance productivity and proficiency (2019). McGuire (2019) argued that while the food service industry continues to strengthen year over year sales increases, challenges such as labor trends continue to weaken the industries market. Restaurant industry companies are labor-intensive, and competition continues to grow creating challenges for competing in the labor market (2019).

Job creation and economic growth in the restaurant industry is a critical component of the overall job market in the United States. According to U.S. Bureau of Labor Statistics (2020), manager employment in the food service industry is only expected to grow by 1% between 2019 and 2029. As the landscape of the industry continues to change, management positions will become more responsible for food preparation and service execution as customers move from dining in services to ordering takeout or delivery services. Employment wages will also continue to increase creating pressures on business financials as market saturation spreads the distribution of food service revenue (2020). The median wage for management positions was \$55,320 in 2019 with 10% earning less than \$33K and 10% earning more than \$93K. These salaries are complimented by long working hours, non-traditional shifts including late night hours and weekend shifts, accounting managers and accounting employees working over 40 hours work weeks, called in on short notice, including evenings, weekends, and holidays and in some cases while managing multiple restaurant locations (2020). These changes and pressures will lead to a decline in employment growth which may result in additional team pressures due to the changing work environment and stresses that are part of operating restaurant businesses (2020).

### **Turnover**

The relationship between accounting employees and their direct supervisors has a direct effect on one's intent to quit (Employee Engagement Trends, 2017). Surface acting, deep acting, and having genuine emotions towards others is linked to the same behaviors that cause people to want to continue working for a company (Xi et al., 2017). The psychological well-being that accounting employees have with their employers leads to improving the rates of turnover (Xi et al., 2017). Therefore, accounting managers that create a sense of belongingness, develop interpersonal relationships with their accounting employees, and create an environment where people feel empowered and engaged are more likely to improve turnover.

Managerial integrity, trust, employee perception, and the actions of a manager to develop interpersonal relationships with accounting employees were three key concepts in developing an environment that improves one's intent to quit. Akpotu and Ozioko (2020) shared that management integrity is a key

component to improving team member turnover. Accounting employees want to feel encouraged, understood, and enthusiastic about their workplace. The integrity built between accounting managers and accounting employees lies in the manager's ability to develop an environment where accounting employees feel this sense of belongingness. Front line works in the trenches of the restaurant industry. Afsar et al. (2018) shared that job embeddedness lies in the relationship between work practices and trust in the supervisor. A manager who builds trust through their actions and develops interpersonal relationships can improve the engagement of accounting employees leading to improvements in turnover. The relationship an employee has with the manager is a key component of improving workplace turnover. Frye et al. (2020) shared that team members want to have a sense of appreciation for their work, a sense of belongingness in the work environment, and to receive support for the work they do. Accounting managers that focus on building the interpersonal relationship of their accounting employees create a sense of belongingness that influences accounting employees to not quit. The primary attribute to improving turnover is developing a strong interpersonal relationship between accounting managers and accounting employees. The integrity and trust accounting managers develop with accounting employees will strengthen the workplace environment, engage accounting employees, and reduce turnover.

### **Engagement**

Research shows that the working environment encourages improvement in performance creativity (Yeh & Huan, 2017) and when increased, workplace performance also improves (Wu & Chen, 2015). Accounting employees who are supported and encouraged in a positive manner to perform show greater results in the quality and the quantity of the work. Yeh and Huan (2017) examined factors that influence creativity of restaurant accounting employees. Data was collected from 304 full-time accounting employees working in the kitchens of various four and five-star restaurants. The results of their study showed that the working environment, resources available, and autonomy. Accounting employees want to feel that they have a sense of control over their work environment. The atmosphere management creates from staffing levels, organization, cleanliness, or having the right resources and tools to perform the job influences engagement. However, while these factors can improve the quantity of work completed, the quality aspect of performance is mainly influenced by the direct relational support they receive from management (2017). Creating a comfortable environment and making jobs more interesting and meaningful improves intrinsic motivation leading to engagement and job performance (Putra et al., 2017). Accounting managers that create environments of trust, of interests, and meaningful improve one's engagement in their job. Putra et al. (2017) share that this type of environment enriches the culture of how accounting employees behave, act, work together, function as a team, and perform in a fun and friendly way. Accounting employees are more dedicated to their job and supervisor, more absorbed in the working environment, and yield more vigor in their actions to perform. In the center of this is the manager and how they engage with their accounting employees. The working relationship between the environment and the supervisor improves the focus of accounting employees in their roles, attentiveness, and the connection between people (Saks & Gruman, 2014).

### **Interpersonal Communication**

Communication is used by accounting managers to improve the cultural environment of the business, relationship between the business, accounting managers, and team members, emotional behaviors of people working in the restaurant, commitment levels, trust, and employee engagement (Awad & Alhashemi, 2012; Jo & Shim, 2005). Furthermore, proper communication builds trust, respect, openness, and connective relationships. Awad and Alhashemi (2012) found that relationships are developed based on the aspect of communication. In their study, one-on-ones were studied to understand communication as a means of improving engagement and turnover rates. Accounting managers who were effective at communicating were more open-minded to their accounting employees' thoughts and feelings and felt empathy for others. Additionally, the satisfaction one had with their job was linked to one-on-one communication. People who were challenged in a positive way, felt accountable for the work they did, and who felt a part of the overall team were more engaged and happier in their role (2012). Their findings showed that communication led

to relaxation in the workplace environment, controlled emotional behaviors, and improvements in building interpersonal relationships (2012). One-on-one conversations between accounting managers and accounting employees trigger trust in people feeling an openness to share personal feelings (Tews et al., 2014). Accounting managers that conducted interpersonal discussions improved the autonomy of their accounting employees, motivation, and created a positive work environment. Accounting managers using such conversations to build motivation do so through understanding their accounting employees' feelings, getting to know them personally, and providing constructive professional feedback on their work performance (Black, 2005; Lolli, 2013). Hynes (2012) showed that inclusion and affection in the relationship was triggered by how effective management level positions were in building relationships through their communication efforts with accounting employees.

Accounting employees seek to gain the same relationships in their workplace as they have developed in their personal lives and included aspects of respect, feeling appreciated, and cared for (Tews et al., 2014). The process accounting managers take to spending one-on-one time with their accounting employees creates personal attachments with accounting employees that develops into interpersonal connections (2014). As the bond between the manager and employee strengthens, the employee will be engaged and feel less likely to quit. Tews, Stafford, and Michel (2014) share that life events and the attachment of accounting employees to their job are directly tied to why people quit. Consistent operations and working environments that are not constantly negatively changing enhances the work experience for accounting employees improving a person's intent to quit increases. In their study, positive and negative external personal events and positive professional events influenced turnover in the business (2014). Thus, people who are attached to their work are dedicated to what they do but the situations within the workplace will play a role in how one decides to stay or quit. Accounting managers who work at getting to know their accounting employees personally build on the attachment discussed above. The frequency and quality of these conversations influences self-disclosure in relationship building, enjoyment of self and job functionality, trust in service providers (Liu et al., 2016). The result is a professional culture where people feel personally and professionally connected to the job, their accounting managers, and other accounting employees.

## **METHODOLOGY**

Qualitative research depends upon quality research to develop a deeper understanding of a phenomenon. Choosing participants was an important part of ensuring the utility of the findings expresses an accurate representation of integrity and reliability in answering the research questions. Lucero et al. (2016) shared that having more than one source of information is valuable to the integrity of the research. Yin (2018) shared that people who have experience with the research phenomenon are more valuable to a study's research. The primary questions used to determine the best possible decision for selecting the right participants for the critical instance case study was based on who needs to be included, the reason for choosing them, and for what purpose they were chosen. In addition, which type of individuals do I seek to learn from and are there specific experiences, roles, occupations, perspectives, and relationships the participants have that would aid in the research collection process (Ravitch & Carl, 2016).

The target population consisted of general accounting managers located in Colorado, Illinois, and California that understood the concept of building interpersonal relationships with restaurant accounting employees, had success with developing engaged teams and had a track record of retaining accounting employees. The candidates chosen had the knowledge and a deep understanding of successfully operating restaurants through developing a team of engaged and empowered team members and was validated by their company as having sustainable success. While the sample size of the participants only consisted of 10 general accounting managers, their knowledge and experiences spoke directly to valuable methods used to improve employee engagement and reduce turnover intent. Purposeful random sampling is a method for selecting participants that adds credibility to a study by selecting individuals that have specific and unbiased knowledge about a subject (Ravitch & Carl, 2016). This method is useful for when there could potentially be numerous cases within a single study that could distract from the main purpose of the study or create

biases in answers to the research questions. Since the primary focus of this critical instance case study was to explore on the experiences general manager have with strategies used to establish appealing interpersonal relationships with accounting employees that reduced turnover and improved employee engagement, only accounting managers that are knowledgeable of these experiences were chosen.

### **Instrumentation**

The primary instrument used for this critical instance case study was the researcher. Rudestam and Newton (2015) shared that the human observer is the instrument of choice in qualitative studies while not making claim to reliability and validity of the instrument and that the relevance lies in the art of observation. In addition, Creswell (2009) provides that the researcher is the primary instrument that collects information through examination of documents, observations, or interviewing participants directly. I was the primary instrument for this critical instance case study and collected information through semi-structured interviews and reviewed company documents provided for information on employee engagement strategies and initiatives. Semi-structured interviews were the primary source for gathering knowledge for the study. I conducted these interviews with restaurant general accounting managers who had been successful in building interpersonal relationships with accounting employees that reduced turnover and improved employee engagement. The semi-structured interviews included open-ended questions and were conducted in a location away from the restaurant, and in a relaxed setting suggested by the participants. Using open-ended questions gave the participants the freedom to openly discuss their experiences with reducing turnover and improving employee engagement.

Qualitative researchers can use multiple sources to collect information around a topic or phenomenon. These sources include methods such as social observations, individual or group observations, semi-structured interviews, archival records and artifacts, or a combination of these approaches (Ravitch & Carl, 2016). I used semi-structured interviews to explore the concepts within the study by asking questions and listening to the responses provided by the participants. The use of semi-structured interviews consisted of predetermined questions that allowed the participants to reveal more details of their experiences throughout the interview (Yin, 2019). The semi-structured interview questions consisted of questions that enabled the participants to elaborate on strategies they used to build interpersonal relationships with accounting employees leading to improvements in turnover and employee engagement. Additionally, these questions aided in producing results that provided an understanding of the general accounting managers' experiences, views, and ideas behind these strategies.

As another source of information, I collected company documents to review strategies and initiatives the company used to develop engagement in the workplace. This included articles such as training materials used by various levels within the company to learn and understand company policies and operating standards. Documents such as training manuals were relevant to a case study because they maintain stability in how a company approaches operating procedures and they are consistent with brand standards (Yin, 2018).

### **Pilot Study**

A pilot study was conducted using 3 participants who had worked in the restaurant industry and had experience in strategies used to establish appealing interpersonal relationships with accounting employees that reduce turnover and improve employee engagement. The study only commenced once approval had been achieved through the IRB process. The analysis of information collected in the interview process consisted of a four-step process using thematic coding. Thematic coding is a type of qualitative analysis that finds themes within the context of information based on the meaning of words and sentence structure. The four-step process was used to evaluate the transcript from the interview process in the critical instance case study to first familiarize myself with the information in the transcript, conduct open coding, constructing themes associated with the codes, and then consolidating the themes into the primary themes that relate to the research question. A sample chart depicting the formation of the interview transcript, coding, and the development of themes can be found in appendix A. Analysis for the critical instance case study started with familiarizing myself with a review of the field notes and journal entries to identify



potential codes. In this step, initial codes were developed through analysis of information collected in the interview process and entered the coding tool found in appendix A under the initial codes and emerging categories section. Examples came from excerpts from the transcript with notes regarding where the sources came from. Once examples were notated, emerging categories were developed and clustered with other codes.

### **Procedures for Recruitment, Participation, and Data Collection**

I contacted a national brand restaurant companies located in Chicago, IL to request permission to select general manager participants with knowledge about strategies hospitality accounting managers use to establish appealing interpersonal relationships with accounting employees that reduces turnover and improves employee engagement. 10 general accounting managers from a national brand restaurant company were chosen for the critical instance case study once approval from the IRB was received. I then began contacting the national brand to request permission to conduct the research and select participants. Once selected, the participants received assurance of their rights throughout the process by a consent form used to explain the research process. Participants were carefully selected to ensure the appropriate information for the critical instance case study is gathered in the information collection process (Patton, 2015). One-on-one semi-structured interviews were used for the interview process. Information collected from the interviews was secured in a safe location for 5 years and then will be shredded or deleted from electronic files.

## **RESULTS AND FINDINGS**

Three primary themes that define strategies hospitality accounting managers use to establish appealing interpersonal relationships with accounting employees that reduce turnover and improve employee engagement evolved from this critical instance case study. The first theme was that accounting managers in the restaurant hospitality industry focus their attention on developing strong communication skills. These skills were linked to interpersonal communication, which was identified in the conceptual framework, discussed in the literature review, and involved connecting interpersonally with people and having management characteristics that influence and empower accounting employees to perform their work and enjoy their job. The second theme was that accounting managers in the hospitality industry build strong relationships in the workplace. They do this through caring for, appreciating people, and developing a strong workplace culture. These skills were linked to the conceptual framework for interpersonal relationships and discussed in the literature review. The third theme was that accounting managers in the hospitality industry work towards building the engagement of the team. They do this through having a strong development system, solving problems, providing feedback quickly, and being effective in the management of the workplace.

### **Emergent Theme 1: Developing Strong Communication Skills - Alignment With Literature and the Conceptual Framework**

Having strong communication skills through communicating and connecting with people and having positive manager skills and characteristics aligns with Orłowski et al. (2020) who provided that the perception accounting employees have about their manager affects the output of their engagement levels in the work they perform. The participants in the study shared that creating environments where one-on-one conversations were a part of their management routines to develop interpersonal relationships influenced stronger restaurant cultures leading to improvements in engagement and reductions in turnover. Management characteristics: such as, warmth, competency, and moral attributes, were key factors that enhanced the engagement level with accounting employees; thus, elevating energy, motivation, and inspiration in the workplace with the accounting managers in this critical instance case study. These factors are the inhibitors that enhance an employee's experience at work and is a connecting factor in building interpersonal relationships with accounting managers (Orłowski et al., 2020). When accounting employees feel good about what they are doing, are less stressed at work, and do not feel burned out in their job, they

are less likely to quit (Soelton et. al., 2020). These turnover factors are influenced by managerial behaviors and the interpersonal relationship a manager has with accounting employees (Akpotu & Ozioko, 2020). Thus, turnover intent is a measurement of how effective a manager is at building interpersonal relationships with accounting employees through their ability to communicate effectively both verbally and through their actions and behaviors as a manager. The results of the study showed similarities in that the connection the manager made with their employee through various communication and the type of management styles inspired a less stressful work environment and improvements in employee engagement leading to reductions in turnover. In the study, successful positive management behaviors helped with team, individual, and restaurant performance which aided in stronger engagement.

Having strong communication skills through communicating and connecting with people and having positive manager skills and characteristics aligns with the Social Penetration Theory (Altman & Taylor, 1973). How we communicate with others has a direct effect on the free will of accounting employees to engage in interpersonal relationships with management. How people derive upon making ethical decisions, why they make those choices, how they come up with the decisions are based on personality, characteristics, and leadership behaviors exerted through those they surround themselves with (Baack et al., 2020). The cycles of these behaviors are influenced by deeper patterns of rewards and costs (2020) associated with how they are treated, communicated with, and influenced. Accounting managers in the study showed that their strong communication skills were imperative to the success of connecting with their people and were considered one of the most important strategies used to develop engagement and reductions in turnover in the workplace.

### **Emergent Theme 2: Building Relationships in the Workplace - Alignment With Literature and the Conceptual Framework**

Building relationships in the workplace through caring for and appreciating people and developing a strong workplace culture aligns with Frye et al. (2020). Ones' intent to quit is reduced when accounting managers place relationship building as a topic priority in leading teams (2020). Accounting managers in the study provided that the nurturing care they had for their people had a significant effect on interpersonal relationships leading to improvements in engagement and reductions in turnover. Accounting employees want to feel appreciated, have a sense of belongingness, and feel that they have support from their accounting managers (2020) which also aligned with strategies the participants utilized with their accounting employees. The intent to quit when a strong culture is built is further reduced when the actions of a manager to build loyalty in the workplace, develop a culture of encouragement, and helping accounting employees feel good about their role is action-based (Akpotu & Ozioko, 2020). The results of this critical instance case study concluded that developing a strong culture of giving meaning and purpose to one's work influences performance leading to engagement. Furthermore, when accounting managers develop a culture of caring and appreciation, interpersonal relationships begin to develop leading to improvements in the engagement of accounting employees (Afsar et al., 2018; Frye et al., 2020). This was apparent in each of the accounting managers' strategies used to develop an environment where people felt a part of a team, appreciated, and supported.

Building relationships in the workplace through caring for and appreciating people and developing a strong workplace culture aligned with Altman and Taylor's (1973) Social Penetration Theory and Cook's (1987) Social Exchange Theory which supports a need to build relationships by creating a nurturing, encouraging, and influential environment for people to improve relationships. As layers are peeled back in the relationship building process, the relationship moves from a superficial point and on to a deeper level where intimacy in the relationship could be met (Cook, 1987). Caring for and having appreciation for accounting employees adds to a positive working environment. In this environment relationships become stronger (Altman & Taylor, 1973). A culture where social exchanges are introduced builds working partnerships and a mechanism for resilience in the workplace (Meng et al., 2017).

### **Emergent Theme 3: Engagement of the Team - Alignment With Literature and the Conceptual Framework**

The engagement of the team through having a strong development system for people, solving problems quickly and providing feedback, and effective workplace management aligned with Lu et al. (2016) which emphasized that engagement is a result of being satisfied and treated fairly at work. Strong development systems improve the overall performance of accounting employees and gives them a sense of knowledge and understanding in the workplace which leads to engagement, empowerment, involvement, and being more active in the role (Hui-Ling & Yu-Hsuan, 2011). The accounting managers in the critical instance case study placed development of their team as a top strategy for supporting the growth of engagement in the workplace and shared that when people felt more knowledgeable of their job, they were less likely to quit. The affiliation an employee has about their manager affects the output of their engagement level in the work they perform which is emphasized when accounting managers solve problems quickly and provide consistent feedback (Orlowski et al., 2020). The level of support a manager provides through quickly addressing issues and solving problems and the training they receive enhances the working environment creating a sense of dedication to the organization (Nazir & Islam, 2017; Consiglio et al., 2016). The participants used the strategy of solving problems quickly as a method for gaining trust and respect. Their accounting employees appreciated them more when problems were resolved quickly, their questions were answered, and various tasks were taken care of in a timely manner. Additionally, the participants also were not afraid to provide feedback to their accounting employees whether it was good or bad. This tactic helped the accounting employees know where they stood with job performance and what they needed to do to get better.

The engagement of the team through having a strong development system for people, solving problems quickly and providing feedback, and effective workplace management aligned with Altman and Taylor's (1973) Social Penetration Theory where how one performs in putting effort into the relationship building process will lead to increased levels of engagement in the relationship. On the other hand, if little effort is given to the process, decreased levels of engagement occur. The concept of building relationships found in the Social Penetration Theory is based on the needs of people, what people look for in relationships, and how they interpersonally connect with each other; therefore, when accounting managers provide training, quickly resolve problems, and are effective in managing the workplace, the relationship grows stronger leading to increased levels of engagement.

### **IMPLICATIONS & CONCLUSION**

The phrase "people don't leave their job; they leave their boss" is typically used to describe why people leave a company. This phrase held importance to this critical instance case study and one that must be addressed to reshape how accounting managers lead their people. The actions a manager takes in the workplace will have an impact on employee's intent to quit through improving their interpersonal communication skills, building stronger interpersonal relationships, and engaging people in the workplace. This relationship will lead to a sense of purpose in the workplace, having a voice that is listened to, and inspiring a sense of purpose.

People want to feel supported, understood, and valued in the workplace. They want to have a sense of purpose in what they do, feel good about their role within a company, and have a desire to interpersonally connect with people in the workplace like the concepts discussed in the Social Penetration Theory (Altman & Taylor, 1963). The significance of this critical instance case study to social change was to provide insights into what specific strategies accounting managers use to establish appealing interpersonal relationships with accounting employees that reduces turnover and improves employee engagement. The relationship between accounting managers and accounting employees will lead to improvements in employee engagement and a reduction in turnover. The social change aspect of improving how accounting managers lead their accounting employees through having strong communication skills, building relationships in the workplace, and engaging their team can lead to better working environments for accounting employees which will have a profound effect on altering issues related to turnover in the restaurant industry.

The conceptual framework used in this critical instance case study was built on the foundation that interpersonal communication, interpersonal relationships, and engagement affects the degree to which accounting employees in the workplace make decisions on their intent to quit. Each of these levels contained tactics that drove performance in one's intent to quit. Strong communication skills involved communicating and connecting with people and having strong personal management characteristics. Building relationships in the workplace involved caring for, appreciating people, and developing a strong workplace culture. The engagement of the team involved having a strong development system, solving problems quickly and providing feedback, and effective workplace management. Interpersonal communication led to stronger interpersonal relationships which in turn led to improvements in engagement. As the three levels improve, so does the degree to which an accounting employees' decision to quit also improves. As related in the study, the strategies of having strong communication skills, building relationships in the workplace, and engaging the team works as levers to increasing or decreasing one's intent to quit. I found in the study that participants who possess these three strategies were effective in improving one's intent to quit. Similarly, the same type of result to building relationships was also found in the relationship building process discussed in the Social Penetration Theory (Altman & Taylor, 1963). The improvement in ones' intent to quit, based on the three strategies identified in the study, can have a direct impact on helping the restaurant industry, leaders within the industry, and hospitality accounting managers improve the working environment affecting how people make decisions on either stay with or leaving a company. Our recommendation for practice is for hospitality companies to implement a system for effectively communicating and connecting with people and ensuring manager characteristics fit into the mold of treating people with respect and dignity, are empathetic and authentic to who they are, and are caring and supportive to their accounting employees. Companies would develop strong workplace cultures where accounting employees feel supported, inspired, and motivated in their role. They need to care for their accounting employees and show appreciation for the work they are doing. Finally, companies should embrace a strong development system for personal growth regardless of the position one holds, ensure that accounting managers are effectively solving problems quickly and provide effective and consistent feedback to their accounting employees, and managing the business in a way that avoid stress and pressure from the day-to-day operations of the business. Adopting these strategies will have a direct impact on the engagement of accounting employees and their intent to quit.

People, regardless of the positions they hold within an organization, just want to feel inspired, empowered, and motivated by their contribution to the company. They want to truly be a part of the overall importance of the environment in which they work in, and they want to feel loved and cared for by their accounting managers. They want to feel engaged as a part of an empowered ecosystem and they want to know there is a development path for personal growth within the company.

This study was meant to bridge the gap in the relationships between accounting managers and their accounting employees leading to engagement and turnover. As simple as the message may seem within the context of the findings of this study, great communication, the ability to build relationships, and engaging people is the premise for successful management strategies leading to improvements in turnover. The art of accomplishing this lies in one's ability to adopt the strategies outlined in this study, practice them daily, and effectively change the behaviors leading to turnover and disengagement of teams. Doing so will lead to growth and prosperity for not only the personal attributes of managing teams but also the positive cultural changes that can be achieved through team engagement and retention.

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