

Unleashing Creative Performance Accounting Students

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Abstract

In the current VUCA world, creativity and the capacity to think innovatively become valuable advantages and essential tools that help navigate through the turbulent waves of change. This article examines the crucial significance of creativity in improving the academic achievement of accounting students. The study examines how students tap into their creative abilities in the field of accounting education, given the ever-changing nature of the industry and the growing need for novel approaches. This study used an explanatory sequential mixed methods approach to thoroughly examine the elements that impact the creative performance of accounting students. The integration of qualitative and quantitative methodologies offers an in-depth understanding of the diverse factors that contribute to creative abilities in the field of accounting education. There are 213 respondents from sixteen universities in Indonesia involved in the first phase. Further, there are 14 students of the accounting department UPN Veteran Jawa Timur. Three findings have emerged after a comprehensive investigation. There are three categories of students: those who possess creativity in accounting, those who possess creativity in non-accounting subjects, and those who do not possess creativity at all. The article finishes by evaluating the students' inclination to explore novel ideas and methodologies in accounting. The research seeks to illuminate these features to offer insights on cultivating a creative mentality among accounting students, ultimately equipping them for the changing demands of the accounting profession. The findings may have ramifications for creating curriculum and instructional practices that promote and cultivate creative thinking in accounting education.

Keywords: *accounting student, creative performance, explanatory sequential mixed method.*

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INTRODUCTION

In the current VUCA world, characterized by volatility, uncertainty, complexity, and ambiguity (Millar et al., 2018), creativity is an essential tool that helps us navigate through the turbulent waves of change (Hadar et al., 2020). In this ever-changing environment, where unexpected events are common and conventional approaches often prove inadequate, the capacity to think innovatively becomes a valuable advantage (Bencsik & Csinger, 2021; Marcy & Mumford, 2007; Skinner et al., 2018). Creativity extends beyond the domain of artists and innovators (Burkhart, 1960; Manley & Wilson, 1980); it is a strategic attitude that enables individuals and organizations to adjust, develop, and flourish in the midst of continuous change. It ignites non-traditional concepts, promotes the ability to bounce back, and nurtures the flexibility required to transform obstacles into favorable circumstances. In the volatile, uncertain, complex, and ambiguous (VUCA) environment, the need for new viewpoints and adaptable strategies is crucial (Hadar et al., 2020). Creativity plays a pivotal role in driving change, leading to not only survival but also substantial advancement and achievement (Toader, 2019).

Accountants in the VUCA world are positioned at the crossroads of struggle and opportunity, where the need for creativity is exceptionally vital (Amzuiică & Mititelu, 2023; Terblanche et al., 2023). The conventional notion of accountants solely being involved in numerical calculations is changing, as the unpredictable, uncertain, intricate, and unclear characteristics of the modern business landscape necessitate a more creative and forward-thinking approach. Creativity is essential for accountants to navigate unpredictable situations (Carder & Rooney, 2019), as it allows them to not only analyze financial facts but also to envisage strategic approaches and recognize possibilities in the midst of uncertainty (Cheng & Foo, 2016). In addition to fulfilling compliance requirements and performing routine activities, innovative accountants have the ability to offer novel viewpoints in problem-solving, develop flexible financial plans, and make substantial contributions to decision-making procedures (Ditkaew, 2023). In the ever-evolving VUCA world, accountants equipped with creativity are highly important assets. They possess the capacity to navigate intricate challenges with adaptability and contribute strategic value to their enterprises.

The evidence of accountants encountering challenges in adopting creativity frequently becomes apparent in the rigid frameworks and conventional approaches deeply rooted in traditional accounting practices and education (Ditkaew, 2023). The presence of standardized procedures, tight regulatory frameworks, and a longstanding focus on precision and accuracy may unintentionally hinder the ability to think creatively. The inherent traditionalism of the occupation often places a higher value on adherence to established norms rather than fostering originality, thereby impeding accountants from venturing into alternative methodologies. Moreover, the apprehension of making errors or failing to adhere to regulations can foster a culture that avoids taking risks (Cheng & Foo, 2016), so discouraging innovative thinking and unconventional

approaches that are crucial for generating creative solutions (Ditkaew, 2023). The limited exposure to interdisciplinary ideas and unconventional approaches intensifies the difficulty even more. To overcome these challenges, the accounting profession needs to undergo a fundamental change in thinking (Terblanche et al., 2023). This involves acknowledging that creativity is not opposed to accuracy, but rather a valuable skill that may improve problem-solving and strategic planning in the constantly changing VUCA world.

Accounting students frequently struggle with the inherent challenges of fostering creativity, as evidenced by the conventional style of accounting education (Hasanah et al., 2021; Nuris & Istyaningputri, 2021). The prioritization on rote memorization and rigid conformity to established structures might unintentionally stifle the cultivation of creative thought. Assignments and exams sometimes value accuracy and exactness over the study of novel methodologies (Tatiana & Yuhertiana, 2014), fostering a culture where taking risks and expressing creativity may be seen as deviations from the standard (Mintchik et al., 2021). Furthermore, the lack of explicit incorporation of innovative thinking in accounting courses deprives students of the necessary means to utilize their abilities in dynamic and unpredictable real-world situations. The emphasis on numerical precision in accounting schools often neglects the cultivation of innovative problem-solving abilities, resulting in students lacking the necessary skills to effectively address the complexities of the volatile, uncertain, complex, and ambiguous (VUCA) environment. The presence of these challenges emphasizes the necessity for a comprehensive and future-oriented approach to accounting education that cultivates both creativity and technical expertise.

Indonesia is among the nations that benefit from demographic dividends, as it has the highest population of Generation Y and Z. Generation Y has finished their first year of tertiary education and has now entered the workforce. At the same time, Generation Z constitutes the majority of students in secondary school and college.

Accounting professionals must possess thorough preparation to effectively handle the impact of significant data, blockchain, and digital technology transformations on an organization's operational systems. Accountants need to have expertise in technology (Berry & Routon, 2020). Hence, it is crucial to adequately equip aspiring accountants who are currently pursuing their education at the university. Indonesia currently has over 9 million students who are actively preparing themselves to enter the workforce as professionals (Monavia Ayu Rizaty, 2023). Hence, this study seeks to conduct comprehensive observations on the creative inclinations of accounting students, which contribute to their development as innovative individuals.

The field of accounting education is experiencing a fundamental change as the profession adapts to technological progress, globalization, and evolving regulatory frameworks (Apostolou et al., 2022). The proficiency of accounting students is a crucial subject of investigation, and recent studies have progressively emphasized the incorporation of innovative performance into the conventional set of skills (Caetano et al., 2015).

The theory of accounting student competence suggests that accounting education should provide students with a diverse range of skills, including technical expertise, ethical consciousness, analytical reasoning, and flexibility (Yanto et al., 2011). This idea, highlights the need of graduates being versatile professionals who can effectively handle the intricacies of modern accounting methods (Caetano et al., 2015).

Traditionally, accounting education has been linked to an emphasis on technical expertise and learning based on rules (Caetano et al., 2015; Yuhertiana, Andre Purwanugraha, et al., 2019). Nevertheless, the changing requirements of the field necessitate a more comprehensive set of skills and abilities (Berry & Routon, 2020; Yuhertiana et al., 2020). The transition from a limited emphasis on technical aspects to a comprehensive approach is consistent with the Accounting Student Competence Theory, which paves the way for the incorporation of innovative performance.

The significance of creativity in the field of accounting is highlighted in recent research (Apostolou et al., 2022; Berry & Routon, 2020). Creative thinking is considered a driving force for innovation in problem-solving, adapting to technological advancements, and proactively addressing ever-changing regulatory settings. The relationship between creativity and accounting competencies is becoming more important in the literature, reflecting the current requirements of the profession.

The novelty of this research relies in its innovative inquiry into the point where creativity and accounting education interact. This innovative research explores the frequently disregarded domain of imaginative cognition inside the conventionally organized field of accounting. The research examines the difficulties encountered by accounting students in adopting creativity, revealing gaps in knowledge and suggesting novel approaches to address them. In a volatile, uncertain, complex, and ambiguous world where the ability to adapt and think differently is crucial, this research promoting a fundamental change in accounting education. Its goal is to provide students with the necessary creative skills to thrive in dynamic and unpredictable work environments.

RESEARCH METHOD

This study used a mixed methods approach to thoroughly examine the elements that impact the creative performance (Abbott, 2010) of accounting students. The utilization of mixed techniques in accounting research is experiencing a growing trend (Puspita & Wardani, 2022). The integration of quantitative and qualitative methodologies seeks to offer an in-depth understanding of the diverse factors that contribute to creative abilities in the field of accounting education. The

explanatory sequential mixed methods used in this research which is the researcher first conducts quantitative research, analyzes the results and then builds on the results to explain them in more detail with qualitative research (Creswell, 2014) First phase, we used quantitative approach to describe the accounting student perception of their creative performance. There are 213 respondents from 16 universities in Indonesia fill in the google form questionnaires. There are 7 item questionnaires about what is their perception of creative performance. The simple descriptive statistic use for analysis in quantitative approach.

Further, we continued with a qualitative approach to explore how accounting student build their creativity performance. There are 40 accounting student of Public Budgeting Class of UPN Veteran Jawa Timur were involved. Related the need for in depth data, the research continued observe 14 final semester students who possess a sufficient level of accounting knowledge and abilities, which prepares them for their transition into the workforce. The in-depth observation of how these aspiring accountants enhance their creative abilities provides valuable insights into the preparation of the educational process. Table 1 describes the research process in detail.

Table 1. Research Process

Step	Treatment	Activities	Participants	Research Approach
1	Measuring 7-items of student creative performance.	Distributed 7-item questionnaires for accounting students	213 respondents from 16 universities in Indonesia	Quantitative
2	VUCA insight – the need for change	Class discussion	40 participants of Public Budgeting Class in UPN Veteran Jawa Timur	Qualitative
3	Give a case of “Public Sector Budgeting” and ask students for active presentation	Observation of class activities	40 participants of Public Budgeting Class in UPN Veteran Jawa Timur	Qualitative
4	Ask student for: 1. <i>Do you have any difficulty to explore “new idea”?</i> 2. <i>Do you think you are a creative person?</i>	Focus Group Discussion and open questionnaires	40 participants of Public Budgeting Class in UPN Veteran Jawa Timur	Qualitative
5	Explore the creativity activities that relate the accounting subjects	Observation and interview	14 participants of accounting thesis student supervisory	Qualitative

Creative performance defined as an endeavor to manifest creativity, innovation, imagination, and new thinking in a concrete or abstract manner, thereby making a valuable contribution to the progress of a certain domain (Cai, 2022). In quantitative approach, this research adopts creative performance measurement (Tønnessen et al., 2019) . There exist seven indications that can be utilized to assess the variable of Creative Performance in the context of research. The measurement of all dimensions was conducted using several items on a 5-point Likert scale, with response

options ranging from 1 (strongly disagree) to 5 (strongly agree). While in qualitative approach we use two topics in discussion :

1. *Do you have any difficulty to explore “new idea”?*
2. *Do you think you are a creative person?*

The study design employs a concurrent transformative strategy, where both quantitative and qualitative data are gathered concurrently but processed independently. By employing triangulation, the reliability of the results is strengthened. This study seeks to provide a thorough knowledge of the creative performance of accounting students by using a combination of quantitative measurements and qualitative insights. The purpose is to bridge the gap between these two approaches and present a full analysis. Final analysis use mind mapping techniques to comprehend all of data. The mind mapping techniques have been use in qualitative approach as its benefit to simplified complex data (Fearnley, 2022; Tattersall et al., 2007b, 2007a).

RESULTS AND DISCUSSION

First phase – The Quantitative Approach

The initial phase of the quantitative approach is to ascertain a comprehensive overview of individuals' perceptions regarding creative performance. There are 213 accounting students involved as respondents. Table 2 describes the respondents' demography.

Table 2. Demography Respondents

		Amount	Percentage
Sex	Female	213	64%
	Male	118	36%
Ages	Average	21	year old
Semester	2	46	14%
	4	92	28%
	6	140	42%
	8	53	16%
Universities Location	Java	213	64%
	Outside Java	118	36%

The majority of respondents were female (64 per cent). Their average age was 21 years, and most of them were in their sixth semester at a university located on Java Island.

There are seven statements that have been used to assess the level of agreement of creative performance. Figure 1 described the mean of each item that measure the creative performance.

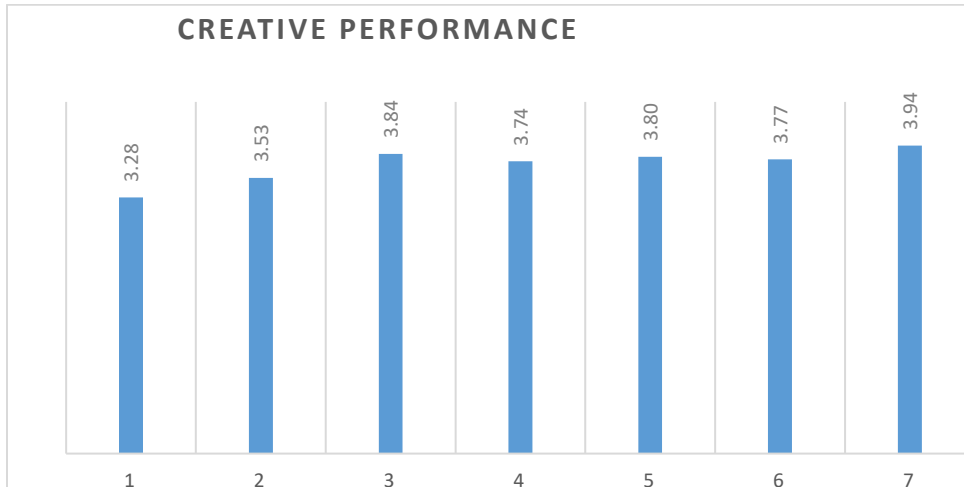


Figure 1. The mean score of accounting student creative performance

Note:

1. In comparison to my friends, my ideas are exceptional.
2. I am willing to embrace the challenge of actualizing my innovative concepts.
3. I prioritize problem-solving and actively seek solutions.
4. I am enthusiastic about exploring novel concepts and experimenting with new ideas.
5. I consistently discern straightforward methods to accomplish my educational assignments.
6. I consistently contemplate my potential performance in college.
7. I am constantly seeking methods to acquire knowledge in a manner that is effortless and enjoyable.

The study revealed that the creative performance of accounting students was measured using seven variables, with scores ranging from a minimum of 3.27 to a maximum of 3.97. Accounting students demonstrate a strong belief in their creative abilities. Despite being within a rather decent range, their score is the lowest when compared to their friends. It suggests that they have doubts about the validity of their ideas.

A Likert scale rating of 3.28 in response to the statement "In comparison to my friends, my ideas are exceptional" provides a nuanced glimpse into student perceptions of their own creativity relative to their peers. The mid-range score suggests a moderate level of agreement, indicating that students hold a somewhat favorable view of their ideas compared to those of their friends. While the rating doesn't lean strongly towards complete disagreement or agreement, it implies a degree of self-awareness among students, recognizing their ideas as possessing a certain level of

distinctiveness. However, the lack of a higher score suggests room for self-reflection and potential areas for improvement in fostering a greater sense of uniqueness and innovation in their ideas. This research presents opportunities for additional exploration into the variables that impact students' self-perceptions and the interplay of creative expression in peer relationships.

A Likert scale rating of 3.97 in response to the statement "I am constantly seeking methods to acquire knowledge in a manner that is effortless and enjoyable" signifies a strong inclination among students towards making their learning experiences both enjoyable and efficient. With a score approaching the higher end of the scale, it is evident that a significant majority of students express a keen interest in seeking out methods that combine ease and enjoyment in the process of knowledge acquisition. This suggests a proactive and engaged approach to learning, highlighting a preference for pedagogical approaches that not only impart information but also make the educational journey more enjoyable. The evidence of this positive inclination provides valuable insights for educators and institutions, emphasizing the importance of incorporating engaging and efficient teaching methodologies to cater to students' preferences and enhance overall learning outcomes.

Following the aforementioned research findings, the study proceeded to its second phase, aiming to investigate the specific ways in which accounting students enhance their creative performance in relation to their accounting education.

Second phase – The Qualitative Approach

In this second phase, there were two steps of observation. Initially, the researchers performed systematic observations and engaged in in-depth talks with a cohort of 40 students who were enrolled in public budgeting class. Three sessions were held to observe creative performance. During the initial and subsequent meetings, deliberations were conducted regarding the difficulties encountered in the VUCA period. The purpose of this treatment is to assess the comprehension of accounting students regarding the present disruption concerns and their ability to effectively address them. Understanding their approach to adaptation and innovation is crucial in order to comprehend how they are preparing for and generating novel concepts for the impending transformation. The third meeting involved administering two open-ended questionnaire questions regarding the participants' ability to explore novel ideas and consider their creative abilities.

The current state of study has not conducted a thorough investigation of the impact of creativity in accounting due to the short observation time constraint. Specifically, the observation period is restricted to 30 minutes for each session of the public budgeting class. Researchers are essential in directing and facilitating in-depth interactions to examine how accounting students can improve their creative performance in preparation for their future employment as professional

accountants. In contrast, the highest averages are found on the seventh indicator of their diligent pursuit of a solution with enjoyment. It implies that despite having less confidence in their ideas, they have a preference for seeking a simple and pleasurable solution.

Further, an in-depth observation and interview were carried out on 14 accounting students at UPN Veteran East Java from 2020 enrollment. Researcher Active participatory observation occurs due to the role of researcher as their thesis supervisor, enabling them to conduct thorough observations of participants' creative performance capabilities. Table 3 provides an elaborate account of the participant's data.

Table 3. Participant Data

No	Participant Code	Gender	Age	IPK
1	RN	Female	22	3,64
2	DL	Female	21	3,847
3	GS	Female	21	3.835
4	WA	Female	21	3,73
5	YA	Female	21	3.641
6	BB	Male	24	n. a
7	HS	Male	23	n. a
8	RS	Male	21	3.668
9	QN	Female	21	3.818
10	FA	Male	21	3,8
11	AD	Male	22	3,775
12	KN	Female	22	3.839
13	MT	Male	21	n. a
14	SD	Female	21	3,804

Five factors contributing to increased creativity in accounting were observed among these 14 participants. The five factors included engagement in internships, involvement in accounting and organizational competitions, abstaining from venturing into new business ventures, and enrolling in accounting courses that fostered a culture of enhanced creativity. Table 4 summarize the highlight of the interview result.

The study employs an explanatory sequential mixed technique to extensively investigate the creative performance of accounting students. The preliminary quantitative analysis has not yet assessed the specific creative capabilities within the accounting domain. Currently, it is determined that the level of confidence in one's creative capabilities is insufficient for the generation of novel concepts. Conversely, it has been discovered that participants have a preference for a favorable atmosphere in which to engage in studying. The ramifications of this need the development of a

curriculum and learning procedures that are created with greater creativity (Yuhertiana et al., 2020) and in an atmosphere that fosters joy.

Table 4. Interview Summary

No	Participant Code	Internship	Entrepreneur	Accounting Subject	Accounting Competition	Organization (BEM, HIMA, Accounting Muda)
1	RN	Yes, this is because during the internship, there is the task of making financial reports either with the standard SAK ETAP, PSAK, or PSAP so that the concept of accounting is more understandable.	Never	Audit case course because in these courses, practical use of the ATLAS audit application so that students can explore and understand each stage of the audit using the Atlas	Never	Student organizations
2	DL	Right, by doing the internship, I became more creative in solving existing solutions and less able to understand the concept of accounting when applied to the world of work.	I used to do business with my family.	Accounting Design Course	- Accounting Challenge by IAC - National Tax Olympiad by Universitas Jember	Association of Accounting Students
3	GS	Yeah, the internship made me creative. It's because I can implement my knowledge of accounting in the workplace. Not only that, in that activity, I can compare the theory to real events.	Yes, thrifting clothes business	Accounting Design Course Students enhance with creating an excel-based accounting system	n.a	Association of Accounting Students
4	WA	Yeah, the theory is better understood in the internship.	Helping develop parents' business	Advance Accounting 1	Never	Student Activities Unit
5	YA	Never had an internship during college, because yesterday I attended thematic school. However, in the course of thematic college I also applied a little bit of accounting concepts about how to make, manage, and report budgets properly and accurately.	Never	Public Budgeting	Never	- Forum Mahasiswa Bidikmisi (Formasi) "Bela Negara" UPN "Veteran" Jawa Timur - Koperasi Mahasiswa UPN "Giri Widya Karta"
6	BB	Yeah, the internship made me better aware of the implementation of the materials	n.a	Accounting Design Course Advance Accounting 1	n.a	Part of faculty committee
7	HS	I've learned and also made me more creative also in terms of what to do when facing new problems.	Never	Accounting Theory	Never	Never
8	RS	Yes	Yes	Management Information System	Never	Never

No	Participant Code	Internship	Entrepreneur	Accounting Subject	Accounting Competition	Organization (BEM, HIMA, Accounting Muda)
9	QN	Yes	Never	Accounting Information System	Never	Student Activities Unit
10	FA	Yes	Me and my family just made a warkop venture (coffee shop)	Accounting Design Course Public Budgeting Accounting Forensic	Never	High school organization Accounting Student Organization Karang Taruna
10	FA	Yes	Never	Accounting Design Course Public Budgeting Accounting Forensic	Never	High school organization Accounting Student Organization Karang Taruna
11	AD	It is true, I think that the internship makes creative and understand the concepts of accounting because at the time of the practice all the science learned will be scrambled back in the world of internships so that it is not only theory but practical.	Yes	Accounting Design Accounting Introductory	Never	Accounting organization, Music UKM
12	KN	I think so, because at the time of the internship there were a few cases that I had to look at and I needed to figure out how to solve them. Of course this was accompanied by the guidance of the staff at the place where I was interns.	Never	Accounting Design Accounting Introductory	Never	Never
13	MT	True, internships make creative and understand the concept of accounting because at the time of the internship the material already given during the lecture can also be applied to its implementation	I've been selling goods several times, and a reseller.	Accounting Design Course	Never	Never
14	SD	Yeah, an internship can make me understand the basic concepts of accounting and make me creative.	Never	Accounting Theory Accounting Introductory Intermediate Accounting Design Accounting	Never	High school organization

Three findings have emerged after a comprehensive investigation. There are three categories of students: those who possess creativity in accounting, those who possess creativity in non-accounting subject and those who do not possess creativity at all (figure 2).

Based on observations, the creativity of accounting students in accounting is acquired by learning through campus curricula and by their own initiative in institutions outside the campus. Participants contend that the courses that have the potential to enhance their creativity include accounting design, public budgeting, advanced accounting, intermediate accountancy, and

accounting introduction (figure 2). The accounting design course is renowned for its ability to foster creativity, as participant GS attests:

"Through the course of accounting design, I gained a deeper understanding by actively immersing myself in the organization and utilizing excel software to develop its accounting system."

Audit case course also enhance the participant creativity, as participant RN attests:

"I learn audit software, ATLAS audit application so that I can explore and understand each stage of the audit using the software. I learn a new thing and it make me confidence"

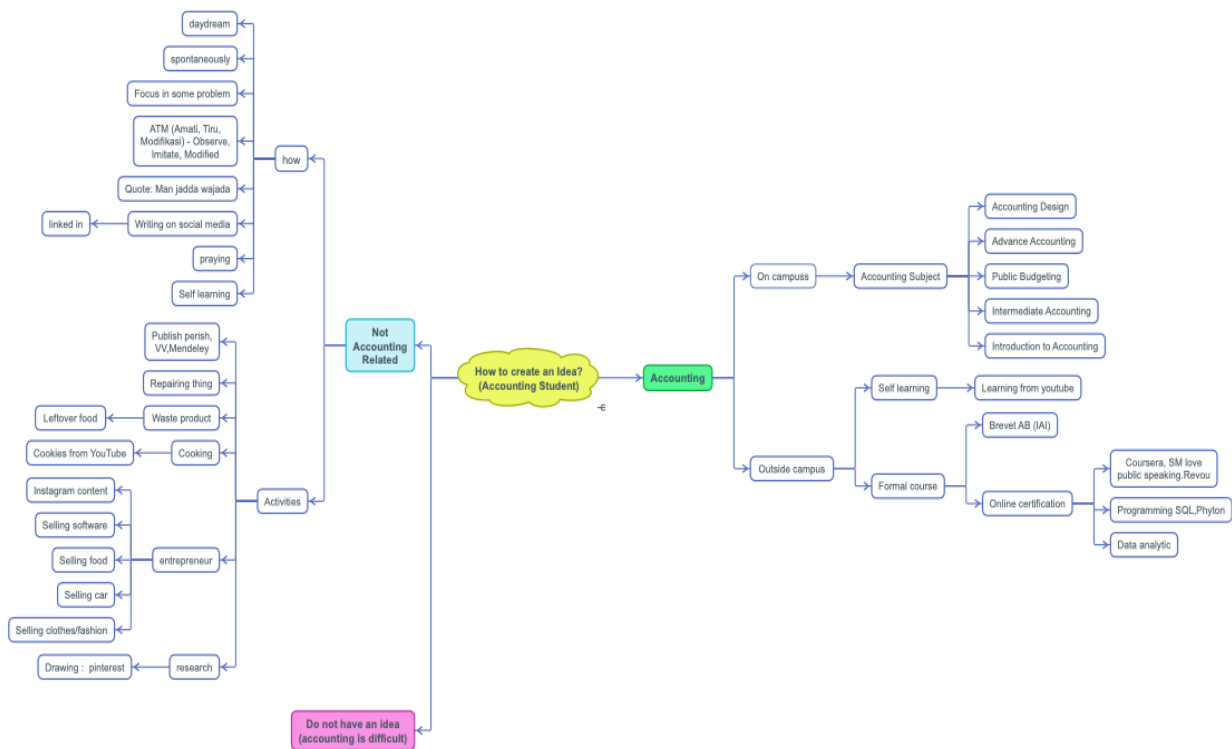


Figure 2. Accounting Student Creative Performance Mind Mapping

Other courses are designed to inspire and motivate learners to generate innovative ideas using effective teaching methods and real-life examples. For instance, a course on public budgeting is seen to have the potential to foster students' recognition of the significance of creativity by engaging in debates on actual subjects within the discipline. This is relevant with previous research, accounting profession need to be adaptable with the change in real life, such as organization (Mahsun et al., 2021; Rahma et al., 2016; Yuhertiana, Patrioty, et al., 2019).

Furthermore, many accounting students find it more convenient to cultivate their innovative concepts beyond the realm of accounting, focusing on their personal interests such as art, culinary pursuits, and even entrepreneurial ventures to generate income. They offer a variety of products including food, cars, software, and fashion. Implementing the theory that student learns in class need soft skill, include intrapersonal skill and interpersonal skill.

Accounting is commonly referred to as an understanding and administration of numerical data. There is a widespread argument that accounting solely revolves around financial statements that exclusively present gains and losses. Accounting has undergone significant development to effectively respond in regards to changes, organizational transformation demands, and the expectations of the public and other stakeholders. Accounting continues to play a significant role in comprehending and addressing the many behavioral shifts observed in auditors, accountants, educational accountants, and aspiring accountants, including students.

CONCLUSION

In today's society, the significance of innovative achievement cannot be emphasized. Engaging in creative thinking and generating novel ideas is regarded as a key strategy for effectively navigating through a period characterized by rapid changes, unpredictability, complexity, and ambiguity.

There are interesting findings. First, accounting students possess a deficiency in the perception of themselves as creative individuals. They struggle to generate novel ideas. Second, it is essential for them to have an innovative learning method that is enjoyable and fosters creativity. Third, they have a strong affinity for and are motivated to engage in the class project. They desire to actively participate in the application of their scientific knowledge in society.

This research suggest practical suggestion to comprehend the notion of accounting, individuals need a stimulating and groundbreaking learning experience that pushes their creativity to its limits. Academia and institutions should support and enable creative learning approaches. Promoting the learning process in a creative and enjoyable manner, in alignment with the recent "independent learning, independent campus" rule implemented by the Indonesian government (Simatupang & Yuhertiana, 2021)

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Availability of Data and Materials

All data and questionnaires are available with an email request to the author.

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