

Individual creativity and job success: evidence from bookkeepers in Thailand

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Keywords

Individual creativity, job success, proactive culture, job training, intrinsic motivation

Abstract

This study examines the relationships among the individual creativity and job success. Data was collected by questionnaires from the bookkeepers in the northeastern Thailand, 142 completed questionnaires are used in the analysis. The study used OLS regression to examine the relationships of variables. The results indicate that all dimensions of individual creativity have significant positive influence on job innovation, job development, job renewal, and job success. Furthermore, job innovation has a significant positive influence on job development, and job renewal. Meanwhile, job development and job renewal have significant positive influence on job success. In the same way, it was found that the proactive culture, job training and intrinsic motivation have significant positive influence with all dimensions of individual creativity. The result of this study is to provide a direction for empirical study of individual creativity in accounting and is used to active development and recommendations for future research.

1. Introduction

Since the incident, the current economic conditions which are even more complex. The changes of many aspects, whether they are technological change or the environment change, rotate to develop the globalization. Especially, the communication with accounting concepts is more complicated as well, which of these factors can affect an individual's creativity, ability to use information, and thus have developed individual creativity which is the characteristics of learning organizations to adapt to a changing situation and will be applied in making decisions efficiently and effectively and solve the business problem as well as the understanding of the process in problem solving and more. Creativity is essential to the development of a sustainable in work and indeed problem solving is a unique, specific forms and associated with the solution are an important part of the accounting work (Ogilvie & Simms, 2009). Furthermore, globalization and quick fluctuations of the world market, resulting in a multitude of challenges in the corporate world, specifically accounting office does not exempt from these challenges and would also require a more flexible (Al-Beraidi & Rickards, 2006). Such changes affect the behavior and performance requires a high degree of flexibility enables work success in adapting to the quickly changing (Hodgkinson and Sparrow, 2002). The recognition with creativity groups influences for the job satisfaction and job intentions (Valentine et al., 2011).

Creativity has been identified as the most important attribute of the people to be successful in the future (Weinzimmeret, al. 2011). The influence of creativity in the performance characteristics negotiating creative management or training in the analysis, creativity as a causal factor of the negotiations (Wilson and Thompson, 2014). Creativity has a basic by creating a positive idea without fear with the complexity of problems. If there was an understanding of the creative thinking in the same direction, it will support and encourage communication for understanding the works of an accountant which can help accountant to solve the problem that they are experienced and that might lead to make the suitable choice which that gave benefits for business and social changes. Certainly, creativity is very important in the accounting works that will help the accountant in their problem solving process and that will lead to have more chance to get success. Thus, the studies on the creativity issues are interested by scholars and practitioners in these days. More importantly, the key objectives of the study of individual creativity are as follows: (1) to study the impact of each dimension of individual creativity in job development, job innovation and job renewal, (2) to examine the impact of each dimension of individual creativity in job development, job innovation, job renewal, and job success, (3) to learn the impact of proactive culture, job training and intrinsic

motivation on each dimension of individual creativity, (4) to investigate the moderating effects of stakeholder pressure on proactive culture, job training and intrinsic motivation and each dimension of individual creativity relationships. Definitely, the research questions are: (1) how does each dimension of individual creativity, influence job development, job innovation, job renewal, and job success?, (2) How do proactive culture, job training, and intrinsic motivation influence on dimension of individual creativity?, (3) how do job development, job innovation, and job renewal impact with the job success?, (4) how does stakeholder pressure moderate the relationships on proactive culture, job training and intrinsic motivation, and each dimension of individual creativity?

The remaining parts of this article are organized as follows. First, the author will describe the theoretical framework that is reviewed to describe the conceptual model and develop the related hypotheses for testing. Second, the author will use the research methods to test the hypotheses, including the sample selection, data collection, procedure, measurement variables, statistics, and equations. Third, the author will answer the research questions and make conclusions. Finally, the implication and the suggestion for future research will be provided in this section.

2. Theoretical Framework

Creativity theory

This research applies the creativity theory to explain the relationships between the antecedents and consequences of individual creativity, which is detailed as the following. Utilitarian theory of creativity by Amabile in 1983, is theoretically designed to benefit research on the creativity both psychological and organizations that use to describe the creative process and the various influences on the process and its results. As a result, the level of creativity of the individual is at the time of such a component in the work of individual (Kessler, 2013). Creativity is an action of transforming new ideas and creativity into reality. Creativity is characterized by the ability to perceive the world in a new way to find the hidden patterns that will make the connection between the phenomena associated with the solution (Audretsch & Belitski, 2013). Creativity theory of individual creativity can be described in terms of creativity that will be used for process improvement and servicing to guidelines that can cause in the development work to cause the adaptation of the work (Phosrichan and Ussahawanitchakit, 2014). Moreover, the creativity is essential for innovation and specialization at work and is necessary for success in a constantly changing work environment. This research will consider the job development, job innovation, job renewal, and job success through the third dimension of the individual creative using the creativity theories to explain the impact and relationship of the variables in this study.

3. Literature Reviews and Hypotheses Development

The conceptual model of this study is explicitly illustrated. The research model shows the relationships among proactive culture, job training, and intrinsic motivation on individual creativity (new and practical ideas in solving problems, new ways and procedures in developing a task and generating creative solutions for confronting problems), job development, job innovation, job renewal, stakeholder pressure and job success, as shown in Figure 1.

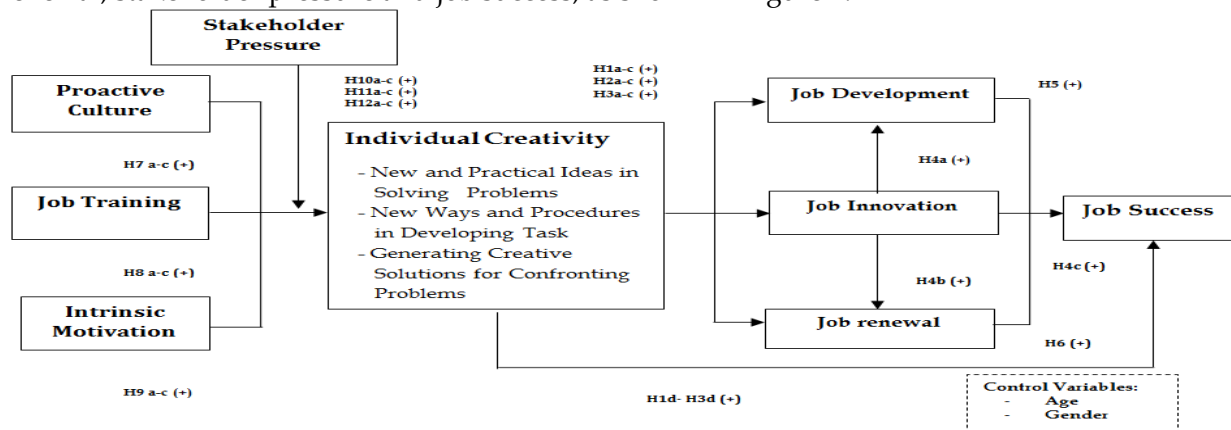


Figure 1: Conceptual Model of the relationships between the Individual Creativity and Job Success: Evidence from Bookkeepers in the Northeastern of Thailand

Individual Creativity

Individual creativity is the main important variable in this study. Amabile, (1983) elucidated the definition of creativity, it follows that creativity is a person's ability to think, solve problems by thinking deeply, in addition to think common creative manner within the party which can think of many ways in many new products and blend until completely accurate over. Noted that creativity is the ability linked elements in new ways, and if things are linked together and are very far apart any link relationships that were also very creative up then (Al-Beraidi and Rickards, 2003). Creativity is essential for problem solving and a precursor to innovation (Shalley et al. 2000). Therefore, Individual creativity refers to the capability of accountant to analyze and produce new process that are original and suitable for their works (Chang and Birkett, 2004) provide three dimensions of creativity, including new and practical ideas in solving problems, new ways and procedures in developing a task, and generating creative solutions for confronting problems. Moreover, originality is necessary, particularly in business. Accountants need to seek new ways to solve problems and the need to improve new ways to solve problems in a new environment. Therefore, the accountant will need to create "Creativity" because it is very competitive and the developments perform better. The perceived for creativity and individual creativity are the potential role of developing relationships between creativity, self-efficacy, and individual creativity (Houghton and DiLiello, 2010).

a) New and Practical Ideas in Solving Problems

When a problem occurred in the works, an accountant will find out the reasons that led to the identification of problems and think critically about the issue to remedy the problem, restructured quickly despite in the limited time. The ability to solve problems means the ability to identify obstacles and problems in the performance of the accounting work procedure (Stone and Shelley, 1997; Ussahawanitchakit, 2012). Solution has resulted effectively in work of efficiency account because of its ability to solve problems that will help to reduce the ambiguity and complexity of the task (Wongjinda and Ussahawanitchakit, 2014). Creativity is a determining process of job creation, a useful and reasonable idea on how to solve problems and to optimize and is the concepts related to innovation (Zhou and George, 2001). With the use of knowledge, experience created a new working pattern that can add value and the value in the works as completely new results than ever before. Moreover, the initiative has new and useful knowledge by bringing to think the existing applications modified to the many new things to resolve problems in practice. Hence, bookkeepers, required for success in job development, job Innovation and job renewal should concern greater new and practical Ideas in solving problems. Accordingly, the relationships of variables are hypothesized as shown follow:

Hypotheses 1a-c: The higher the new and practical ideas in solving problems are, the more likely that accountants will gain greater (a) job development (b), job innovation, and (c) job renewal.

b) New Ways and Procedures in Developing Task

Developing new ways of working continued, systematic and tangible to make bookkeepers work better, both at present and in the future. In the same way, the seeking ways of working with exotic spearheaded by update and change to work with the novelty animated not monotonous and application of new information technologies the development work that can respond to environmental change, always (Houghton and DiLiello,2010). New and better is something that is the essence of creativity employees with creative ideas and a valuable cause the renewal of the enterprise to survive and grow in a business environment in the current circumstance (Amabile, 1983). Hence, bookkeepers, required for success in job development, job Innovation, and job renewal should concern greater new ways and procedures in developing task. Accordingly, the relationships of variables are hypothesized as shown follow:

Hypotheses 2a-c: The higher the new ways and procedures in developing task is, the more likely that accountants will gain greater (a)job development (b), job Innovation, and (c) job renewal.

c) Generating Creative Solutions for Confronting Problems

In a systematic way, creativity and imagination in finding ways to link in working to meet the situation changes to work very well and guide the work flexibly can be applied to solve problems in your work as well; this makes the job achieving the goal. So that when the situation causes a risk of working that happens to an accountant with a focus on solutions for ways and new

approaches to achieve maximum efficiency, creativity is used to solve problems (Houghton and DiLiello, 2010). The idea is the flexibility that will have capabilities happened with a different type of response to the problems (Torrance, 1974). In addition, the creativity can have an idea of systematical plan on modifying the operation in accordance with changing circumstances over time and will allow the survival and have stability. People who have vast knowledge to demonstrate the ability a different way, making many things that facilitate of processes that are beneficial for creativity (Jen, 2014). Participating in creative behavior appears to be extremely important, especially in the face of difficult situations or challenges (Tierney and Farmer, 2002). Furthermore, the analysis synthesizing approach to work deeply in accordance with the changing environment this can help resolve issues that may arise. Hence, bookkeepers, required for success in job development, job innovation and job renewal should concern greater generating creative solutions for confronting problems. Accordingly, the relationships of the variables are hypothesized as shown follow:

Hypotheses 3a-c: The higher the generating creative solutions for confronting problems is, the more likely that accountants will gain greater (a) job development (b), job innovation, and (c) job renewal.

Consequences of Individual Creativity

a) Job Innovation

Job innovation is the way to get out of having with creativity guidelines, including are bringing new technology equipment applications efficiently and achieving continued success. Moreover, Caminsón and Monfort-Mir (2012) found that the success of innovation is to increase the innovation in the knowledge that there is sufficient in order to save on costs and reduce risk. Hjalager (2010) found that the successful innovation requires thinking solutions to reduce costs in the budget. In addition, job innovation can be integrated ways to or using new techniques to the cause of work efficiency. Furthermore, this perspective and the creativity of individuals are necessary in terms of innovation, the success of the organization and can be even powered by other factors (Amabile et al., 1998). In particular, with the use of various resources cost effectively by covering the time and the cost of developing new forms to succeed by creating new ways to the work makes your work have great potential and succeed in new ways of working with the success of the job being recognized by others. The mentioned reasons demonstrate how the job innovation will contribute to job success. Hence, bookkeepers with more job innovation are likely to gain greater job success. Accordingly, the relationships of the variables are hypothesized as shown follow:

Hypothesis 4a-c: The higher the job innovation is, the more likely that accountants will gain greater (a) job development, (b) job renewal, and (c) job success.

b) Job Development

The application of technology used to develop and improve the job quality better and can develop works using existing resources in the work of the accountants as well and can effectuate the goal of work clearly and effectuate optimum. The job development requires skill, expertise and knowledge to improve operational resources (Ngowsiri, Ussahawanitchakit and Pratoon, 2013). Important role in improving the quality of the services provided is an achievement in innovation (Kang and Kim, 2010). In addition, new service offerings received development for distinction from competitors to satisfy the demands of customers (Ostrom et al, 2010). Therefore, job development refers to, skills, expertise and knowledge to improve resource and operational success in providing high quality which can satisfy the demands of job success (Lee and Kim, 2011). The mentioned reasons demonstrate how the job development will contribute to job success. Hence, bookkeepers with more job innovation are likely to gain greater job success. Accordingly, the relationships of the variables are hypothesized as shown follow:

Hypothesis 5: The higher the job development is, the more likely that accountants will gain greater job success.

c) Job Renewal

The success in job renewal of bookkeepers is demanding to operate consistently with the potential and experience to deal with the problems of working in situations that change over time, by ability to adapt and respond to the challenge changes in work in the future. The performance improved steadily and causing sustainability and although environment of work is uncertain, and moreover the work will need to have confidence in the skills and experience that can be used to work successfully and continually. Performance of the connection between the working environment

and the demands creativity of work-related are psychosocial consequences such as satisfaction in their work and the willingness on the job renewal (Shalley et al., 2000). Moreover, Valentine et al, (2011) have found that creativity and ethical values of the organization and positive relationships are both variables that were associated with increased job satisfaction. In addition, Gallivan (2003) found that the relationship in the form of a link between the creativity and job satisfaction in work and innovation is higher. The mentioned reasons demonstrate how the job renewal will contribute to job success. Hence, bookkeepers with more job innovation are likely to gain greater job success. Accordingly, the relationships of the variables are hypothesized as shown follow:

Hypothesis 6: The higher the job renewal is, the more likely that accountants will gain greater job success.

d) Job Success

The job success of bookkeepers is increasingly being more likely to have a long life of work (Rode et al. 2008). Bringing to success on the job is done by developing their knowledge and strengthen the ability to learn to create efficiencies in performance and professional achievement (Bryant, Wier and Stone, 2011). The job success of the individual creativity needs to have pride in their performance and achievements in the account and get confidence and reliability continue to be involved in performance that can be recognized by others as practitioners to correctly trust. Moreover, to have job high quality by measuring from obtaining the return value from your work is adequately appropriate to the level of expertise and capabilities and resources, the cost of operation is lower than anticipated operational in the success.

Antecedent of Individual Creativity

a) Proactive Culture

Culture is grounded in values, beliefs and ideals due to from seeing and learning from what is happening and learned the consequences about what happened; this has influenced the decision, the individual will behave response to environmental conditions in the whole face. The proactive cultures with the concept, including the problems look at the world in a positive way those good thoughts in a constructive way. Organizations with proactive cultural practices are different from organizations with a consistent approach to manage diversity (Fink et al., 2003). Proactive culture receives greater support. Therefore, management succeeded will require the support of a variety of them, without necessarily agree with the culture of organizing. In this case, proactive cultural individuals are different from organization culture (Bergman et al., 2002). The support of culture proactive is streams of the successful operation of the economy (Falcone and Wilson, 2008). Individuals with a proactive culture to difference as a result of their work is recognized and adds value (Timmerman and Bajema 2000). Future goals happen from bringing awareness and experience the lesson from the mistakes that caused by the past. In addition, an awareness of the work is done by the attempt think how they can work that has been benefiting a problem or difficulties in the work inevitably arise and certainly any problem must have the way out. Hence, proactive culture is one factor that causes to the Individual creativity. Accordingly, the mentioned reasons demonstrate the hypotheses as shown follow:

Hypothesis 7a-c: The higher the proactive culture is, the more likely that firms will gain greater (a) new and practical ideas in solving problems, (b) new ways and procedures in developing task, and (c) generating creative solutions for confronting problems

b) Job Training

Job training means training to improve individuals in working for the good (Chaveerug and Ussahawanitchakit, 2009). Business people and accountants training are required to share their knowledge for improved ways of working (Lenert, 1944).

The training in general is extremely important for the accounting profession when there are changes occurring accountants to accounting standards that will have to study and understand the techniques, standards associated with the operation of new accounting caused and bring such knowledge to use immediately. Attend training to improve knowledge, skills, accounting and other skills related to the practice's accounts is regularly. Access trained in the new techniques work, the development, and the skills to provide employees with new skills and knowledge is an advantage in the work (De SAA-Pérez et al, 2012). The ability to implement the strategy will be created by the development of the knowledge and skills of practice through training (Sarkis, Gonzalez-Torre and

Adenso-Diaz, 2010). Accountants must pass formal training, including developing skills and learning (Parkan, 2008). Therefore, to join the training will help to improve operational more effectively. Hence, job training is one factor that causes to the Individual creativity. Accordingly, the mentioned reasons demonstrate the hypotheses as shown follow:

Hypothesis 8a-c: The higher the job training is, the more likely that firms will gain greater (a) new and practical ideas in solving problems, (b) new ways and procedures in developing task, and (c) generating creative solutions for confronting problems.

c) Intrinsic Motivation

Intrinsic motivation refers to the willingness coming out of the mind of each individual by unrelated stimuli extrinsic motivation as prize money. For this reason, intrinsic motivation stems from preferring to do something on their own from pleasure get of feeling, of self-satisfaction on the job Kachemeler, Reichert and Willianson, (2008). Nickerson (1999) stated that the motivation is the most important factor of creativity. The intrinsic motivation to exert any effort could come from the enjoyment of their own work. The motivated within the means of any motivation arises from the positive reactions of the individual quality of work. Therefore, the reaction can be experienced is interested to engage the curious and satisfaction in the challenge positively (Amabile, 1996). Experts who are professional must also have internal motivation to be creative because of the knowledge and capabilities that will allow development reasonable Changa and Birkett, (2004). Al-Beraidi, (2006) found that the area has a control the operation will get higher scores on the creativity and intrinsic motivation as a factor in the creative development work and leadership for the change, with the intention of the duty and the responsibility to be successful, rather than on compensation in practice. It is convinced that this operation has achieved its objectives and targets set as well as a powerful best effort and work relentlessly to its target. Conversely, despite the obstacles, problem unflinching, their commitment to complete the expected and there is the progress in a higher level of responsibility than others. Hence, intrinsic motivation is one factor that causes to the individual creativity. Accordingly, the reasons mentioned above demonstrate the hypotheses as shown follow:

Hypothesis 9a-c: The higher the intrinsic motivation is, the more likely that firms will gain greater (a) new and practical ideas in solving problems, (b) new ways and procedures in developing task, and (c) generating creative solutions for confronting problems.

Moderating Effects of the Relationships Stakeholder Pressure

Stakeholders mean "Groups or individual that can the impact or is affected by the success derives from achieving the objectives of the operation" (Freeman, 1984). In this study, stakeholder pressure is defined as the way the bookkeeping recognition of the pressures of stakeholders that can impact on the objectives of accounting (Rueda-Manzanares et al., 2008; Plaza-Ubeda et al., 2009). The current regulations are issued more coercive and the bookkeepers must follow rules prescribed lots of bookkeepers need to learn and understand in order to maximize the application to work. Regulators want them to bookkeeping the work, taking into account the benefits to society as a whole needs to focus on making bookkeeping practices with due care and be fairer. Stakeholders are expected to return sustainable operational efficiency and effectiveness, making the accounting works with responsibility for the performance of duty and moral responsibility to achieve long-term stability. Nevertheless, based on the discussions above, stakeholder pressure is a moderator of the proactive culture, job training and intrinsic motivation on individual creativity relationships. Accordingly, the reasons mentioned above demonstrate the hypotheses as shown follow:

Hypothesis 10a-c: The relationships between proactive culture and (a) new and practical ideas in solving problems, (b) new ways and procedures in developing task, and (c) generating creative solutions for confronting problems will be positively moderated by stakeholder pressure.

Hypothesis 11a-c: The relationships between job training and (a) new and practical ideas in solving problems, (b) new ways and procedures in developing task, and (c) generating creative solutions for confronting problems will be positively moderated by stakeholder pressure.

Hypothesis 12a-c: The relationships between intrinsic motivation and (a) new and practical ideas in solving problems, (b) new ways and procedures in developing task, and (c) generating creative solutions for confronting problems will be positively moderated by stakeholder pressure.

4. Research Methods

Sample Selection and Data Collection

As specified the above, this study was to examine the relationships between the individual creativity and job success evidence from bookkeepers in the northeastern of Thailand. By focusing on the bookkeepers would be suitable for this study because the education individual creativity. Bookkeepers include delegates from the business entrepreneurs. As responsible for the bookkeeping of the company, independent accountants, and accountants in the accounting support the office. In addition, bookkeepers must have improved their knowledge continuing professional CPD (Continuing Professional Development) to maintain the status professional knowledge at all times, including the increase of new knowledge that is useful to accountants in the present and future. Therefore, in this study the population and the sample will be collected from the Department of Commerce, Ministry of Commerce, in search of an online database.

The questionnaires are directly distributed to 615 bookkeepers by a mail survey. With regards to the questionnaire mailing, 25 surveys were undeliverable because some bookkeepers had moved to unknown locations. Therefore, the valid mailing was 590 surveys, from which 145 responses were received. After checking the completeness of the questionnaire, only 142 responses were usable. The effective response rate was approximately 24.07%. In the same way, if greater than 20% is considered acceptable (Aaker, Kumar and Day, 2001). Furthermore, to test possible non-response bias problems between respondents and nonrespondents, are tested with the first and second data respondents is implemented a t - test comparison of the means of all variables as recommended by Armstrong and Overton (1977). The result showed there are no significant differences.

Questionnaire Development and Variables Measurement

Questionnaire Development

The development of a questionnaire will depend on previous research on the relationship between individual creativity and job success. The questionnaire composed of six parts. Part one is the respondent's request personal information such as gender, age, marital status, educational level, work experience, income, and occupation. Part two through Part five request to measure each of the constructs in the conceptual model. These items are adapted from previous literature and designed for a five-point Likert scale, ranging from 1 (least agreeable) to 5 (most agreeable). And Part sixth is an open - ended question for bookkeepers to offer recommendations and opinions of individual creativity. The variable measurements of the dependent, independent, moderator, and control variables are described follow.

Dependent Variable

Job success is defined as bookkeepers can achieve targets of works in timeliness and reduced complexity of the work process efficiency and effectiveness. Five-item scale was developed as a new scale modified from Wongjinda and Ussahawanitchakit (2014).

Independent Variables

For the independent variables of the study, new and practical ideas in solving problems, new ways and procedures in developing a task and generating creative solutions for confronting problems (Zhou and George's, 2001). Indications of each side of the independent variable details are shown below.

New and Practical Ideas in Solving Problems are defined as the new best practices, resolve to work caused and identification of problems and think critically about the issue to remedy the problem. Five-item scale was developed as a new scale.

New Ways and Procedures in Developing Task are defined as the new model that is different from conventional methods, developing new ways of working continued and the seeking ways of working with exotic spearheaded. Four-item scale was developed as a new scale.

Generating Creative Solutions for Confronting Problems is defined as the creativity and imagination in finding ways to be linked in working to meet the situation changes, guide the work that is flexible and can be applied to solve problems, the analysis synthesizing approach to work deeply. Four-item scale was developed as a new scale.

Mediating Variables

Job Innovation is defined as bookkeepers that can achieve targets of works on the way to get out of having with creativity guidelines, including bringing new technology equipment applications, integrated ways, develop new forms, creating new ways and new ways job being recognized. This establishment is measured using a five-item scale developed as a new scale.

Job Development is defined as bookkeepers can achieve targets of works in creativity in the development, sufficient knowledge and ability to work, develop and resolve and application of technology. This construct is measured using a five-item scale developed as a new scale.

Job Renewal is defined as bookkeepers can achieve targets of works on demand to operate consistently, potential and experience to deal with the problems, the performance improved steadily and causing sustainability. This construct is measured using a four-item scale developed as a new scale.

Antecedent Variables

Proactive Culture is defined as learned from what happened and learned the consequences, a positive way of good thoughts in a constructive way and recognizes the future that will always be better, can make work have been benefiting for what problems or difficulties. This construct is measured using a four-item scale developed as a new scale.

Job Training is defined as training to improve individuals in working for the better and understand the techniques; standards associated with the operation of new accounting caused and bring such knowledge to use immediately. This construct is measured using a four-item scale modified from Lim-u-sanno and Ussahawanitchakit (2009) and Henklang and Ussahawanitchakit (2012).

Intrinsic Motivation is defined as intrinsic motivation stems from preferring to do things on their own from pleasure to get of feeling, of self-satisfaction on the job success. This construct is measured using a five-item scale developed as a new scale.

Moderating Variables

Stakeholder pressure is defined as the way the bookkeeping recognition of the pressures of stakeholders that can impact on the objectives of accounting. It is measured by four items developed as a new scale modified from Khampichit and Ussahawanitchakit (2011) and Henklang and Ussahawanitchakit (2012).

Control Variables

Age may affect on work. According to the study of the past has confirmed that age has an effect on the operations and performance of auditors (Firth, 2002). In this study, age will be used as a control variable in the test determined. Age is represented by a dummy variable, including 0 = less than 40 years old and 1 = more than 40 years old.

Gender was used in this study. Zaman et al., (1997) has confirmed that gender has an impact on work, with the difference between the use of reason to solve problems between male and female, will impact the ability in accounting, this study will use gender as a control variable in the test determined. Gender is represented by a dummy variable, including 0 as male, and 1 as female.

Reliability and Validity

This research reliability of the measurements evaluated by Cronbach alpha coefficients and the reliability to scale, Cronbach alpha coefficients is greater than 0.70 (Nunnally and Bernstein, 1994). Also, the Cronbach's alpha coefficients for all variables ranging from 0.761 to 0.889 indicate that these constructs are accepted at reliability level. For the validity testing in this study, the author uses exploratory factor analysis (EFA) to test the validity of the instrument by investigate the relationships of a large number of items, and to determine whether they can be reduced to a smaller set of factors. This analysis has a high potential to inflate the component loading. Therefore, as a higher rule-of-thumb, a cut-off value of 0.40 is accepted (Hair et al., 2010). All factor loadings greater than the 0.40 cut-off are statistically significant. Also, the factor loading scores ranging from 0.604 to 0.895 indicating that there is the construct validity. Table 1 presents the results for both factor loadings and Cronbach's alpha for multiple-item scales in this study.

VARIABLES	Factor Loadings	Cronbach Alpha
New and Practical Ideas in Solving Problems (NPI)	.714-.836	.833
New Ways and Procedures in Developing Task (NWP)	.715-.804	.761
Generating Creative Solutions for Confronting Problems (GCS)	.702-.785	.794
Job Innovation (JI)	.684-.781	.801
Job Development (JD)	.780-.836	.867
Job Renewal (JR)	.708-.850	.808
Job Success (JS)	.685-.873	.845
Proactive Culture (PC)	.721-.826	.785
Job Training (JT)	.604-.893	.825
Intrinsic Motivation (IM)	.656-.853	.856
Stakeholder Pressure (SP)	.842-.895	.889

Table 1 shows that all variables have a factor loading score between 0.604 - 0.895 indicating that there is construct validity. Furthermore, Cronbach's alpha coefficients for all variables are presented between 0.761 - 0.889. Consequently, the reliability of all variables is adopted.

Table 1: Result of Factor Loadings and Cronbach Alpha Coefficients
Statistic Test

The ordinary least squares (OLS) regression analysis is used to examine and test the hypothesized effect of individual creativity on the job success via job innovation, job development and job renewal mediators. Likewise the ordinary least squares regression analysis test antecedent consisted proactive culture, job training and intrinsic motivation. In addition, stakeholder pressure is moderators. All categorical data to test OLS is an appropriate method for examining the hypothesized and relationships (Hair et al., 2010). This study presented relationship was tested the model by using the equation following:

$$\text{Equation 1: } JI = \beta_{01} + \beta_{11}NPI + \beta_{21}NWP + \beta_{31}GCS + \beta_{41}AGE + \beta_{51}GEN + \varepsilon$$

$$\text{Equation 2: } JD = \beta_{02} + \beta_{61}NPI + \beta_{71}NWP + \beta_{81}GCS + \beta_{91}AGE + \beta_{101}GEN + \varepsilon$$

$$\text{Equation 3: } JR = \beta_{03} + \beta_{111}NPI + \beta_{121}NWP + \beta_{131}GCS + \beta_{141}AGE + \beta_{151}GEN + \varepsilon$$

$$\text{Equation 4: } JS = \beta_{04} + \beta_{161}NPI + \beta_{171}NWP + \beta_{181}GCS + \beta_{191}AGE + \beta_{201}GEN + \varepsilon$$

$$\text{Equation 5: } JD = \beta_{05} + \beta_{211}JI + \beta_{221}AGE + \beta_{231}GEN + \varepsilon$$

$$\text{Equation 6: } JR = \beta_{06} + \beta_{241}JI + \beta_{251}AGE + \beta_{261}GEN + \varepsilon$$

$$\text{Equation 7: } JS = \beta_{07} + \beta_{271}JI + \beta_{281}JD + \beta_{291}JR + \beta_{301}AGE + \beta_{311}GEN + \varepsilon$$

$$\text{Equation 8: } NPI = \beta_{08} + \beta_{321}PC + \beta_{331}JT + \beta_{341}IM + \beta_{351}AGE + \beta_{361}GEN + \varepsilon$$

$$\text{Equation 9: } NPI = \beta_{09} + \beta_{371}PC + \beta_{381}JT + \beta_{391}IM + \beta_{401}SP + \beta_{381}PC*SP + \beta_{391}JT*SP + \beta_{401}IM*SP + \beta_{411}AGE + \beta_{421}GEN$$

$$+ \varepsilon$$

$$\text{Equation 10: } NWP = \beta_{10} + \beta_{431}PC + \beta_{441}JT + \beta_{451}IM + \beta_{461}AGE + \beta_{471}GEN + \varepsilon$$

$$\text{Equation 11: } NWP = \beta_{11} + \beta_{481}PC + \beta_{491}JT + \beta_{501}IM + \beta_{511}SP + \beta_{521}PC*SP + \beta_{531}JT*SP + \beta_{541}IM*SP + \beta_{551}AGE + \beta_{561}GEN + \varepsilon$$

$$\text{Equation 12: } GCS = \beta_{12} + \beta_{571}PC + \beta_{581}JT + \beta_{591}IM + \beta_{601}AGE + \beta_{611}GEN + \varepsilon$$

$$\text{Equation 13: } GCS = \beta_{13} + \beta_{621}PC + \beta_{631}JT + \beta_{641}IM + \beta_{651}SP + \beta_{661}PC*SP + \beta_{671}JT*SP + \beta_{681}IM*SP + \beta_{691}AGE + \beta_{701}GEN + \varepsilon$$

5. Results and Discussion

The descriptive statistics and correlation matrix for all variables are shown in Table 2. Found that the potential problems relating to multicollinearity, all correlation coefficients of independent variables are smaller than 0.80, variance inflation factors (VIFs) range from 1.089 to 4.025, well below the cut-off value of 10 as recommended by Hair et al., (2010) meaning that the independent variables are not correlated with each other. Therefore, there are no substantial multicollinearity problems encountered in this study.

Variable	NPI	NWP	GCS	JI	JD	JR	JS	PC	JT	IM	SP
Mean	3.906	3.840	3.842	3.885	3.955	3.882	3.877	3.986	3.910	4.003	4.127
s.d.	0.516	0.496	0.466	0.455	0.406	0.510	0.530	0.530	0.594	0.499	0.561
NPI											
NWP	0.829***										
GCS	0.772***	0.730***									
JI	0.621***	0.631***	0.653***								
JD	0.666***	0.643***	0.674***	0.706***							
JR	0.633***	0.600***	0.697***	0.571***	0.718***						
JS	0.529***	0.517***	0.610***	0.549***	0.738***	0.762***					
PC	0.485***	0.461***	0.562***	0.482***	0.650***	0.632***	0.634***				
JT	0.506***	0.500***	0.503***	0.518***	0.649***	0.647***	0.703***	0.503***			
IM	0.580***	0.508**	0.553***	0.490***	0.656***	0.672***	0.648***	0.612***	0.558***		
SP	0.572***	0.469***	0.584***	0.508***	0.640***	0.602***	0.647***	0.609***	0.509***	0.640***	

<.05,*p<.01

Table 2: Descriptive Statistics and Correlation Matrix

Table 3-4 represent the results of OLS regression relationships of the individual creativity on job success, antecedent and consequence. The first set to test hypotheses (H1a-d to H3a-d) dimensions individual creativity compose new and practical ideas in solving problems, new ways and procedures in developing task and generating creative solutions for confronting problems with (a) job innovation,(b)job development,(c)job renewal, and (d) job success by equation 1-4, the results show that eight factors have significant positive influence .The dimensions new and practical ideas in solving problems have significant positive influence on job development (H1b: $\beta_6 = 0.26, p < 0.05$).The dimensions new ways and procedures in developing task have significant positive influence on job innovation (H2a: $\beta_2 = 0.27, p < 0.05$) and job development (H2b: $\beta_7 = 0.19 < 0.10$).Especially dimension generating creative solutions for confronting problems has significant positive influence on job innovation (H3a: $\beta_3 = 0.37, p < 0.01$),job development (H3b: $\beta_8 = 0.36, p < 0.01$) b) job renewal (H3c: $\beta_{13} = 0.50, p < 0.01$) and (c) job success (H3d: $\beta_{18} = 0.48, p < 0.01$) **and all this support Hypotheses 1b,2a,2b,3a,3b,3c and 3d ,but Hypotheses 1a,1c,1d,2c,2d are not** in table 3. These results suggest that dimension individual creativity has relationships with job innovation, job development, and job renewal and job success. Similarity with this study in the past include, Wongjinda and Ussahawanitchakit, (2014) found that solution that effectively has resulted in work efficiency account because of its ability to solve problems will help reduce the ambiguity and complexity of the task.

The second set of hypothesis test 4a-c ,5 and 6 in equation 5-7 in table 3, job innovation has significant positive influence on (a)job development (H4a: $\beta_{21} = 0.71, p < 0.001$),(b)job renewal (H4b: $\beta_{24} = 0.55, p < 0.001$) and has not effect on(c)job success.**Hence,H4a and H4b are supported, but Hypothesis H4c is not.** Moreover, job development and job renewal have significant positive influence on job success (H5: $\beta_{28} = 0.41, p < 0.001$; H6: $\beta_{29} = 0.47, p < 0.001$) respectively. **Thus, H5 and H6 are supported.** These results suggest that job innovation, job development, and job renewal have relationships with job success. Similarity with this study in the past includes Caminsón and Monfort-Mir (2012) found that skills, expertise and knowledge can satisfy the demands of job success.

In table 4 presents the results of the OLS regression analysis relationship between proactive culture, job training and intrinsic motivation versus dimensions, individual creativity compose (a)new and practical ideas in solving problems, (b) new ways and procedures in developing a task, and (c)generating creative solutions for confronting problems and via stakeholder pressure are moderating. The final set test hypothesis proactive culture (H7 a-c),job training (H8 a-c), and intrinsic motivation (H9a-c) with three dimensions by equation 8, 10 and 12.All found that nine factors have significant positive influence which consisted of the proactive culture, job training and intrinsic motivation have significant positive influence on a) new and practical ideas in solving problems, (b)new ways and procedures in developing task, and (c)generating creative solutions for confronting

problems (H7a: $\beta_{32} = 0.21$, $p < 0.05$; H7b: $\beta_{33} = 0.22$, $p < 0.05$) and H7c: $\beta_{34} = 0.34$, $p < 0.001$); (H8a: $\beta_{43} = 0.20$, $p < 0.05$; H8b: $\beta_{44} = 0.25$, $p < 0.05$) and H8c: $\beta_{45} = 0.19$, $p < 0.05$); (H9a: $\beta_{57} = 0.30$, $p < 0.001$; H9b: $\beta_{58} = 0.19$, $p < 0.05$) and H9c: $\beta_{59} = 0.20$, $p < 0.05$) respectively. **Thus, (H7 a-c), (H8 a-c) and (H9 a-c) are supported.** These results suggest that proactive culture job training and intrinsic motivation have relationships with all dimensions individual creativity. Similarity with this study in the past includes the proactive culture with the concept, and the problems look at the world in a positive way that is good thoughts in a constructive way. This is consistent with Timmerman and Bajema (2000) individuals with a proactive culture of difference as a result of their work are recognized and add value. Meanwhile, similar to Lenert, (1944) who finds that business people and accountants training are required to share their knowledge for improved ways of working (Lenert, 1944). In addition, the intrinsic motivation is also consistent with experts who are professional that must also have internal motivation to be creative because of the knowledge and capabilities that will allow development reasonable (Changa and Birkett, 2004).

The next test is moderating stakeholder pressure hypotheses 10 a-c, 11a-c, and 12 a-c by equation 9, 11 and 13. This result found that two factors have significant positive influence on stakeholder pressure moderating between proactive culture versus new ways and procedures in developing a task (H10b: $\beta_{52} = 0.23$, $p < 0.05$). In the same way intrinsic motivation versus generating creative solutions for confronting problems (H12c: $\beta_{68} = 0.15$, $p < 0.10$). This result found that two factors have significant negative influence on stakeholder pressure moderating between proactive culture versus new and practical ideas in solving problems (H10a: $\beta_{38} = 0.20$, $p < 0.05$). In the same way intrinsic motivation versus generating creative solutions for confronting problems H10c: $\beta_{66} = 0.17$, $p < 0.10$) **Thus, (H10 a-c) and (H12 c) are supported.** In contrast, (H11 a-c) and (H12 a-b) is not supported. These results demonstrate that stakeholder pressure can affect the performance of bookkeepers and accounting practices is affecting the successful, highly professional (Plaza-Ubeda et al., 2009).

Independent Variables	Dependent Variables						
	Eq1	Eq2	Eq3	Eq4	Eq5	Eq6	Eq7
	JI	JD	JR	JS	JD	JR	JS
NPI	0.123 (0.124)	0.260** (0.118)	0.160 (0.120)	0.059 (0.135)			
NWP	0.267** (0.114)	0.191* (0.109)	0.090 (0.110)	0.110 (0.125)			
GCS	0.367*** (0.101)	0.360*** (0.096)	0.505*** (0.097)	0.478*** (0.110)			
JI					0.711*** (0.061)	0.553*** (0.070)	-0.018 (0.072)
JD							0.412*** (0.085)
JR							0.470*** (0.074)
AGE	-0.055 (0.159)	-0.041 (0.151)	0.187 (0.154)	0.103 (0.173)	0.117 (0.151)	0.328* (0.174)	-0.005 (0.128)
GENDER	-0.001 (0.215)	0.417** (0.204)	0.167 (0.208)	0.015 (0.234)	0.272 (0.207)	-0.020 (0.239)	-0.223 (0.175)
Adjusted R ²	0.462	0.516	0.500	0.363	0.495	0.330	0.648

* $p < .10$, ** $p < .05$, *** $p < .01$, ^aBeta coefficients with standard errors in parenthesis.

Table 3: Result of the OLS Regression Analysis

6. Theoretical and Managerial Implications

This study delivers an unblemished understanding of the relationships among three dimensions of individual creativity and job success of bookkeepers in Northeastern of Thailand via job innovation, job development and job renewal, under the moderating effects of stakeholder pressure that influences these relationships. Besides, this study determines proactive culture, job training and intrinsic motivation as the antecedents of individual creativity. Moreover, this study

intends to expand the theoretical contribution of the previous cognitive and the empirical results from the literature review on individual creativity. Interestingly, the advancing theoretical contribution is the new dimension of individual creativity and empirical testing that has demonstrated the individual creativity on bookkeepers which is critical to the success. It should be the focus of research in the fields of accounting on these issues. Especially, dimensions are generating creative solutions for confronting problems that found a statistical significance strongly.

Independent Variables	Dependent Variables					
	Eq8	Eq9	Eq10	Eq11	Eq12	Eq13
	NPI	NPI	NWP	NWP	GCS	GCS
PC	0.205** (0.087)	0.151 (0.092)	0.222** (0.091)	0.214** (0.098)	0.345*** (0.086)	0.292** (0.091)
JT	0.201** (0.081)	0.093 (0.089)	0.246** (0.085)	0.163* (0.095)	0.189** (0.081)	0.078 (0.088)
IM	0.300*** (0.091)	0.206** (0.094)	0.194** (0.095)	0.148 (0.100)	0.203** (0.090)	0.111 (0.093)
SP		0.292** (0.091)		0.153 (0.097)		0.288** (0.090)
PC*SP		-0.200** (0.087)		0.233** (0.094)		-0.168* (0.087)
JT*SP		0.068 (0.088)		0.062 (0.095)		0.076 (0.088)
IM*SP		0.131 (0.080)		0.093 (0.086)		0.155* (0.080)
AGE	0.354** (0.167)	0.328** (0.163)	0.344* (0.176)	0.298* (0.175)	0.183 (0.167)	0.166 (0.162)
GENDER	-0.319 (0.226)	0.240 (0.221)	-0.272 (0.238)	-0.254 (0.237)	-0.385* (0.225)	-0.292 (0.220)
Adjusted R ²	0.410	0.452	0.348	0.369	0.415	0.456

*p<.10,**.05,***p<.01, ^aBeta coefficients with standard errors in parenthesis

Table 4: Result of the OLS Regression Analysis

7. Conclusion

This study examines the relationships among the individual creativity and job success. Individual creativity consists of new and practical ideas in solving problems, new ways and procedures in developing a task, and generating creative solutions for confronting problems. The results show that new and practical ideas in solving problems have significant positive influence on job development; new ways and procedures in developing task has a significant positive influence on job innovation and job development; generating creative solutions for confronting problems has a significant positive influence on job innovation, job development, job renewal and job success. Furthermore, job innovation has a significant positive influence on job development, and job renewal. Meanwhile, job development and job renewal have significant positive influence on job success. Especially, this research found that significant factor has positive influence consisting of the proactive culture, job training and intrinsic motivation significant which have positive influence on all dimensions of individual creativity. Conversely, stakeholder pressure moderating between proactive culture versus new and practical ideas in solving problems way and intrinsic motivation versus generating creative solutions for confronting problems have negative relationships. On the basis of creativity in accounting research status, there will be advancement in this field only if the aforementioned. Methodological, theoretical, and conceptual issues are considered. The success of this study is to provide a direction for empirical study of individual creativity in accounting and is used to active development and recommendations for future research.

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