# RESEARCH AND ANALYSIS OF BACHELOR STUDENTS' CREATIVITY: A CASE STUDY OF ACCOUNTANCY AND NON-ACCOUNTANCY STUDENTS FROM BAISE UNIVERSITY 2020

# RESEARCH AND ANALYSIS OF BACHELOR STUDENTS' CREATIVITY: A CASE STUDY OF ACCOUNTANCY AND NON-ACCOUNTANCY STUDENTS FROM BAISE UNIVERSITY 2020

Xu Yan

This Independent Study Manuscript Presented to

The Graduate School of Bangkok University

in Partial Fulfillment

of the Requirements for the Degree

Master of Business Innovation

2019

©2020

Xu Yan

All Rights Reserved

This agreement is prepared in duplicate identical wording for two copies. Both parties have read and fully understand its contents and agree to comply with the above terms and conditions. Each party shall retain one signed copy of the agreement.

Yan, X. M.M. (Business Innovation), November 2019, Graduate School, Bangkok University.

Research and Analysis of Bachelor Students' Creativity: A Case Study of Accountancy and Non-accountancy Students from Baise University 2020 (81 pp.)

Advisor: Detlef Reis, Ph.D.

Co-advisor: Wenbin Lin, Ph.D.

## ABSTRACT

In the current knowledge economy, the importance of undergraduate creativity is increasing in universities. In order to better adapt to the needs of the market economy, accounting personnel's creative thinking is indispensable. This study will compare the creativity of business students majoring in accounting and non-accounting in Baise University. The purpose of this study is to compare the creativity of undergraduates majoring in accounting with that of students majoring in other two majors to find out the factors affecting their creativity and analyze them. In order to achieve this goal, I will use quantitative research, questionnaire survey and field interview to investigate students majoring in accounting and two non-accounting majors in Baise University.

*Keywords: Accountancy, Creativity, Bachelor Students, Creative Learner, Business Students, Creativity Test*

# ACKNOWLEDGEMENT

I would like to thank my Graduate Mentor, the First Mentor, Dr. Detlef Reis, his rigorous work attitude, academic spirit and professionalism have had a positive impact on me, so that I benefit for life. During my study at the University of Bangkok, my tutor unreservedly instructed me to study and work, which greatly improved my scientific research ability and theoretical level. In the meantime, thanks to my second mentor, Dr. Andy Lin, who has helped me broaden my horizons and improve my professional skills.

I would like to thank the two mentors who have guided me through the writing process, in particular Dr. Detlef Reis and Dr. Andy Lin, for their comments on my paper, which have enriched and standardized the content of my paper.

I would also like to thank Dr. Lu Zou of the University of Baise for his great help in data collection for my independent study. I would also like to thank the students of the Business School of the University of Baise for their assistance in filling out the questionnaire and interviewing me.

I would like to thank Dr. Xavier Parisot of the MBI project in the Bangkok University for his valuable comments on the topic of my independent study, as well as Ms. Kesara Wongcharoen for her tremendous help in our independent research and for her meticulous care in our daily lives.

In addition, I would also like to thank the students who have accompanied me through my graduate school career. We have taken care of each other in our lives, supervised each other in our studies and work, and forged deep friendships, I deeply hope that we can maintain this friendship after graduation.

Xu Yan

BANGKOK UNIVERSITY • FOUNDED 1962 •

# TABLE OF CONTENTS

## TABLE OF CONTENTS (Continued)

# LIST OF TABLES

# LIST OF FIGURES



BANGKOK UNIVERSITY FOUNDED 1962

# CHAPTER 1

# INTRODUCTION

## 1.1 Background

For the past few years, innovation and creativity have become essential in solving many of the world's problems. Creativity has a significant influence on politics, economy, education, and society (Gallagher, 2011).

What is creativity? Some scholars' definitions focus more on personality traits. For example, Guilford (1950) defines creativity as "creativity refers to the most special abilities of creative people" (Guilford, 1950). Real creative activities always produce valuable results for society. The essence of human civilization is the realization result of creativity. The research on creativity is getting more and more attention. Creativity refers to the ability to use accumulated knowledge to create new ideas, put forward new ideas, and make new choices independently in mind through continuous exploration and research. It is all sorts of intelligence and ability quality, on a new level of the organic combine to form a resultant force, after it includes found the problem, ask questions and found that the ability to rule, creative the ability to analyze and solve problems, inventing new technology, the ability to create new products, put forward new ideas and so on (Chen & Zheng, 2015).

The emphasis of accounting education is to cultivate the innovative spirit of accounting talents and make them can create (Chen, Chen & Dai, 2016). Accounting personnel's innovation ability is based on the absorption, memory, understanding ability, creative thinking, use creative skills and creativity, it must be organized, systematic education and training, and continuously based on training, inspire

thinking ability, grasp the technical skills to promote the development of innovative strength and improve.

## 1.2 Problem Statement

In the current knowledge economy, the importance of undergraduate creativity is Accounting personnel's creative thinking is becoming increasingly important increasing in universities. To better adapt to thinking is becoming increasingly important. The emphasis of accounting education is to cultivate the innovative spirit of accounting talents and make them have the ability to create.

Accounting undergraduates have long been considered less creative than other business majors (Baxter & Kavanagh, 2012). Some companies even turn down accounting students for original positions. The main reason for these ideas is that the accounting profession is based on the currency as the primary unit of measurement, based on vouchers as the fundamental basis, with the help of unique technical methods, to a specific group of capital movement comprehensive, comprehensive, continuous, systematic accounting and supervision. The long-term stability of accounting standards is also a reason for the natural solidification of accounting personnel's thinking mode.

## 1.3 Intention of Study

The purpose of this study is to verify the inherent perception of accounting students on the importance of creativity and find out the factors that influence differences in their creativity.

## 1.4 Research Objective

The educational requirements for business undergraduates are also rising to conform to the development of the current market economy. In this study, I will use a well-known creativity test to test undergraduate students in accounting, international, trade, and marketing. This test will help answer the question if Baise University bachelor students in accountancy are more or less creative compared with other majors. I will analyze the reasons for the results obtained after interviews, and questionnaires (including teaching methods, teaching curriculum arrangement, students' learning intention and other factors).

## 1.5 Research Questions

Based on the above background, I will put forward my research questions as follows:

1.5.1 Are the accountancy students more or less creative than the other 2 majors' students?

1.5.2 What factors affect the creativity of accounting undergraduates?

## 1.6 Scope of Study

In this study, due to the limited time, I will take three majors in the Business School of Baise University as sample cases. The Ministry approved the Baise University of Education in 2006. Its history can be traced back to the establishment of Guangxi Tianxi Normal School in 1938. The School of Business Administration of Baise University has four undergraduate business majors: Financial management, accounting, international economics and trade, and marketing. My research will be

based on three of the four majors, all of which have the same business background, but accounting and marketing are masters in management, and international economics and trade are bachelors in economics. I will devote myself to conducting random interviews and tests on undergraduates' creativity in accounting and two other majors to draw conclusions and analysis.

### 1.7 Limitations of Study

This study is based on data analysis of business students from Baise University. Baise University is a second-rate university in China, so the conclusion of this study can only be representative of second-rate universities, and it cannot represent the research results of all universities in China. Due to time constraints, only the Princeton creativity test was used to test the students.

# CHAPTER 2

# LITERATURE REVIEW

## 2.1 Creativity

2.1.1 Innovation and creativity are often associated with the invention of new ideas and products. Kuczmarski, Middlebrooks & Swadding (2001) use a broad definition of innovation, describing it as a way to bring new benefits or value to customers, employees, or shareholders. They also see change as intangible, intuitive, a state of mind, not a skill. In contrast, Harris (2008) define innovation as any reasonably significant change in the way an organization operates, manages, or defines its fundamental mission. There are hundreds of variations of definitions of the "innovation". However, in this study, the researchers chose the following description, where innovation is the transformation of new ideas into new products, processes, or services (Osborne, Simon & Collins, 2003).

2.1.2 In the 1980s, Amabile (1983) challenged the traditional definition of creativity. She argues that in the study of creativity over the past few decades, psychologists have focused too much on differences in personality traits and not enough on the influence of social and situational factors on creativity. She also argues that creativity needs an operational definition as well as a conceptual one. The conceptual clarity helps us better understand the theory of creativity, while operational definition can help us accurately measure creativity in empirical research (Amabile, 1983).

Amabile's (1983) conceptual definition of creativity is "a product or a response that is considered creative means:

1) It is an innovative, appropriate, useful, correct and valuable response to the task completion.

2) The task is heuristic, not arithmetical. "The two most important words in this conceptual definition are "novel" and "useful".

Amabile's (1983) operational definition of creativity is that "if the appropriate observer independently judges a product or a response and considers it creative (or if the process of its production is considered creative), then it is creative". According to Amabile's (1983) definition, the definition of creativity in this study is: creativity refers to the ability to produce innovative (original, unexpected) and appropriate (qualified, feasible and useful) ideas.

In line with Amabile's (1983) definition, creativity refers to the ability to generate innovatively (original, unexpected) and appropriate (qualified, feasible, and indeed useful) ideas (Chen & Zheng, 2015).

2.1.3 Creativity is the application of imaginative thinking that leads to innovative solutions to many problems. Bessant & Tidd (2007) also define creativity as creating and communicating meaningful new connections that help us think about many possibilities; help us believe and experience differently, and use different perspectives; Helps us think about new and unusual opportunities; And guide us to produce and choose alternatives. These new connections and opportunities must bring value to an individual, a group, an organization, or a society. A more useful approach is to think of creativity as the process by which ideas are generated and of innovation as the filtering, refining, and most crucially the implementation of those ideas. Innovation and creativity are often interchangeable terms. This is evident in the widely accepted definition that change equals creativity plus execution (Von Stamm,

2008). Further demonstrating these understandings of innovation and creativity, states that creativity is a developmental process and may be used to express novel ideas although the end result of the creative process is innovation, which is the embodiment, combination, or synthesis of novel knowledge, relevant and valuable new products, processes, or services. Essentially, if you want to innovate, you have to participate in the creative process. Bessent & Tidd (2007) also outline what research tells us about the cognitive abilities required for creativity and innovation.

## 2.2 Creativity in Individuals and Students

2.2.1 Since the 21st century, there have been more and more discussions on the external macro architecture of innovation capability cultivation. The academic community generally believes that the university management mechanism, education system, especially in the education system curriculum system, teacher team construction, education technology promotion and base construction and other hardware and software environment is of great significance for the cultivation of innovation ability. At the same time, some scholars have also reflected on the "utilitarianism" and other problems existing in the cultivation mechanism of college students' innovation ability from the cultural, philosophical and social perspectives. Although the micro-cognition on the construction of college students' innovation ability is earlier than the research on the macro level, the related discussions in the later stage mainly focus on the innovation dilemma such as thinking standardization, the identification of the individualization characteristics of innovative talents, the relationship between the intelligence level and the innovation ability of college students, and so on (Li & Wang, 2020).

As one of the most concerned talent qualities in the 21st century, innovation ability, its detailed research history is not long. The earliest dates back to the 1920s and the ability to innovate are being studied as a profession only since the 1950s. As the innovation ability has been paid more and more attention all over the world, so far, there are many entry points and method choices in the research of this field. Throughout more than half a century of research, scholars' cognition of innovation ability has undergone a transformation from genius view to cognitive view, and then to social view. These three paradigms are helpful for us to form a systematic cognition of college students' innovation ability, and also have an important enlightening function for us to think about how to carry out university innovation education (Li & Wang, 2020).

2.2.2 First of all, the "dual" structure of college students' innovation ability is embodied in the construction of the subject's self-consciousness, which can be reflected from the two levels of innovative thinking and innovative personality, neither of which is indispensable. Both of them jointly constitute the dual dimension of contemporary college students' innovation ability. Its dimension can be interpreted more through students' innovative thinking. And its social dimension is deeply contained in the creative personality of the student subject. The realization of college students' innovation ability is not only reflected in the development of their higher-order innovative thinking but also depends on the high-quality, innovative personality embodied in their interaction with others (Li & Wang, 2020).

Secondly, the "dual" characteristics of college students' innovation ability are further reflected in the organic combination of divergent thinking and integrated thinking. Divergent thinking tends to be personalized, that is, innovative thinking in

the traditional sense, such as the diversity of students' ideas, the diversity of exploration perspectives and the use of unusual associations. Integrated thinking, on the other hand, involves more generality, sociality and emotion, such as dealing with opposing views constructively, not choosing the other side at the expense of one, eliminating confrontation in an innovative way, and accommodating opposing views in a new way. With the development of society, it is becoming more and more knowledgeable, intelligent and complex. The realization of innovation ability needs an organic balance between divergent thinking and integrated thinking. In recent years, both academic and public circles have gradually realized that without integrated thinking as a balance, divergent thinking will be limited, and vice versa (Li & Wang, 2020).

Thirdly, the "dual" feature of college students' innovation ability is also reflected in the parallel connection between problem discovery and problem-solving. Since the current school education system is a product of the industrial revolution, this kind of instructional design that ADAPTS to the process of industrialization focuses on the learning of knowledge and skills, thus contributing to solving practical problems. This led to a long period in the past, and there was a lack of cultivation of students' ability to find problems in college education. In terms of logical semantics, problem discovery and problem-solving are different, and they are both necessary components of innovative thinking. The former emphasizes order and reconstruction, while the latter focuses more on novelty and deconstruction. The process of problem-solving is future-oriented, pursuing results or goals, while the process of problem finding is present and more concerned with means or tools. As one of the necessary

components of innovative thinking, it is indispensable for college students to be good at finding problems and breaking the original cognition (Li & Wang, 2020).

2.2.3 The internal motivation was thought to be closely associated with the innovation ability of psychological variables. Individual interest in the job itself, such as is not from the external evaluation, remuneration, is easier to immersion when engaged in the work, are much less exposed to the external interference, when the setback also can produce a more lasting into, so are more likely to produce innovative results. Psychological security is considered to be an important psychological variable affecting team learning in an organization. In a team, if team members have a high sense of psychological security for the whole team interpersonal atmosphere, there will be more behaviors of error correction, offering help and seeking help, and more questions, which are conducive to improving the problems of the team and increasing the learning behavior of the whole team. As the performance of creative activities requires more trial and error, correction, collaboration, mutual assistance and questioning, learning behavior is crucial to the production of creativity. Therefore, psychological security plays a positive role in promoting the production of creativity.

2.2.4 At present, studies, where scholars have applied implicit theory in the research on individual creativity of university scientific research teams, are lacking. However, scholars have also conducted some research in related fields, mainly including the following aspects: First is the implicit theory of creativity and its application in the field of education, which mainly involves teachers' implicit concept of creativity and its influence on cultivating student creativity. For example, Gralewski & Karwowski (2013) tested the structure of teachers' implicit creativity theory in high schools in Poland, and they investigated the effect of this inherent

creativity theory structure on the accuracy of teachers' evaluation of student creativity. Through empirical research, Stanislav (2017) proved that individualism or collectivism could affect the implicit view of individual creativity, which helps make adjustments in a bilingual education environment to provide better conditions for students to support the development of their creativity. Second is the influence of implicit coordination on team creativity. For example, Zhang (2020) empirically investigated the process of the influence of tacit coordination on the creativity of cross-functional teams in enterprises and the moderating effect of task conventionalization and task interdependence on this process. Introduced and explored tacit coordination in the relationship between individual–organization matching and cross-functional team creativity, and they conducted an empirical analysis using insider identity perception as a moderating variable. Third is the study of the relationship between implicit self-esteem and creativity.

For example, Fan explored the relationship between implicit self-esteem, explicit self-esteem, and creativity tendency of university students. In terms of external situational factors of individual creativity, leadership has the most direct influence on own creativity. The research demonstrated the influence of explicit leadership theories on individual creativity, such as leadership, leadership, leadership, and leadership. For example, Asif, Searcy, Zutshi & Fisscher (2013) surveyed with 233 Chinese public sector employees in three stages, and the empirical study found that ethical leadership had a positive impact on individual creativity (Wang & Wang, 2020).

**2.3 Creativity in Accounting Students and Practitioners**

2.3.1 According to the research and analysis with the coming of the 21st century, people will face more and more complex and changeable market economy environment. One of them is the crucial role of technology and education in the new century. The 21st century we live in is essentially a century of scholarship. As a cross-century accounting professional teacher, I deeply feel responsible. A highly developed market economy, the demand for accounting talent will be higher and higher. Compound applied accounting talents should have high comprehensive quality, predictive decision-making ability, theoretical analysis, and extensive application ability. The basic requirements are:

1) Train accountants with comprehensive and systematic basic knowledge and professional knowledge. Basic knowledge refers to the understanding that cultivates accountants' abilities in knowledge-seeking, thinking, analysis, language and writing, as well as the knowledge of economy, finance, market, management, organizational behavior, trade and finance closely related to accounting, expertise in financial accounting, management accounting, financial management, taxation, information systems, auditing, nonprofit accounting, international accounting, accounting theory, and accounting functions.

2) Train accountants to have the ability of lifelong learning. Accounting education as an important goal is to teach students the quality of independent learning, college education should provide students with the foundation for lifelong learning so that they can continue to learn new knowledge in an independent spirit after graduation.

2.3.2 According to Chen, Chen & Dai (2016), the emphasis of accounting education is to cultivate the innovative spirit of accounting talents and make them have the ability to create. Accounting personnel's innovation ability is based on the absorption, memory, understanding ability, creative thinking, use creative skills and creativity, it must be organized, systematic education and training, and continuously based on training, inspire thinking ability, grasp the technical skills to promote the development of innovative talent and improve.

2.3.3 From the research analysis of Zhang (2020) with the advent of the era of big data, innovation-driven development more and more prominent. The colleges students should consciously look more, think more, do more to improve the innovation consciousness, cultivate their creative thinking. Only have open, innovative thinking to find the creation point to conscious exercise in learning and life for creativity, creativity exercise is the best way to carry out the entrepreneurship practice, but also can learn from the questionnaire, the cultivation of creativity has an important effect to the success of the business. The advancement of creativity is supported by knowledge. If there is no solid foundation of knowledge, any lofty position will collapse instantly. Vocational colleges students in their professional learning knowledge should also learn to live and work in need of other expertise, such as interpersonal relations, market research, statistics, English, computer, etc. More than in a school, society and other organizations related to activities such as seminars, exchange of experience, learn more, read more, think more, want to form the correct outlook on life, world outlook, values, and improve themselves, improve themselves, develop good study habits, only in this way can we succeed in improving. We live in an interconnected world, and people cannot leave interpersonal and communication.

The cultivation of creativity more from these two skills, in the survey of up to 82.66% of people believes that excellent communication and interpersonal skills are necessary to the entrepreneurial quality. Therefore, vocational colleges students should participate in the community in our daily life and social practice activities, improve the language expression, understanding, communication, analysis and problem-solving skills.

**2.4 Tests to Measure Individual Creativity**

2.4.1 Scientific measurement of creativity is an essential subject in the study of creativity. Torrance (1971) TTCT founder points out that, first of all, only scientific analysis of creativity can scientifically study the factors affecting the development of creativity. Secondly, reasonable task setting, task guidance, measurement methods, and score statistics can help scholars to explain creativity better and provide many clues for the research on the development factors of creativity. At the same time, creativity tests help to measure the application value of creativity cultivation programs. Finally, Torrance (1971) found in work with the high school teacher, the teacher always after the discovery of students' creative potential would be willing to educate students in a creative way, and can help teachers to realize the students' creativity test create Torrance and the measuring and teaching research of the creative force, and the design way of education for students. Torrance has been developing students' creativity, and TTCT came into being when existing creativity tests were not as useful in education as in business.

TTCT is Torrance test of divergent thinking in Guildford, basis, based on the probe into the essence of the creative thinking process. The necessary condition of

creative personality and artistic achievements, quality and other related research and test of creative thinking, divided into words and graphics two points test, points test is not only the purpose of measuring the two output modes of creativity but also measure the different types of creative thinking ability. Therefore, are not high correlation between the two points that can be measured by (r =.06). Each sub-test has two sets of papers, A and B, which were revised in 1974, 1984, 1990 and 1998. When establishing the questionnaire, Torrance referred to Guilford and Baron's discussion and research, but also carried out many empirical studies to explore the criteria for setting tasks. Besides, Torrance also screened the materials used in the questionnaire, such as pictures and objects. These images are the most distinctive ones tested by factor analysis, providing many samples of creative thinking and stimulating responses in both children and adults. Torrance (1971) also required that the environment in which the questionnaire was administered should be fun, encouraging, and comfortable, just like when playing a game with a child. The subjects should avoid any threatening behavior and conversation, increase their creative motivation while reducing their test anxiety, and let them enjoy the testing process.

Torrance (1971) pointed out that use TTCT total score is not the best way to measure individual creation function. Because it has the potential to cover the creativity of the unique advantage, creative thinking test cannot be generalized to the creativity, the TTCT scores as the information of individual behavior measure of creativity training excellent degree and so on all can reflect Torrance to create more TTCT purpose. Torrance has consistently said at the beginning of design TTCT score only individual available or willing to use the creative energy of indicators, the results of the test should be as a way to explore creativity training resources. A high level of

fluency, uniqueness, sensitivity, and diligence, and so on ability does not guarantee that the individual behavior of creativity, is only increased the possibility of its creative actions.

2.4.2 The divergent thinking test considers creativity to be the ability to solve problems from multiple perspectives (ADD Reference Guildford or Torrence). Insight tests focus on the side of creativity that is not conscious of insight. The creativity achievement test focuses more on creative practices and results that reflect reality. Since the measurement method is directly dependent on the concept, it is easy to lead to the fact that due to the differences in basic concepts, a large number of fragmented creativity tests are proposed, and the convergent validity between the tests is low, so there is no basis for comparison. For example, Mishra, Henriksen & Deep-Play Research Group (2013) believed that in addition to the novelty and validity dimensions of creativity, the whole dimension (i.e. aesthetic criteria for problem-solving situations) should also be added. On this basis, they compile a creativity test that measures these three dimensions simultaneously Might want to like, if a researcher's creativity concept does not include the overall dimension degrees, then the test method and Mishra, Henriksen & Deep-Play Research Group (2013). The method of difference is very big, this not only results in the measurement of cannot be used interchangeably, but will also lead to further measuring the conclusion is difficult to confirm each other directly, but various measuring methods could also end up in a mess, the results contradict each other. Some researchers describe this situation as entering into what Hennessey & Amabile (2010) call "boom but bust". Fragmentation means that many creativity tests are separated from each other and cannot contribute to the study of creativity together. Many researchers have accused the field of

creativity of producing many contradictory conclusions resulting from the confusion of creativity (Dietrich & Kanso, 2010; Lillard, Lerner, Hopkins, Dore, Smith & Palmquist, 2013). However, the excitement may ultimately be due to researchers' inability to reach a fundamental consensus on creativity, which can range from the core characteristics of generic creativity in a domain to the concept of creativity in a different area. Although this paper begins with the statement that most researchers agree that the core criteria for the definition of creativity are "novelty" and "appropriateness," careful analysis reveals significant differences, particularly in the appropriateness dimension. For example, appropriateness may be understood as "moral or social value" from the perspective of the social environment (Forgeard & Mecklenburg, 2013); It can also be understood as "effective or useful" from a problem-solving perspective (Sternberg & Lubart, 1996). From the former, creativity should consist only of positive socially meaningful thoughts and actions, but from the latter, it can also be malicious ACTS that "work for us," such as malevolent, which has emerged in recent years.

The research on creativity mainly explores creative behaviors with negative social values (Harris, Reiter-Palmon, & Kaufman, 2013). Therefore, to solve this problem, some researchers pointed out that we should go back to the source, standardize the theory of creativity from the perspective of definition, and unify the measurement method of creativity on this basis (Batey, 2012). Treffinge, Renzulli & Feldhusen (1971) also pointed out that the difficulty in measuring creativity was largely due to our inability to form a "theoretical unity" on the concept of creativity. It may not be possible or necessary to achieve complete theoretical unity in a field of study. Based on a certain conceptual framework, through the continuous application

of the creativity test and positive feedback to the concept of creativity, the academic community on the core characteristics of creativity and the basic concepts in each domain to reach a true consensus, perhaps is the fundamental way to solve the creative force measurement chaos. As noted above, researchers now generally agree that the concept of creativity includes both divergent and convergent thinking and the notion that divergent thinking tests can fully represent creativity has been completely rejected. Nowadays, researchers often choose a variety of creativity tests in a creativity study to avoid the one-sided method, which is undoubtedly the progress made by researchers in the test positioning and selection based on the increasingly formed consensus on the basic concept of creativity. Advances in the use of such tests, in turn, could help researchers build consensus on the concept of creativity. The logic of concept-to-test, concept-to-test, concept-to-test, and so on, will ultimately help clarify the messy state of the pre-creativity test.

# CHAPTER 3

# METHODOLOGY

## 3.1 Research Method

In this study, I explore the creativity of accounting students compared with those of other majors using an explorative research design. Thereby, I apply a mixed-method approach that combines quantitative and qualitative data collection and analysis elements.

## 3.2 Research Framework

According to my literature review and my research methods, I obtained the research framework as follows figure.

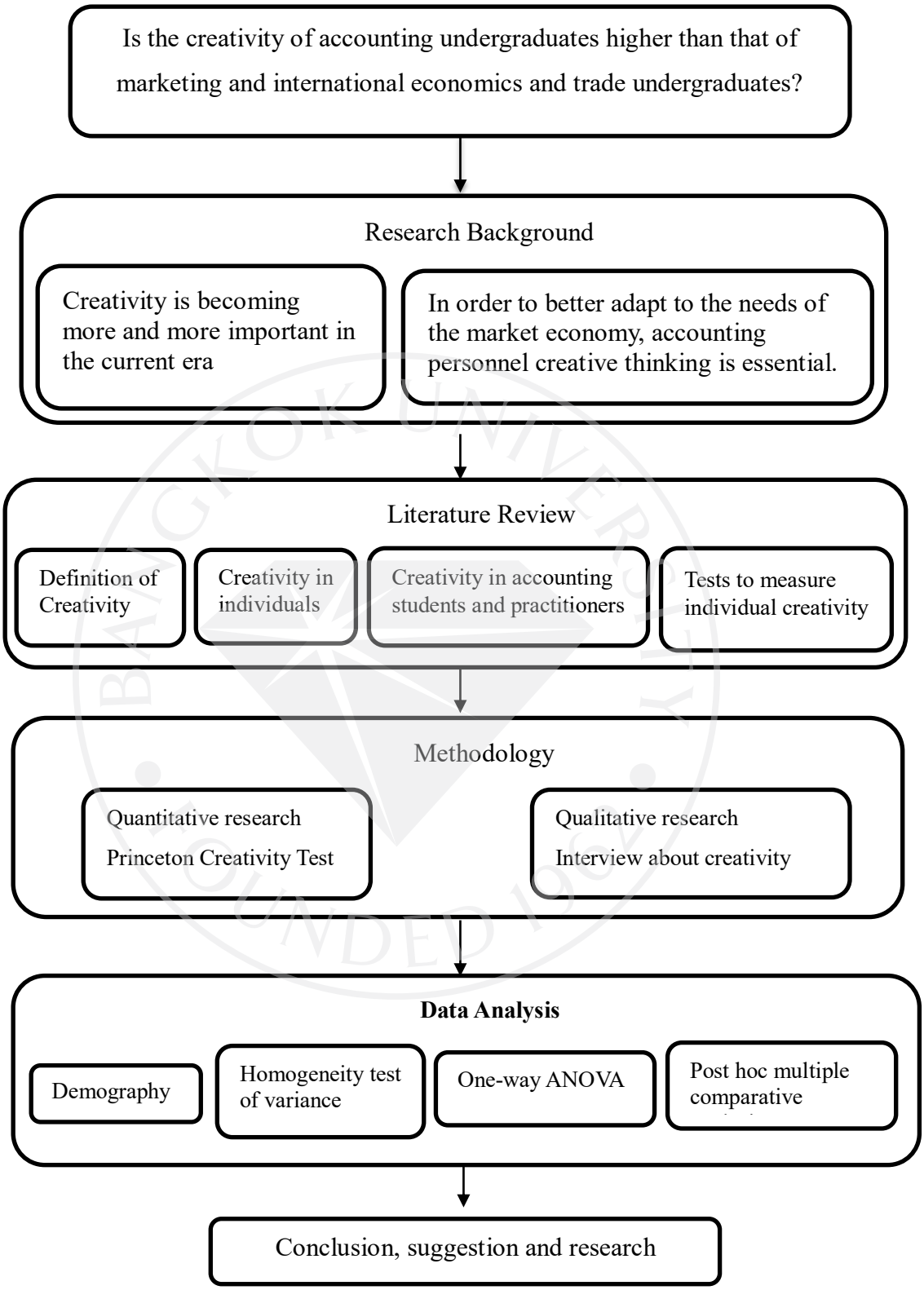


Figure 3.1: Research Framework

### 3.3 Data Collection

3.2.1 Quantitative analysis

Based on the research purpose and literature review of my creativity level, I took the lead in carrying out quantitative analysis in this study. I used the globally recognized Princeton creativity test (add reference as a footnote) to test business students in three majors. I collected quantitative data on 340students who completed the test online in April 2020.

3.2.2 Qualitative analysis

For the qualitative part of my research, I referred to the results of quantitative research tests and questions based on literature review, and conducted semi-structured interviews. Due to the spread of the virus, the said interviews were conducted online using the WeChat platform. In late April 2020, I conducted three semi-structured interviews with students majoring in accounting, marketing and international economics and trade in Baise University. All interviews were conducted in Chinese and recorded, translated into English and recorded verbatim for each interview. The theoretical framework of this study provides some basic coding directions for identifying the key components of the component based on the research problem and the construction of the category.

### 3.4 Data Analysis

The data results of the quantitative research in this study were analyzed using SPSS software, and the results were visualized with charts and tables. The interview results of the qualitative research were carried out using a structured interview guide (see addendum I) and then coded according to the theoretical framework of this

research. The triangulation approach was used to align and synthesize the data of the two studies to support the findings and final conclusions of this research.

BANGKOK UNIVERSITY
FOUNDED 1962

# CHAPTER 4

# DATA ANALYSIS

## 4.1 Descriptive Statistics of Respondents

To measure and compare the creativity of students from the three programs (Accounting, Marketing, International Economic and Trade), the Princeton Creativity test was applied in the time period April 10th to April 30th. A total of 340 students completed the creativity test. Apart from the Princeton creativity test, the questionnaire sent to the students also included a basic survey on the demographical background of the students. The basic information section includes gender, grade, major, age, etc. Table 4.1 summarizes the demograpical background of the participating business students from Baise University using simple descriptive statistics.

Table 4.1: Demographics of Respondents

| Demographic Variable | Items | The number of respondents | Percentage |
|---|---|---|---|
| Gender | Male | 68 | 20% |
| | Female | 272 | 80% |
| | | 340 | 100% |

(Continued)

Table 4.1 (Continued): Demographics of respondents

| Demographic Variable | Items | The number of respondents | Percentage |
|---|---|---|---|
| Age | 15-17 | 1 | 0.29% |
| | 18-20 | 107 | 31.47% |
| | 21-23 | 202 | 59.41% |
| | 24 and above | 30 | 8.82% |
| | | 340 | 100.00% |
| Grade | Freshman | 28 | 8.24% |
| | sophomore | 117 | 34.42% |
| | Junior | 69 | 20.29% |
| | Senior | 126 | 37.06% |
| | | 340 | 100.00% |
| Major | Marketing | 83 | 24.41% |
| | Accountancy | 190 | 55.88% |
| | International Economics and Trade | 67 | 19.71% |
| | | 340 | 100.00% |

The diagram demonstrates the number of 340 respondents in different grades, age groups, genders, and majors. The corresponding proportion are further discussed and shown below.

4.1.1 Gender ratio of respondents

As figure 4.1 illustrates, among the interviewees, there are 68 male students, accounting for 20%, while 272 female students, accounting for 80%. The figure 4.2 shows the proportion of male and female respondents in each major.

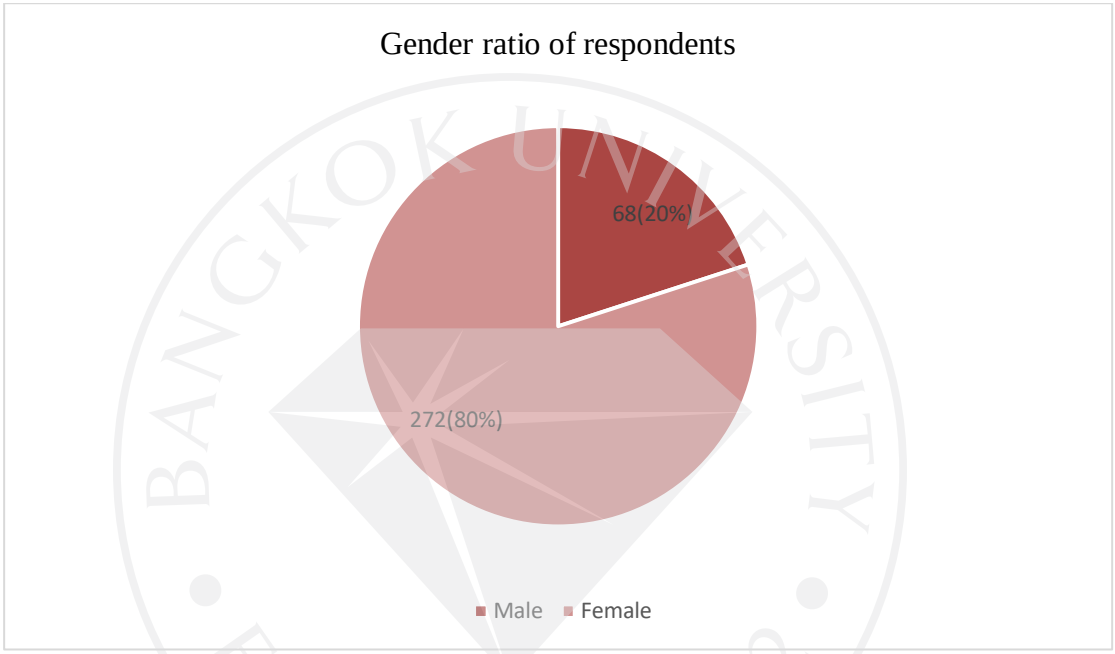


Figure 4.1: Gender ratio of respondents

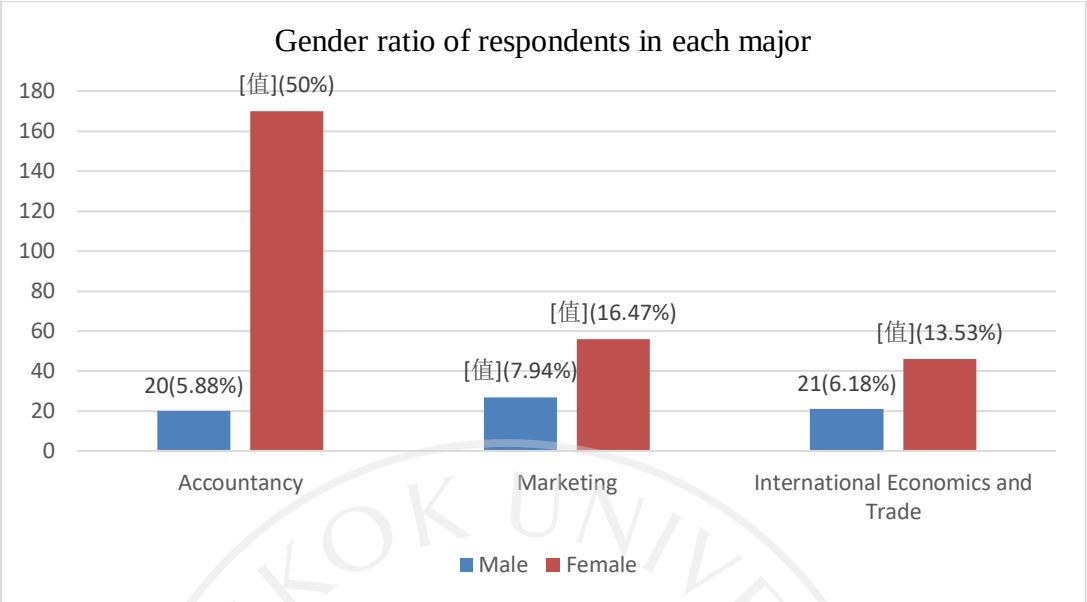


Figure 4.2: Gender ratio of respondents in the major

According to the figure 4.1 and figure 4.2, the number of male students is far lower than that of female students. The students think that accounting work is more suitable for serious, rigorous, earnest and patient people, while female students are more serious and serious than male students. Therefore, from the survey results, the business major is affected by the personality characteristics of male and female students because the overwhelming majority of students think that accounting work is more suitable for those who are careful, rigorous, earnest and patient. In the business administration school of Baise University, the proportion of male and female students is 2:9.Accounting, marketing, international economy and trade are the three major proportion: 6:2:2.Which is basically consistent with the gender ratio of the respondents here. Therefore, it means the gender ratio in the sample is reasonable although there is a big difference.

4.1.2 Age proportion distribution of respondents

Most respondents ranged in age from 21 to 23 (59.41%), followed by 18 to 20 (31.47%). The respondents also ranged in age from 24 and above or 15 to 17 years old, with a smaller percentage each by 8.82% and 0.29%. And the mean age of the respondents was 21 years old.

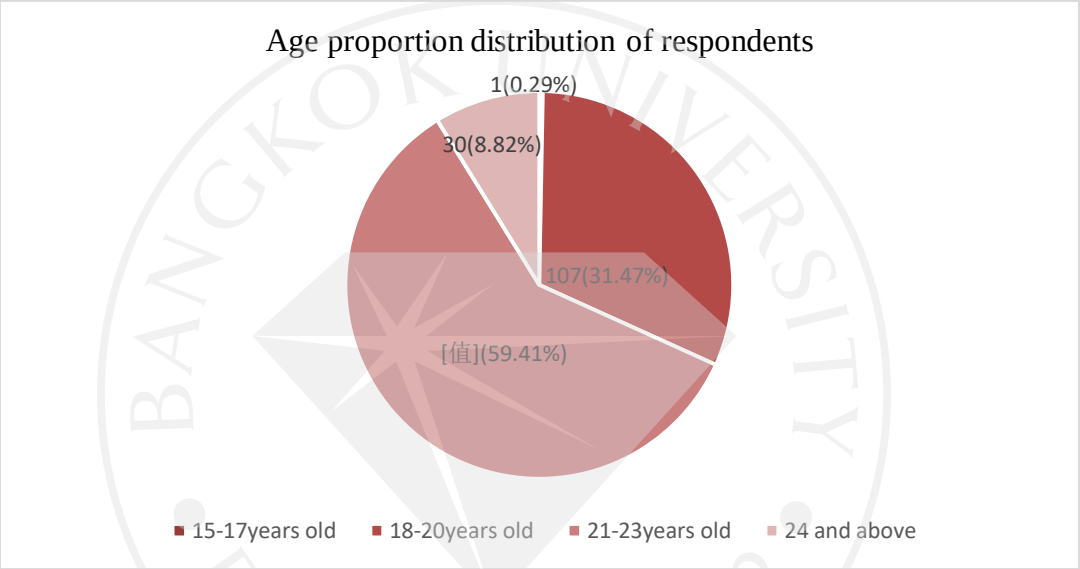


Figure 4.3: Age proportion distribution of respondents

4.1.3 Percentage of respondents in grade level

The figure 4.4 shows that the respondents were spread across all grades of the Business Management School. Most of the respondents were in sophomore and senior years, which proportion of 34.42% and 37.06%. Among the respondents, 69 students were junior students, accounting for 20.29 percent. There are Very few freshmen filled out the questionnaire, 8%.

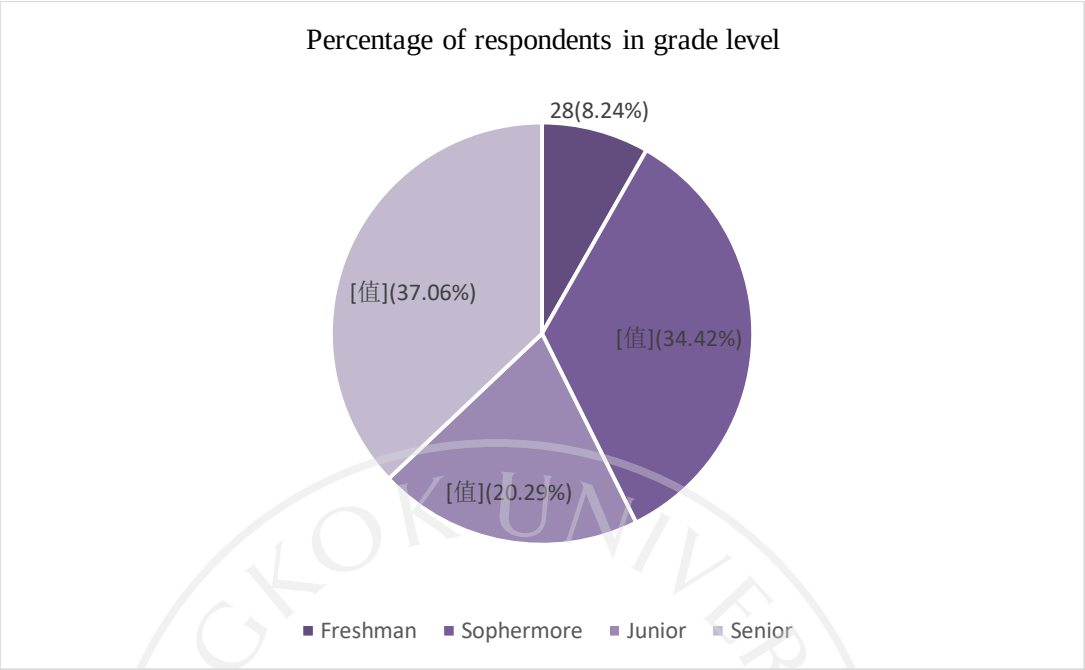


Figure 4.4: Percentage of respondents in grade level

4.1.4 Satisfaction survey of professional courses

This diagram illustrates the degree of satisfaction of students of various majors in the Business Management School of with their own professional curriculum.

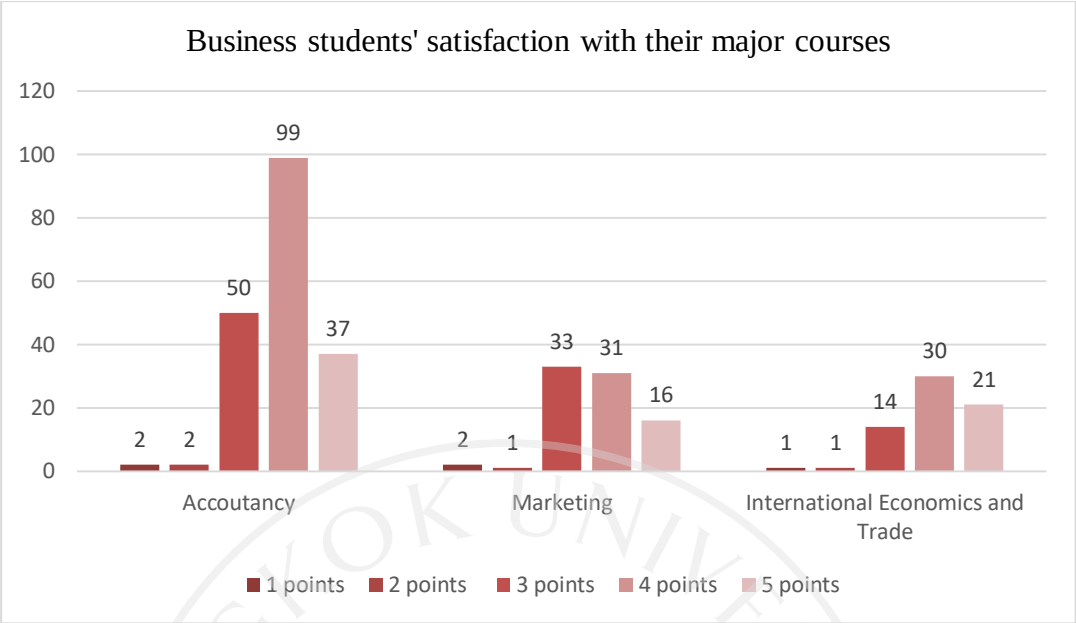


Figure 4.5: Satisfaction survey of professional courses

The figure 4.5 demonstrates the professional course satisfaction scores in different majors. More than half of the accounting students rated the accounting course at 4, which means most of the students were quite satisfied with the accounting course. Among the marketing majors, 31 and 33 chose 4 and 3. It shows that the degree of satisfaction of students majoring in market influence to the course is mostly at a medium level. The difference is international economics and trade students have a high degree of satisfaction with their courses. The highest proportion of students chose 4 and 5. One or two students in each of the three majors were extremely dissatisfied with the course. For the course satisfaction score, accounting students scored an average of 3.88, while marketing students scored 3.70 and international economics and Trade students scored 4.03. It can be seen that students in international economics and trade are the most satisfied with the curriculum, which means they are

more enjoying their major courses.

## 4.2 Analysis of Respondents' Creativity Test Results

In the study, participants were asked to take the 50 questions on the Princeton creativity test and were given a score to judge their creativity. The one-way analysis of variance (ANOVA) method in SPSS is used to compare and analyze students from three different ‘majors’ and their ‘scores’.

According to the method and steps of one-way analysis of variance, the first step proposed hypothesis testing H0: there were significant differences in the creativity of business students with three different majors. Alternative hypothesis H1: there were no significant differences in the creativity of business students with three different majors. The second step calculates the F value and the p-value. The third step is to make a decision at a certain level of confidence. The one-way ANOVA was performed with SPSS version 23.00 data analysis tool.

### 4.2.1 Descriptive statistical analysis

The data included the Princeton creativity test scores of 340 students from three business majors. In order to better compare the creativity differences among different majors, the analysis of variance was conducted by using the SPSS grouping comparison method. After grouping with SPSS version 23.0, descriptive statistical analysis was performed, and table 4.2 was obtained.

Table 4.2: Description

| Test Score | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | N | Mean | Std. Deviation | Std. Error | 95% Confidence Interval for Mean | | Minimum | Maximum |
| | | | | | Lower Bound | Upper Bound | | |
| Accountancy | 190 | 54.4421 | 10.03614 | 0.7281 | 53.0059 | 55.8783 | 30 | 80 |
| Marketing | 83 | 56.9759 | 13.38636 | 1.46934 | 54.0529 | 59.8989 | 35 | 115 |
| International Economics and Trade | 67 | 57.9254 | 11.55791 | 1.41202 | 55.1062 | 60.7446 | 32 | 86 |
| Total | 340 | 55.7471 | 11.30357 | 0.61302 | 54.5413 | 56.9529 | 30 | 115 |

As can be seen from the table, the lowest score of the three majors in the creativity test is 30 by accounting students, which belongs to the general level of creativity. One of the marketing students scored the highest, at 115, a remarkable level of creativity. It is noteworthy that accounting students scored an average of 54.44 on the creativity test, the lowest of the three majors. Marketing students were in the middle, with an average score of 56.98.The highest average score was 57.93 for students majoring in international economics and trade.

Table 4.3 illustrates how many students ended up in the different levels of the Princeton creativity test for each major.

Table 4.3: A comparison of the creativity levels of students from different majors

| | No creativity (-21-14) | Weak creativity (15-19) | Medium level creativity (30-55) | Highly creative (56-84) | More creative (85-109) | Extraordinary creativity (110-140) |
|---|---|---|---|---|---|---|
| Accounting | - | - | 97 (51.05%) | 93 (48.95) | - | - |
| Marketing | - | - | 44 (53.01) | 36 (43.37) | 3 (3.62%) | - |
| International Economic and trade | - | - | 27 (40.30%) | 38 (56.71%) | 2 (2.99%) | - |

As can be seen from the above table, 97 accounting students are at a medium level of creativity, accounting for 51.05% of the accounting respondents, or more than half, while the remaining 93 students are at a high level of creativity. But none of the accounting students interviewed reached a higher level. Students majoring in marketing clothing have 53.01% of medium creativity level, and 43.37% students have high creativity level. They also had three students with higher levels of creativity, accounting for 3.62 %.Among the students majoring in international trade, 27 (40.30%) students are at the medium level of creativity, 38 (56.71%) students are at the high level of creativity, and 2 (2.99%) students even reach the higher level of creativity.

To summarize the table, more than half of the respondents in accounting and marketing were medium level creative. More than half of the students in international economics and trade are highly creative, which is remarkable. Accounting respondents did not have students with higher creativity levels, while marketing and international economics and trade students had 2-3 students with higher creativity levels.

4.2.2 Homogeneity test of variance

Table 4.4: Homogeneity test of variance Score

| Levene Statistic | df1 | df2 | Sig. |
|---|---|---|---|
| 1.696 | 2 | 337 | .185 |

From the table above shows that using f test, to check whether the volatility of various professional data has obvious differences, can be seen from the table above: to score all of samples of different business major is not showed significant ($p > 0.05$), mean business major difference is the volatility both sample data to show consistency, and no difference. Which means the three different business majors have homogeneity of variance for all test scores, which meets the requirement of using ANOVA.

4.2.3 One-way ANOVA

Based on the table 4.5, through the test results, whether there are significant differences between the three majors in the level of creativity is analyzed. The null hypothesis is: There is not a statistically significant difference between the mean

creativity score (dependent variable) by major (independent variable).

When the progressive significance level is less than 0.05, the null hypothesis is rejected (and we know that at least 2 groups are statistically different from each other. Otherwise, the null hypothesis is accepted.

Table 4.5: One-way ANOVA Score

| | sum of squares | df. | Mean square | F | Sig. |
|---|---|---|---|---|---|
| between groups | 766.805 | 2 | 383.403 | 3.037 | 0.049 |
| within groups | 42547.442 | 337 | 126.254 | | |
| total | 43314.247 | 339 | | | |

As can be seen from table 4.5, the significance level of creativity score is 0.049, which is near but less than the significance level of 0.05. Therefore, the null hypothesis is rejected that the creativity level of business students from at least two out of the three investigated majors is significantly different. I will use multiple comparisons to further analyze this difference.

4.2.4 Post hoc multiple comparative analysis

For multiple comparisons, the usual approach is conducting the least significant difference (LSD) test. Multiple comparisons of differences in creativity test scores will be made using the LSD method for hypothesis testing. The null hypothesis of this test was that there were significant differences in creativity among the three business majors, and the null hypothesis was accepted when the progressive significance level was less than 0.05.

Table 4.6: Post Hoc multiple comparative analysis

| DV：Score | | | | | | | |
|---|---|---|---|---|---|---|---|
| (I)Major | | (J)Major | Mean Difference(I-J) | Std.Error | Sig. | 95% Confidence Interval | |
| | | | | | | Lower bound | Upper bound |
| LSD | Accounting | Marketing | -2.53380 | 1.47838 | 0.087 | -5.4418 | 0.3742 |
| | | international economics and trade | -3.48327 | 1.59652 | 0.030 | -6.6237 | -0.3429 |
| | Marketing | Accounting | 2.53380 | 1.47838 | 0.087 | -0.3742 | 5.4418 |
| | | international economics and trade | -0.94947 | 1.84540 | 0.607 | -4.5794 | 2.6805 |
| | international economics and trade | Accounting | 3.48327 | 1.59652 | 0.030 | 0.3429 | 6.6237 |
| | | Marketing | 0.94947 | 1.84540 | 0.607 | -2.6805 | 4.5794 |

According to table 4.6, the significance level between accounting students and international economics and trade students is 0.030, which is less than 0.05. It shows that the creativity level of accounting students is significantly different from that of international economics and trade students, which indicates that the creativity of accounting students is significantly lower than that of international economics and trade students. In the follow-up study, some specific Suggestions can be put forward.

### 4.3 Narrative Encoding and Themes from Raw Interview Data

This part mainly conducts qualitative analysis on the interview results. There were three interviewees, one each for accounting, marketing and international economics and trade. The interviews here were completed and compiled in April 2020.

4.3.1 The first interview question

Table 4.7: The interview content outline of Question 1

| Interview Question | Respondent 1 Accounting Female 22 years old | Respondent 2 Marketing Male 20 years old | Respondent 3 International economics and trade Female 21 years old |
|---|---|---|---|
| In your own words, what is creativity in your mind? | Creativity is human nature need acquired factors to stimulate, and in order to hit a certain purpose and thinking activities. Creativity cannot be used if it is not well developed and stimulated later. Famous and successful people in the world used their creativity. | Develop a dynamic thinking activity, generate new knowledge, have vision and foresight, and have the ability to create new things. | Creativity is the ability to have a certain purpose and task, to carry out thinking activities, such as brainstorming, to generate new understanding of things, and to create new things |

According to the table 4.7, all three majors' students agree that creativity needs to be achieved with a purpose, and the definition of creativity is generally the

same. Among them, accounting students believe that creativity is essential for every successful person.

4.3.2 The second interview question

Table 4.8: The interview content outline of Question 2

| Interview Question | Respondent 1<br>Accounting<br>Female 22 years old | Respondent 2<br>Marketing<br>Male 20 years old | Respondent 3<br>International economics and trade<br>Female 21 years old |
|---|---|---|---|
| Do you consider yourself creative? Why or why not? | No, I don't think I'm very creative. In daily life, I like to watch serials and movies that are closer to my life. I am not interested in science fiction movies. I think I've always been a conformist. | Yes, I like trying new things very much. I am very willing to try new products and restaurants, hoping to get some inspiration from them, and I do get some inspiration from them, so I think I am creative. | Yes, because I have bold ideas and am willing to accept unpopular ideas and seemingly impossible things. I like to study Japanese animation, which is usually bold and imaginative. |

In this question, the two students of marketing and international economics and trade believe they are creative and like creative things and emerging products. The interviewed Accounting student on the other hand is less confident in her

creativity and think they are more realistic and conformist.

4.3.3 The third interview question

Table 4.9: The interview content outline of Question 3

| Interview Question | Respondent 1<br>Accounting<br>Female<br>22 years old | Respondent 2<br>Marketing<br>Male<br>20 years old | Respondent 3<br>International economics and trade<br>Female 21years old |
|---|---|---|---|
| Do you think the current lessons you are learning help you to be more creative? | Yes. Although the main course of accounting, intermediate accounting, advanced accounting is not flexible content, is to understand | Yes. We studied consumer behavior, consumer psychology and advertising. We learned to think about these sales problems in | Yes. Our specialized courses include international economics, trade practice, customs declaration, corporate accounting, etc., |

(Continued)

Table 4.9 (Continued): The interview content outline of Question 3

| Interview Question | Respondent 1 Accounting Female 22 years old | Respondent 2 Marketing Male 20 years old | Respondent 3 International economics and trade Female 21years old |
|---|---|---|---|
| Do you think the current lessons you are learning help you to be more creative? | the knowledge can be mastered. However, the courses we are learning, such as management accounting and enterprise internal control, require flexible brain to learn, which is also a trend for accounting talents in the future. I think such courses are conducive to the development of our creativity. | different ways of thinking, and learned to solve problems from different angles, which, I think, played a positive role in the development of our creativity. | which are very diversified. Learn the whole process of international trade from all angles. This basically allows us to understand the major from a macro perspective, but also can improve creativity. However, this leads to a lack of concentration of professional knowledge, which is not particularly targeted. |

Students in all three majors agree that there are courses in their major that are conducive to the development of creativity. However, accounting students think that the main course of accounting is not flexible, and international economics and trade students think that their professional courses are comprehensive but not concentrated.

4.3.4 The for the interview question

Table 4.10: The interview content outline of Question 4

| Interview Question | Respondent 1<br>Accounting<br>Female<br>22 years old | Respondent 2<br>Marketing<br>Male<br>20 years old | Respondent 3<br>International economics and trade<br>Female<br>21 years old |
|---|---|---|---|
| What jobs do you think require Creativity? | Film industry, entertainment programs, advertising, game planning, electronic product development | Painting, new product design, new product development | New product design, game planning, comic book writer, IT industry. |

Respondents of accounting students thought that people in the film and entertainment industries need more creativity. Marketing students considered creativity is needed in drawing and the design and development of new products,

while international economics and trade students thought creativity is more needed in new product design, game designers and comic book writers. That means that accounting students think creativity is more important to the visual communication industry. The school of marketing and international economics and trade believes that product design and painting require more creativity.

4.3.5 The fifth interview question

Table 4.11: The interview content outline of Question 5

| Interview Question | Respondent 1<br>Accounting<br>Female<br>22 years old | Respondent 2<br>Marketing<br>Male<br>20 years old | Respondent 3<br>International economics and trade<br>Female 21 years old |
|---|---|---|---|
| Do you think creativity can be trained? | Yes. It takes a lot of learning and activities that can be developed slowly. | Yes. I think the training of creativity needs the stimulation of environmental factors and a clear purpose, so that it can be trained faster and better. | Yes. However, I think creativity is related to one's education style from childhood to adulthood. If one is taught that innovation is wrong and should not be tried, then one is likely to be unable to receive training on creativity later. |

All three respondents agreed that creativity can be trained and needs to be stimulated by external factors. Students of international economics and trade believe that creativity can be trained, but it is difficult to train if you are taught from an early age that you should not innovate.

4.3.6 The sixth interview question

Table 4.12: The interview content outline of Question 6

| Interview Question | Respondent 1<br>Accounting<br>Female<br>22 years old | Respondent 2<br>Marketing<br>Male<br>20 years old | Respondent 3<br>International economics and trade<br>Female<br>21years old |
|---|---|---|---|
| Is there anything you can do to boost your creativity or inspire you? If so, which one? | I usually have a clearer head after drinking coffee and have more ideas for my homework and articles. I think it's a little thing to improve my creativity. | Reading a book. Will cause a lot of thinking, will encounter problems in learning imagination. | The film. When you watch it, you will be inspired and have fantasies about the future. |

Accounting students think that having a clear head after drinking coffee is conducive to the creation of ideas. Marketing students and international economics and trade students get creative inspiration from reading books and watching movies in their daily lives. This shows that accounting majors believe that creative thinking can be actively improved. However, the respondents of marketing and international economy and trade believe that inspiration can only be generated passively in a specific situation.

4.3.7 The seventh interview question

Table 4.13: The interview content outline of Question 7

| Interview Question | Respondent 1<br>Accounting<br>Female<br>22 years old | Respondent 2<br>Marketing<br>Male<br>20 years old | Respondent 3<br>International economics and trade<br>Female 21 years old |
|---|---|---|---|
| If you had $40,000 to build a creative business, what would you do? | Stray animal Shelter Company. Through the shelter of stray animals, establish the image of love, and carry out | Start a small company, raise money from the community, from Banks, and invest in ideas | Created a gaming company that provides role-playing games using VR on WeChat. |

(Continued)

Table 4.13 (Continued): The interview content outline of Question 7

| Interview Question | Respondent 1 Accounting Female 22 years old | Respondent 2 Marketing Male 20 years old | Respondent 3 International economics and trade Female 21 years old |
|---|---|---|---|
| If you had $40,000 to build a creative business, what would you do? | the sale of pet products, to achieve the recycling effect of funds. | that are viable and contribute to society. | People don't need to download another app, they just need to have a WeChat on their phone to play the game online, and it's very entertaining and social. |

When there was $40,000 to build a creative company, accounting students interviewed chose to open an animal shelter and sell pet supplies to move money around. Marketing students choose to set up investment companies to invest in some viable ideas. International economics and trade students choose to use emerging VR technologies to develop new mobile games. It is not difficult to see that accounting students and international economics and trade students prefer this company to be about what they like to do and develop this hobby creatively. Marketing students

interviewed were more likely to invest in creative ideas and be adventurous.

4.3.8 The eighth interview question

Table 4.14: The interview content outline of Question 8

| Interview Question | Respondent 1<br>Accounting<br>Female<br>22 years old | Respondent 2<br>Marketing<br>Male<br>20 years old | Respondent 3<br>International economics and trade<br>Female 21 years old |
|---|---|---|---|
| Certain creative people (for example, Van Gogh and Wagner) have been thought to have had psychological problems, although not everybody agrees with this. Do you think that there is any link between | I don't entirely agree .I think some creative people have psychological problems, but not all of them. There is no way to draw an equal sign between these two things, which can only prove that | I agree. I think people with psychological problems are more sensitive. Sensitive minds are more creative because they are more emotional | Agreed, because people with mental health problems see people and things from a different perspective than normal people, and find things in different people, which are seen by |

(Continued)

Table 4.14 (Continued): The interview content outline of Question 8

| Interview Question | Respondent 1<br>Accounting<br>Female<br>22 years old | Respondent 2<br>Marketing<br>Male<br>20 years old | Respondent 3<br>International economics and trade<br>Female 21 years old |
|---|---|---|---|
| psychological problems and creativity? | people with psychological problems are more likely to create new things than others, but not absolutely. | | others, and have their own unique innovations. |

Students of marketing and international economics and trade agree that mentally ill people tend to think differently and are more likely to innovate. But accounting students believe that the two things are not absolutely linked only that people with psychological problems are more likely to create new things.

4.3.9 The ninth interview question

Table 4.15: The interview content outline of Question 9

| Interview Question | Respondent 1 Accounting Female 22 years old | Respondent 2 Marketing Male 20 years old | Respondent 3 International economics and trade Female 21yearsold |
|---|---|---|---|
| Please describe one creative product that you particularly appreciate. | The financial information system has brought great changes to the work of accounting personnel. After learning to make accounts by hand I understand the importance of computerized accounting, | Tiktok short videos make people relax mentally by watching short videos in spare time. At the same time, a new professional live broadcasting industry has emerged, | Vivid little animal hooks are a great way to break the tedius. Monkey Business, an Israeli brand that adheres to its motto of "bring creativity to ordinary lives," has created a number of popular, |

(Continued)

Table 4.15 (Continued): The interview content outline of Question 9

| Interview Question | Respondent 1 Accounting Female 22 years old | Respondent 2 Marketing Male 20 years old | Respondent 3 International economics and trade Female 21yearsold |
|---|---|---|---|
| Please describe one creative product that you particularly appreciate. | which is also in line with the development of the era of big data. | which plays a positive role in solving the employment pressure. | creative and practical homes. This kitten hook has double-sided adhesive tape at the bottom, which can be glued to the screen or desktop, etc., and its tail can be used to hang small items such as headphones and keys. |

What accounting students appreciate is the electronic system that can bring convenience to their professional staff and protect accounting information. Students majoring in international economics and trade are more likely to appreciate products that bring fun and relaxation to their lives because these products take lot of pressure away from them.

# CHAPTER 5

# CONCLUSION AND DISCUSSION

This chapter mainly carries on a summary to the data and the content elaborated in this paper, proposes the reasonable suggestion.

## 5.1 Significance of the Study

The purpose of this study is to use quantitative research method to measure whether the creativity level of accounting undergraduates is lower or higher than that of the other two businesses majors and through qualitative research to find out the factors that affect the creativity of accounting undergraduates. Draw the final conclusion and put forward some Suggestions for accounting students to improve their creativity.

## 5.2 Data Analysis Results

In this study, descriptive statistics and one-way ANOVA were used for quantitative analysis and interview for quantitative analysis. The prerequisites for the use of one-way ANOVA are verified, and the application of one-way ANOVA in the comparison of the creativity levels of the three majors is elaborated. This paper used one-way analysis of variance to find that there were significant differences in the level of creativity among students of three majors. Therefore, multiple comparisons were made on the level of creativity to find out which majors showed the differences. The comparison shows that there is a significant difference between accounting students and international economics and trade students of Baise University in the level of

creativity, indicating that accounting major students of Baise University are less creative than other business majors.

The qualitative analysis is based on three interviews with one student from each different major. For the interview, accounting majors scored 51 on the creativity test, marketing students scored 54 and international economics and trade students scored 67. The data from the interviews showed that the three students from the different majors had similar definitions and views on creativity. Attitudes to the use and pursuit of creativity were also roughly equal. However, in terms of the evaluation of her own creativity, the student majoring in accounting expressed lower confidence in her level of creativity. Although she thought that some courses of accounting major are conducive to the development of her own creativity, she still doubts her own creativity level. The main reasons are the inflexibility of the main course of accounting major and the personal interests of the interviewers.

**5.3 Conclusion**

From the above results, the creativity level of accounting students is statistically significantly different from that of international economics and trade students. This is probably due to the accounting students' lack of confidence in their own creativity and the limited regularity of the main course.

Numerous studies have shown that accounting has a negative image among students and others. Dean & Bowen (1994) argues that the word "accountant" with the classic stereotype of a "jawless, baccarat wearing, nervous pencil pusher" Zeff (1989). found that students characterize accounting as a course consisting of a series of rules that need to be memorized, leading to a rule-based educational experience. The nature

of accounting work and the way the rules are taught are also factors leading to this result.

From the results of this study, it is clear that people's stereotypes about undergraduate accounting majors are reasonable, but at the same time, these stereotypes are one of the factors leading to this result. More specifically, the mean score of accounting students in the creativity test is significantly lower than that of the other two majors, and accounting students obviously do not have a greater grasp of their own creativity. Students also reported that school teachers and school subjects were the main factors influencing their perceptions. This may be because in most university accounting courses, the number of students entering university without prior knowledge has exceeded 60%. Students' knowledge of accounting is also related to their inner creativity, because creative students think accounting pays more attention to accuracy and detail.

The literature identifies various skills and characteristics related to accounting work, and recently innovation and creativity have begun to emerge in reports and literature as a desirable skill in accounting. Today's accounting industry needs a new kind of professional accounting with knowledge, skills and abilities that are different from the skills, skills and knowledge required in the past decades (Germanou, Hassall & Tournas, 2009). This highlights that changing the role of accounting can sometimes be misunderstood and the skills that will be possessed are constantly expanding and changing. However, the traditional ideas of people about the work of accountants are still prominent among a minority of the population. Technical skills are essential for accounting, yet many of the general skills associated with accounting work have been neglected until recently.

It can also be seen from this study that the overall creativity level of the business major students is at an average level, and they have a relatively mediocre performance in creativity. It all depends on what they learn from books and how they are taught. It also has to do with their creativity.

**5.4 Suggestion**

5.4.1 Establish a teaching environment for accounting creativity cultivation

Knowledge content learning is transformed from the whole accounting knowledge to the scattered knowledge. Behaviorism learning theory emphasizes the systemic knowledge, teachers' authority through the teaching form imparting knowledge, give priority to in order to teach, assumes the knowledge taught by accepting authority can produce stimulation reaction, achieve knowledge learning, the students from learning abstract knowledge, knowledge is the ultimate goal of learning rather than tools in coping with real problems. Therefore, teachers should divide the whole knowledge into several knowledge points. Students should learn knowledge points in the first step, and on the basis of mastering knowledge points, construct the whole systematic knowledge, so as to achieve the learning goal of mastering discipline paradigm.

5.4.2 The teacher improves the teaching according to the creativity cultivation method.

1) Question learning

Question learning is "the teacher is responsible for making and selecting materials, and then presenting cases to students to discover the results expected by the teacher as the basis of the course". The learning mode of exploring problem solving

methods is in line with people's exploring characteristics and can stimulate the internal motivation of accounting students. The most typical ways of problem learning are case method, educational game and simulation teaching. The research shows that the students with problem learning method are better in memory, application and motivation than the students with traditional teaching method.

2) Cooperative learning

Cooperative learning is a learning process in which students complete tasks in groups according to project or experiment requirements. Different situations lead to different kinds of learning. In this way, students can generate new creative thinking, even shake the original paradigm and improve the original creativity through the exchange and collision of knowledge information, paradigm and their own experience. At the same time, cooperative learning enables team members to constantly communicate, cooperate and communicate with each other to achieve the same goal, and also cultivates the spirit of teamwork. Because of the communication, cooperation and sharing of information among members, cooperative learning can enlarge the knowledge and information of each member, expand students' knowledge and information and diversified thinking mode, save the learning cost of members and enjoy a stronger sense of pleasure. Peer learning and peer teaching are extremely effective for students with multiple goals, content, and different levels and personalities. Students who work in groups are also more satisfied with the course.

3) This paper puts forward the teaching mode of "understanding accounting skills → forming accounting skills → applying accounting skills" to cultivate students' creative thinking. The process is shown in Figure 5.1 Through three different stages of learning process, students form a bold problem, bold guess thinking

habit, and as much as possible to expand the visual thinking, creativity, guide students to find problems, explore problems and solve the ability, cultivate their awareness of innovation, gradually cultivate their creative thinking ability.

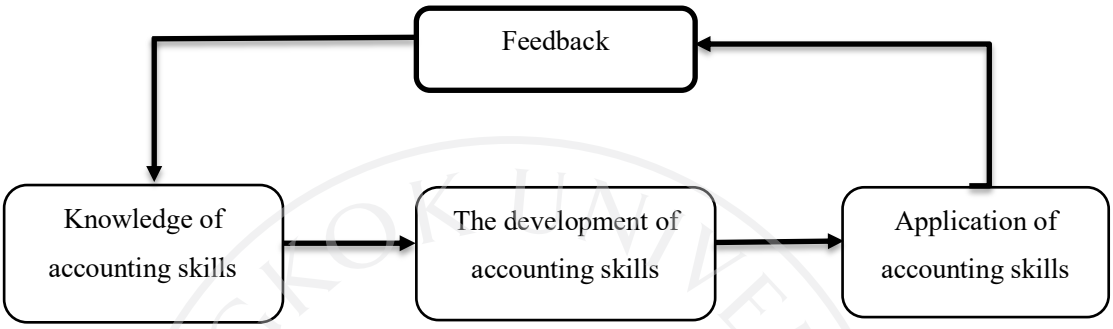


Figure 5.1: Three steps to develop the creativity of accounting students

**5.5 Further Areas of Research**

5.5.1 Due to the results and limitations of this study, there are several opportunities for further research.

5.5.2 Due to time limitations given to complete this study, only one student from each major could be interviewed. Future research should widen the scope and noticeably expand the number of interviews to broaden the views.

1) To expand the scope of research, the comparison of data is not only limited to the comparison of business students, but also extends to other majors.

2) How can teachers' traditional teaching mode changed into creative teaching mode.

3) Future research should conduct a longitudinal study to assess how students' creativity changes over time, such as whether the jobs they take after

graduation are beneficial to their creativity.

4) The study should be expanded to include students at other universities.

5) The study should use multiple creativity tests, such as TTCT to run multiple tests.

# BIBLIOGRAPHY

Amabile, T. M. (1983). The social psychology of creativity: A componential conceptualization. *Journal of Personality and Social Psychology*, *45*(2), 357–376.

Asif, M., Searcy, C., Zutshi, A., & Fisscher, O. A. M. (2013). An integrated management systems approach to corporate social responsibility. *Journal of Cleaner Production*, *56*, 7-17.

Batey, M. (2012). The measurement of creativity: From definitional consensus to the introduction of a new heuristic framework. *Creativity Research Journal*, *24*(1), 55–65.

Baxter, P., & Kavanagh, M. (2012). Stereotypes, students' perceptions and inherent creativity: Further Australian evidence. *Australasian Accounting, Business and Finance Journal*, *6*(5), 81-100.

Bessant, J., & Tidd, J. (2007). *Innovation and entrepreneurship*. Chichester: Wiley.

Chen, H. H., & Zheng, Y. H. (2015). Creativity: A review of influencing situational factors and directions of future researching consumer behavior domain. *Journal of Marketing Science*, *11*(2), 51-68.

Chen, W. F., Chen, Y., & Dai, S. S. (2016). *How to promote the construction of management accounting to enhance the creativity of value.* Retrieved from https://max.book118.com/html/2017/0603/111432755.shtm.

Dean, J. W., & Bowen, D. E. (1994). Management theory and total quality: Improving research and practice through theory development. *Academy of Management Review*, *19*(3), 392-418.

Dietrich, A., & Kanso, R. (2010). A review of EEG, ERP, and neuroimaging studies of creativity and insight. *Psychological Bulletin*, *136*(5), 822-848.

Forgeard, M. J., & Mecklenburg, A. (2013). The two dimensions of motivation and a reciprocal model of the creative process. *Review of General Psychology*, *17*, 255-266.

Gallagher, E. (2011). *An investigation into the attitudes that exist among accounting and non-accounting business students towards innovation and creativity in the accountancy sector*. Retrieved from https://www.semanticscholar.org/paper/An-investigation-into-the-attitudes-that-exist-and-Gallagher/412b6c65503bcf8f89e24c31a2cffa552cd3a713?p2df

Germanou, E., Hassall, T., & Tournas, Y. (2009). Students' perception of accounting profession: Work value approach. *Asian Review of Accounting*, *17*, 136-148

Gralewski, J., & Karwowski, M. (2013). Polite girls and creative boys? Students' gender moderates accuracy of teachers' ratings of creativity. *The Journal of Creative Behavior*, *47*(4), 290–304.

Guilford, J. P. (1950). Creativity. *American Psychologist*, *5*(9), 444–454.

Harris, A. (2008). Leading Innovation and Change: Knowledge creation by schools for schools. *European Journal of Education Research, Development and Policy*, *43*(2), 219-228.

Harris, D. J., Reiter-Palmon, R., & Kaufman, J. C. (2013). The effect of emotional intelligence and task type on malevolent creativity. *Psychology of Aesthetics, Creativity, and the Arts*, *7*(3), 237–244.

Hennessey, B. A., & Amabile, T. M. (2010). Creativity. *Annual Review of Psychology*, *61*, 569-598.

Kuczmarski, T., Middlebrooks, A., & Swadding, J. (2001). *Innovating the corporation: Creating value for customers and shareholders*. Chicago, IL: NTC Business Books.

Li, N., &Wang, N. (2020). *Fostering university students' creativity through cooperative learning*. *Jiangsu Higher Education*, *1*, 94-101.

Lillard, A. S., Lerner, M. D., Hopkins, E. J., Dore, R. A. Smith, E. D., & Palmquist, C. M. (2013). The impact of pretend play on children's development: A review of the evidence. *Psychological Bulletin*, *139*, 1–34.

Mishra, P., Henriksen, D., & Deep-Play Research Group. (2013). A new approach to defining and measuring creativity: Rethinking technology & creativity in the 21st century. *Techtrends Tech Trends*, *57*, 10–13

Osborne, J., Simon, S., & Collins, S. (2003). Attitude towards science: A review of the literature and its implications. *International Journal of Science Education*, *25*, 1049-1079

Stanislav, N. (2017). Implicit theories of creativity of secondary school students from Estonia and Russia: Effects of collectivism, Individualism, and a bilingual educational environment. *Creativity Research Journal*, *29*(1), 56-62.

Sternberg, R. J., & Lubart, T. I. (1996). Investing in creativity. *American Psychologist*, *51*(7), 677–688.

Torrance, E. P. (1971). Are the Torrance tests of creative thinking biased against or in favor of "disadvantaged" groups?. *Gifted Child Quarterly*, *15*, 75-80.

Treffinger, D. J., Renzulli, J. S., & Feldhusen, J. F. (1971). Problems in the assessment of creative thinking. *The Journal of Creative Behavior*, *5*(2), 104–112.

Von Stamm, B. (2008). *Managing innovation, design and creativity* (2nd ed.). Hoboken: John Wiley & Sons.

Zeff, S. A. (1989). Does accounting belong in the university curriculum?. *Accounting Education*, *4*(1), 203-210

Zhang, L. X. (2020). How to improve the study on the creativity of accounting majors in vocational colleges. *Accountants*, *1*, 81-82.

BANGKOK UNIVERSITY FOUNDED 1962

# APPENDICES

BANGKOK UNIVERSITY
FOUNDED 1962

## Appendix A

## Interview Outline

The interview questions are part of Xu Yan's independent research and exploratory analysis of Bangkok university undergraduate student leadership assessment 2020.

Name:……..Gender…….Age……

Date: 08.04.2020

Question 1: In your own words, what is creativity in your mind?

Question 2: Do you consider yourself creative? Why or why not?

Question 3: Do you think the current lessons you are learning help you to be more creative?

Question 4: What jobs do you think require Creativity?

Question 5: Do you think creativity can be trained?

Question 6: Is there anything you can do to boost your creativity or inspire you?If so, which one?

Question 7: If you had $40,000 to build a creative business, what would you do?

Question 8: Certain creative people (for example, Van Gogh and Wagner) have been thought to have had psychological problems, although not everybody agrees with this. Do you think that there is any link between psychological problems and creativity?

Question 9: Please describe one creative product that you particularly appreciate.

## Appendix B

### Respondents' Raw Recorded Data

The interview questions are part of Xu Yan's independent research and exploratory analysis of Bangkok university undergraduate student leadership assessment 2020.

Name: Wei Qianyu  Gender: Female  Age: 22  Major: Accounting

Date (DD/MM/YYYY): 20.04.2020

Question 1: In your own words, what is creativity in your mind?

Creativity is human nature need acquired factors to stimulate, and in order to hit a certain purpose and thinking activities. Creativity cannot be used if it is not well developed and stimulated later. Famous and successful people in the world used their creativity.

Question 2: Do you consider yourself creative? Why or why not?

No, I don't think I'm very creative. In daily life, I like to watch serials and movies that are closer to my life. I am not interested in science fiction movies. I think I've always been a conformist.

Question 3: Do you think the current lessons you are learning help you to be more creative?

Yes. Although the main course of accounting, intermediate accounting, and advanced accounting is not flexible content, is to understand the knowledge can be mastered. However, the courses we are learning, such as management accounting and enterprise internal control, require flexible brain to learn, which also a trend for accounting talents in the future. I think such courses are conducive to the development of our creativity.

Question 4: What jobs do you think require Creativity?

Film industry, entertainment programs, advertising, game planning, electronic product development.

Question 5: Do you think creativity can be trained?

Yes. It takes a lot of learning and activities that can be developed slowly.

Question 6: Is there anything you can do to boost your creativity or inspire you? If so, which one?

I usually have a clearer head after drinking coffee and have more ideas for my homework and articles. I think it's a little thing to improve my creativity.

Question 7: If you had $40,000 to build a creative business, what would you do?

Stray animal Shelter Company. Through the shelter of stray animals, establish the image of love, and carry out the sale of pet products, to achieve the recycling effect of funds.

Question 8: Certain creative people (for example, Van Gogh and Wagner) have been thought to have had psychological problems, although not everybody agrees with this. Do you think that there is any link between psychological problems and creativity?

I don't entirely agree .I think some creative people have psychological problems, but not all of them. There is no way to draw an equal sign between these two things, which can only prove that people with psychological problems are more likely to create new things than others, but not absolutely.

Question 9: Please describe one creative product that you particularly appreciate.

The financial information system has brought great changes to the work of accounting personnel. After learning to make accounts by hand, I understand the importance of computerized accounting, which is also in line with the development of the era of big data.

The interview questions are part of Xu Yan's independent research and exploratory analysis of Bangkok university undergraduate student leadership assessment 2020.

Name: Huang Qirui Gender: Male Age: 20 Major: Marketing

Date (DD/MM/YYYY): 18.04.2020

Question 1: In your own words, what is creativity in your mind?

Develop a dynamic thinking activity, generate new knowledge, have vision and foresight, and have the ability to create new things.

Question 2: Do you consider yourself creative? Why or why not?

No, I don't think I'm very creative. In daily life, I like to watch serials and movies that are closer to my life. I am not interested in science fiction movies. I think I've always been a conformist.

Question 3: Do you think the current lessons you are learning help you to be more creative?

Yes. We studied consumer behavior, consumer psychology and advertising. We learned to think about these sales problems in different ways of thinking, and learned to solve problems from different angles, which, I think, played a positive role in the development of our creativity.

Question 4: What jobs do you think require Creativity?

Painting, new product design, new product development

Question 5: Do you think creativity can be trained?

Yes. I think the training of creativity needs the stimulation of environmental factors and a clear purpose, so that it can be trained faster and better.

Question 6: Is there anything you can do to boost your creativity or inspire you? If so, which one?

Reading a book I will cause a lot of thinking, will encounter problems in learning imagination.

Question 7: If you had $40,000 to build a creative business, what would you do?

Start a small company, raise money from the community, from Banks, and invest in ideas that are viable and contribute to society.

Question 8: Certain creative people (for example, Van Gogh and Wagner) have been thought to have had psychological problems, although not everybody agrees with this. Do you think that there is any link between psychological problems and creativity?

I agree. I think people with psychological problems are more sensitive. Sensitive minds are more creative because they are more emotional

Question 9: Please describe one creative product that you particularly appreciate.

Tiktok short videos make people relax mentally by watching short videos in spare time. At the same time, a new professional live broadcasting industry has emerged, which plays a positive role in solving the employment pressure.

BUIC
BANGKOK UNIVERSITY
INTERNATIONAL COLLEGE

IKI-SEA
THE INSTITUTE FOR
KNOWLEDGE & INNOVATION
SOUTH-EAST ASIA
BANGKOK UNIVERSITY

The interview questions are part of Xu Yan's independent research and exploratory analysis of Bangkok university undergraduate student leadership assessment 2020.

Name: Wu Ming Gender: Male Age: 20 Major: International Economics and Trade Date (DD/MM/YYYY): 12.04.2020

Question 1: In your own words, what is creativity in your mind?

Creativity is the ability to have a certain purpose and task, to carry out thinking activities, such as brainstorming, to generate new understanding of things, and to create new things

Question 2: Do you consider yourself creative? Why or why not?

Yes, because I have bold ideas and am willing to accept unpopular ideas and seemingly impossible things. I like to study Japanese animation, which is usually bold and imaginative.

Question 3: Do you think the current lessons you are learning help you to be more creative?

Yes. Our specialized courses include international economics, trade practice, customs declaration, corporate accounting, etc., which are very diversified. Learn the whole process of international trade from all angles. This basically allows us to understand the major from a macro perspective, but also can improve creativity.

However, this leads to a lack of concentration of professional knowledge, which is not particularly targeted.

Question 4: What jobs do you think require Creativity?

New product design, game planning, comic book writer, IT industry.

Question 5: Do you think creativity can be trained?

Yes. However, I think creativity is related to one's education style from childhood to adulthood. If one is taught that innovation is wrong and should not be tried, then one is likely to be unable to receive training on creativity later.

Question 6: Is there anything you can do to boost your creativity or inspire you? If so, which one?

The film, when you watch it, you will be inspired and have fantasies about the future.

Question 7: If you had $40,000 to build a creative business, what would you do?

Created a gaming company that provides role-playing games using VR on WeChat. People don't need to download another app, they just need to have a WeChat on their phone to play the game online, and it's very entertaining and social.

Question 8: Certain creative people (for example, Van Gogh and Wagner) have been thought to have had psychological problems, although not everybody agrees with this. Do you think that there is any link between psychological problems and creativity?

I agreed, because people with mental health problems see people and things from a different perspective than normal people, and find things in different people, which are seen by others, and have their own unique innovations.

Question 9: Please describe one creative product that you particularly appreciate.

Vivid little animal hooks are a great way to break the tedious. Monkey Business, an Israeli brand that adheres to its motto of "bring creativity to ordinary lives," has created a number of popular, creative and practical homes. This kitten hook has double-sided adhesive tape at the bottom, which can be glued to the screen or desktop, etc., and its tail can be used to hang small items such as headphones and keys.

BANGKOK UNIVERSITY FOUNDED 1962

## Appendix C

### Princeton Creativity Test



This questionnaire are a part of independent study (is) exploratory analysis on the Creativity of business students from different majors in Baise University by of Miss Xu Yan.

Dear students,

I am currently writing independent research for my master's degree. This test was designed by Eugene Laudersay, general manager of creative Talent Corporation in Princeton, USA. It is mainly used to collect data on the creativity of business students in Baise College. Please choose the answer according to your first feeling, there is no right or wrong answer, the test results are only used for my own independent research.

There are altogether 50 questions in this test, which will take at least ten minutes of your precious time. Thank you very much for your support and participation!

The results of this test are not the only criteria to judge your creativity, only as a reference for my research.

1) A for agreeing, C for disagreeing, and B for not knowing;

2) The answer must be accurate and faithful, not guesswork.

| Questions | Answer | | |
|---|---|---|---|
| | A. Agreeing | B. Not knowing | C. Disagreeing |
| 1) I do not do blind things, that is, I always have a target, with the right steps to solve each specific problem. | | | |
| 2) I think it is a waste of time to ask questions without getting answers. | | | |
| 3) Whatever it is, it is more difficult for me to be interested than for others. | | | |
| 4) I think a logical, step-by-step approach is the best way to solve the problem. | | | |

| Questions | Answer | | |
|---|---|---|---|
| | A. Agreeing | B. Not knowing | C. Disagreeing |
| 5) Sometimes I seem to bore some people with my comments in the group. | | | |
| 6) I spend a lot of time thinking about what other people think of me. | | | |
| 7) It is more important to do what you think is right than to try to win the approval of others. | | | |
| 8) I have no respect for those who seem uncertain. | | | |
| 9) I need more stimulation and interest than anyone else. | | | |
| 10) I know how to keep calm in the face of tests. | | | |
| 11) I can stick to a problem for a long time. | | | |
| 12) Sometimes I get too enthusiastic about things. | | | |

| Questions | Answer | | |
|---|---|---|---|
| | A. Agreeing | B. Not knowing | C. Disagreeing |
| 13) I often think of good ideas when I have nothing to do. | | | |
| 14) When solving a problem, I often rely on my intuition to decide whether it is "right" or "wrong". | | | |
| 15) When solving a problem, I analyze the problem faster, while the data collected by synthesis is slower. | | | |
| 16) Sometimes I break out of my routine to do things I didn't expect to do. | | | |
| 17) I'm a collector. | | | |
| 18) Fantasy has facilitated many of my important projects. | | | |
| 19) I like people who are objective and rational. | | | |

BANGKOK UNIVERSITY FOUNDED 1962

| Questions | Answer | | |
|---|---|---|---|
| | A. Agreeing | B. Not knowing | C. Disagreeing |
| 20) If I had to choose between two occupations other than my own, I would rather be a practical worker than an explorer. | | | |
| 21) I get along well with my colleagues or peers. | | | |
| 22) I have a high aesthetic sense. | | | |
| 23) All my life, I have been pursuing fame and position. | | | |
| 24) I like people who believe in their conclusions. | | | |
| 25) Inspiration has nothing to do with success. | | | |
| 26) When I argued, what pleased me most was that the people who disagreed with me had become my friends. | | | |
| 27) I am more interested in making new proposals than in trying to persuade others to accept them. | | | |

BANGKOK UNIVERSITY FOUNDED 1962

| Questions | Answer | | |
|---|---|---|---|
| | A. Agreeing | B. Not knowing | C. Disagreeing |
| 28) I'm happy to be alone all day "thinking". | | | |
| 29) I tend to avoid jobs that make me feel inferior. | | | |
| 30) In evaluating data, I feel that the source is more important than the content. | | | |
| 31) I am not satisfied with the uncertainty and unpredictability. | | | |
| 32) I like people who put their minds to hard work. | | | |
| 33) A person's self-esteem is more important than admiration. | | | |
| 34) I think those who strive for perfection are unwise. | | | |
| 35) I would rather work hard with others than work alone. | | | |
| 36) I like a job that makes a difference. | | | |

BANGKOK UNIVERSITY FOUNDED 1962

| Questions | Answer | | |
|---|---|---|---|
| | A. Agreeing | B. Not knowing | C. Disagreeing |
| 37) In my life, I often encounter problems that cannot be judged by "right" or "wrong". | | | |
| 38) It is very important for me to "be in the right place" and "be in the right place". | | | |
| 39) Writers who use strange and unusual words are just trying to show off. | | | |
| 40) Many people are upset because they take things too seriously. | | | |
| 41) In spite of misfortunes, setbacks, and objections, I have been able to maintain my original spirit and enthusiasm for my work. | | | |
| 42) The dreamer is impractical. | | | |
| 43) I was more impressed by what I didn't know than what I knew. | | | |
| 44) I'm more interested in what this could be than what this is. | | | |

| Questions | Answer | | |
|---|---|---|---|
| | A. Agreeing | B. Not knowing | C. Disagreeing |
| 45) I often get upset when I say something I don't mean to hurt someone. | | | |
| 46) I am willing to spend a lot of time working on new ideas, even if there is no reward. | | | |
| 47) I think it's fair to say that ideas don't amount to much. | | | |
| 48) I don't like to ask questions that seem ignorant. | | | |
| 49) Once the task in the shoulder, even if setbacks, I will resolutely complete. | | | |

BANGKOK UNIVERSITY FOUNDED 1962

| Questions | Answer | | |
|---|---|---|---|
| | A. Agreeing | B. Not knowing | C. Disagreeing |
| 50) Choose the 10 words that you think best describe your character from the adjectives below: | Energetic, persuasive, realistic, and open-minded, Observant, cautious, bound, resourceful, Conceited, opinionated, dedicated, original, Impatient, efficient, ready to help, strong, Seasoned, restrained, enthusiastic, stylish, Self-confident indomitable farsighted shrewd, Curious, organized, hard-hearted, clear of mind, An informal form of predictable formality, Intelligent, energetic, self-disciplined, and capable, Speak affordable smell sensitive fearless strict, Meticulous, modest, complex, and casual, Submissive innovative practical poised, Sociable, kind, and solitary, Unsatisfied emotional | | |

| Demographics | Questions and Answer Choices |
|---|---|
| 1) Your major | ○ Accountancy<br>○ Marketing<br>○ International Economics and trade |
| 2) Your Grade | ○ Freshman<br>○ Sophermore<br>○ Junior<br>○ Senior |
| 3) Your age is between | ○ 15-17 years old<br>○ 18-20 years old<br>○ 21-23 years old<br>○ 24 years old and above |
| 4) Your gender is | ○ Male<br>○ Female |
| 5) You give me a score of the specialized courses offered by our school | ○ 5<br>○ 4<br>○ 3<br>○ 2<br>○ 1 |

# BIODATA


| | |
|---|---|
| **Name:** | Xu Yan |
| **Email:** | 310564497@qq.com |
| **Company:** | The Baise University |
| **Nationality:** | China |
| **Education Qualification:** | Bachelor of Management in Accounting<br>Guangxi University of Finance and Economics |
| **Expertise:** | The Financial Accounting |


BANGKOK UNIVERSITY FOUNDED 1962

**Bangkok University**

**License Agreement of Dissertation/Thesis/ Report of Senior Project**

Day 17 Month December Year 2020

~~Mr./ Mrs./~~ Ms Xu Yan now living at _____

Soi _____ Street Zhongshan 2th Road

Sub-district Baicheng District Youjian, Baise

Province Guangxi, China Postal Code 533000 being a Bangkok University student, student ID 7620202379

Degree level ☐ Bachelor ☒ Master ☐ Doctorate

Program MBI Department IKI-SEA School Graduate School

hereafter referred to as "the licensor"

Bangkok University 119 Rama 4 Road, Klong-Toey, Bangkok 10110 hereafter referred to as "the licensee"

Both parties have agreed on the following terms and conditions:

1. The licensor certifies that he/she is the author and possesses the exclusive rights of dissertation/thesis/report of senior project entitled

RESEARCH AND ANALYSIS OF BACHELOR STUDENTS' CREATIVITY: A CASE STUDY OF ACCOUNTANCY AND NON-ACCOUNTANCY STUDENTS FROM BAISE UNIVERSITY

submitted in partial fulfillment of the requirement for the Degree Master of Management (Business Innovation) of Bangkok University (hereafter referred to as "dissertation/thesis/ report of senior project").

2. The licensor grants to the licensee an indefinite and royalty free license of his/her dissertation/thesis/report of senior project to reproduce, adapt, distribute, rent out the original or copy of the manuscript.

3. In case of any dispute in the copyright of the dissertation/thesis/report of senior project between the licensor and others, or between the licensee and others, or any other inconveniences in regard to the copyright that prevent the licensee from reproducing, adapting or distributing the manuscript, the licensor agrees to indemnify the licensee against any damage incurred.

This agreement is prepared in duplicate identical wording for two copies. Both parties have read and fully understand its contents and agree to comply with the above terms and conditions. Each party shall retain one signed copy of the agreement.