Creative team climate in an international accounting office: an exploratory study in Saudi Arabia

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Abstract
Conventional wisdom presumes that accounting professionals have little capability for creative thinking. An alternative view is that accountants display creativity when provided with organisational opportunities. This view has been tested in a comparative study of professionals drawn from similar educational backgrounds and allocated to consulting, audit and tax duties within the headquarters of a major international firm in Saudi Arabia. A benchmarking approach was adapted. Those professionals placed in the consulting department reported more positive climates and creative outputs. There was evidence that there was scope for increasing the creativity to organisational advantage within the audit, tax and related functions, through more transformational leadership interventions. In view of the educational similarities of the samples, it is concluded that any lack of creative performance within the audit and tax functions is not due to individual deficiencies. Team development and leadership interventions are suggested as promising means of addressing any "creativity gap" in audit and tax team processes.

Introduction

Globalisation and rapid fluctuation of the world markets cause a variety of challenges in the business world. One of the most important challenges is "competition" which requires organizations to produce new products and services with a high quality that satisfies both old and new clients alike. Accounting offices are not exempt from these challenges and are also required to be increasingly more flexible. The Chairman of the AICPA, Cohen (1995), has argued that "change is shattering every system ... CPAs are competing with other financial professionals ... if we do not adapt to the changing needs of the business environment, we will not survive ... CPAs must revolutionize their thinking not only to endure the pace of this change, but to thrive on it" (Brachel, 1995, p. 64). It has been claimed that CPAs are learning that their traditional services are inadequate to suit the needs of clients (Millard, 1997). Merritt and Bailey (1998) noted that as businesses become more complex and technology advances, accountants must work more creatively.

There is a need for more substantiation of such views, at the level of the individual, and working team. The lack of these studies may, partly, be attributed to the presumption that the accounting profession is not regarded as a creative one (Half, 1994; Sawyer, 1992; Sawyer and Vinten, 1996). Non-consulting (audit and tax) services are governed by a set of standards issued by professional bodies. Moreover, in some cultures, the interpretation is informed by the connotation of "creative accounting" which has come to be commonly used (e.g. Griffiths, 1986; Jameson, 1988; Naser, 1993) with pejorative or cynical connotations.

A focus simply on the individual capabilities and performance might lead to the conclusion that accounting professionals are of a lower creativity than professionals in other functions such as R&D, advertising or marketing. However, if we take a contextual view, we should examine those features within the environment that inhibit individual creativity. The environmental focus would include attention to climate as indicated by several studies (e.g. Ekvall, 1983; Amabile *et al.*, 1996). Our research addresses one of the basic issues in this respect. It aims to explore the creative team climate in the accounting profession by posing this question: how is the creative team climate influenced by its work context in the departments of a Big Five accounting office?

An environmental perspective indicates that perceived differences to team climate arise from structural features of the work, rather than to the personality of individuals. For the purpose of this study, a proposition had been formulated that the consulting teams would indeed show a more positive climate for innovation and change, compared to non-consulting teams. This proposition is based on the view that consulting departments are less restricted in various ways (for example, by sets of professional and legal requirements). It was felt that interviews with individuals would reveal specific information of such helps toward, and hindrances to creative performance.

This study was conducted at the headquarters (in Riyadh) of one of the largest international CPA offices in Saudi Arabia. This office was selected for two main reasons. First, it was considered one of the influential leaders in the profession in Saudi Arabia. Second, this office is an international one and that may strengthen somewhat generalising insights from the findings.

There is a widely held view that cultures temporarily become hotbeds of creativity and innovation (Richardson, 1988). The distinguished cultural analyst Geert Hofstede has suggested a layer view of culture in which national characteristics make up an outer layer (see for example, Hofstede, 1980, 1983, 1991). The Arabic culture will inform the work. However, we are particularly concerned with examining the inner context that reveals differences within teams having a culturally shared outer layer. In this respect, we consider that the consulting culture is more change-oriented, less regulatory, and therefore more supportive of creativity and innovation than that of the non-consulting culture.

Creative team climate

Accounting offices provide a variety of services through teams. Thus, the team is regarded as the unit of analysis in our study within which individual creativity is expressed (or suppressed). In Saudi Arabia, as in many cultures, a professional team is supervised by a senior, who will in turn be supervised by a supervisor who will report to a partner. These teams are temporarily formed in order to perform a specific task. Puccio (1999, p. 641) defines a project team as "a set of people who are brought together to work on a specific task and generally for a specified period of time". Consequently, accounting teams can be regarded as a well-known and widely found form of project structure.

Researchers have found that the climate of a team plays a crucial role not only in achieving its objectives, but also in its processes. For example, climate enables its members to generate and implement creative ideas more effectively (e.g. Ekvall *et al.*, 1983; Nystrom, 1990). Tagiuri (1968), cited in Sparrow and Gaston (1996) defines climate as "... a relatively enduring quality of the internal environment of an organization that is (a) experienced by its members, (b) influences their behaviour, and (c) can be described in terms of a particular set of characteristics or attributes of the organization". Ekvall and his co-workers (1983) define organizational climate as "... a conglomerate of the attitudes, feelings and behaviours which characterize life in an organization". This definition relies on the assumption that every individual in an organization has his or her own perception of the climate and can describe it on that basis. Depending on this assumption, team climate (as perceived by team members) is defined as

shared perceptions at the team work level. As it has been pointed out, climate may be a unique feature of organisational life or may be more fragmented as perceived by different individuals. We made no assumptions prior to this preliminary analysis. This can only be statistically explored once adequate data samples become available.

Sparrow and Gaston (1996) argued that climate researchers have concentrated on quantitative measurements, taking into account the validity and reliability of the questionnaires. Furthermore, team climate has been widely measured through self-report inventories in the literature.

For team climate, many factors have been suggested as relevant contributors and inhibitors of the creative behaviour within teams. Most factors already identified are positive in the sense of contributing to "good" or "positive" climate, for example creative climate (e.g. Ekvall *et al.*, 1983; Amabile *et al.*, 1996; Rickards and Moger, 1999). Those factors include idea support, shared vision and goals, freedom, collaboration, ownership of ideas, commitment to the team, challenge at work and trust in each other. Other factors have been identified as having a negative impact, such as Ekvall's conflict factor (1983) and Amabile's organizational impediments (1996).

To explore creative climate factors, several instruments have been suggested such as the Business Organization Climate Index [BOCI] (Payne and Pheysey, 1971); Creative Climate Questionnaire [CCQ] (Ekvall *et al.*, 1983); Team Climate Inventory [TCI] (Anderson and West, 1994); Assessing the Climate for Creativity, [KEYS] (this instrument was developed through a collaboration between Amabile and the Centre for Creative Leadership); and Team Factors Inventory [TFI] (Rickards and Moger, 1999). Table I summarises briefly the main dimensions of these instruments.

Taking into account the evidence for instrument validation, ease of use, capability of modification and level of analysis, both the TCI and the TFI were considered for the study. Availability of a database of information swung the final decision in favour of the TFI.

Methods

Research method
This research is of an exploratory nature since creativity and team climate have remained largely unstudied in the accounting profession. Both qualitative and quantitative approaches were used. Semi-structured interviews were conducted and a

Table I
Main dimensions of reported inventories[a]

Instrument/criteria	Basic scales/dimensions	Scaling method	Level of analysis
BOCI (Payne & Pheysey, 1971)	Seventeen scales including: Orientation to information technology Sociability Intellectual orientation Readiness to innovate	Four point response scale	Organization
CCQ (Ekvall et al., 1983)	Ten dimensions including: Challenge Freedom Trust/openness Idea support Conflicts	Four point response scale	Organization
TCI (Anderson and West, 1994)	Participative safety Support for innovation Vision Task orientation	Ten point response scale	Team
KEYS (Amabile et al., 1996)	Stimulant scales Obstacle scales Criterion scales (creativity and productivity)	Five point response scale	Organization (primarily)
TFI (Rickards and Moger, 1999)	Team factors Team leadership Team performance (creativity and productivity)	Five point response scale	Team

Note: [a]Authors' interpretation for this paper

version of the TFI applied which concentrated only on the seven team factors. Figure 1 shows the research model underpinning the study.

As the model reveals, the study examines in a qualitative fashion the team factors, and in addition perceptions of leadership and barriers to creativity by team members. Thus, a check on the contextual features in the Saudi Arabian workplace was made, so that inferences from quantitative work could be strengthened. This is a form of triangulation permitting a check on the instruments used, as well as on the findings (e.g. Jick, 1979; Fielding and Fielding, 1986). The key features of quantitative inventory are shown in Table II.

The inventory was translated into the Arabic language. Arabic and English versions were supplied for all participants who claimed proficiency in both languages. For technical reasons in the exploratory study, respondents were invited to choose either the Arabic or English version. They

Figure 1
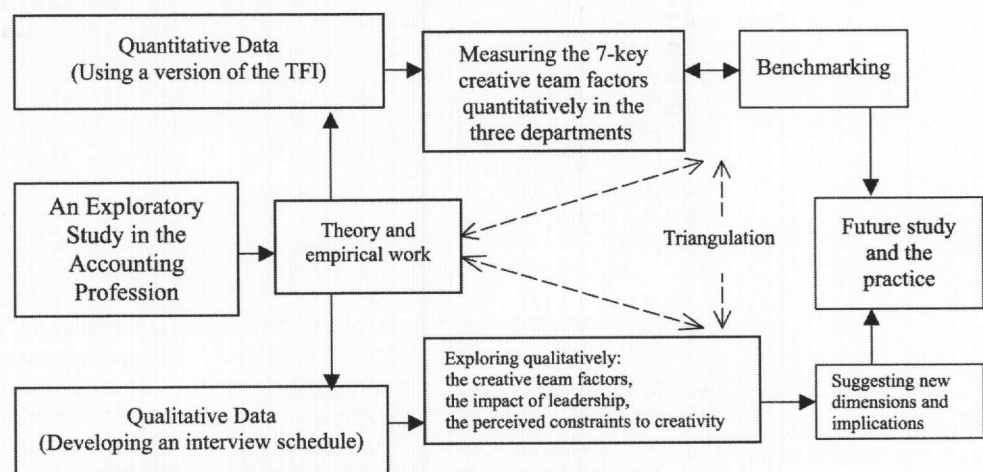Representation of research model underpinning the study

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Table II
Key features of the TFI scales

Team factors	Key features
1. Platform of understanding – POU	Team members understand and respect each other's viewpoints, and the team shares knowledge, and assumptions
2. Shared vision- SV	Team members share a sense of purpose and responsibility that motivates and sustains team progress. The team members also have a powerful and meaningful vision
3. Climate – CLI	Team members trust each other and share a positive and supportive approach to stimulating creativity in work situations
4. Idea owners – IO	The ideas that are given more attention are those perceived as open to strong sponsorship by team members
5. Resilience – RES	Team members are flexible as they hit setbacks and frustration
6. Network activators – NA	Team members are good at networking with key individuals outside formal organisational systems, exchanging ideas and offering mutual support
7. Learning from experience – LFE	Team members have the attitude of learning from experience

Note: The table is summarised from Rickards and Moger (1999, 2000)

were also asked to check the comparability of each version for each item, serving to confirm the accuracy of the translation process.

Participants
The office selected for the study has three departments, namely consulting, audit, and tax and zakat departments. Zakat is the third of the five pillars of Islam. It is a proportion of the wealth (2.5 per cent) of every adult, mentally stable, and financially able Muslim (male and female) to be paid annually for the benefit of the needy in the community. Zakat is indispensable for the community as it achieves reform, financially, socially and spiritually. Zakat is governed by Islamic Principles (Sharia). In Saudi Arabia, CPA offices provide professional services regarding zakat and tax within one department.

Six of its staff (one team in each department/two members for a team), as well as a director partner were interviewed. Eighteen participated in the self-report inventory. All participants possessed at least a university degree, and the majority held at least one additional degree. Their work experience ranged from five to 12 years. Although the office included different races, the participants were selected from Arabic races. The small samples made it important to balance as homogeneously as possible the make up of the samples selected for interview.

Results

Quantitative data
Six inventory responses from each department were collected. The data were analysed quantitatively using a computerised package (SPSS). The results were comparable with those on a database made available to the authors reported in Chen, (2001) and Rickards et al. (2001). Table III shows the means and standard deviations from the samples.

The table shows that responses from the two non-consulting departments (audit, and tax and zakat) can be combined (as they had non-significant differences in means and variances on all variables). This result permits a straightforward comparison between a consulting and a non-consulting sample. Table III showed that the team factors reported in the consulting department were significantly higher than those reported for the non-consulting departments. T-tests revealed that there were significant differences between means of the consulting department and non-consulting departments on six of the seven team factors. The exception was the resilience factor, which also showed a higher mean in favour of the consulting department, of near statistical significance.

In an exploratory study such as this one, any statistical findings are primarily relevant to the single organisation involved (small number of teams examined). They serve also to provide speculative or exploratory ideas for wider sets of organisations engaged in accounting and consulting practices, initially in Saudi Arabia and subsequently for other international practices. For these purposes we drew on results from a database of teams in government departments in the UK (Chen, 2001). Although the benchmark audit was not of accounting firms it used precisely the same instrument and also established its reliability and validity. The original database split responses into three clusters of

Table III
Means and standard deviations in the TFI for the CPA office's departments (n = 18)

Sample details No. of respondents TFI Scales	1-Consulting department 6		2- Non-consulting departments 12		Differences between departments (T-test)
	M	SD	M	SD	
POU	4.10	0.52	3.45	0.44	**
SV	4.00	0.54	3.42	0.63	*
CLI	4.17	0.71	3.50	0.59	**
RES	3.90	0.68	3.48	0.49	n.s.
IO	3.87	0.56	3.35	0.52	*
NA	4.20	0.38	3.48	0.60	**
LFE	4.00	0.69	3.33	0.58	**

Notes: n.s. No significant difference between means ($p > 0.10$); *Significant difference between means ($p < = 0.10$); **Significant difference between means ($p < = 0.05$). There were no significant differences between tax and zakat, and audit departments, and therefore were combined into a "non-consulting departments" sample

teams representing high, moderate and low team factor reports (shown in Figure 2). These clusters permit a convenient means of classifying teams from other populations (as in the present case). The more that teams fall unambiguously into one of the three clusters, the more confidence may be placed in the results as having more general applicability.

When the data from the consulting and non-consulting teams are represented in this fashion, it can be seen that the consulting sample matches closely the highest of the three clusters in the database. This is a strong indication of perceived high creativity

Figure 2
Graphic representation of three clusters of team climate in the UK

Audit Benchmark – UK Sampling Clusters (generic across all management functions)

- -■- - Cluster 1 (Strong-Climate Level) (n=186)
- -▲- - Cluster 2 (Moderate-Climate Level) (n=238)
- -◆- - Cluster 3 (Weak-Climate Level) (n=155)

and performance according to Rickards *et al.* (2001). The non-consulting sample matches closely the moderate team factor cluster. This pattern is replicated if the reports of the two different non-consulting departments are disaggregated: the two departments have very similar means, each very close to the benchmark for the medium range cluster from the database. These representations are shown in Figures 3 and 4.

Qualitative data
An interview schedule was developed. Interviews took from 50 to 90 minutes to conduct. During the interviews, the replies were recorded manually. The interview schedule addressed a set of issues by which the seven team factors were contextually studied in a way that added probes to investigate perceived constraints to creativity, and the impact of leadership (see Figure 1). The interviews attempted to explore the following issues:
- Information sharing (contains information relevant to the team factor POU).
- Understanding of vision (investigates the team factor SV).
- Climate (investigates the team factor CLI)
- Means of seeking alternative perspectives and encouraging generation of and commitment to new ideas (investigates interest in creativity and the team factor IO).
- Learning process of team members especially from experience (investigates the team factor LFE).
- Seeking to create additional resources through external networking (investigates the team factor NA).

Additionally, the impact of leadership style on the above issue was assessed, although only in the qualitative studies.
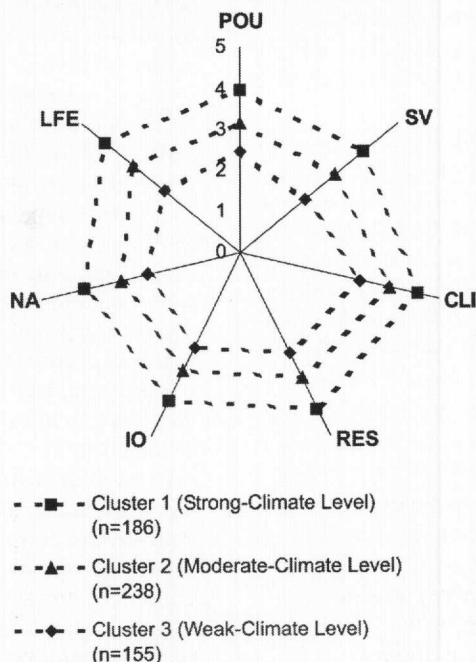
[11]

Figure 3
Graphic representation of a comparison between audit benchmark and the consulting department

Audit Benchmark – Consulting Department

- -■- - Cluster 1 (Strong-Climate Level)
  (n=186)

- -▲- - Cluster 2 (Moderate-Climate Level)
  (n=238)

- -♦- - Cluster 3 (Weak-Climate Level)
  (n=155)

———●———Consulting Department (Showing its
  closeness to Cluster 1)
  (n=6)

Figure 4
Graphic representation of a comparison between audit benchmark and non-consulting departments

Audit Benchmark–
Non-consulting Departments

- -■- - Cluster 1 (Strong-Climate Level)
  (n=186)

- -▲- - Cluster 2 (Moderate-Climate Level)
  (n=238)

- -♦- - Cluster 3 (Weak-Climate Level)
  (n=155)

———●———Non-consulting Departments (Showing their
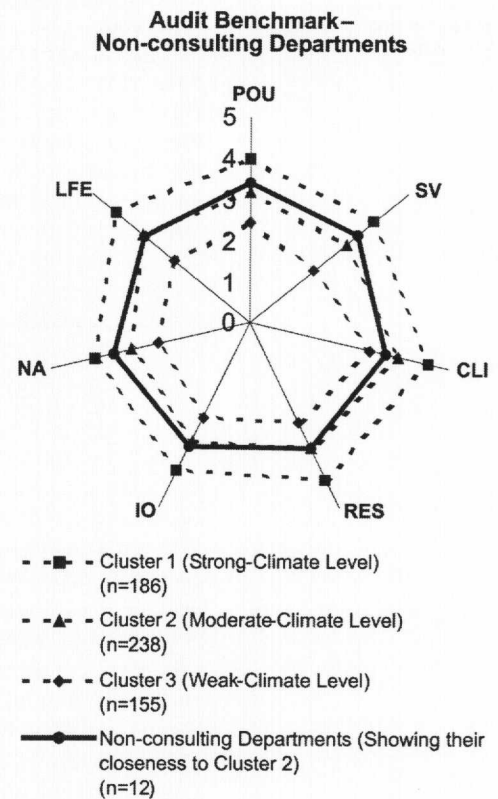 closeness to Cluster 2)
  (n=12)

Information sharing
In the consulting department, the participants stated that there was strong sharing of knowledge, assumptions and among team members. On the other hand, in non-consulting departments this sort of sharing was not so pervasive as in the consulting department, although some evidence of its occurrence was reported.

Understanding of vision
To some extent, there was a good understanding of vision in the consulting department. It was found that there was confusion among members of non-consulting departments relating to what the term "vision" actually means. They understood it as a kind of clarity required while dealing with work procedures. These two departments seem not to have any direct introduction to the notion of vision as a philosophy and technique in management and leadership. The term "vision" was quite difficult to be easily understood in these departments. It became necessary to replace the term vision with a short explanatory sentence to clarify its meaning in non-technical language.

Climate
In the consulting department, a participant mentioned that "in our department, we actually give much attention to the encouraging of new ideas, intrinsic motivation and good interrelationship as well as cooperation among the team members". The respondents stated that it is essential for the leaders to inspire confidence in their members and confirm for them that the accounting office is owned not only by its partners but also by its members. They emphasised that the building process of a team must depend on what is called a "mix of the members' skills" believed by the participants to result in building good and heterogeneous teams in different situations. The literature states that heterogeneous teams (i.e. diversity of the team in terms of personality, background, training, and gender) are more able to be creative (e.g. Triandis *et al.*, 1965; Hambrick *et al.*, 1996).

In non-consulting departments, the participants strongly emphasized that "the team leader must not take care of only their own interests, but they need to be willing to allow and encourage the members to learn new things, acquire new knowledge ... and not follow the style of direct commands".

Other factors cited were clarity of all objectives, and a permission to apply new ideas. The interviews suggested that respondents were indicating an ideal of leadership and the ideal was not generally achieved.

It has been argued that clarity of objectives positively affects creativeness (e.g. Andrews, 1979; King and Anderson, 1990; Payne, 1990; West and Rickards, 1999; Puccio, 1999). Research has also shown that employees are more likely to generate creative outputs if they are given permission to do so by the situation or by explicit instructions encouraging creativity (e.g. Parnes and Meadow, 1959). Amabile *et al.* (1996) also argue that this kind of support has been prominently mentioned in the literature.

The literature of motivation has distinguished between intrinsic and extrinsic forms. Intrinsic motivation basically involves a person's internal (intrinsic) reasons for engaging in a task and his or her attitude toward the task to be accomplished. It is driven by deep interest and involvement in the work, curiosity, enjoyment and a personal sense of challenge. In the audit department, it was found that participants emphasized the need to make the work interesting. This might be an indicator of lack of intrinsic motivation.

On the other hand, extrinsic motivation is driven by concern for achieving extrinsic rewards which include but go beyond salary payment (promotion, winning a competition, performance-related bonuses) (Amabile, 1996). Many studies have stated that a primarily intrinsic motivation will be more conducive to creativity than a primarily extrinsic motivation (Amabile, 1983).

From the above, we conclude that the climate of the consulting department was perceived as good and supportive for creativity to a greater extent than was the climate in non-consulting departments.

Means of seeking alternative perspectives and encouraging new ideas

The literature states that the most significant predictor of overall creativeness was the extent to which the environment (the press) supported new ideas, changes, creative thinking and participation in decision making (Ekvall, 1991). The challenging nature of the task is regarded as a major characteristic of a creative organization. In this regard, Ekvall (1999, p. 406) states that:
> ... employees in this type of organization experience their jobs as challenging and meaningful ...

According to some researchers, brainstorming (mentioned by respondents) is considered one of the most important group techniques to generate creative ideas (e.g. Osborn, 1963; Van Gundy, 1988; Rickards, 1999). It is argued in the literature that practising creativity techniques can enhance creativity (e.g. Basadur *et al.*, 1982; Amabile, 1983; Basadur *et al.*, 1986; Basadur *et al.*, 1990; Wheatley *et al.*, 1991; Woodman *et al.*, 1993; Rickards, 1993).

One participant from the consulting department commented that:
> ... we have some specific methodologies and processes for doing our job, but I was all the time challenging members' methodologies, assumptions and processes to make them stronger and more objective.

The other participant agreed with him and added that:
> I always encourage individuals to generate new ideas because I believe in creativity.

Planning meetings were described in which the members were encouraged to generate new ideas. Brainstorming sessions and training programmes directly aimed at stimulating creativity were also mentioned.

In the audit department, when asked about this issue of seeking alternative perspectives, a participant replied that there was "no need to do this since we have an accurate audit programme". Another audit interviewee went on to say that "few leaders encourage us to seek alternative perspectives through taking care of our views, although most do not because they don't want new ideas to be generated by us or mere members". This shows that following the audit programme guidelines too rigidly reduces the inclination of people to seek alternative perspectives. Here, junior professionals were particularly influenced, since they were given little scope to modify and deal with the audit programme. In the tax and zakat department, conditions were was marginally less severe for challenging custom and practice.

In non-consulting departments, "the only chance for the members to suggest new ideas is the annual meeting of the office" one participant said. One leader added, "I only encourage the qualified staff."

The interviews indicated that participants in the consulting department had the most promising climate for seeking alternatives and encouraging new ideas. In contrast, participants in non-consulting departments tended to believe that there was little or even no opportunity to be creative (i.e. able to generate new and useful ideas) in a profession that either is governed by rigid regulations or does not give enough support to do so. In this respect, the interviewer noticed that those participants never mentioned the term "creativity", perhaps

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suggesting that the term had little place in their mental models of their work.

Learning process of team members especially from experience

In all departments, there was an agreement that learning from experience took place. Yet, most interviewees (especially in non-consulting departments) felt that leaders were not willing to give them enough scope to learn from their experience. The interviewer suspected that the followers believed that the leaders were afraid of competition from their subordinates on promotion and so on.

Means of creating additional resources through external networking

An important factor in many innovative teams is the capability for "hunting" outside the team for extra resources, perhaps through activating informal networks of contacts. This was generally encouraged, although mostly only with respect to additional information specifically related to the work. In both the tax and zakat and the consulting departments, there was strong encouragement for getting additional information through emailing and contacting related parties (such as other branches, and the financial press), as well as the Internet.

A specific hindrance came to light in the audit department, where it was stated that participants could not get additional information until they received permission from the leader because of the audit nature, especially in relation to the "independence principle" and confidentiality of the client's financial statements.

It has to be noted that the factor of resilience was not investigated directly. This was a decision made prior to the collection of the quantitative date, in which the resilience means of the two departments were not quite of statistical significance. With the benefits of hindsight this was a missed opportunity (in light of the quantitative result). Knowledge of local sensitivities suggested that the concept should be not be addressed directly in the first instance. Resilience therefore remains an area for future investigation, although the issue does not influence the broad conclusions we were able to draw from the work.

The impact of leadership style on the above issues

Numerous studies have argued that creative performance of teams can be stimulated by leadership intervention (West, 1990; Mumford and Connelly, 1999; Rickards and Moger, 1999). A transformational style has attracted attention, being one that

encourages innovative behaviours. While the transactional leader motivates subordinates to perform as expected, the transformational leader typically inspires followers to do more than originally expected. As Burns (1978) mentioned, transactional leadership influences the behaviour of the followers through exchanging one thing for another and focusing on the power rather than on the mutual needs, aspirations and values. Hater and Bass (1988, p. 695) argue that:
> ... the dynamics of transformational leadership involve strong personal identification with the leader, joining in a shared vision of the future, or going beyond the self-interest exchange of rewards for compliance.

Friedman *et al.* (2000) argue that in order to be successful, leaders of accounting firms must study and emulate the characteristics of transformational leadership.

The leadership style reported tended to be almost entirely transactional in the non-consulting sample. There was more, albeit minor evidence of the transformational style in the consulting department.

Linking quantitative with qualitative results

Table IV links the results of quantitative to that of qualitative analysis as follows:

Table IV showed that the quantitative findings were largely supported, and in some ways clarified and enriched by the interviews (the non-significance of one of the seven factors, as mentioned above, requires further investigation). The general level of consistency with database results suggests that the basic features of team factors "travelled well" to the Saudi Arabian environment.

Discussion and conclusions

The quantitative work revealed a clear distinction between two climates for creativity – one in the consulting department, and one shared among non-consulting departments. The results were given greater depth by the interviews conducted. They revealed a pattern again confirming the consulting department as having a high creative climate. Of the seven team factors, six were positively described. The seventh, resilience, was not directly examined in the interviews (as indicated above) and requires future investigation. The non-consulting departments again showed different responses to those of the consulting department. The team factors were considered to be less strongly emphasised in the non-consulting teams. Within non-consulting departments, other differentiating features were also noted

(for example, a belief in absolute restrictions to new ideas, imposed by the nature of the audit work being carried out).

Using a benchmarking method, we found that the consulting climate is reported as a high creative climate and the non-consulting climate as a moderately creative one. Transformational leadership is high and moderate (as would be predicted by the climate ratings) in the two samples. The evidence was of two rather different cultures, one strongly supportive of creativity and the other more moderately supportive.

When we study the qualitative results, we find that a modification to this conclusion has to be made. Again, they point to a more positive climate in the consulting sample, and a more modest climate for creativity in the non-consulting sample. However, the considerable reservations expressed by respondents regarding creativity and leadership, suggest that if we attempt to construct an absolute scale for creative performance, the attributions from the quantitative results have to be scaled down somewhat. There are various explanations

Table IV
Linking quantitative with qualitative results

The TFI factors	Quantitative investigation		Qualitative investigation	The extent of consistency
	Comparison of departments (T-test)	Contextual team factors	Comparison of departments (interviews)	
Platform of Understanding (POU)	Consulting > Non-consulting	Information sharing	There was strong information sharing in the consulting department. This sharing was moderately found in non-consulting departments	+
Shared Vision (SV)	Consulting > Non-consulting	Understanding of vision	There was a good understanding of vision in the consulting department whereas there was confusion regarding the meaning of the term "vision" in non-consulting departments	+
Climate (CLI)	Consulting > Non-consulting	Climate	In the consulting department, participants actually placed more emphasis on encouragement of new ideas, intrinsic motivation, good interrelation and cooperation. In non-consulting departments, a poor climate was reported in which participants emphasized the significance of clarity of all objectives and permission to apply new ideas as well as encouraging the members to acquire new knowledge. In the audit department, another factor cited was a need to make the work interesting (a possible indicator of lack in intrinsic motivation)	+
Idea Owners (IO)	Consulting > Non-consulting	Means of seeking alternative perspectives and encouraging generation of new ideas	A strong response to seeking alternative perspectives and encouraging new ideas had been found in the consulting department, mainly through challenging the members' assumptions and approaches, applying brainstorming and having training courses. Conversely, in non-consulting departments this sort of behaviour was weak. The apparent weakness in this regard might be caused by the lack of opportunity for creativity and the lack of encouragement by the leaders. In the audit department, one more possible reason was the way of using the audit programme rigidly	+
Learning from Experience (LFE)	Consulting > Non-consulting	Learning process of team members especially from experience	There was a lack of encouragement for the acquisition of new knowledge and experience amongst non-consulting departments. This might result from competition between the leaders and their subordinates	+
Network Activators (NA)	Consulting > Non-consulting	Means of creating additional resources through external networking	The tax and zakat and the consulting departments were strongly encouraging their staff to get additional information through their branches and the internet etc. The audit department was weak in this regard. The reason that was reported was the nature of audit	+
Resilience (RES)	No differences	Not directly addressed	No evidence provided by respondents	*
Leadership scale was not used in this study	*	Leadership	Leadership had a great impact on creating either a positive or negative climate for creativity. Leadership style tends to be "transactional" in non-consulting departments and to some extent "transformational" as well in the consulting department	*

Notes: + Consistent; *No results

possible for this. Other researchers have suggested that perceptions of performance are reliable predictors of actual performance when there is good direct feedback within the task being reported (Gibson, 1999). If, as seems the case, there is not a great deal of feedback on creative performance, (particularly within the non-consulting samples) the quantitative results have to be treated with caution. We may be safer concluding only that they indicate relative not absolute indicators of creative performance. (Another possibility is that the qualitative data gave greater emphasis to the barriers to creativity which were not incorporated in the quantitative study).

Leadership style tended to be more concentrated on results (transactional) in non-consulting departments with a weaker emphasis on vision (transformational) than was reported in the consulting department.

We conclude that even in this preliminary study, the evidence is that the environment within non-consulting departments contributed toward less creativity than was desirable. We have been able to show that the deficit was not attributable to lack of individual creative potential. It will be recalled that the consulting and non-consulting individuals came from common educational and cultural backgrounds. Thus we argue that there is scope for releasing this creative potential that would enhance performance, currently being inhibited by structural features and self-imposed constraints (Ackoff and Vergara, 1981). Further research now starts from evidence that creativity in the firm we studied was being partially inhibited by structural features. This observation may be more widely extrapolated within the accounting profession.

From this starting point, it seems promising to explore the benefits of training and leadership initiatives for raising creative potential even further. This would involve raising awareness that opportunities exist for creative behaviour even within strictly regulated professional functions. Case evidence from "best-practice" accounting departments would help challenge assumptions that such actions are impossible. Other approaches found valuable include practical efforts at finding creative insights on real or realistic professional issues in developmental or training programmes (Rickards, 1990).

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