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# THE EFFECT OF CREATIVITY ON AUDIT PERFORMANCE WITH TYPES OF GENDER AS MODERATION VARIABLE: AN EXPERIMENTAL STUDY

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## ABSTRACT

*The aspect of creativity will help the auditor when performing an audit performance, so that the audit becomes more qualified. Creativity is important because it can make a company or organization survive and compete. This study aims to determine the effect of creativity on audit performance by gender as a moderating factor. An experimental study was conducted involving 56 accounting students. Primary data obtained through questionnaires about creativity and audit cases. Analysis of the study used a 2x2 factorial design between subjects. Statistical analysis was performed using the two-way Variant Analysis (ANOVA) method. Creativity influences audit performance with a significance of 0.025. The average difference in non-creative and creative women is 2,512 with a significance of 0.795 (sig > 0.05 is not significant). In not creative and creative men, the average difference was 31.442 with a significance of 0.007 (sig < 0.05 significant). Creativity influences audit performance. The relationship between creativity and audit performance has a greater effect on male than on female.*

**Key words:** creativity, audit performance, gender

**Cite this Article:** Raditya Pratikto and Ardianto, The Effect of Creativity on Audit Performance with Types of Gender as Moderation Variable: An Experimental Study, *International Journal of Management*, 11(6), 2020, pp. 1979-1986.

<http://www.iaeme.com/IJM/issues.asp?JType=IJM&VType=11&IType=6>

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## 1. INTRODUCTION

Audit has an important role in the sustainability of an organization or company, both internal and external audits. The audit has a role in finding deficiencies in the organization and providing suggestions for improvement. This aspects that challenges auditors to develop findings, root causes, and solutions. This aspect also challenges internal audit leaders in convincing the organization's elite that this finding is very important and needs gradual, systematic, comprehensive changes in the scope of the organization. The nature of not wanting to change is the organization's biggest risk. Such an organization will lead to its death under fluctuating, even chaotic conditions. Organizations that can survive are innovative, creative, dynamic, flexible, resilient, intelligent, and smart. A good audit performance requires an understanding of what factors influence it.

Three factors affect audit performance are individual, task and environmental factors. One individual factor is creativity. Some audit problems that are said to be tragic, among others are less skeptical, do not quickly become aware of issues related to professional ethics or seek justification when finding shortcuts, to audit failure when his colleagues find something wrong can be overcome with creativity [1]. The creativity aspect will help the auditor when performing audit performance so that the auditors becomes more qualified. Guilford added that the company recognizes it, if it requires new ideas, and requires people who have creative to inventive souls, and this has not been sufficiently met [2].

The concept of creativity is defined as the ability of integration which is bound by divergent thinking. Divergent thinking is thinking "simultaneously in various directions", oriented to produce many problem solving, to think broadly and create something new [3]. Creativity is the ability to make renewable products, good services, and ideas that contribute to being felt together. The assumption that gender differences affect the pattern of thinking to action in society. This assumption also entered into the performance and aspects of creativity. If there is an influence of gender on simulated performance in a competitive environment [4]. The increase in performance occurs in the male sex. Men have higher creativity than women [5].

Diverse research results make the influence of sex attractive for further research on creativity and performance. Many previous studies have examined creativity on performance or performance, but not specifically about audit performance. Various previous studies have had different results in creativity and performance. The creative process affects the overall work performance of employees [6]. Creativity influences the level of task completion better, in other words, it influences performance [3]. Different results show creativity and teamwork on manager performance, aspects of creativity do not have a significant influence on a manager's performance [7]. Creativity has a positive relationship with work pressure but is negatively related to performance [8].

This study aims to study the effect of creativity on audit performance, and the effect of gender moderation on creativity and audit performance. This research is expected to be able to provide input or additional evidence related to the influence of creativity on performance, especially in the audit field. Research is also expected to benefit science related to the development of creativity in auditors to achieve maximum performance

## 2. LITERATURE REVIEW

Performance is the main prospect when it comes to any business activity [12]. Creativity requirements at work are positively related to work pressure and negatively related to employee performance [8]. The creative process affects the overall work performance of employees [6]. Students surveyed with a high level of creativity can complete the assignments

presented in their way and are open to new ideas [3]. Creativity does not significantly influence manager performance, and teamwork significantly influences manager performance [7]. There is no significant relationship between creativity and technical knowledge, there is no statistically significant relationship between technical knowledge measured based on cumulative achievement index (GPA) and creativity measured using the Torrance Test of Creative Thinking (TTCT) [9]. Creativity means evaluating students when they create, create, discover, imagine, presuppose and predict [10,22].

### 3. METHODOLOGY

This research uses quantitative methods with pre-experimental designs. The experiment used is a 2x2 factorial design between subjects. The factorial experimental design in this study will display the level of performance of each of the experimental results including male audit performance that has creativity, female audit performance that has creativity, male audit performance that lack of creativity and female audit performance that lack of creativity. The moderating variable of this research is gender. Creativity is measured through fluency of thinking, flexibility of thought, elaboration and originality with verbal creativity tests developing from Torrance's Test of Creativity Thinking (TTCT). Sub variables refer to Guilford as a theoretical framework. The fluency of thinking using tests says the beginning of words with certain conditions. Flexibility to think with crossword puzzles. Elaboration will be tested using tests mentioning the consequences. Originality was tested using tests of the use of objects out of the ordinary. This study involved 56 students majoring in accounting who are considered capable of understanding auditing cases. Data is primary data through worksheets through the creativity test and audit case sections. Before collecting data, researchers conducted a pilot test or initial test. Literature research is carried out to support existing data [21]. Test the instrument through validity, reliability and difficulty tests. The validity test uses the product-moment correlation test. Reliability test using the alpha method. Data were analyzed using analysis of variance (ANOVA). The normality test uses non-parametric statistical analysis with the Kolmogorov-Smirnov test method. The homogeneity test is done by the Levene test. Hypothesis testing with two-way analysis of variance (ANOVA) techniques

### 4. RESULTS

From this study, it is known there are 20 men (35.7%) and 36 women (64.3%). As many as 56 people have taken auditing courses and never had an internship/work as an auditor.

**Table 1.** Processed pilot test data on creativity

Respondent	Word suffix	Cw-puzzle	Consequence	Habit	Total
P1	0	0	1	1	2
P2	0	1	1	1	3
P3	0	0	0	0	0
P4	0	0	1	1	2
P5	0	0	0	1	1
P6	0	0	0	0	0
P7	0	0	1	1	2
P8	1	1	1	1	4
P9	0	1	1	1	3
P10	1	0	0	1	2
P11	0	0	0	1	1

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Table 1 contains the results of each respondent's creativity test, consisting of word suffix tests, crossword puzzles, what the consequences are and the use of unusual objects. The four tests are components of the creativity variable. Respondents are said to be creative if they have a total score of more than 2. Respondents who meet the creativity requirements are given a score of 1, while those without a score of 0.

**Table 2** Processed pilot test data on creativity, gender and audit performance

Creativity	Gender	Audit Performance
0	1	70
1	1	90
0	1	90
0	0	70
0	1	90
0	0	60
0	0	50
1	0	80
1	0	40
0	0	50
0	1	70

Table 2 shows processed pilot test data on creativity, gender, and audit performance. The results of the pilot test on the creativity test include the word suffix test as many as 2 respondents were able to reach the indicator and 9 were unable to reach the indicator, in the crossword puzzle test, 3 respondents were able to reach the indicator and 8 were unable to reach the indicator, in consequence test as a result as many as 6 respondents were able to reach indicators and 6 unable to reach indicators, and in the test, the use of objects out of habit as many as 9 respondents were able to reach indicators and 2 were unable to reach indicators. The creativity pilot test concludes that respondents who can meet the creative criteria are 3 respondents and 9 are not creative. Respondents were male as many as 5 and women as many as 6. Results of performance tests showed different results for each respondent.

**Table 3** Statistical Description of Research Variables

Gender	Creativity	Mean	Std. Deviation	N
Female	Not creative	70.34	23.563	29
	creative	72.86	16.797	7
	Total	70.83	22.216	36
Male	Not creative	51.07	25.281	14
	creative	82.50	17.248	6
	Total	60.50	27.091	20
Total	Not creative	64.07	25.524	43
	creative	77.31	17.031	13
	Total	67.14	24.343	56

Based on table 3, it can be seen that female respondents are 36 and the male are 20. Respondents included in the category of non-creative are 43 respondents and creative are 13 respondents. Descriptive statistics provide a description or description of the data seen from the average (mean), standard deviation, and the amount of data. This study uses descriptive statistical analysis which includes the mean (mean) value of the dependent variable.

The mean audit performance in men who have creativity is 82.50, in women is 72.86. The average audit performance in men who have no creativity is 51.67, in women is 70.34. The conclusion that can be obtained is that the mean audit performance of respondents who have greater creativity than those who do not have creativity. Mean audit performance of men who have greater creativity than women. These results explain that creativity influences audit performance and the effect of creativity on audit performance is stronger on male than on women. Another result is that the average audit performance of men is smaller than women.

Validity test  $>0.263$ , so it is said to be valid. The reliability test produces statistics of 0.333. The results of the calculation of the difficulty level of the creativity instrument questions in this study are questions 1 (word suffix):  $12/56 = 0.21$ , question 2 (crossword puzzle):  $11/56 = 0.19$ , question 3 (what are the consequences):  $46/56 = 0.82$ , Question 4 (use of objects out of the ordinary):  $41/56 = 0.73$  so that it can be concluded if questions 1 and question 2 are in the difficult category, while question 3 and question 4 are in the easy category, so the four creativity test questions are categorized as moderate as 0.49.

The normality test of this study was conducted using the Kolmogorov-Smirnov test method. It showed that the number of female gender was 0.069, the male gender was 0.200, not creative was 0.052 and the creative was 0.200. Normality criteria are met if significance  $> 0.05$ . The conclusion that can be drawn is the standard residual value in the normal data distribution is met.

A homogeneity test is performed to test the ANOVA assumption that each group (category) has the same variance. Based on the test results, the significance value for overall performance has values above 0.05, so the data are homogeneous and meet the ANOVA test. The data analysis technique used for hypothesis testing is the two-way variance analysis (ANOVA) technique.

The gender variable does not significantly affect audit performance, while creativity influences significantly. There was no significant interaction between gender and creativity based on a two-way ANOVA analysis, with a significance of 0.054. Interactions are marked if the significance is  $<0.05$ . The research plot graph shows differences in average marginal performance between creative and non-creative men and women. The interpretation of this is that creativity affects audit performance, with the average creative yield being higher than not creative. The significant increase is interpreted as a significant effect on men is greater than women. The average difference of non-creative and creative women is 2,512, while men are 31,429. This result shows that creativity has a positive effect on both men and women. The results of creativity in men show significant differences. This result can be seen from the significance value of women 0.795 (sig  $> 0.05$  is not significant), while in men it is 0.007 (sig  $<0.05$  significant).

Hypothesis 1 of this study states that creativity influences audit performance. SPSS output shows the mean value of creative and non-creative respondents is 13.24 with a significance of 0.025 which is smaller than 0.05. The graph presented from the lower left to the upper right indicates the positive influence of creativity on audit performance so that H1 is accepted.

Hypothesis 2 states that the effect of creativity on audit performance is greater in men than women. SPSS output shows the mean difference in women who are not creative and creative is 2,512 with a significance of 0.795, which means that in women the difference in creativity has no significant effect (sig  $> 0.05$  is not significant). In men not creative and creative mean difference of 31.442 with a significance of 0.007, so it can be interpreted in men the difference in creativity is very significant (sig  $<0.05$  significant), and means H2 is accepted.

## 5. DISCUSSION

Performance is the main focus of every company [11]. Competence, organizational commitment, and professionalism of officers can increase the readiness of applying accrual accounting [12]. Companies are more selective in choosing auditors because of audit quality and financial reporting [13]. Creative accounting plays an important role in financial reporting. Legal auditors play an important role in promoting creative accounting practices in such a way as to have a positive effect on the reliability of financial reporting [14]. Creative accounting plays an important role in financial reporting but ethics play an important and positive role in financial statements [15]. Good performance is one of the main indicators that serve as a benchmark whether humans have self-excellence [20].

The results of testing the effect of creativity on audit performance shows that creativity has a significant effect on audit performance, so the first hypothesis (H1) is accepted. This indicates a good audit performance of someone creative is better than non-creative. A creative person, according to Guilford, is one who can diverge human beings to creativity, which has the characteristics of fluency, flexibility of thought, elaboration, and originality. This ability makes one superior in conducting audit performance compared to others. The results of the study are consistent with previous studies related to the effect of the creative process approach on overall work performance, with the results showing that the creative process influences the overall work performance of employees [6]. The results of other studies that are similar but conducted on students show that students surveyed with a high level of creativity can complete the tasks presented in their way and are open to new ideas [3]. The results of this study are not consistent with the results of the study is creativity does not significantly influence the performance of managers [7].

Effects of Gender Moderation on Audit Creativity and Performance The second hypothesis in this study is the effect of creativity on audit performance is greater in men than women. Sex (sex) is the difference between men and women biologically since a person is born. Gender is related to the body or physical condition of men and women. Biological differences and biological functions of men and women cannot be exchanged between the two [16]. The results of testing the moderating effect on creativity and audit performance show that in men, creativity has an influence on performance that is stronger than women, so H2 is accepted. This indicates that in creative men, performance will be better than women. Men in society are required to show greater creativity than women. The demand to always dominate social life encourages men to have an advantage over others, both to men and women.

This research is limited to using accounting students at Universitas Airlangga as a sample, not accounting students from various tertiary institutions. Researchers only examined two variables, namely creativity, and gender [17] There is an element of subjectivity in the assessment of creativity tests by researchers because of respondents' varied answers and different perceptions of each human being towards several questions.

## 6. CONCLUSION

There is an influence of creativity on audit performance. The results of this study show if a prospective auditor who has creativity can produce better audit performance. Men who have creativity can solve audit problems better than women. This can be caused by an early stimulus in men who are required to do everything better than women. Men are required to be more independent, and able to solve problems with their abilities. Good problem-solving ability is one of the characteristics of creativity. For further research, it is necessary to use broader respondents such as accounting students in one city or province or to accounting graduates who have never had audit experience, so that the creativity factor can be assessed

purely without any work experience factor. Another suggestion is to research in addition to creativity and gender, for example, the level of achievement, and to expand the space and time of research. The need to minimize measurements that can lead to a subjective assessment of creativity by using better measurements. For the wider community to apply equally to men and women in terms of developing creativity

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