

BUSINESS ADMINISTRATION SEMINAR

CREATIVITY AND CONTROL: A PARADOX. EVIDENCE FROM THE LEVERS OF CONTROL FRAMEWORK

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FRIDAY 10 OCTOBER 2014

ABSTRACT

Both control and creativity are important drivers of organizational success. However, often they are regarded as conflicting organizational aspects with differing aims. We use the Levers of Control (LoC) framework to examine the relationships between a system of controls, empowerment, and creativity. Using survey data from 233 Business Unit managers, a structural equation model shows that the intensity of use of a LoC system of controls is positively associated with both empowerment and creativity. The implication is that the LoC system provides an environment that is rich with information and motivates employees to take action in directed ways. This environment facilitates employees' perception that they have the ability to take actions, make decisions, and produce novel ideas. We conclude that there is not a conflict between control and creativity per se. Rather, paradoxically, creativity can flourish in the presence of control.

PROF. DR. SALLY WIDENER

Sally K. Widener is an Associate Professor of Accounting at Clemson University. Previously she was on the faculty at Rice University and Colorado State University. She holds a continuing position as visiting professor at Nyenrode Business University in The Netherlands and lectures internationally on her research. Since earning her Ph.D. from the University of Colorado at Boulder in 1999, Professor Widener has published in top journals including Journal of Accounting Research, Accounting, Organizations and Society and Contemporary Accounting Research. Her research is situated at the intersection of human behavior and management control systems. She received the David Solomons Prize from Management Accounting Research for the best paper published in 2006. Professor Widener was an associate editor of Behavioral Research in Accounting and serves on the editorial boards of Journal of Management Accounting Research, Management Accounting Research, and Advances in Management Accounting. Professor Widener has received several teaching awards including the Jesse H. Jones Graduate School of Management Alumni Teaching in Excellence Award at Rice University. She is a Certified Public Accountant in the state of Texas and a Certified Internal Auditor. Prior to earning her Ph.D. she spent twelve years working as an auditor with Price Waterhouse, in various internal audit and controllership positions with a Fortune 500 company, and in retail management. (Source: www.clemson.edu)

DATE AND VENUE

Friday 10 October 2014 at 12:00

Room 120.009 (second floor) Sint-Pietersplein 7, 9000 Gent

Facilities and registration: A sandwich lunch will be provided for registered participants. Please register by 5 October (Evelyn.VanderHauwaert@UGent.be)