



# SCHOOL OF BUSINESS

## ACCOUNTING SEMINAR

### Incentivizing the Creative Process: From Initial Quantity to Eventual Creativity

#### Speaker:

Professor Michael Williamson  
Professor of Accountancy  
College of Business  
University of Illinois at Urbana-Champaign

#### Content:

We conduct a two-stage experimental study to examine the effects of different incentive schemes on high-creativity production. Our primary finding is that, relative to alternative incentive conditions that reward high-creativity production directly, establish a minimum creativity screen, or provide fixed pay, simple quantity-based incentives generate the greatest number of ideas that meet a high-creativity rating threshold. Importantly, this finding does not occur at the time of our first-stage experiment when the incentives are in place, but rather arises ten days later at the time of our second-stage request for additional creative ideas. We test alternative process measures to help interpret this result, obtaining the strongest mediation support from a measure of first-stage divergent thinking, which we capture from the number of first-stage submissions that differ from the patterns suggested in the instructional examples. Our mediation results suggest that, relative to the other conditions, participants with quantity-based incentives attain an initial advantage in different ideas that leads to an eventual advantage in high-creativity ideas.

Date:	May 24, 2017 (Wednesday)
Time:	9:30 a.m. — 11:00 a.m.
Language:	English
Venue:	KK1303, 13/F., K.K. Leung Building, The University of Hong Kong

**All Interested are Welcome**