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GENERATING INNOVATIVE RESEARCH IDEAS

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ABSTRACT

This paper explores the drivers that condition innovation and creativity. Appling this to the research context, I identify strategies for accounting authors to increase their chances of publishing in the leading journals. In essence, I argue that we should aim to play at the intersection of ideas for which we have a passion, where the journals are passionate and where we are properly trained to research the ideas. This is where we look for creative and innovative opportunity conditions available to us, apply approach conditions conducive to being creative and innovative and utilize thinking strategies to generate innovation and creativity in research ideas

Innovation, creative thinking, research approaches

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INTRODUCTION

In this paper I explore some of the drivers that condition innovation and creativity and apply them to research to identify strategies to come up with ideas that have a greater chance of attracting the attention of the leading journals.[1] A key motivation behind this paper derives in the first instance from the demand for information by early career researchers around the strategies on what is arguably the most challenging part of doing research in the accounting discipline and for that matter any discipline. A common response to this demand is advice to stay in touch with what is emerging from the leading journals. In other words it is important to understand what is valued by the editors of the journals that is in turn based in part on their perception of what is interesting to their readers. While it is important to know your target journals, there is more to it than that to come up with novel and interesting research ideas. This paper explores other conditions and strategies conducive to being innovative with research ideas.

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Finding these ideas is arguably more important than being able to defend and facilitate the replication of any research undertaken. It is not uncommon to see a well-executed study that ticks many of the 'validity', replication and defensible boxes applicable to the discipline area, but the study fails to inspire the intended audience because of a weak/poor research question. Indeed, it often seems like the objective of the researcher is to demonstrate their rigorous state of the art execution capabilities rather than starting with an idea that is novel and interesting to which they can apply their skills to rigorously execute a study investigating the issue. A well-executed piece of research on a poorly thought through research question is more often than not rejected and rejected earlier by leading journals than a piece of research that has identified an innovative idea but has significant challenges with the way the study is executed. Journal editors and reviewers are more patient working with researchers applying their energies to be innovative.

The paper is also motivated by what I see quite often as a dismissal by many researchers that it is all too hard to even try and win these journals over, that the competition is too tough, the process too long and the pain of rejection too much to endure. As a result they opt for easier hits in lesser-known journals where the standards for innovation, insight and execution are less demanding. Some even switch their research focus off and take on more education focused roles and administrative roles to 'pay the bills'. I often wonder how fulfilled those researchers are in their careers for want of never trying or not being resilient enough in the face of the competition for journal space at the elite level to persist in winning an editor and referees over. This paper hopefully provides some direction and motivation for escaping this way of thinking.

The paper draws from reflecting on my own experience and observing the experiences of others over many years. I also draw on some findings from other disciplines that look at creativity and innovation more generally but this is not meant to be an exhaustive synthesis of all the literature in this space. The key messages I want to convey are these. There is no point being in the research game attempting to be innovative and creative unless we are passionate about a field of research and lines of inquiry for which we have become familiar. And by being passionate, I mean we throw a lot of effort and time into being on top of that field and all its developments. Critically, the research must also be on the radar of the leading journals and so it is important to stay abreast of developments in the journals being targeted. At the same time, there is also the research we have been trained to do – what we are good at doing, such that when applied to an innovative idea, it will allow us to tick the 'well-executed' boxes with the journals. We play at the intersection of the three where we are passionate, the journals are passionate and where we are trained to research. This is where we look for creative *opportunity* conditions available to us, apply *approach* conditions conducive to being creative and utilize *thinking* strategies to generate the ideas.

The rest of this paper is organized as follows to explore these conditions and strategies. Section 1 provides some general context around conditions conducive to generating creative and innovative research ideas. Section 2 explores some thinking strategies that science has demonstrated contribute to generating such research ideas. The last Section provides summary conclusions.

1. INNOVATIVE RESEARCH DRIVERS

There are many schools of thought about what shapes being creative and innovative in any field of endeavour be it the arts, literature, medicine, science and more generally including the social sciences that embrace the accounting discipline.[2] In earlier times there was a view that individuals worked with what was created by the divine spirits. For example, in 400 BC, it was a common practice for people to sleep on the graves of those departed to seek creative inspiration in their dreams from those assumed to be in touch with the god and goddesses who were thought to be the sources of creativity.[3] Those seeking inspiration would go on pilgrimages to places like Delphi in Greece to ask questions of the gods. This notion that creativity came through dreaming or getting in touch with 'the other side' has long persisted in many cultures.[4] The idea that individuals could be free agents to be creative in their own right in western cultures gained momentum in the works of William Shakespeare in the late 1500s and early 1600s and of course in the theory of Origin of the Species in 1859 by Charles Darwin.[5] This theory of the evolution of humans and the development of the human brain highlighted the role of the creativity and resourcefulness of species in their own abilities to innovate for their own survival. We now know from innovations in science that humans vary in the innate talent, genius if you like and even madness, and that such endowments in individuals means some can be more creative than others.

If this innate talent falls on fallow ground, the opportunities to be creative are somewhat limited. There are three **opportunity conditions** that mediate the impact of how innate talent is fostered to create research opportunities. These factors are *parentage, patronage and serendipity*. *Parentage* is pretty self evident and plays an important role in terms of where you are born (e.g., developed, developing and underdeveloped countries), the era in which you are born (e.g., economic recessions, war time, boom times) and where you are educated (e.g., public, private, leading research institutions), all of which contribute to variation in the propensity for individuals, endowed with some innate talent, to develop and apply their creative capacities. For example, if you were born in an underdeveloped country with limited access to education and/or in a country involved in civil war, your opportunities to learn and even stay alive beyond your youth would be limited. There is not a lot an individual can do about the parentage factor except to take opportunities to move to greener pastures when they present themselves and when resourcing allows.

Patronage (a mentor if you like) plays an important role too. How many of us remember someone like a school teacher who took an interest in us and encouraged us to apply ourselves in areas in which we excelled, who set us on a path to being inquisitive about things we found of interest, and/or who provided resources to help us pursue our interests.[6] Finding good mentors is a challenge for researchers and training staff to be good mentors is a challenge for universities. Mentors can help through the whole lifecycle of a publication from research idea identification through to dealing with journals. Most of us end up working with supervisors and colleagues at institutions at which we study and work and unless they have had the experience of successfully publishing in the top tier journals, the mentoring on offer may fall short of what is required to hit these journals. Parentage opportunities could have mediated effects on creative opportunities and development through its impact on access to mentors with the requisite experience to provide advice and direction. However, as researchers develop their research careers and gain some exposure outside their institution to new researchers, with these (evolving) networks come the opportunities to have other researchers guide them and to potentially become longer term mentors.

The one opportunity factor not to be underestimated is *serendipity* - being in the right place at the right time to have an idea or opportunity fall into a researcher's lap. Such "luck" could arise e.g., from a chance discussion with someone in industry, commerce and the profession or a mentor suggesting an idea or inviting you onto a project. I have personally been the beneficiary of all three. While I have commented on the patronage factor above, it is important to also stress that building a network of contacts outside your own university setting puts researchers in places and in contact with a greater variety of people, thereby increasing the chances of serendipitously identifying novel and interesting research questions.

In addition to opportunity conditions, there are **approach conditions** that can impact the capacity to generate innovative ideas. By approach conditions, I mean the *values and attitudes (including emotional intelligence) a researcher brings to the task, the lifestyle they choose, the autonomy they have to think, the effort applied and reward structures to which they sign up including what is termed the 'Matthew effect'*.

Let's start with *values and attitudes*. The ideas a researcher works on need to be engaging to the researcher in the first instance as well as the relevant research community. As such, values and attitude are important in defining the basis of research engagement. Because creativity takes time and effort, a researcher needs to be motivated to spend the time on ideas that truly engage their mind and imagination. Absent engagement with the ideas, a researcher will always find excuses to devote time and energy to other activities that engage them more. It is not enough to have a casual interest limited to simple research ideas. Even simple ideas can be(come) more complex than they first seem and so the capacity to embrace uncertainty and complexity in tackling an idea and to embrace these

constraints as an opportunity rather than a 'bad news turn off' is important if a researcher is looking to attract the attention of the major journals. How a researcher copes emotionally in tackling set backs or mistakes, dealing with people and navigating their work through players in the market for publishable ideas is also important. Strong emotional intelligence makes for a smoother path in negotiating help with ideas, engaging mentors and in being open to input. Errors or mistakes are a natural part of taking some risks in exploring new ideas and accepting this as a part of the process is important for using them as a catalyst to generating new ideas.[7]

Sutton and Brown (2012) identify three types of researchers. There are the "idealists" that value the outcomes and contribution of their research - public intellectuals that will focus on ideas that advance their contribution even if the ideas are trivial. There is a second group - the "technicians" - that value the process of doing the research - they focus on method and meticulous delivery against the validity benchmarks of the discipline. They value the research issue less than the technical process of executing the research. Then there are those who have a "passion for research" - they value the ideas first and foremost and are concerned with the inherent content being researched. While not wishing to downplay the importance of public intellectuals and good technicians and recognizing that researchers retain one or more of these attributes, it is more likely that those who have a passion for research are going to make the breakthroughs that are truly innovative.

Beyond the personal values and attitudes that a researcher brings to the table, science continues to show us that a *healthy lifestyle* – diet, physical and mental exercise - is conducive to cultivating innovation in thinking capacities and retention of thinking capacities. Also, there is no getting around the fact that coming up with innovative ideas requires *effort* - hard and often long hours are needed to develop expertise, to know a field well and to be able to identify the gaps that are open to innovation. Developing expertise in the field is crucial and this comes with PhD training and a commitment to ongoing effort in reading the journals, staying abreast of developments through research networks, like e.g., SSRN, and where possible attending the leading conferences to learn from the leading scholars and in turn testing ideas in front of peers. The leading journals look for evidence that researchers have opened their work up to scrutiny through such venues. A paper that has been tested in these environments is likely to be better for the experience and has a higher chance of surviving the review process.

Sutton and Brown (2012) find from their interviews with researchers that if a researcher values doing the research, then they exert more effort to produce the recognized innovation outcomes. The benefit in doing so is less about extrinsic financial rewards, but more about gaining *rewards by way of more resources* (e.g., through winning research grants) including time for the research and to pursue the passion.[8] And hence the "*Matthew Effect*" - 'For unto everyone that hath shall be

given, and he shall have abundance, but from him that hath not shall be taken away even what he hath. 'In other words, success entails 'accumulative advantage'.

To summarize, in this section I have outlined some factors that are conducive to generating creative opportunities on the research front. These are:

1. Opportunity conditions:
   a. Parentage – to state the obvious - there is nothing a researcher can do about choosing their parents and the time and place in which they grow up. If resources allow parents to place their offspring and themselves into an alternative setting with better conditions, most take it for the survival of the family through the next generation and such choices can be more conducive to greater creativity and innovation.
   b. Patronage – this can be worked on if a researcher takes steps to expose their ideas for input and to engage other researchers.
   c. Serendipity – being in the right place at the right time perhaps with the help of parentage and patronage – we don't know about it until it happens!
2. Approach conditions:
   a. Values and attitudes (including emotional intelligence) a researcher brings to the task - does the researcher value ideas, are they passionate about a field of inquiry, can they handle complexity and setbacks, be prepared to make mistakes and learn from them and not to be put off by the challenges?
   b. Lifestyle choice – is it a healthy one and all that entails?
   c. Effort applied - there is no getting around putting in the long hours to become highly knowledgeable in a field and with that,
   d. Being rewarded with time and autonomy to research, creates accumulated advantage from success.

2. THINKING STRATEGIES[9]

I now turn to specific thinking strategies a researcher can pursue independent of the opportunity conditions with which they are endowed and the approach conditions that might apply. Having said that a researcher can pursue thinking strategies no matter the conditions, the benefits from these thinking strategies, could well be enhanced by being endowed with the better opportunity conditions and approach conditions discussed in section 2. The research on thinking strategies suggests that to develop novel and interesting research contributions there are a number of important ones a researcher can pursue. These are *priming, perspective, perceiving, playing and greening up the work environment.*

Naturally we will start with *priming*! This strategy entails a researcher working feverishly on an idea with no distractions. Clearly time needs to be created to do

this and the researcher must be truly engaged with the idea (as discussed above) for this to happen. Making this effort and then taking a break to prime the mind with new and diverse ideas is important. In other words, it is not about pushing the envelope all the time. We need to allow our brains to create unconscious connections by breaking away from the frontline research we are doing. Most universities recognize this and encourage researchers to take sabbatical breaks away from the institution to prime themselves with new ideas and thinking. Research using behavioural experiments shows that spending time in museums and art galleries, listening to music and even random internet searches (see for example TEDx – ideas worth spreading) contribute to priming the mind to create unconscious new connections in thinking. Wiseman (2009) documents the well-known case of George De Mestral who in 1948, while walking in the bush, and picking burrs off his clothes came up with the idea that led to the invention of velcro to attach things together.[10]

Another thinking strategy is using *perspective*. Looking at a problem from different perspectives often gives new insights. In my field of research on auditor industry specialization, in the early 1990s all of the work was focused on audits from the perspective of the overall audit firm. So KPMG was viewed as the firm operating in the U.S. by researchers using U.S. data and as the firm operating in Australia by researchers using Australian data when trying to understand e.g., whether auditors generated returns from developing industry expertise. I was one such researcher in Australia (Ferguson & Stokes, 2002). However together with two other colleagues, we took the perspective that KPMG in Australia was made up of KPMG offices in major cities around Australia and likewise in every other country in which KPMG operated. Furthermore we took a view that the specializations attributed to each national firm were really the aggregation of the specializations playing out in each city (see Francis *et al*., 1999) and so the question arose for us, does firm reputation matter more than office reputation to a client company and if so why? To that end we developed some new theory of audit demand distinguishing supply to meet that demand from the audit office, the audit firm nationally and its international counterpart (across all national firms of each country). We then tested the new theory with implications it carried for pricing audits at the local office level (Francis *et al*., 2003) and so spawned a whole new line of research that carries on to this day not just looking at returns to the auditor through audit fees but also looking at whether e.g., better accounting quality outcomes arise if a client has an industry specialist (see e.g., Balsam *et al*., 2003). The new perspective gave us the opportunity to go back and look at old research questions but with a new angle on what might be going on.

A new perspective can also set a researcher on a path to look at new questions previously not thought about. In my own work, I am now exploring global network theory to explain how international audit firms move expertise around countries through national and local audit offices where client companies are involved in cross-listing on other exchanges (Danckaert *et al*., 2013). Global network theory

has been applied to multinational companies to investigate knowledge transfers of research and development and to franchising in relation to knowledge sharing among franchisees. With a new research team we are applying perspective by asking: is something we are looking at behaving like something else that has been observed in other settings? Global network theory has given us the new angle and our challenge is to tell a convincing story about why international audit firms might behave consistent with the theory and to identify implications of the theory's application.[11]

Another application of perspective is for a researcher to ask the question - does their theory or that of others actually work in the opposite direction to that being predicted? For example, in accounting research we might pose the question do debt covenants in loan agreements put in place by lenders influence the choices of governance mechanisms companies are required to have? A plausible alternative story could be that governance mechanisms, like boards of directors, could significantly influence the negotiations around covenants in company loan agreements. Another possibility is that both the mechanisms and the covenants are co-determined as part of the negotiation over loans between the lender and the management of the borrowing company. The latter is a more complex story and would lead to a different research design to examine the issue than the first two stories that are uni-directional.

A third thinking strategy is known as *perceiving*. This strategy is predicated on the assumption that if a researcher's view of the world becomes all too familiar to them, their brain reverts to automatic in how it approaches new problems and issues. Different to *priming*, perceiving involves stimulating the mind by doing something quite different and becoming more curious about other views on the world and how a researcher's work could connect to those views. Johnson (2010) stresses the increasing connectivity that can exist between ideas is stimulated by growth and use of systems and platforms (e.g., coffee houses in earlier times and now making a resurgence, the internet, the growth of cities, cheaper travel and new technologies) for sharing and collaboration. In our domain, joining research networks, attending conferences both within and outside your field, engaging with industry, reading in other literatures are examples of actions that can be taken that provide means for developing new lines of thinking that break the automatic patterns to which we might otherwise default. Universities, increasingly in Australia where I am most familiar, are encouraging greater collaboration across the disciplines with a view to generating new lines of inquiry on research challenges.

Behavioural accounting and auditing researchers have for quite some time seen the opportunities to delve into the psychology literature to study individual and group decision making and then apply it to the decisions taken by accountants and auditors (see e.g., Trotman *et al*., 2011). Behavioural accounting as well as finance and economics has headed down the same path and new lines of investigation

involving neuroscience have emerged to study brain patterns in processing information (see e.g., Birnberg, 2011).
Another thinking strategy I want to discuss involves using *play* to stimulate creative thinking – along the lines of the old proverb "all work and no play makes Jack a dull boy". If a researcher spends too much time seriously concentrating on a research problem, the creative process becomes constrained and stale. Play can manifest in many forms as we all appreciate. For researchers, symposia were invented by the Greeks as occasions for 'drinking together' by philosophers, to allow them to compete in conversations about their ideas. Play can also have another role in building trust between colleagues that is a basis for a willingness to share ideas and try ideas out without fear of ridicule. Collaboration can follow when the sum of the combined ideas is better than the individual ones and trust exists within the team because you have spent time getting to know the others 'in play' outside the immediate work environment.

The final strategy I want to discuss is *greening up the work-space environment.* As simple as it might seem, research has shown that greening up the place in which we work with a small tree or some flowers enhances creativity. Evolutionary psychologists debate the theory around this – green is associated with an abundance of water and food; a safe haven where we feel relaxed and secure; it's a sign of strength; green as opposed to red means go/advance and it implies peace and quiet and this allows ideas to flow. Wiseman (2009: 130) cites a study in which over 8 months in a 'greened up' work setting males generated a 15% increase in ideas and women provided more flexible solutions to problems.

In summary, beyond the level of innate talent with which we are each endowed and the opportunity conditions and approach conditions we bring to our work, research shows that there are thinking strategies a researcher can apply to develop creative and innovative ideas. These strategies are:

1. Priming your mind with e.g., visits to museums and galleries to 'disturb' your current thinking and to prime new thinking.
2. Changing perspective to find new angles on a problem.
3. Perceiving your ideas as fitting into a wider world and becoming curious about connections you can build up with other ideas.
4. Engaging in "play" to jump start creativity.
5. Greening up the work environment to create workspace that is more conducive to being creative.

SUMMARY CONCLUSIONS

There is no point being in the research game unless we are passionate about a field of research and lines of inquiry with which we are familiar. Critically, the research must also be on the radar of the leading journals and so it is important to stay abreast of developments in the journals being targeted given where our research

passion lies. At the same time, there is also the research we have been trained to do – what we are good at doing, such that when applied to an innovative idea, it will allow us to tick the 'well-executed' boxes with the journals. We play at the intersection of the three where we are passionate, where the journals are passionate and where we are properly trained to research. This is where we look for creative and innovative *opportunity* conditions available to us, apply *approach* conditions conducive to being creative and innovative and utilize *thinking* strategies to generate the ideas.

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[1] I make a distinction here between innovative ideas for journal publication from innovative ideas that have social or commercial impact. In the debate about the purpose of research and how to measure the quality of the outcomes, there is tension between targeting peer-reviewed journals and generating research that is taken up at a public policy level and/or commercially applied. Much of what I offer here for consideration could apply across both markets for research outcomes although I will continue to refer primarily to research outcomes for journals. Quite a separate issue, outside the scope of this paper, is how does one develop a research career that is successful in playing in both markets. Just briefly, in our accounting discipline, my experience suggests that researchers typically choose one of the paths and typically this is the journal path because the incentive structures both on and in universities and for the individual researchers are geared more around success in this market. But that is not to say that governments don't encourage and support public policy and commercial research. They do and the challenge then for those that make a choice to play in both markets is how to publish and yet protect the intellectual property for policy and commercial application.

[2] See for example Weisberg (2006) and Caldwell (2008). In this section, I draw heavily upon the factors they identify as contributing to shaping creative opportunities for individuals.

[3] I thank Dr. Christopher Hartney for his insight on this issue in a talk on Creativity, 'Of Muses and the Divine: Greece, Rome and the Near East', 11 May 2012, Newcastle Australia Art Gallery Lecture Series.

[4] In the Greek myth around the Fall of Icarus depicted in Bruegel's painting "Landscape with the Fall of Icarus' (1558) you see the accepted dogma at the time that individuals have no capacity or time to be creative. Their place in life was to work the fields and manage the herds and those that fantasized about flying (e.g., in the case of Icarus), were bound to be ridiculed. Icarus is now a peer-reviewed journal published by Elsevier in the field of solar system studies.

[5] Hartney (2012).

[6] So the story goes, Bill Gates, the founder of Microsoft, was helped along the way by the school he ended up attending and the generosity of staff and local computer companies to give him and other students access to discarded computer hardware and opportunities for after-school work (Caldwell, 2008).

[7] "Mistakes" can be serendipitous opportunities. For example, *post it notes* were invented from a failed batch of glue experimented with by the company 3M (Johnson 2010).

[8] Time and the associated autonomy to pursue ideas are crucial to being innovative. Time has become such a precious resource in university research settings these days as a consequence of increased pressures on universities with tighter State budgets and having to rely on generating more revenues through teaching and competitive grants, and participating in State imposed accountability exercises.

[9] This section draws heavily from the work of Wiseman (2009) especially in Chapter 4, which summarizes and cites relevant research to which the reader is directed.

[10] Wiseman (2009: 139) notes that there is much contention about whether velcro illustrates the use of applying one idea from one area to another or in fact the impact of the natural environment in its own right. More on these strategies follows below.

[11] Johnson 2010 gives an example of perspective in action when Gutenburg invented the printing press from adapting a wine press. Johnson labels this approach to perspective as the 'adjacent possible'.