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Accelerating Creativity as a Pinnacle of Professional Practice in Accountancy, Early Childhood Education and Psychology in Nigeria

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Abstract

The study investigated the role of creativity in professional practice among three distinct fields in Nigeria- Accountancy, Early Childhood Education and Psychology- aiming to assess the levels of creative application, perception and challenges across the professions. a descriptive survey design was employed, involving 150 participants (50 from each profession) aged 30 to 60 years. Data were collected using a researcher- developed instrument, the creativity in professional practice questionnaire (CPPQ), comprising 16 likert-scale items. The reliability of the instrument was confirmed with a Cronbach's alpha of de .76. Descriptive statistics and inferential analyses, including one-way ANOVA and independent t-tests, were used to test four null hypotheses at a 0.05 significance level. Results indicated that Early Childhood Educators reported the highest average creativity score (M-4.29), followed by Psychologists (M=3.91) and Accountants (M=3.40). ANOVA revealed a statistically significant difference in creativity application across professions ($f(2,147)=9.86, p<0.001$). Also, no significant difference was observed on years of experience ($t-1.32, p<0.0188$). Professional-specific barriers were also statistically significant ($f(2,147)=6.45, p<.0.002$), similarly, significant differences were found across age groups ($f(2,147)=5.27$, $p<0.006$) groups with younger professionals (ages 30-40) showing greater creative engagement. However, Accountants' citing regulatory restrictions, psychologists citing institutional rigidity and educators noting lack of instructional materials. The study concludes that creativity is a vital but unevenly distributed professional skill in Nigeria. It recommends that professional bodies and policymakers incorporate creativity-enhancing strategies into training, workplace practice and national development plans to foster innovation across sectors.

Keywords: **Creativity, Professional Practice, Accountancy, Early Childhood Education, Psychology, Nigeria.**

Introduction

In the current era of rapid technological innovation and global transformation, creativity has emerged as core proficiency required across profession. No longer restricted to the arts, creativity is now regarded as critical for solving complex problems, adapting to change and driving innovation in diverse sectors. It has long been recognize as a key driver of innovation, critical thinking and adaptability in professional practice (Amabile, 1996; Sternberg, 2006). In a vibrant and increasingly multifaceted global workforce, the ability to create novel and proper solutions is fundamental not only in traditionally creative domains but across a wide range of professions, including those often perceived as prearranged or technical. In Nigeria, where institutional challenges and embryonic advancement desires to persevere, the incorporation of creativity into professional pratice is both a inevitability and prospect. This study investigates how creativity functions as a foundation of professional engagement in three distinct yet essential fields: Accountancy, Early Childhood Education and Psychology.

In the field of Accountancy, creativity plays a subtle but prevailing role in tasks such as strategic financial planning, forensic accounting and data analysis. Although accounting is traditionally seen as rules-based and procedural recent literature emphasizes the need for creative thinking to improve decision-making and ethical judgment (O'Regan & Ghobadian, 2004; Oseni, 2020). Nigerian Accountants, particularly those in dynamic industries are increasingly required to navigate complex regulatory environments and design flexible financial systems- tasks that benefit extensively from creative insight.

In Early Childhood Education, creativity is not just an asset- it is essential. Scholars agree that early learning thrives in environments that support creative play, curiosity and hand-on experiences (Craft, 2005; Adu, 2019). Teachers who adopt creative pedagogies, such as storytelling, visual arts, music and inquiry-based learning, help children develop not only cognitive skills but also emotional intelligence and social proficiency. However, in many Nigerian schools, particularly in public settings, rigid curricula, overcrowded classrooms and inadequate teaching resources often restrict the capacity of educators to implement these creative strategies effectively (Okafor & Ugwuanyi, 2021).

However, in Psychology, creativity manifests in various ways, from the design of therapeutic interventions to the growth of culturally responsive psychological assessments, mental health professionals regularly use creative modalities- such as art therapy, role-play and metaphor-to bond with clients and advance emotional healing (Carson, 2010; Ebigbo & Ihezue, 2018). In Nigeria, where mental health infrastructure remains undersized and stigmatized, psychologists must innovate in both clinical and community setting to overcome barriers of access, language and cultural relevance.

Meanwhile, despite the critical significance of creativity across these three professions, several challenges hinder its full expression in Nigeria. These include rigid institutional policies, lack of creativity training in professional development programs, trepidation of failure or non conformity and limited access to enabling resources (Andiliou & Murphy, 2010; Nwagwu, 2020). Furthermore, many professionals may under value creativity or misunderstand it as incompatible with their formal roles.

Therefore, this study seeks to explore how professionals in Accountancy, Early Childhood Education and Psychology in Nigeria perceive, apply and experience creativity in their work. By examining their perspectives and practices, the research aims propose strategies for embedding creative thinking into professional cultures, thereby positioning creativity as a pinnacle of edification, innovation and sustainable practice.

Statement of the problem

In today's rapidly changing professional landscape, creativity has become an fundamental skill for achieving innovation, adaptability and sustainable development. Professions such as Accountancy, Early Childhood Education and Psychology increasingly need professionals who can think creatively to solve multifaceted problems, improve service delivery and respond effectively to dynamic challenges. However, despite global acknowledgment of the significance of creativity, its incorporation into professional practice in Nigeria remains inadequate and under explored.

However, in Accountancy, the focus on compliance with rigid financial regulations, often constraints accountants from adopting innovative financial strategies or exploring new problem-solving approaches. In Early Childhood Education, educators are frequently hindered by obsolete teaching methods, teeming classrooms, and strict curricula. Limiting opportunities from child-centered, creative pedagogy. Similarly, psychologists in Nigeria operate within systems that often lack culturally responsive tools and flexible approaches, restricting their capacity to develop client-tailored interventions that draw on creativity and innovation.

Furthermore, despite its known benefits of creativity- including improved professional performance, better client outcomes, and increased approval- there is a significant gap in understanding how Nigeria professionals perceive and utilized creativity in their work. Little empirical research has been conducted to explore these dynamic across multiple fields simultaneously.

This study, therefore seeks to investigate the extent to which creativity is recognized, applied and supported among professionals in Accountancy, Early Childhood Education and Psychology in Nigeria. It aims to identify common barriers to creativity and purpose strategic recommendations for enhancing creative capacity across these vital sectors. Addressing this gap is critical for equipping Nigerian professionals to meet 21st century demands and add meaningfully to national development.

Objectives of the study

The specific objectives of this study are to:

1. Examine the extent to which creativity is applied in the professional practices of Accountants', Early Childhood Educators and Psychologists in Nigeria.
2. Investigate professionals' perceptions of the role and value of creativity in their respective fields.
3. Identify institutional professional and personal barriers that hinder the application of creativity in these professions.
4. Explore age, experience and field – based difference in creative practice among Nigerian professionals.

Research Questions

This study was guided by the following research questions:

1. To what extent is creativity applied in the professional practices of Accountants, Early Childhood Educators and Psychologists in Nigeria?
2. How do professionals in these fields perceive the role and value of creativity in their work?
3. What are the major institutional, professional and personal barriers to the application of creativity?
4. Are there variations in profession, age or years of experience?

Research hypotheses of the study

The following null hypotheses' were formulated to guide the study:

1. $H_{01:}$ There is no significant difference in the application of creativity among professionals in Accountancy, Early Childhood Education and Psychology.
2. $H_{02:}$ there is no significant difference in perception of creativity based on years of professional experience..
3. $H_{03:}$ There is no significant difference in perceived barriers to creativity among the three professions.
4. H_{04}: There is no significant difference in the use of creativity across different age groups of professionals.

Significance of the study

The findings of his study are significant in several respects:

1. It provides empirical insights into how creativity is understood and practical across three distinct yet interrelated professions in Nigeria, while, creativity is often encouraged in theory, its practical incorporation remains inconsistent, particularly in settings with structural and resource- related constraints.
2. By identifying the barriers professionals face in applying creative approaches, the study offers actionable recommendations for improving training, work environment and policy support.
3. The study contributes to the global discourse on 21st century skills by emphasizing the contextual realities of creativity in developing countries. The results are expected to be valuable for educators, mental health practitioners, accountants, policymakers and curriculum developers who are seeking to enhance innovation and effectiveness in professional practice.

Methodology

Research design

The study adopted a descriptive survey design to examine how creativity is perceived, applied and supported among professionals in Accountancy, Early Childhood Education and Psychology

in Nigeria. The design was chosen for its suitability in collecting both quantitative and qualitative data that describe current practices, experiences and attitudes of the target population.

Population and sample

The target population comprised professionals currently practicing in the fields of Accountancy, Early Childhood Education and Psychology in Nigeria. A purposive sampling technique was employed to select a total of 150 participants- (50 from each professional group). The inclusion criteria required that participants must have at least three years of post-qualification experience in their respective professions. The age range of the respondents was between 30 and 60 years, representing early- to mid – career and senior professionals. The simple included both male and female participants from public and private institutions in Asaba, Delta state of Nigeria.

Instrument for data collection

Data were collected using a researcher- developed instrument titled: creativity in professional practice questionnaire (CPPQ). The CCPQ consisted of two sections. Section A collected demographic information (e.g., age, gender, Profession and year of experience). Section B contained 20 items: 16 structured on a 5-point likert scale (strongly agree to strongly disagree) to measure the frequency, perception and barriers to creative practice across the three professions. The instruments were designed purely quantitative analysis.

Validity and reliability

To ensure content validity, the instrument was reviewed by three experts in Educational Psychology, creativity studies and measurement and evaluation. Their feedback led to minor revision for clarify and relevance. A pilot test was conducted with 30 professionals from each discipline and the reliability coefficient of the instruments was calculated using Cronbach's Alpha, yielding a reliability of 0.76. Indicating a high level of internal consistency.

Procedure for data collection

The researcher distributed the CPPQ both physically and electronically, depending on participants' availability and location. Consent was obtained from al participants and confidentiality was assured. The data collection process lasted three weeks.

Methods of data analysis

The quantitative data collected through the likert =scale items in the CPPQ were analyzed using both descriptive and inferential statistics. Descriptive statistics, including frequency counts, percentages, means and standard deviations were used to summarize respondents' demographic characteristics and overall responses to creativity – related items. Inferential statistics, specifically One-Way Analysis of variances (ANOVA) and independent sample t- tests were employed to test the four null hypotheses at a 0.05 level of significance. These test examined differences in the application, perception and barriers to creativity based on profession, age group and years of experience.

Table 1: Descriptive Statistics for Creativity Scores by Profession (n-150)

Profession	N	Mean(creativity score)	Standard Deviation
Accountancy	50	3.40	0.81
Early childhood Education	50	4.29	0,62
Psychology	50	3.91	0.72
Total	150	3.87	0.74

Interpretation; The descriptive statistics shows that professionals in Early Childhood Education had the highest average creativity score (M=4.29).indicating that the reported applying creativity in their work more frequently than their counterparts in Psychology (M=3.89). This suggests that creative approaches may be more embedded in Early Childhood teaching practices compared to the more structured routines often found in Accounting and Psychological Services.

Table 2: Descriptive Statistics of Creativity Scores by Age Group (n=150)

Age group	N	Mean (creativity score)	Standard Deviation
30-40 years	50	**4.20**	**0.55**
41-50 years	50	**3.85**	**0.60**
51-60 years	50	**3.60**	**0.58**
Total	**150**	**3.87**	**0.74**

Interpretation: Participants aged 30-40 years reported the highest average creativity score (M= 4.20, suggested younger professionals may demonstrate greater creative engagement. The lowest average was observed in the 51-60 age group (M=3.60)

Table 3: Descriptive statistics for creativity scores by years of professional experience (n=50)

Years of Experience	N	Mean creativity score	Standard Deviation
2 – 5 years	40	3.80	0.61
6 – 10 years	55	3.95	0.84
11 – 20 years	35	3.92	0.69
21 – 60 years	20	3.75	0.71
Total	150	3.87	0.74

Interpretation: Respondents with 6-10 years of experience had the highest mean creativity score (M=3.95), while those with more than 21 years off experience reported the lowest (M=3.75). This suggests that mid- career professionals may exhibit higher creative engagement compared to those at the early or advanced stages of their Careers.

Table 4: Descriptive statistics of creativity scores by Gender (n=150)

Gender	N	Mean Creativity Score	Standard Deviation
Male	70	3.78	0.70
Female	80	3.95	0.68
Total	150	3.87	0.74

Interpretation: Female professionals reported a slightly higher average creativity score (M=3.95) than their male counterparts (M=3.78).While the difference appears modest, further analysis e.g., an independent t-test).

Table 5: ANOVA Summary for Hypothesis 1

H $_{01}$: There is no significant difference in the application of creativity among professionals in Accountancy, Early Childhood Education and Psychology.

Source	Sum of squares	Df	Mean square	F	Sig. (p)
Between Groups	10.24	2	5.12	9.86	0.000*
Within Groups	75.72	147	0.52		
Total	85.96	149			

Interpretation: The result is statistically significant (p=0.000<0.05), indicating that there is a significant difference in the application of creativity across the three professions.

Table 6 ; Tukey's Post Hoc Test – multiple comparisons of creativity scores by profession.

Groups compared	Mean Difference	Std. Error	Sig. (p)	Interpretation
Early Childhood Educators vs. Accountants	0.90	0.19	0,000*	Significant difference
Psychologists vs. Accountants	0.50	0.19	0.024*	Significant difference
Early Childhood Educators vs. Psychologists	0.40	0.19	0.003	Not significant

Interpretation:

- Early Childhood Educators scored significantly higher in creativity than Accountants.
- Psychologists also scored significantly higher than Accountants.
- However, the difference between Early Childhood Educators and Psychologists was not statistically significant.

Why post hoc tests are necessary after a significant ANOVA;

- If ANOVA is significant ($p<0.05$), you need to know which pairs of groups differ.
- Post hoc tests (like Tukey's HSD, Bonferroni or Scheffe) perform pair wise comparisons between the groups.
- Without it, where the difference lies (e.g., is it between educators and accountants? or between psychologists and educators?)

Table 7: independent samples t-Test for Hypothesis 2.

H_{02}: There is no significant difference in the perception of creativity based on years of professional experience**.**

Years of Experience	**N**	**Mean**	**SD**	**T**	**Df**	**Sig. (2-tailed)**
Less than 10 years	75	3.85	0.60			
10 years and above	75	3.96	0.55	1.32	148	0.188

Interpretation: Since $p=0.188<0.05$, the difference in perception of creativity between professionals with less than 10 years of experience is not statistically significant. Thus, the null hypothesis is retained.

Table 8: ANOVA Summary for Hypothesis 3.

H_{03}: There is no significant difference in the perceived barriers to creativity among the three professions.

Source	**Sum of square**	**df**	**Mean square**	**F**	Sig.(p)
Between Groups	7.61	2	3.81	6.45	0.002*
Within Groups	86.84	147	0.59		
Total	94.45	149			

Interpretation: There is a statistically significant difference $p=0.002<0.05$) in perceived barriers to creativity among the professions. Psychologists reported institutional rigidity more frequently, while educators cited lack of materials.

Table 9: ANOVA Summary for Hypothesis 4.

H_{04}: There is no significant difference in the use of creativity across different age groups.

Source	Sum of Square	df	Mean Square	F	Sig. (p)
Between Groups	6.98	2	3.49	5.27	0.006*
Within Groups	97.35	147	0.66		
Total	104.33	149			

Interpretation: The result is statistically significant ($p=0.006<0.05$), indicating that creativity use varies across age groups. The 31-40 age group showed significantly higher creativity engagement than the 51-60 age group.

Summary Table of Hypothesis Testing

Hypothesis	Test used	p-value	Decision	interpretation
H_{01}	ANOVA	0.000	Rejected	Significant difference by profession
H_{02}	t-test	0.188	Accepted	No significant difference by experience
H_{03}	ANOVA	0.002	Rejected	Significant difference in perceived barriers
H_{04}	ANOVA	0.006	Rejected	Significant difference by age group

Results/ Findings

The study examined creativity as applied in the professional practice of 150 Nigerian professionals- 50 each from accountancy, early childhood education and psychology- aged 30n to 60 years. A structured questionnaire measured creativity interns of application, perception, perception and barriers. The findings revealed notable differences across the three professions; early childhood educators reported the highest level of creative engagement (Mean=4.29, SD=0.63), followed by psychologists (Mean=3.90, SD=0.72), while accountants had the lowest (Mean=3.40, SD=0.81). One-way anova results confirmed significant differences in creativity application by profession ($f(2,147)=9.86, p<0.001$).post hoc analysis showed that early childhood educators differed significantly from accountants.

Also, independent t-test analysis showed no significant difference in creativity perception based on years of experience (t-1.32, p=0.188), suggesting that tenure did not strongly influence how creativity was viewed. ANOVA analysis showed that perceived barriers to creativity differed significantly by profession 9=(f(2,147)=6.45,p=0.002). Analysis by age group revealed that younger professionals (30-40 years) scored higher in creativity usage than their older counterparts. ANOVA results also showed significant differences across age groups (f (2,147)=5.27,p=0.006). Psychologists frequently cited institutional constraints; Early Childhood Educators noted lack of resources and Accountants emphasized compliance pressure and structural rigidity.

Discussion

The findings highlight that creativity is unevenly distributed among professional depending on occupational demands, work context and organizational demands, work context and organizational flexibility. The high level of creativity among early childhood educators may be attributed to the interactive, child- centered and improvisational nature of early learning environments. These educators often have the flexibility to use storytelling, dramatization and visual aids, which require and encourage creativity.

Psychologists, particularly those engaged in clinical or counseling roles, demonstrated moderate creativity, often in relation to designing interventions, adapting therapies and problem-solving. However, rigid institutional practices and case lead demands may limit deeper creative practices.

Accountancy scored lowest on creativity metrics, likely due to the regulatory procedural and compliance- driven framework of financial reporting and auditing. While creativity is essential for strategic problem- solving and forecasting in accounting, many professionals may perceive their role as strictly rule- based, thus minimizing creative expression.

Interestingly, younger professionals (ages 30-40) were more engaged in creative practices than older professionals, which may reflect generational shifts, differences in training or greater exposure to innovation and digital tools. However, the lack of significant differences by experience level suggests that creativity does not necessarily increase with tenure and may in fact, decline in rigid environments.

The professional specific barriers highlight systemic issues. Accountants operate under tight regulatory supervision and reporting formats: psychologists often navigate institutional resistance or outdated practice; educators face challenges in access to resources and policy constraints. These findings point to the need for sector- specific interventions that remove structural bottlenecks and promote innovative thinking.

Conclusion

This study concludes that creativity is a vital competency in all professions studied-accountancy, early childhood education and psychology- but its application is uneven and shaped by contextual, institutional and individual factors. Early childhood educators exhibit the highest levels of creative engagement, reflecting the dynamic and adaptive nature of their work. Psychologists, although creative by training, may face institutional constraints, while accountants' creative capacity is limited by procedural norms and compliance regulations.

Despite these differences, the shared value placed on creativity across professions suggests its relevance to both human and institutional development. The findings call for an interdisciplinary appreciation of creativity and its integration into professional development and policy frameworks in Nigeria.

Implications of the study.

They include:

1. The results provide empirical evidence that creativity should be recognized as a profession- specific and policy-sensitive skill in Nigeria.
2. For the education sector, this study reinforces the need for training programs that build not only pedagogical content knowledge but also creative problem-solving abilities.
3. In psychology, institutions should promote adaptive and creative practices in therapy and mental health outreach, encouraging flexibility in service delivery.
4. In accountancy, the findings advocate for a rethinking of professional roles- moving beyond compliance toward creative strategic planning, risk management and innovation in service delivery.
5. National policy on professional development should integrate creativity as a core learning outcome, monitored and incentivized through continuing education programs.

Limitations

1. The sample size was limited to 150 professionals, which while sufficient for statistical analysis, may not capture broader national variations in creativity across sectors.
2. The study was cross-sectional, meaning data were collected at a single point in time; a longitudinal design could provide insights into changes in creativity over time.
3. Data relied on self-reported measures, which can be influenced by social desirability bias or self – perception gaps.
4. The exclusive use of quantitative tools (after removal of open-ended questions) limited deeper exploration of how and why professionals adopt or suppress creativity.

Recommendations

1. Future studies should incorporate qualitative or mixed – method approaches to capture deeper insights into creative behaviours and contextual enablers or barriers.
2. Professional training bodies (e.g., ICAN, TRCN, ANAN, NPA, NACM) should embed creativity-related module in training certification and continuous professional development.
3. Workplaces should design policies that encourage creative problem- solving, innovation and experimentation, particularly in public- sector institutions.
4. Further studies should expplore creativity in other sectors such as engineering, healthcare and law to build a more comprehensive national framework for creative professional practice.

5. Government and non-governmental stakeholders should fund creativity enhancement initiatives, particularly for young professionals and educators in underserved areas.

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