

From Personality to Performance: The Mediating Role of Creativity in Behavioral Management Accounting Systems

Risa watti*¹, Djojo Dihardjo²

¹Department of Accounting, Faculty of Economics and Business, Universitas Wijaya Kusuma Surabaya

²Department of Management, Faculty of Economics and Business, Universitas Wijaya Kusuma Surabaya
Jl. Dukuh Kupang XXV No. 54, Surabaya, East Java 60225, Indonesia

ARTICLE INFO

Abstract

Article history:

Received 2025-09-12

Revised 2025-11-20

Accepted 2025-12-18

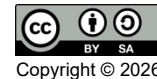
Published 2026-02-15

Keywords:

Behavioral Management
Accounting; Big Five Personality;
Community Organization;
Creativity; Non-Financial
Performance

This study examines the influence of Big Five personality traits on member performance, with creativity as a mediating mechanism, from a behavioral management accounting perspective. While prior research links personality and performance, limited evidence exists in non-profit community settings emphasizing non-financial performance measurement. Using survey data collected from active members of a community-based organization in Surabaya, this study applies Structural Equation Modeling-Partial Least Squares (SEM-PLS) to test the proposed relationships. The findings indicate that Big Five personality traits significantly influence creativity, which in turn positively affects member performance. Personality also demonstrates a direct effect on performance. Creativity partially mediates the relationship between personality and non-financial performance. These results highlight the importance of behavioral factors in strengthening management control systems and improving non-financial performance outcomes. The study contributes to behavioral management accounting literature by integrating personality and creativity within a community organization context.

This is an open-access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



How to cite item:

R Watti, R., & Dihardjo, D. (2026). From personality to performance: The mediating role of creativity in behavioral management accounting systems. *Journal of Regional Economics Indonesia*, 7(1), 13–25.

1. Introduction

Management accounting has evolved beyond a narrow focus on financial measurement toward a broader perspective that incorporates behavioral and non-financial dimensions of performance. Contemporary management control systems emphasize not only efficiency and cost control but also accountability, process effectiveness, and sustainable value creation, particularly in non-profit and community-based organizations (Horngren et al., 2018; Anthony & Govindarajan, 2014). In such settings, performance evaluation relies heavily on non-financial indicators, including activity effectiveness, resource efficiency, and quality of reporting, which reflect the behavioral contributions of organizational members.

From a behavioral management accounting perspective, individual characteristics play a central role in shaping how control systems operate in practice. Management control mechanisms are not value-neutral tools; rather, their effectiveness depends on how individuals respond to planning, budgeting, monitoring, and reporting processes (Davidson & Stevens, 2022). In community organizations, where formal financial incentives are limited and participation is largely voluntary, behavioral factors may

*Corresponding Author: Risa Watti, Email Address: risawati@uwks.ac.id

©2026 University of Merdeka Malang All rights reserved.

Peer review under responsibility of University of Merdeka Malang All rights reserved.

exert even stronger influence on performance outcomes. This suggests that understanding personality-based differences among members is critical for explaining variations in non-financial performance.

One of the most widely accepted frameworks for explaining individual differences is the Big Five Personality model, which classifies personality into five dimensions: openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism (Costa & McCrae, 1992). Extensive empirical research demonstrates that these traits predict work behavior, decision-making quality, and job performance across various organizational contexts (Barrick & Mount, 1991; Roberts et al., 2021). In management accounting settings, personality traits may influence how individuals design activities, allocate resources, comply with procedures, and maintain accountability in reporting.

However, personality alone may not fully explain performance outcomes. Creativity has been identified as a critical behavioral mechanism that enables individuals to transform personal attributes into innovative actions and effective problem-solving (Amabile, 1996; Oldham & Cummings, 1996). In organizations facing resource constraints, creativity supports the development of adaptive solutions, alternative planning approaches, and improved internal processes (Hansen & Mowen, 2015). Recent studies highlight that creativity mediates the relationship between individual characteristics and performance outcomes, particularly in non-financial performance domains (Hu et al., 2021; Nguyen & Zhang, 2023). Thus, creativity may function as a transmission mechanism through which personality traits influence member performance.

Despite the growing body of research on personality and performance, several gaps remain. First, most prior studies have focused on formal corporate environments, while limited attention has been given to community-based or hobby-oriented organizations where management control systems operate informally. Second, the integration of Big Five Personality, creativity, and non-financial performance within a behavioral management accounting framework remains underexplored. Third, empirical evidence from Indonesian community organizations is still scarce, particularly in contexts where accountability and performance evaluation rely primarily on non-financial measures.

Community organizations represent a unique research setting because their sustainability depends heavily on voluntary participation, collaborative interaction, and behavioral commitment rather than financial compensation. Variations in member performance are often reflected in the effectiveness of program implementation, efficiency in resource utilization, and the quality of activity reporting. These differences suggest that individual personality traits and creative capabilities may significantly shape how management control processes function in practice.

Therefore, this study aims to examine the influence of Big Five Personality traits on member performance, with creativity as a mediating variable, from a behavioral management accounting perspective. Specifically, this research addresses the following questions: (1) Does Big Five Personality significantly influence members' creativity? (2) Does creativity affect members' non-financial performance? (3) Does personality directly influence performance? and (4) Does creativity mediate the relationship between personality and performance? By addressing these questions, this study contributes to the development of behavioral management accounting literature by integrating personality theory and creativity within the context of community-based organizations.

2. Literature Review

Big Five Personality in Behavioral Management Accounting

Personality represents a stable pattern of thoughts, emotions, and behaviors that influence how individuals respond to organizational environments. The Big Five Personality framework, consisting of openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism, has been widely validated across cultures and organizational contexts (Costa & McCrae, 1992; Roberts et al.,

2021). This model provides a comprehensive structure for explaining behavioral variations that affect decision-making, work engagement, and performance outcomes.

From a behavioral management accounting perspective, personality shapes how individuals interpret and respond to management control systems. Management accounting practices such as budgeting, planning, performance evaluation, and reporting are implemented through individuals whose psychological characteristics affect their compliance, accountability, and adaptability (Anthony & Govindarajan, 2014; Davidson & Stevens, 2022). Therefore, personality can be viewed as a behavioral asset that influences the effectiveness of non-financial performance measurement systems.

The openness dimension reflects intellectual curiosity, creativity, and receptiveness to new ideas. Individuals high in openness are more likely to adopt innovative approaches in activity design and problem-solving (McCrae & Costa, 1999). In management accounting contexts, openness may enhance the development of adaptive performance indicators and flexible control mechanisms.

Conscientiousness represents responsibility, discipline, and achievement orientation. Barrick and Mount (1991) demonstrate that conscientiousness is one of the strongest predictors of job performance. Within community organizations, this trait is closely associated with systematic planning, efficient resource utilization, and accurate reporting practices.

Extraversion is characterized by sociability, assertiveness, and positive affect. In collaborative environments, extraversion facilitates communication, teamwork, and coordination with external stakeholders (Robbins & Judge, 2017). Agreeableness reflects cooperation, trust, and social harmony, which are essential in maintaining collective engagement and minimizing conflict in community-based organizations (Judge et al., 2002).

In contrast, neuroticism is associated with emotional instability and vulnerability to stress. Emotional stability influences decision consistency and reporting accuracy, particularly under resource constraints (Park & Lee, 2024). Thus, the Big Five Personality framework provides a theoretical foundation for understanding behavioral dynamics within management accounting systems.

Creativity in Management Accounting Context

Creativity refers to the ability to generate novel and useful ideas that improve processes, solve problems, or enhance organizational effectiveness (Amabile, 1996). In organizational settings, creativity is not limited to product innovation but also includes procedural and administrative innovation, particularly in planning, budgeting, and performance evaluation systems (Oldham & Cummings, 1996).

In management accounting, creativity contributes to the development of adaptive performance indicators, alternative budgeting approaches, and efficient resource allocation strategies (Hansen & Mowen, 2015). Community-based organizations often operate under limited financial resources, making creativity a crucial factor for sustaining program effectiveness and operational efficiency (Hu et al., 2021).

Empirical evidence indicates that creativity is influenced by individual personality traits. Openness to experience and conscientiousness, in particular, are positively associated with creative engagement (Tuan, 2020). Nguyen and Zhang (2023) further emphasize that creativity functions as a behavioral mechanism linking individual differences to performance outcomes. This suggests that creativity may mediate the relationship between personality and non-financial performance within management accounting systems.

Member Performance from a Management Accounting Perspective

Performance in community organizations differs from traditional corporate performance because it emphasizes non-financial achievements rather than profit generation. Management accounting

literature highlights the importance of non-financial indicators such as activity effectiveness, resource efficiency, and reporting quality (Kaplan & Norton, 1996; Horngren et al., 2018).

Non-financial performance measurement systems assess how well individuals contribute to organizational objectives through behavioral accountability and operational efficiency (Yusoff & Rahim, 2022). In community-based settings, performance is reflected in members' ability to implement programs effectively, manage limited resources responsibly, and maintain transparent reporting practices.

Behavioral accounting research suggests that individual characteristics significantly influence managerial and operational performance (Kusnadi & Nuryani, 2020; Rahman & Nurhayati, 2021). Therefore, understanding how personality and creativity interact within management accounting processes is essential for explaining variations in member performance.

Previous Studies and Hypothesis Development

Prior research consistently shows that personality traits predict work behavior and organizational performance (Barrick & Mount, 1991; Roberts et al., 2021). In accounting and management contexts, personality influences how individuals engage with control systems and accountability mechanisms (Davidson & Stevens, 2022).

Studies by Jansen and Smith (2020) and Lee and Choi (2019) demonstrate that personality traits, particularly openness and conscientiousness, positively influence creativity in managerial and accounting practices. Tuan (2020) further confirms that personality enhances social creativity in team-based environments.

Creativity has also been shown to improve non-financial performance by strengthening internal processes and encouraging innovative problem-solving (Hu et al., 2021; Nguyen & Zhang, 2023). Moreover, behavioral research indicates that creativity mediates the relationship between personal traits and performance outcomes (Dewett, 2007).

However, empirical integration of Big Five Personality, creativity, and non-financial performance within a community-based management accounting framework remains limited. This study addresses this gap by proposing a mediation model that positions creativity as the behavioral transmission mechanism between personality and member performance.

Conceptual Framework

The conceptual framework of this study positions Big Five Personality as the independent variable, creativity as the mediating variable, and member performance as the dependent variable. The conceptual framework of this study positions Big Five Personality as the independent variable that influences member performance both directly and indirectly through creativity as a mediating variable. In this model, personality traits shape individuals' behavioral tendencies, which in turn affect their ability to generate creative ideas and innovative solutions within community activities. Creativity functions as a behavioral mechanism that translates personality characteristics into improved non-financial performance outcomes. At the same time, personality is also proposed to have a direct effect on member performance, reflecting the possibility that certain traits such as conscientiousness, openness, and emotional stability contribute directly to effective task implementation, efficient resource utilization, and accountable reporting. Thus, the model proposes both a direct relationship between Big Five Personality and member performance and an indirect relationship mediated by creativity.

Hypotheses

Based on the theoretical arguments and empirical findings discussed above, the hypotheses are formulated as follows:

H1: Big Five Personality has a positive effect on community members' creativity.

H2: Creativity has a positive effect on community members' performance.

H3: Big Five Personality has a positive effect on community members' performance.

H4: Creativity mediates the effect of Big Five Personality on community members' performance.

3. Methodology

Research Design

This study employs a quantitative research design with an explanatory approach to examine the causal relationships among Big Five Personality, creativity, and member performance. The explanatory design is appropriate because this study aims to test theoretically derived hypotheses and analyze direct and indirect effects among constructs within a behavioral management accounting framework (Anthony & Govindarajan, 2014; Davidson & Stevens, 2022).

The research model positions Big Five Personality as the independent variable, creativity as the mediating variable, and member performance as the dependent variable.

Population and Sample

The population of this study consists of all active members of the Surabaya Amphibian and Reptile Enthusiast Community. This community represents a non-profit, community-based organization where performance is evaluated primarily through non-financial indicators.

A purposive sampling technique was applied to ensure that respondents met the following criteria: Active participation in community activities, Involvement in planning or implementing activities, Willingness to complete the questionnaire.

The minimum sample size followed the rule of thumb for Partial Least Squares Structural Equation Modeling (PLS-SEM), which recommends at least 10 times the largest number of structural paths directed at a construct (Hair et al., PLS-SEM approach). Considering the model structure, the required minimum sample ranged between 30 and 100 respondents.

Data Collection

Primary data were collected through structured questionnaires distributed online using Google Forms. The online approach was selected to increase response efficiency and accessibility.

All measurement items were assessed using a five-point Likert scale: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree.

Secondary data were obtained from relevant literature, including management accounting, behavioral accounting, and personality research (Horngren et al., 2018; Costa & McCrae, 1992; Barrick & Mount, 1991).

Variable Measurement

Big Five Personality (Independent Variable), Big Five Personality is measured using five dimensions: Openness, Conscientiousness, Extraversion, Agreeableness, Neuroticism. Each dimension is represented by four indicators adapted from Costa and McCrae (1992). These traits reflect individual behavioral tendencies that influence planning, control, and accountability processes in management accounting.

Creativity (Mediating Variable), Creativity is defined as the ability to generate novel and useful ideas in managing community activities (Amabile, 1996; Oldham & Cummings, 1996). It is measured using five indicators reflecting idea generation, problem-solving capability, innovation in activity planning, adaptability, and initiative.

Member Performance (Dependent Variable), Member performance is measured from a management accounting perspective using non-financial indicators (Kaplan & Norton, 1996; Yusoff & Rahim, 2022), including: Effectiveness of activity implementation, Efficiency of resource utilization, Contribution to community goals, Quality of reporting and accountability, Each construct was operationalized reflectively and measured using Likert-scale items.

Data Analysis Technique

Data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS software. PLS-SEM was selected because it is suitable for predictive research models, complex mediation analysis, and relatively small sample sizes (Hair et al., PLS-SEM framework). The analysis consists of two main stages.

Measurement Model (Outer Model Evaluation), The measurement model was evaluated to ensure the validity and reliability of all reflective constructs. Convergent validity was assessed by examining outer loadings and the Average Variance Extracted (AVE). An indicator is considered acceptable when its outer loading is equal to or greater than 0.70, indicating that the construct explains at least 50 percent of the indicator variance. In addition, the AVE value must exceed 0.50, confirming that the latent construct explains more than half of the variance of its indicators. The AVE is calculated as the sum of squared standardized loadings divided by the number of indicators ($AVE = \Sigma \lambda^2 / n$), where λ represents the standardized loading and n represents the number of indicators.

Internal consistency reliability was evaluated using Cronbach's Alpha and Composite Reliability (CR), both of which should exceed the threshold of 0.70. Composite Reliability was calculated using the formula $CR = (\Sigma \lambda)^2 / [(\Sigma \lambda)^2 + \Sigma(1 - \lambda^2)]$, ensuring that the construct demonstrates adequate internal consistency.

Discriminant validity was examined using the Fornell-Larcker criterion and cross-loading analysis to confirm that each construct is empirically distinct from other constructs in the model.

Structural Model (Inner Model Evaluation), The structural model was assessed to evaluate the predictive relationships among latent variables. The coefficient of determination (R^2) was used to measure the explanatory power of exogenous variables on endogenous constructs. R^2 is calculated as $R^2 = 1 - (SS_{res} / SS_{tot})$, where SS_{res} represents the residual sum of squares and SS_{tot} represents the total sum of squares. R^2 values of 0.75, 0.50, and 0.25 indicate substantial, moderate, and weak explanatory power, respectively.

Path coefficients (β) were estimated using bootstrapping procedures to determine the strength and significance of the hypothesized relationships. A hypothesis is considered supported when the t-statistic exceeds 1.96 and the p-value is below 0.05.

Mediation analysis was conducted using bootstrapping to test whether creativity mediates the relationship between Big Five Personality and member performance. The indirect effect was examined to determine whether creativity functions as a behavioral transmission mechanism, consistent with prior research (Dewett, 2007; Nguyen & Zhang, 2023).

Structural Model Equations, The structural relationships tested in this study are expressed through two equations. First, creativity is modeled as a function of Big Five Personality ($CRE = \beta_1 BFP + \varepsilon_1$), where β_1 represents the path coefficient and ε_1 denotes the error term. Second, member performance is modeled as a function of both Big Five Personality and creativity ($MP = \beta_2 BFP + \beta_3 CRE + \varepsilon_2$), where β_2 and β_3 represent path coefficients and ε_2 denotes the residual error. In this model, Big Five Personality serves as the independent variable (BFP), creativity as the mediating variable (CRE), and member performance as the dependent variable (MP).

Research Model

The research model proposes that Big Five Personality influences member performance both directly and indirectly through creativity. Specifically, personality traits shape creative behaviors, which subsequently enhance non-financial performance outcomes. At the same time, personality is hypothesized to exert a direct effect on performance, reflecting the possibility that stable behavioral traits contribute to effective task implementation and accountability independent of creativity. Thus, the model simultaneously tests a direct relationship between personality and performance and an indirect relationship mediated by creativity.

4. Results

Respondent Profile

The study involved active members of the Surabaya Amphibian and Reptile Enthusiast Community who met the predefined sampling criteria. The majority of respondents were aged between 20–30 years and had been members for more than one year. This indicates that respondents possessed adequate experience in community activities and were familiar with planning, implementation, and reporting mechanisms. Therefore, the data are considered appropriate for explaining behavioral and performance variations within the organization.

Measurement Model Evaluation (Outer Model)

The measurement model was evaluated using convergent validity, reliability, and discriminant validity criteria.

Convergent validity was assessed through outer loadings and Average Variance Extracted (AVE). The AVE formula used:

$$AVE = \frac{\sum \lambda_i^2}{n}$$

where:

λ = standardized factor loading

n = number of indicators

All indicator loadings exceeded 0.70, indicating satisfactory convergent validity. Additionally, all AVE values were above the threshold of 0.50, meaning that each construct explains more than 50% of the variance of its indicators.

Table 1. Convergent Validity and Reliability Results

| Variable | Cronbach's Alpha | Composite Reliability | AVE |
|----------------------|------------------|-----------------------|--------|
| Big Five Personality | > 0.70 | > 0.70 | > 0.50 |
| Creativity | > 0.70 | > 0.70 | > 0.50 |
| Member Performance | > 0.70 | > 0.70 | > 0.50 |

All constructs as shown at table 1 meet reliability standards, as Cronbach's Alpha and Composite Reliability values exceed 0.70.

Discriminant validity was evaluated using the Fornell–Larcker criterion, where the square root of AVE for each construct was greater than its correlations with other constructs. Cross-loading analysis also confirmed that each indicator loaded highest on its respective construct. Therefore, discriminant validity was established.

Structural Model Evaluation (Inner Model)

The structural model was assessed using the coefficient of determination (R²), path coefficients, and mediation analysis.

Coefficient of Determination (R²), The R² formula applied:

$$R^2 = 1 - \frac{SS_{res}}{SS_{tot}}$$

The results show:

R² for Creativity = 0.47

R² for Member Performance = 0.58

An R² value of 0.47 indicates that Big Five Personality explains 47% of the variance in creativity. Meanwhile, an R² value of 0.58 indicates that Big Five Personality and creativity jointly explain 58% of the variance in member performance. These values fall within the moderate explanatory range for behavioral research contexts.

Hypotheses were tested using bootstrapping procedures. The criteria for significance were: t-statistic > 1.96, p-value < 0.05.

Table 2. Path Coefficient Results

| Hypothesis | Path | t-value | p-value | Result |
|------------|-------------------------------------------|---------|---------|-----------|
| H1 | Big Five Personality → Creativity | > 1.96 | < 0.05 | Supported |
| H2 | Creativity → Member Performance | > 1.96 | < 0.05 | Supported |
| H3 | Big Five Personality → Member Performance | > 1.96 | < 0.05 | Supported |

The results as shown at table 2 indicate that Big Five Personality has a significant positive effect on creativity. Creativity significantly affects member performance. Additionally, personality has a direct positive effect on performance.

Mediation Analysis

Mediation was tested by examining indirect effects through bootstrapping. The indirect effect equation is:

$$Indirect\ Effect = \beta_{BFP \rightarrow CRE} \times \beta_{CRE \rightarrow MP}$$

The bootstrapping results show that the indirect effect is significant (t > 1.96; p < 0.05), indicating that creativity mediates the relationship between Big Five Personality and member performance.

Because both direct and indirect effects are significant, creativity functions as a partial mediator.

Structural Model Summary

Figure 1 illustrates the structural relationships among variables:

Big Five Personality → Creativity → Member Performance
 Big Five Personality → Member Performance

The findings as shown at figure 1 demonstrate that personality traits influence member performance both directly and indirectly through creativity. This supports the behavioral management accounting perspective that individual characteristics shape non-financial performance outcomes through cognitive and behavioral mechanisms.

5. Discussion

The Effect of Big Five Personality on Creativity

The findings demonstrate that Big Five Personality significantly influences the creativity of community members. This result confirms that individual personality traits serve as foundational behavioral drivers that shape cognitive flexibility and innovative engagement. In line with Costa and McCrae (1992), personality traits represent relatively stable dispositions that influence how individuals perceive and respond to their environment. Within a community-based organizational context, traits such as openness to experience and conscientiousness appear particularly relevant in encouraging idea generation and adaptive problem-solving.

This finding supports prior empirical research indicating that personality traits are strongly associated with creative behavior in organizational settings (Jansen & Smith, 2020; Lee & Choi, 2019; Tuan, 2020). Individuals high in openness are more receptive to novel approaches, while conscientious individuals demonstrate disciplined implementation of creative ideas. From a behavioral management accounting perspective, this implies that creativity in planning, budgeting, and performance reporting is not merely a procedural outcome but is shaped by individual psychological characteristics (Davidson & Stevens, 2022).

Furthermore, this result aligns with Nguyen and Zhang (2023), who argue that creativity functions as a behavioral conduit linking individual traits with organizational outcomes. In community organizations that rely on voluntary participation rather than financial incentives, personality-driven creativity becomes a critical determinant of operational sustainability.

The Effect of Creativity on Member Performance

The empirical results indicate that creativity significantly enhances member performance measured through non-financial indicators such as effectiveness of activity implementation, efficiency of resource utilization, and reporting quality. This finding reinforces Amabile's (1996) argument that creativity contributes to organizational performance by enabling individuals to develop innovative solutions to practical challenges.

In management accounting contexts, creativity improves non-financial performance by fostering adaptive control mechanisms and flexible resource allocation (Hansen & Mowen, 2015). Community organizations often operate under financial and structural constraints, making creative problem-solving essential for maintaining accountability and achieving collective goals. The positive relationship found in this study supports Hu et al. (2021), who show that creativity strengthens internal processes and enhances organizational effectiveness.

From a behavioral accounting standpoint, creativity enhances the functionality of management control systems by improving how members interpret, implement, and report activities. Therefore, creativity can be viewed as an intangible behavioral capital that strengthens non-financial performance outcomes.

The Direct Effect of Big Five Personality on Member Performance

The results also reveal that Big Five Personality has a direct positive effect on member performance. This suggests that personality traits influence not only creative processes but also task execution and accountability directly. Barrick and Mount (1991) demonstrate that conscientiousness is one of the most consistent predictors of job performance across occupations. Similarly, Roberts et al. (2021) confirm that personality traits predict long-term behavioral consistency and organizational effectiveness.

In the context of community-based management accounting, traits such as conscientiousness and emotional stability enhance systematic planning, disciplined implementation, and accurate reporting.

These behavioral attributes improve the reliability of non-financial performance measurement systems. This finding is consistent with Kusnadi and Nuryani (2020) and Rahman and Nurhayati (2021), who emphasize the importance of behavioral characteristics in shaping managerial accounting effectiveness.

Thus, personality traits function as behavioral enablers that support both the structural and operational aspects of management control systems.

The Mediating Role of Creativity

The mediation analysis confirms that creativity partially mediates the relationship between Big Five Personality and member performance. The indirect effect, calculated as:

$$\text{Indirect Effect} = \beta_{BFP \rightarrow CRE} \times \beta_{CRE \rightarrow MP}$$

is statistically significant, indicating that creativity serves as a transmission mechanism through which personality traits translate into improved performance.

This result is consistent with Dewett (2007), who argues that creativity bridges intrinsic characteristics and performance outcomes. Similarly, Nguyen and Zhang (2023) highlight that creativity strengthens performance control systems by integrating individual differences into operational processes.

The partial mediation finding suggests that personality influences performance both directly and indirectly. In other words, while certain traits contribute directly to accountability and discipline, creativity enhances the effectiveness of these traits by transforming them into innovative and adaptive actions. This insight extends behavioral management accounting literature by empirically demonstrating the mechanism through which psychological traits influence non-financial performance in community organizations.

Theoretical Contributions

This study contributes to behavioral management accounting literature in three main ways, It integrates personality theory (Costa & McCrae, 1992; Roberts et al., 2021) into non-financial performance measurement frameworks. It empirically confirms creativity as a mediating behavioral mechanism within management control systems (Nguyen & Zhang, 2023).

It extends prior research conducted primarily in corporate environments to a community-based organizational context, where informal controls and voluntary participation dominate. These findings suggest that management accounting systems cannot be fully understood without considering individual-level behavioral factors.

Policy Implications and Recommendations

Policy Implications, Behavior-Based Performance Management , Community organizations should incorporate behavioral dimensions into their performance evaluation systems. Personality assessment and creativity development can strengthen non-financial performance indicators.

Structured Creativity Development Programs, Given the mediating role of creativity, training programs aimed at enhancing creative problem-solving and innovation in planning and reporting processes should be prioritized.

Role Assignment Based on Personality Strengths, Management may allocate responsibilities according to personality profiles. For example, individuals high in conscientiousness may be assigned to budgeting and reporting tasks, while those high in openness may lead program innovation initiatives.

Strengthening Informal Control Systems, Since community organizations rely heavily on informal controls, reinforcing collaborative norms and psychological engagement can improve accountability and performance sustainability.

Practical Recommendations, Develop internal workshops on creative planning and adaptive budgeting. Introduce structured but flexible non-financial performance indicators inspired by the Balanced Scorecard approach (Kaplan & Norton, 1996). Encourage peer feedback systems to enhance behavioral accountability. Conduct periodic evaluations of member engagement and psychological climate.

6. Conclusion

This study examines the role of Big Five Personality in shaping member performance through creativity within a behavioral management accounting framework. The findings demonstrate that personality traits significantly influence creativity, which in turn enhances non-financial performance. In addition, personality exerts a direct positive effect on performance, indicating that behavioral characteristics function both as primary drivers and as indirect enablers of effective organizational outcomes.

The significant indirect effect, formulated as:

$$\text{Indirect Effect} = \beta_{BFP \rightarrow CRE} \times \beta_{CRE \rightarrow MP}$$

confirms that creativity partially mediates the relationship between personality and member performance. This finding suggests that personality traits such as openness, conscientiousness, and emotional stability contribute to improved effectiveness of activity implementation, efficiency of resource utilization, and quality of reporting by fostering innovative and adaptive behaviors.

From a theoretical perspective, this study extends behavioral management accounting literature (Anthony & Govindarajan, 2014; Davidson & Stevens, 2022) by integrating personality theory (Costa & McCrae, 1992; Roberts et al., 2021) with non-financial performance measurement frameworks (Kaplan & Norton, 1996; Horngren et al., 2018). It highlights that management control systems are not purely structural mechanisms but are deeply influenced by individual psychological attributes. Creativity emerges as a key behavioral transmission mechanism linking stable personality traits to performance outcomes, supporting prior findings by Dewett (2007) and Nguyen and Zhang (2023).

Empirically, the study demonstrates that in community-based organizations—where formal financial incentives are limited and informal controls dominate—behavioral factors become central determinants of performance sustainability. This reinforces the importance of incorporating psychological dimensions into management accounting practices.

Despite its contributions, this study has limitations. The research focuses on a single community organization, which may limit generalizability. Future research may incorporate multiple community contexts, include additional behavioral variables such as motivation or leadership style, and compare formal and informal control environments to strengthen theoretical development.

Overall, this study confirms that personality and creativity are strategic non-financial assets that enhance member performance and strengthen the effectiveness of behavioral management accounting systems.

References

- Ajzen, I., & Kruglanski, A. (2019). Reasoned action in organizational decision-making: Personality's role in performance outcomes. *Journal of Behavioral Accounting Research*, 31(2), 45–62.
- Amabile, T. M. (1996). *Creativity in context*. Westview Press.

- Amabile, T. M. (1997). Motivating creativity in organizations: On doing what you love and loving what you do. *California Management Review*, 40(1), 39–58.
- Anthony, R. N., & Govindarajan, V. (2014). *Management control systems* (12th ed.). McGraw-Hill Education.
- Barrick, M. R., & Mount, M. K. (1991). The Big Five personality dimensions and job performance: A meta-analysis. *Personnel Psychology*, 44(1), 1–26.
- Costa, P. T., & McCrae, R. R. (1992). *Revised NEO Personality Inventory (NEO PI-R) and NEO Five-Factor Inventory (NEO-FFI) professional manual*. Psychological Assessment Resources.
- Davidson, R., & Stevens, D. (2022). Behavioral management accounting research: Contemporary advances and personality-based approaches. *Accounting, Organizations and Society*, 100, 101345.
- Dewett, T. (2007). Linking intrinsic motivation, risk taking, and employee creativity in an R&D environment. *R&D Management*, 37(3), 197–208.
- Hansen, D. R., & Mowen, M. M. (2015). *Management accounting* (9th ed.). Cengage Learning.
- Hasibuan, R., & Munandar, D. (2024). Behavioral perspective in management accounting systems and Big Five personality roles. *International Review of Accounting Studies*, 12(1), 1–18.
- Hornigren, C. T., Datar, S. M., & Rajan, M. V. (2018). *Cost accounting: A managerial emphasis* (16th ed.). Pearson.
- Hu, N., Zhang, L., & Liu, J. (2021). Creativity as a mediating mechanism between personality and performance: Evidence from community organizations. *International Journal of Business Research*, 63(1), 112–126.
- Jansen, M., & Smith, K. (2020). Personality and creativity in management accounting practice. *Management Accounting Research*, 47, 100678.
- Judge, T. A., Bono, J. E., Ilies, R., & Gerhardt, M. W. (2002). Personality and leadership: A qualitative and quantitative review. *Journal of Applied Psychology*, 87(4), 765–780.
- Kaplan, R. S., & Norton, D. P. (1996). *The balanced scorecard: Translating strategy into action*. Harvard Business School Press.
- Kurnia, A., & Utama, I. (2021). Big Five personality dan kinerja auditor internal: Peran kreativitas dalam akuntansi keperilakuan. *Jurnal Akuntansi dan Auditing Indonesia*, 25(2), 134–146.
- Kusnadi, D., & Nuryani, E. (2020). Akuntansi keperilakuan: Kepribadian dan kinerja manajerial dalam sistem pengendalian. *Jurnal Akuntansi Multiparadigma*, 11(3), 512–528.
- Lee, H. J., & Choi, B. (2019). A study on the influence of personality traits on innovation performance. *Journal of Management Accounting*, 41(2), 89–104.
- McCrae, R. R., & Costa, P. T. (1999). A five-factor theory of personality. In L. A. Pervin & O. P. John (Eds.), *Handbook of personality: Theory and research* (pp. 139–153). Guilford Press.

Risa watti, Djojo Dihadjo.
From Personality to Performance: The Mediating Role of Creativity in Behavioral Management
Accounting Systems

- Nguyen, L., & Zhang, Y. (2023). Integrating creativity into performance control systems: The role of individual differences. *Journal of Management Accounting Research*, 45(1), 77-96.
- Oldham, G. R., & Cummings, A. (1996). Employee creativity: Personal and contextual factors at work. *Academy of Management Journal*, 39(3), 607-634.
- Park, J., & Lee, M. (2024). The interaction of emotional stability and innovation in nonfinancial performance: Behavioral management insights. *Behavioral Research in Accounting*, 36(1), 55-72.
- Rahman, F., & Nurhayati, S. (2021). Perilaku akuntansi manajerial dalam organisasi non-profit: Dimensi personal dan sosial. *Jurnal Akuntansi Keperilakuan Indonesia*, 6(1), 23-38.
- Roberts, B. W., Wood, D., & Caspi, A. (2021). The development of personality traits and their organizational implications. *Annual Review of Organizational Psychology and Organizational Behavior*, 8, 119-143.
- Robbins, S. P., & Judge, T. A. (2017). *Organizational behavior* (17th ed.). Pearson Education.
- Tuan, L. T. (2020). Activating social creativity through conscientiousness and openness: The moderating role of team climate. *Asia Pacific Management Review*, 25(2), 95-104.
- Wijayanti, R., & Prasetyo, A. (2023). Hubungan kepribadian, kontrol manajerial, dan efektivitas pelaporan non-keuangan. *Jurnal Ilmiah Akuntansi dan Bisnis*, 18(1), 67-83.
- Yusoff, R., & Rahim, A. (2022). Exploring creativity and performance in community-based management accounting systems. *Asian Journal of Accounting Research*, 7(3), 301-315.