

## Study finds brainstorming 'rules' can lead to real-world success in business settings

## September 27 2010

Researchers have long held that there are steps that can be taken to make brainstorming sessions more productive. New research from North Carolina State University finds that these recommendations actually do contribute to success when applied in real-world business environments.

"Previous research has laid out best practices that are conducive to brainstorming, or group decision making, and we wanted to see whether using those practices makes a difference in the real world," says Dr. Joe Brazel, associate professor of accounting at NC State and co-author of a paper describing the research.

"We found that, when tackling complex issues, the use of best practices to produce high-quality brainstorming did result in better decision making," Brazel says. For example, if an accounting firm has a client with a high fraud risk, what procedures do you need to employ in order to detect fraud? "When an audit team had taken steps to ensure high-quality brainstorming, we found them employing fraud detection techniques, such as surprise inventory checks, sales verifications, et cetera. When an audit team wasn't using the brainstorming best practices, we saw them identify risk and then take no pursuant action."

Brainstorming is a required component of the planning process for firms that are responsible for detecting corporate fraud. In this study, the researchers wanted to see if there was variation in how these firms conducted their brainstorming sessions, and whether those variations affected the quality of their work. The study found that there are 21



specific best practices that contributed to successful brainstorming efforts, and that the benefits of high quality brainstorming could be attained when at least 10 to 11 of those practices are put into place - such as the inclusion of subject-matter specialists and an openness to input from all team members.

While this research is certainly applicable to fraud detection, Brazel says that its findings are broadly applicable throughout the business world. "When facing a complex problem in any field of business, this research tells us that it is important to incorporate high-quality brainstorming techniques in order to improve your ability to successfully resolve the problem."

The researchers also found one variable that can negate any potential benefits of high quality brainstorming: managerial bias. If a team leader comes into the brainstorming process with well-known preconceived notions, that effectively short-circuits the <u>brainstorming</u> effort - and using best practices will not help.

## Provided by North Carolina State University

Citation: Study finds brainstorming 'rules' can lead to real-world success in business settings (2010, September 27) retrieved 26 April 2024 from <a href="https://phys.org/news/2010-09-brainstorming-real-world-success-business.html">https://phys.org/news/2010-09-brainstorming-real-world-success-business.html</a>

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