

# Motives Driving the Choice of a Business Concentration: A Four-Country Study of Marketing, Accounting and Finance, and Management Undergraduates

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## Abstract

This four-country study compares business students concentrating in marketing, accounting and finance (AF), and management with respect to five motives: lifestyle aspirations, reputational effects, relative ease of completion, career outcomes, and developmental skills. We find that, except for the developmental skills motive, the importance of different motives varies with concentration choice. Lifestyle aspirations and relative ease of completion motives tend to be generally more important to marketing than AF and management concentrators, while career outcomes are more important to AF concentrators compared with marketing and management concentrators. Comparing marketing students in the United States to their counterparts elsewhere, those in China are significantly less attracted to lifestyle aspirations, reputation, and career outcomes, while those in the United Arab Emirates show no significant differences in career outcomes or reputation compared with those from the United States. The implications of these findings are discussed in the context of variations in cognitive styles of concentrations, cultural norms, and market forces between tight and loose societies, with implications for managers of educational institutions.

## Keywords

marketing, accounting and finance, management, concentrations, motives, culture

An understanding of the motives that drive a student's choice of a business major or concentration is useful for business school administrators, faculty members, and prospective employers (Kim, Markham, & Cangelosi, 2002). Marketing faculty administrators can use an understanding of the motives that drive concentration choice to attract the strongest possible business students to concentrate in marketing while academics can factor this knowledge into training strategies for developing the potential of their students for the business world. An understanding of how the marketing concentration choice differs across countries is also useful for administrators seeking to develop marketing educational programs in international markets.

Existing research about how motives affect the choice of business concentration is fragmented in terms of either single institution or single-country samples. Many of these samples are collected at a single institution (e.g., Lounsbury, Leong, Smith, Gibson, & Levy, 2009; Malgwi, Howe, & Burnaby, 2005; Pritchard, Potter, & Saccucci, 2004; Worthington & Higgs, 2004) or in one country (e.g., Kim et al., 2002; Noel, Michaels, & Levas, 2003). For example, Kim et al. (2002) found finance concentrators rated projected earnings as the most important whereas general management concentrators emphasized how specialized knowledge would

help them run their own business, but their study was not cross-cultural. In studies spanning more than one country, Pappu (2004) sampled marketing concentrators in New Zealand and Australia, and found similar levels of importance in motives across age and gender between the two countries, although academic reputation varied. More recently, Davies, Tikoo, Ding, and Salama (2016) examined similarities in students' motives for majoring in business in four countries but did not focus on the different business concentrations. Building on their original data set, we contribute to research about business concentration choice by using a multicultural (China, United Arab Emirates, the United Kingdom, and the United States of America) context to compare marketing, accounting and finance (AF hereafter), and management concentrators with respect to the motives that drive their concentration choice.

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**Table 1.** Theoretical Framework for Work Values, Tight/Loose Societies, and Cognitive Learning Styles.

Work values	Tight/loose societies	
	Tight	Loose
Collectivism-individualism	Collectivism requires more collective decision making or imposes rules of conduct	Individualism encourages willingness to make one's own decisions
Uncertainty avoidance	High: more conservative toward risk	Low: more receptive toward risk
Power distance	High: dependent on figures of authority	Low: less control by others and more independence
Likely cognitive styles of learning	Adaptive	Innovative

Accounting and finance concentrators were grouped together because many students double concentrate in these two areas, and AF concentrators are similar in their beliefs and behavior (Schlee, Curren, Harich, & Kiesler, 2007). Management was chosen as an additional concentration because it is a core and popular concentration among business majors. In the sections that follow, we outline our theoretical framework, develop research hypotheses, describe the research method, and conclude with a discussion of the results.

### A Theoretical Framework of Motives Affecting the Choice of a Business Concentration

Motives represent strong reasons for efforts made toward a particular behavior (Deci & Ryan, 1985). This behavior is often inspired through interests that are closely aligned to values (Schwartz & Bilsky, 1987). Motives can be either intrinsic or extrinsic. Intrinsic motives rest on perceptions and interests about the qualities of objects of learning such as the content of different concentrations that can lead to learning for its own sake. Extrinsic motives rest on the perceived rewards external to the study and serve as a means to an end, such as achieving a well-paid career (see Berlyne, 1966; Vroom, 1964).

Davies et al. (2016) identified five factors that drive students' choice of the business major or concentration: lifestyle aspirations, reputational effects, relative ease of completion (REC), the career outcomes, and the need for developmental skills. Building on Davies et al. (2016), we develop an integrative theoretical framework of motives that combines influences from culture and society, work values, and cognitive styles of working. Generalized expectancies about different concentrations are shaped through the lenses of high (low) context cultures that are strongly (or weakly) influenced by tight (loose) societal norms (Gelfand, Nishii, & Raver, 2006), complementing the work values associated with collectivism (individualism), high (low) uncertainty avoidance (UA), and high (low) power distance (PD; see

Hofstede, 2001). These generalized expectancies of students can then be complemented by students' chosen cognitive styles, or preferred ways of learning to solve problems, adopted when choosing and studying concentrations. Cognitive styles in learning to solve problems can reveal how and why business disciplines may be viewed and treated very differently.

Table 1 shows our theoretical framework of cognitive styles, work values, and societal conditions that can shed light on the importance of different motives for different concentrations across cultures (using country samples as the proxy for cultural norms). This framework acknowledges the role of tight versus loose societies that can help galvanize the relative importance of motives as well as the relative opportunity for different cognitive styles between countries. Tightness is encultured at an early age, in which acceptable behavior can be strongly aligned to socio-cultural norms of a given society with strong peer pressures to conform (X. Chen, 2000). Tight societies where rules are enforced from an early age include Saudi Arabia and China, whereas looser societies such as the United Kingdom and the United States foster broad socialization, with fewer rules governing what is acceptable (Sussman & Karlekar, 2002). Gelfand et al. (2006) suggest that societal tightness helps explain how pervasive social norms are and how much tolerance there is to deviate from such norms. They suggest that the degree of societal tightness or looseness indicates the extent to which behavior is influenced by the strength of social norms and sanctioning. According to Tetlock (1985, 2002), the amount of tightness is determined by the degree of felt accountability at the individual level (Frink & Klimoski, 1998) and the degree of concern for fitting in to avoid negative consequences (Gelfand et al., 2006). Characteristics of tightness include order and efficiency, conformity and low rates of change whereas characteristics of looseness include deviance, innovation, and openness to change.

Cognitive styles toward learning have been distinguished between adaptors and innovators. Adaptors tend to solve problems derived from using established procedures, indicating caution, efficiency, and discipline (Kirton, 1976). Innovators prefer to solve problems through challenging

established rules and procedures, enjoying taking risks (Kirton, Bailey, & Glendinning, 1991). Since the values of collectivism, high UA, and high PD reflect tight societies that are governed by strong societal and cultural norms, they restrict innovative cognitive styles associated with self-expression, autonomy and risk. Collectivism represents a society in which norms are strongly driven by in-group identities through institutions such as family, community, and profession, offering strong guidance on respectable behaviors. Individualism represents loose ties between individuals, with a focus on one's own interests (Hofstede, 2001). UA is the extent to which members of a society feel vulnerable by uncertain situations, reflecting an intolerance for uncertainty (Hofstede, 1980, 2001). Cultures high in UA are likely to cope with formal rules and avoidance of risks. PD is the strength of belief in the legitimacy of leaders of authority and influence, with high PD resulting in unchallenged beliefs (Hofstede, 2001). High PD is associated with a highly controlled environment that can restrict self-development. Given that individualism, low UA and low PD facilitate change (Leung, Bhagat, Buchan, Erez, & Gibson, 2005), we assert that they complement innovative cognitive styles, whereas collectivism, high UA, and high PD encourage adaptive cognitive styles.

Research into characteristics associated with each business concentration complement our theory. For example, accountants value family security, stability, and being responsible more than other concentrations (Baker, 1976). These values would seem to align with collectivist societies that expect an adherence to the traditional norms representing tight societies, with stability and security lowering risk associated with UA, while accepting responsibility consistent with high PD. In tight societies, there are strong isomorphic pressures (i.e., coercive, mimetic, and normative) to conform (Gelfand et al., 2006). Coercive pressures relate to societal conformity, mimetic pressures relate to imitation to deal with uncertainty, while normative pressures relate to rewarding those who conform in their behavior, each of which can lead to a risk averse mentality. Overall, the theoretical framework suggests accountants should feel comfortable in tight societies. In contrast, marketers might thrive more in environments that are less directed, where learning is more experiential than in tight societies (Ulrich, 2005). This is characteristic of loose societies, where individualism replaces societal norms.

## Types of Motives Leading to Research Hypotheses

### *Lifestyle Aspirations*

Lifestyle aspirations of students can be defined as a means of pursuing an intrinsically desirable way of life through their chosen concentration. This includes pleasure, enjoyment, a challenging environment, and an enriched social life (Kumar

& Kumar, 2013; Strasser, Ozgur, & Schroeder, 2002; W. Zhang, 2007). Since marketing concentrators in their creative roles enjoy developing lots of ideas (Morgan & Barbour, 2008; Noel et al., 2003), they are attracted more toward adventure, variety, and less structured approaches toward learning than AF concentrators, with a significant part of a marketer's function implemented through adopting an innovative style. The broad range of functions and jobs in marketing leads to an expectation of a wide career choice (Davies & Ardley, 2012; Pappu, 2004). The implications of an expected diversity in tasks and people can offer variety and social network advantages, notwithstanding risks. This, in turn, may attract concentrators to marketing who expect scope in looking for solutions that challenge what is established. However, these challenges will be perceived as less attractive by those who prefer less risk and more stability in their careers, such as accountants whose training is intensively structured around discipline and cost control techniques, leading to AF concentrators most likely solving problems as adaptors. Extending this rationale, concentrations in AF tend to require high qualifications, professional regulation, and rigorous training (Whittington & Whipp, 1992) that can restrict time devoted to pleasure and enjoyment. The universal AF stereotype suggests they are studious, restrained but least creative and open-minded (Noel et al., 2003; Pringle, Dubose, & Yankey, 2010; Schlee et al., 2007). In contrast, marketing roles are associated with autonomy, creativity for implementing change, and extroversion (Pringle et al., 2010), which should encourage more scope for seeking fun and enjoyment than AF. Marketing and other concentrations that rely comparatively less on technical ability can also attract those who consider enjoyment as part of an essential requirement in their career choice. Overall, while marketers' roles might be perceived as adventurous spenders, AF students will be more constrained in their quest for control. Since creativity under changing environments is considered to be intrinsically motivated (Hofer, 2006), it follows that marketing concentrators might be more intrinsically motivated in meeting their lifestyle choices than AF concentrators.

Students attracted toward management expect to manage people in their future careers. Since management requires an appreciation of theories concerning control of human resources (Snell, 1992), management concentrators bear some commonality with the control focus associated with accountancy and finance specialists. Each concentration will closely follow the standards and expectations attached to their respective professional bodies, so management concentrators may adopt similar patterns of motives to AF concentrators more than marketing concentrators.

**Hypothesis 1a:** Marketing concentrators value lifestyle aspirations significantly more than AF and management concentrators.

State interference in Confucian societies restricts executive autonomy and academic creativity (Marginson, 2011), which can restrict the way marketing is taught which filters into restrained practices. Marginson (2011) states that the Chinese government is reluctant to encourage the development of Western-style thinking associated with the questioning of authority encouraged in the soft sciences because it can be interpreted as confrontational. Accordingly, marketing may be allocated a relatively narrow role through central government influence (Onsman, 2012), which concentrators may not aspire to. Due to the relatively tight society in China and the United Arab Emirates, based on the significant way behavior is influenced by the strengths of norms and sanctioning (Gelfand et al., 2006), lifestyle aspirations associated with marketing will be constrained and hence lower in China and the United Arab Emirates compared with those in the United Kingdom and the United States. The loose societal norms of the United Kingdom and the United States can encourage more scope for personal gratification without conflict from collectivist family and state pressures associated with tighter societies. Developing marketing in a country affected by state intervention can lead to the importance of gravitating toward the collective good at the expense of individual gratification associated with neoliberal capitalism that is prevalent in the United Kingdom and the United States.

**Hypothesis 1b:** Marketing concentrators in the United Kingdom/United States value lifestyle aspirations significantly more than marketing concentrators in China/United Arab Emirates.

### Reputational Effects

The personal value systems associated with the stereotypical personality of different concentrators offer guidance on likely reputational effects. Reputational effects are defined as esteem factors associated with the choice of concentration (Kim et al., 2002; Malgwi et al., 2005; Pappu, 2004). Examples include the quality of research, teaching, and overall university rankings of the faculty, as well as the institution being noted academically in the chosen concentration.

Marketing concentrators tend to exhibit self-monitoring personas, so are highly motivated by what others feel about them, whereas accounting concentrators are highly motivated by inner-directed behavior, reflecting their personal value-systems (Noel et al., 2003). Marketing concentrators' needs for cultivating positive impressions to others (about themselves) is reflected in their general likeability by other students (Gilbert, Burnett, & Leartsurawat, 2010). These needs can lead them to seek legitimacy in their choices, elevating the importance of reputation relative to other concentrators.

An alternative perspective is derived from Ulrich (2005) who has observed that marketing concentrators have more

tolerance for task variety, prefer experiential learning, and prefer to learn from less structured environments—in contrast to accounting concentrators. According to Davies and Ardley (2012), preferences for less structure can be attributed to their need to react expeditiously to the changing marketing environment. If marketing concentrators need to master diversity and change, such as the need to cope with competitive situations and unfamiliar cultures (such as international markets), they need to be more tolerant of uncertainty. Because marketing concentrators expect task variety and volatility in their discipline, they are likely to be less risk averse and less interested in pursuing reputational effects than AF concentrators. Furthermore, we might expect accounting concentrators, due to their adaptive cognitive styles (Wolk & Cates, 1994), to control their risk by seeking structured learning environments, and entrusting in power distance through institutions and authority figureheads for controlling uncertainty compared with marketing concentrators. Seeking reputation might facilitate AF concentrators quest for risk aversion.

Management as a business discipline relies on the setting of strategic goals of an organization coordinated by its people (Drucker, 1954), and therefore requires future planning that inevitably brings uncertainty. Since management concentrators expect ascendancy in an organization hierarchy of ultimately managing people, they should expect to take up leadership positions more than other business concentrations (Schlee et al., 2007). Since leadership requires mastery in guiding and influencing people (Chemers, 1997), including compliance to strategic change, management must learn to cope with the uncertainty in how their future employees will respond. Expectations about their future managerial roles can lead them to acquire confidence in consummation of their own judgments, in which management concentrators can be less swayed by reputation when making business concentration choices. These perspectives toward managing risk and uncertainty among marketing and management concentrators suggest that reputation might be less important for each compared with AF concentrators.

**Hypothesis 2a:** AF concentrators will value reputational effects significantly more than marketing and management concentrators.

The variation in UA between cultures reveals how status impacts risk. Research into work values by Hofstede (1980), reveals that UA can be expected to be high in China and United Arab Emirates. The need for UA leads to the seeking of reputation as a coping strategy for dealing with anxiety toward risk. On the surface, it would seem that reputation should be elevated when choosing concentrations in China and United Arab Emirates. Additional factors include the significant value placed on education by the family. More than 60% of Chinese families invest one third of their income in

their child's education (Bodycott, 2009), supporting norms that contribute toward the nation's prosperity (Choi & Nieminen, 2013; Marginson, 2011). China's one-child policy catalyzed this parental investment (Li & Li, 2010). In addition, unequal opportunities in access to higher education between lower and higher income groups (Y. Zhang & Liu, 2006) creates even greater stakes for many to ensure the right choice of education for their children. This can magnify the importance of reputational effects in developing countries laden with social mobility obstacles, adding additional risk to the outcomes of uncertainty, increasing the importance of reputational effects.

However, in tight societies such as China and the United Arab Emirates, personal value systems are subservient to collective value systems (Yeh & Bedford, 2004), whereby the need for social conformity to group, institutional, and state goals remain the main driver of consumer behavior. Furthermore, compared with marketing practiced in tight societies, economically advanced nations such as the United Kingdom and the United States allow more discretion for marketing to flourish with competition less restricted by state intervention, encouraging individualism. Through adopting innovative cognitive styles, marketing concentrators can avoid the tension that might otherwise exist from competing with strong norms of behavior associated with tight societies. With the lack of strong societal norms imposed in the United Kingdom and the United States, reputation prevails.

**Hypothesis 2b:** Marketing concentrators in China/United Arab Emirates value reputational effects significantly less than marketing concentrators in the United Kingdom/United States.

### *Relative Ease of Completion*

The stereotypical subject perception of accounting is that it is quantitative, rigorous, difficult, or challenging relative to most other business disciplines (Cohen & Hanno, 1993; Strasser et al., 2002). Since accountants can be more risk averse than their marketing peers (Noel et al., 2003; Schlee et al., 2007), formative thoughts might point toward accountants as more attracted toward REC to avoid uncertainty. However, accountants could be more attracted to the rigorous training, standards and discipline associated with achieving professional chartered status (Whittington & Whipp, 1992), in which its intensive regulatory conditions, relatively high failure rates and time-barring might discourage less able or less confident students. Accordingly, the uncertain outcomes associated with mastering a difficult concentration can act as a deterrent for many students (Gnoth & Juric, 1996). Perhaps unsurprisingly, many students choose marketing to avoid quantitatively demanding concentrations such as AF (Pritchard et al., 2004). Since many marketing careers do not

require arduous formal education (Davies & Ardley, 2012), while management and marketing concentrators are the least confident of all other business concentrations in math (Schlee et al., 2007), it can be argued that marketing and management concentrators are less likely to aspire to the rigorous quantitative training of the AF discipline. Due to the comparatively high rigor of training required to become a professionally qualified accountant (Davies & Ardley, 2012; Whittington & Whipp, 1992), the barriers to entry tend to be lower for marketing and management. Consequently, students might stray toward a marketing or management concentration that appears relatively easy to achieve. Hence, we test ease of completion, likened to a probability of success, as a determinant in choosing a concentration.

**Hypothesis 3a:** Marketing and management concentrators will value ease of completion significantly more than AF concentrators.

The opportunity for REC is greatest where societal norms are loose that encourage individualism and a willingness to take risks, such as in the United Kingdom and the United States. However, in tight societies, fear from stronger reprisals, such as loss of dignity in the event of exposure toward choosing concentrations based on REC, can be interpreted in two distinct ways. First, the perceived value of education based on Confucian values is focused on success in formal examinations, with an ethos of learning via hard work (Choi & Nieminen, 2013). This ethos can discourage the need for REC in choice of concentration since it could dishonor the family and appear disgraceful.

A second interpretation was noted by Davies et al. (2016), who found REC was of relatively high importance in the United Arab Emirates. Arguably, due to high PD, subservience to authoritative figures such as teachers and societal norms encourages anxiety and low tolerance over *uncertainty of outcomes* (Hofstede, 2001). This, in turn, can discourage self-directed learning, and hamper the need to stretch critically and intellectually (Sidani & Thornberry, 2009). With the perception of failure construed as a reflection on the entire extended family, the cost of failure has severe repercussions (Sidani & Thornberry, 2009), with students coping with these institutional pressures by choosing concentrations that are perceptibly easy to complete. Due to the opportunities for exploiting REC in choosing marketing in loose societies, combined with the motive for REC associated with reducing outcome risk due to collective pressures and associated role stress in the United Arab Emirates, we test:

**Hypothesis 3b:** Marketing concentrators in the United Arab Emirates/United Kingdom/United States value relative ease of completion significantly more than marketing concentrators in China.

## Career Outcomes

Career outcomes are defined as vocational benefits that might be expected in choosing a given concentration (see, e.g., Cohen & Hanno, 1993; Kim et al., 2002; Schlee et al., 2007; Strasser et al., 2002). They include job opportunities and growth in earnings. As business is a vocational field, career aspirations will become important in concentration selection. With successful marketing requiring competitive superiority that is often inspired through achievements (e.g., Vass, 2005), marketing concentrators can be expected to seek progressively rewarding careers. Pappu (2004) has noted that the marketing concentration is chosen for its versatile applicability across many business situations that lead to broad career opportunities. However, these opportunities may not always lead to high earnings potential. Specifically, Aggarwal, Vaidyanathan, and Rochford (2007) observed there is no generalized job function for which marketing graduates command a salary premium, with their starting salaries generally lower than the average of all business concentrators. In a survey of the 50 highest paying college concentrations in the United States (Berry, 2016), jobs requiring computer or numerical skills paid the most, with finance and accounting in 11th and 14th places (with medians ranging between \$54,900 and \$52,000). Management was 20th (at \$47,850), whereas marketing, advertising, communications, and PR jobs trailed with median salaries between \$45,475 and \$43,156, ranging from 23rd to 39th place (Berry, 2016). These statistics indicate the likely earnings potential for different business concentrations, and support previous notions of career ambitions. For example, AF concentrators have been found to be the most commercially ambitious of all business concentrators (Schlee et al., 2007). This ambition refers to their intent on being successful in business, so committed to prospering from their training, leading to career leverage in expected advancements, earnings, or both. If starting salary mirrors ambition, we expect accounting concentrators to value career outcomes greater than marketing concentrators and (to a lesser extent) greater than management concentrators despite their expectations of becoming future managers.

**Hypothesis 4a:** AF concentrators will value career outcomes significantly more than marketing and management concentrators.

Individuals within tight societies have higher felt accountability that tend to strive for reducing risk of failure rather than striving for success (Wu & Dai, 2001). This might reflect that those embedded in tighter societies generally have higher self-regulatory strength than those from looser societies. Caucasians from the United Kingdom and the United States tend to have lower self-regulatory strength relative to Asians (Seeley & Gardner, 2003). In Confucian

societies, communal norms to maintain social harmony are more influential than individual satisfaction and self-actualization, with intolerance demonstrated toward deviations from accepted norms (Averill, Chon, & Hahn, 2001). Occupations (such as marketing) that thrive on discretion, adventure, and innovation should have more success in loose societies where individualism and innovative cognitive styles are encouraged (Gelfand et al., 2006). In contrast, the societal norms of tight societies might lead to a stifling of initiative and enterprise due to more accountability, monitoring, and control. The conflict between tight societal norms and individual ambitions can explain why marketing concentrators will consider career outcomes to be less important in China and the United Arab Emirates compared with their counterparts in the United Kingdom and the United States.

**Hypothesis 4b:** Marketing concentrators in the United Kingdom/United States will value career outcomes significantly more than marketing concentrators in China/United Arab Emirates.

## Developmental Skills

Related but distinct from career outcomes is the need for developing valued skills connected with the concentration. These skills require mastery in competitive success (which refers to acquiring the temperament to succeed under competition), data analysis, problem-solving skills, and strategic thinking (Liu, 2010; Moberg & Walton, 2003). Marketing focuses on strategic decisions based on projected returns for the future in contrast to accounting principles that focus on historical book values for making business decisions (Doyle, 2008). This divergence in temporal perspectives would suggest that marketing and AF concentrators would vary in their approach to business, and this should ultimately influence what they view as important. AF specialists focus on cost control through financial analysis of what has been spent. Marketers require projecting strategic plans to invest in new markets and products. Therefore, in terms of developmental skills, we might consider different priorities in terms of analytical skills and strategic thinking.

Ulrich (2005) has observed that marketing concentrators have more tolerance for mastering a range of occupational tasks, and prefer experiential learning more than theory, each reflective of innovative cognitive style in comparison to accounting concentrators (Kirton et al., 1991). Marketing concentrators cherish lots of creative ideas and so are less likely to pursue predictable activities that AF concentrators are comfortable with (Noel et al., 2003). AF concentrators have the strongest preference for work environments that allow for analyzing data (Gilbert et al., 2010). This includes judging accurately historical records of management accounts. In short, students who excel at analysis lean toward a finance or budgetary career (Gilbert, Sohi, & McEachern,

**Table 2.** Sample of Respondents.

Country/concentration	Accounting and finance	Marketing	Management	Total	Gender	
					Female	Male
United Kingdom	83	83	68	234 <sup>a</sup>	111	123
China	108	65	7	180	92	88
United Arab Emirates	155	42	84	281 <sup>b</sup>	166	115
United States	99	68	76	243 <sup>c</sup>	117	126
Total	445	258	235	938	486	452

<sup>a</sup>A total of 89.5% of the U.K. sample were European, with 66% of the entire sample British. <sup>b</sup>Eighty-five percent of the U.A.E. sample were Indian expatriates, with the remainder Pakistani expatriates, which accords with the diversity of the U.A.E. population. <sup>c</sup>Ninety percent of the U.S. sample were American Caucasian. The remainder were Asian Americans who were mostly born there and play a part in defining American culture.

2008). Marketing concentrators are likely to rely less on analytic skills in making decisions and more on strategic thinking that encourages action when required compared with their AF counterparts. Marketers, due to their need for self-monitoring instincts, might also require greater need for competitive success than their AF counterparts, since this is often exposed and validated through benchmarking with one's peers.

Note that problem solving was conceptualized as offering solutions to established or well-defined problems (Kirton, 1976), and so is closely linked to analytic capabilities more expected by adopters. It should not be confused with creative problem solving, which seeks to identify novel approaches, including reconfiguration of problems, more associated with innovators (Wolk & Cates, 1994). Accordingly, AF concentrators, due to their training, should be more precise in problem solving, and consider it of greater importance than should marketing concentrators. Management concentrators can be considered to share a compromise between the cognitive styles of marketers and AF concentrators. It can be argued that successful managers need to share a willingness and aptitude for both adaptive and innovative cognitive styles, requiring a subtle blend of managerial theory and practice. Overall, it is expected for these effects to be averaged out, leading to the hypothesis:

**Hypothesis 5a:** Developmental skills will be equally valued by AF, marketing, and management concentrators.

We also anticipate that developmental skills will be high for students who presumably chose a concentration to acquire new knowledge and learn new skills irrespective of country.

**Hypothesis 5b:** Marketing concentrators in China, the United Arab Emirates, the United Kingdom, and the United States value need for developmental skills equally.

## Method

### Sample

Data are from undergraduate business students at one business school each in China, the United Arab Emirates, the

United Kingdom, and the United States. Each business school attracted students of similar academic ability, using broadly similar entry requirements. Students rated the importance of items representing five motives on a 5-point scale ranging from 1 = *unimportant*, to 5 = *indispensable*. A pilot study indicated that students faced no issues in completing the survey. Given that this study is based on the data set of Davies et al. (2016), the listing of the initial items used and factor analysis results in Davies et al. (2016) are relevant to this study. The final items used for measuring the five motives are listed in the appendix. In China, the questionnaire, was administered in Chinese, and was translated employing the commonly used back translation approach (Brislin, 1970).

Building on the database from Davies et al. (2016), we split the country data by marketing, AF, and management concentrations as shown in Table 2. Gender was included as a control variable because preferences for areas of study tend to vary across gender. The sample for each country reflects an equal male/female split, a split that reflects the spread of concentrations in the respective countries, with generally more AF concentrators than marketing or management. As noted in Table 2, 85% of the U.A.E. sample comprises Indian expatriates and the remaining 15% Pakistani expatriates. Expatriates account for nearly 90% of U.A.E.'s population; the majority are Indian expatriates and about 13% are Pakistani expatriates. Indian and Pakistani expatriates are from tight collectivistic societies akin to the United Arab Emirates. Ninety percent of our U.A.E. sample are expatriates who were born and raised in the United Arab Emirates or have remained for many years and are intent on remaining to work after graduation. Therefore, these groups will probably have adapted somewhat to the local culture on account of their time spent there. Given the composition of our U.A.E. sample, our findings regarding the United Arab Emirates are reflective of the expatriate population in the United Arab Emirates. There is a predominance of Chinese and Indian students from China and the United Arab Emirates, respectively, with the majority from the United Kingdom as British, and

**Table 3.** Cronbach Alphas, Means, Standard Deviations, and Correlations.

	Alpha/ correlation	M	SD	Lifestyle aspirations	Need for reputation	Relative ease of completion	Career outcomes	Need for developmental skills
Lifestyle aspirations	.66	3.35	1.00	1.00	0.19**	0.15**	0.05	0.20**
Need for reputation	.80	3.23	0.91	0.19**	1.00	0.21**	0.35**	0.29**
Relative ease of completion	.78	2.30	1.00	0.15**	0.21**	1.00	0.02	0.00
Career outcomes	.86	4.22	0.82	0.05	0.35**	0.02	1.00	0.20**
Need for developmental skills	.80	3.71	0.75	0.20**	0.29**	0.00	0.20**	1.00

Note. Lifestyle aspirations, relative ease of completion, and career outcomes are two-item measures with inter-item correlation; need for reputation and need for developmental skills have more than two items and for these measures Cronbach alpha values are listed.

\*\* $p < .01$  (2-tailed level).

the vast remainder spread across Western Europe. Most of the American respondents had lived in America before their study period. While the ethnic background of many U.K. and U.S. business schools can potentially comprise of considerable diversity, this was not the case in our samples, so confounding of this data should not be considered a significant issue.

Nearly 90% of respondents were drawn from the formative or middle years of their concentration, and so comparisons based on age are not warranted. The overall distributions of students suggest there is reasonable homogeneity within the country samples for making useful cross-cultural comparisons.

### Model

The set of hypotheses labeled (a) are tested using a series of regression models in which a particular motive is the dependent variable and gender (male/female), country (China, the United Arab Emirates, the United Kingdom, and the United States), and concentration (AF, management, marketing), are independent variables. For example, Hypothesis 1a is tested using the following regression model:

$$\begin{aligned} \text{Lifestyle Aspirations} = & \beta_0 + \beta_1(\text{female}) + \beta_2(\text{China}) + \\ & \beta_3(\text{UAE}) + \beta_4(\text{UK}) + \\ & \beta_5(\text{AF}) + \beta_6(\text{Management}) \end{aligned} \quad (1)$$

In Equation 1, the independent variables are represented by dummy variables, which are coded as 0 or 1 where 0 represents “does not belong to category” and 1 represents “belongs to category.” The categories that are not included in Equation 1 are reference categories. Thus, male, United States, and marketing are the reference categories for gender, country, and concentration, respectively. A significant regression coefficient in Equation 1 indicates that the associated category is different from its corresponding reference

category with respect to lifestyle aspirations. For example, in Equation 1, a significant  $\beta_5$  coefficient would indicate that AF concentrators value lifestyle aspirations differently compared with marketing concentrators (the corresponding reference category) after the effects of country and gender have been controlled. If the  $\beta_5$  coefficient is negative then AF concentrators value lifestyle aspirations less and if it is positive they value lifestyle aspirations more than marketing concentrators.

Hypotheses labeled (b) are tested using models that include interactions between country (China, the United Arab Emirates, the United Kingdom, and the United States) and marketing concentration. For example, Hypothesis 3b is tested using the following model:

Relative Ease

$$\begin{aligned} \text{of Completion} = & \beta_0 + \beta_1(\text{female}) + \\ & \beta_2(\text{UAE}) + \beta_3(\text{UK}) + \\ & \beta_4(\text{USA}) + \beta_5(\text{Management}) + \\ & \beta_6(\text{Marketing}) + \\ & \beta_7(\text{UAE} \times \text{marketing}) + \\ & \beta_8(\text{UK} \times \text{marketing}) + \\ & \beta_9(\text{USA} \times \text{marketing}) \end{aligned} \quad (2)$$

In Equation 2, the reference category for the interaction between country and marketing concentration is denoted by China  $\times$  marketing. A positive and significant  $\beta_9$  indicates that marketing concentrators in the United States value relative ease of completion more than marketing concentrators in China.

### Results

Table 3 shows correlations among the composite motives, the Cronbach alphas/correlations, means, and standard deviations. The hypotheses test results are summarized in Table 4 and described below.



**Table 4.** Summary of Results by Hypotheses.

Hypothesis	Test	Result
Hypothesis 1a	Marketing concentrators value lifestyle aspirations significantly more than AF and management concentrators	Supported for both AF and management
Hypothesis 1b	Marketing concentrators in the United Kingdom/United States value lifestyle aspirations significantly more than marketing concentrators in China/United Arab Emirates	Supported for the United States, not for the United Kingdom
Hypothesis 2a	AF concentrators will value reputational effects significantly more than marketing and management concentrators	Supported for management, not marketing
Hypothesis 2b	Marketing concentrators in China/United Arab Emirates value reputational effects significantly less than marketing concentrators in the United Kingdom/United States	Supported for China, not for the United Arab Emirates
Hypothesis 3a	Marketing and management concentrators will value relative ease of completion significantly more than AF concentrators	Supported for marketing, not for management
Hypothesis 3b	Marketing concentrators in the United Arab Emirates/United Kingdom/United States value relative ease of completion significantly more than marketing concentrators in China	Supported for the United Kingdom and the United Arab Emirates, not the United States
Hypothesis 4a	AF concentrators will value career outcomes significantly more than marketing and management concentrators	Supported for both management and marketing
Hypothesis 4b	Marketing concentrators in the United Kingdom/United States will value career outcomes significantly more than marketing concentrators in China/United Arab Emirates	Supported for China, not the United Arab Emirates
Hypothesis 5a	Developmental skills will be equally valued by AF, marketing, and management concentrators	Supported
Hypothesis 5b	Marketing concentrators in China, the United Arab Emirates, the United Kingdom, and the United States value need for developmental skills equally	Supported

Note. AF = accounting and finance.

### Lifestyle Aspirations

In Table 5, Column 1, the negative and significant coefficients for AF ( $\beta = -0.34, p = .00$ ) and management ( $\beta = -0.19, p = .04$ ) indicate that AF and management concentrators value lifestyle aspirations significantly less than marketing concentrators. The results support Hypothesis 1a.

From Column 1a of Table 6, the coefficients for China  $\times$  marketing ( $\beta = -0.61, p = .00$ ) and U.A.E.  $\times$  marketing ( $\beta = -0.44, p = .04$ ) indicate that marketing concentrators in the United States value lifestyle aspirations significantly more than marketing concentrators in China and the United Arab Emirates. However, from Column 1b of Table 6, the coefficients for China  $\times$  marketing ( $\beta = -0.21, p = .29$ ) and U.A.E.  $\times$  marketing ( $\beta = -0.04, p = .85$ ) indicate that marketing concentrators in the United Kingdom do not value lifestyle aspirations significantly more than marketing concentrators in China and the United Arab Emirates. Thus, Hypothesis 1b is supported for the comparison of marketing concentrators from the United States with marketing concentrators from China/United Arab Emirates but not for marketing concentrators from the United Kingdom compared with those from China/United Arab Emirates.

### Reputational Effects

The coefficients in Table 5, Column 2, for management ( $\beta = -0.17, p = .02$ ) and marketing ( $\beta = -0.02, p = .77$ ), indicate that management concentrators value reputational effects significantly less than AF concentrators but there is no significant difference between marketing concentrators and AF concentrators. Thus, Hypothesis 2a is partially supported.

The coefficients in Table 6, Column 2a, for China  $\times$  marketing ( $\beta = -0.88, p = .00$ ) and U.A.E.  $\times$  marketing ( $\beta = 0.25, p = .18$ ), indicate that marketing concentrators in China value reputation significantly less than marketing concentrators in the United States but marketing concentrators in the United Arab Emirates do not differ significantly from marketing concentrators in the United States with respect to reputational effects. The coefficients in Table 6, Column 2b, for China  $\times$  marketing ( $\beta = -0.97, p = .00$ ) and U.A.E.  $\times$  marketing ( $\beta = 0.16, p = .37$ ), indicate that marketing concentrators in China value reputation significantly less than marketing concentrators in the United Kingdom but there is no significant difference between the United Kingdom and the United Arab Emirates with respect to reputation effects. There is no significant difference in the importance of reputation between marketing concentrators in the United Kingdom and the United States. Thus, Hypothesis 2b is supported for the comparison involving marketing concentrators in the United

**Table 5.** Regression Results for Comparing Motives Among AF, Management, and Marketing Concentrators.

	Hypothesis 1a	Hypothesis 2a	Hypothesis 3a	Hypothesis 4a	Hypothesis 5a	
	Lifestyle aspirations	Need for reputation	Relative ease of completion	Career outcomes	Need for developmental skills	
	(1)	(2)	(3)	(4)	(5a)	(5b)
(Constant)	3.50 (0.01)***	2.98 (0.07)***	2.20 (0.08)***	4.43 (0.06)***	3.69 (0.06)***	3.77 (0.07)***
Female	0.02 (0.06)	0.15 (0.06)**	-0.13 (0.06)*	0.18 (0.05)***	0.05 (0.05)	0.05 (0.05)
China	0.10 (0.10)	-0.11 (0.09)	-0.27 (0.09)***	-0.36 (0.08)***	-0.02 (0.08)	-0.02 (0.08)
U.A.E.	0.14 (0.09)	0.66 (0.08)***	0.66 (0.08)***	-0.18 (0.07)**	0.03 (0.07)	0.03 (0.07)
U.K.	-0.08 (0.09)	0.16 (0.08)*	-0.17 (0.08)*	-0.20 (0.07)**	-0.06 (0.07)	-0.07 (0.07)
U.S.A.	Ref	Ref	Ref	Ref	Ref	Ref
AF	-0.34 (0.08)***	Ref	Ref	Ref	Ref	-0.08 (0.06)
Management	-0.19 (0.09)*	-0.17 (0.07)*	0.11 (0.08)	-0.18 (0.07)**	0.07 (0.06)	Ref
Marketing	Ref	-0.02 (0.07)	0.24 (0.07)***	-0.29 (0.06)***	-0.01 (0.06)	-0.08 (0.07)
R <sup>2</sup>	.02	.12	.14	.05	.01	.01

Note. Ref = reference category; AF = accounting and finance. For each column, beta values are shown first, followed by standard errors in parentheses. \* $p < .05$ . \*\* $p < .01$ . \*\*\* $p < .001$ .

Kingdom/United States with marketing concentrators in China but not with marketing concentrators in the United Arab Emirates.

### Relative Ease of Completion

In Table 5, Column 3, the coefficients for management ( $\beta = 0.11, p = .16$ ) and marketing ( $\beta = 0.24, p = .00$ ) indicate that management concentrators do not differ significantly from AF concentrators but marketing concentrators value REC significantly more than AF concentrators. Thus Hypothesis 3a is supported for marketing in comparison to AF concentrators but not for management concentrators.

In Table 6, Column 3a, the coefficients for U.A.E.  $\times$  marketing ( $\beta = 0.60, p = .01$ ), U.K.  $\times$  marketing ( $\beta = 0.38, p = .05$ ), and U.S.A.  $\times$  marketing ( $\beta = 0.24, p = .22$ ) indicate that marketing concentrators in the United Arab Emirates and the United Kingdom value ease of completion significantly more than marketing concentrators in China, supporting Hypothesis 3b. However, marketing concentrators in China and the United States do not significantly differ with respect to ease of completion, offering no further support for Hypothesis 3b.

### Career Outcomes

The coefficients in Table 5, Column 4, indicate that AF concentrators value career outcomes significantly more than management concentrators ( $\beta = -0.18, p = .01$ ) and marketing concentrators ( $\beta = -0.29, p = .00$ ). These results support Hypothesis 4a.

In Table 6, Column 4a, the coefficients for China  $\times$  marketing ( $\beta = -0.60, p = .00$ ) and U.A.E.  $\times$  marketing ( $\beta = 0.24, p = .17$ ) indicate that marketing concentrators in China value

career outcomes significantly less than marketing concentrators in the United States, but there is no significant difference between marketing concentrators in the United Arab Emirates and the United States with respect to career outcomes. The coefficients in Table 6, Column 4b, for China  $\times$  marketing ( $\beta = -0.58, p = .00$ ) and U.A.E.  $\times$  marketing ( $\beta = 0.26, p = .12$ ) indicate that marketing concentrators in China value career outcomes significantly less than marketing concentrators in the United Kingdom, but there is no significant difference between marketing concentrators in the United Kingdom and the United Arab Emirates with respect to career outcomes. These results provide partial support for Hypothesis 4b. The hypothesis is supported for the comparison involving marketing concentrators in the United States/United Kingdom with those in China but not for marketing concentrators in the United Arab Emirates.

### Need for Developmental Skills

In Table 5, Column 5a, the coefficients for management ( $\beta = 0.07, p = .23$ ) and marketing ( $\beta = -0.01, p = .88$ ) indicate that management and marketing concentrators do not differ significantly from AF concentrators with respect to need for developmental skills. In Column 5b, the coefficient for marketing ( $\beta = -0.08, p = .21$ ) indicates that marketing concentrators and management concentrators do not differ significantly with respect to need for developmental skills. Taken together these results support Hypothesis 5a.

In Table 6, Column 5a, the coefficients for China  $\times$  marketing ( $\beta = -0.02, p = .91$ ), for U.A.E.  $\times$  marketing ( $\beta = 0.00, p = .99$ ), and for U.S.A.  $\times$  marketing ( $\beta = 0.07, p = .61$ ) show that marketing concentrators in China, the United Arab Emirates, and the United States do not differ significantly from marketing concentrators in the United Kingdom.

**Table 6.** Regression Results Comparing Motives of Marketing Concentrators Across Countries.

	Hypothesis 1b		Hypothesis 2b		Hypothesis 3b		Hypothesis 4b		Hypothesis 5b	
	Lifestyle aspirations		Reputation		Relative ease of completion		Career outcomes		Need for developmental skills	
	(1a)	(1b)	(2a)	(2b)	(3a)	(3b)	(4a)	(4b)	(5a)	(5b)
(Constant)	3.04 (0.09) <sup>***</sup>	3.14 (0.08) <sup>***</sup>	2.93 (0.07) <sup>***</sup>	3.06 (0.07) <sup>***</sup>	2.04 (0.09) <sup>***</sup>	2.04 (0.09) <sup>***</sup>	4.39 (0.07)	4.19 (0.06) <sup>***</sup>	3.64 (0.06) <sup>***</sup>	3.67 (0.07) <sup>***</sup>
Female	0.02 (0.06)	0.02 (0.06)	0.16 (0.05) <sup>**</sup>	0.16 (0.05)	-0.13 (0.06) <sup>*</sup>	-0.13 (0.06) <sup>*</sup>	0.18 (0.05) <sup>***</sup>	0.18 (0.05)	0.05 (0.05)	0.05 (0.05)
China	0.29 (0.12) <sup>**</sup>	0.19 (0.12) <sup>*</sup>	0.22 (0.10) <sup>*</sup>	0.08 (0.10)	Ref	Ref	-0.14 (0.10)	0.05 (0.09)	0.04 (0.09)	0.01 (0.09)
U.A.E.	0.26 (0.10) <sup>**</sup>	0.15 (0.09) <sup>*</sup>	0.64 (0.09) <sup>***</sup>	0.51 (0.08)	0.77 (0.11) <sup>***</sup>	0.77 (0.11) <sup>***</sup>	-0.20 (0.08) <sup>**</sup>	-0.01 (0.08)	0.08 (0.07)	0.05 (0.08)
U.K.	0.10 (0.10)	Ref	0.14 (0.09)	Ref	-0.04 (0.11)	-0.04 (0.11)	-0.19 (0.08) <sup>**</sup>	Ref	Ref	-0.03 (0.08)
U.S.A.	Ref	-0.10 (0.10)	Ref	-0.14 (0.09)	0.17 (0.12)	0.17 (0.12)	Ref	0.19 (0.08) <sup>**</sup>	0.03 (0.08)	Ref
AF	Ref	Ref	Ref	Ref	Ref	Ref	Ref	Ref	Ref	Ref
Management	0.18 (0.08) <sup>*</sup>	0.18 (0.08)	-0.11 (0.07)	-0.11 (0.07)	0.13 (0.08) <sup>*</sup>	0.13 (0.08) <sup>*</sup>	-0.14 (0.07) <sup>*</sup>	-0.14 (0.07) <sup>*</sup>	0.08 (0.06)	0.08 (0.06)
Marketing	0.75 (0.15) <sup>***</sup>	0.35 (0.13) <sup>**</sup>	0.12 (0.13)	0.21 (0.11) <sup>*</sup>	-0.06 (0.14)	-0.06 (0.14)	-0.19 (0.12) <sup>*</sup>	-0.21 (0.11) <sup>*</sup>	-0.02 (0.10)	0.05 (0.11)
China x Marketing	-0.61 (0.21) <sup>**</sup>	-0.21 (0.20)	-0.88 (0.18) <sup>***</sup>	-0.97 (0.17) <sup>***</sup>	Ref	Ref	-0.60 (0.17) <sup>***</sup>	-0.58 (0.16) <sup>***</sup>	-0.02 (0.15)	-0.09 (0.16)
U.A.E. x Marketing	-0.44 (0.22) <sup>*</sup>	-0.04 (0.21)	0.25 (0.19)	0.16 (0.18)	0.60 (0.21) <sup>**</sup>	0.60 (0.21) <sup>**</sup>	0.24 (0.18)	0.26 (0.17)	0.00 (0.16)	-0.07 (0.17)
U.K. x Marketing	-0.40 (0.19) <sup>*</sup>	Ref	0.09 (0.16)	Ref	0.38 (0.19) <sup>*</sup>	0.38 (0.19) <sup>*</sup>	-0.02 (0.15)	Ref	Ref	-0.07 (0.15)
U.S.A. x Marketing	Ref	0.40 (0.19) <sup>*</sup>	Ref	-0.09 (0.16)	0.24 (0.20)	0.24 (0.20)	Ref	0.02 (0.15)	0.07 (0.15)	Ref
R <sup>2</sup>	.04	.04	.16	.16	.15	.15	.07	.07	.01	.01

Note: Ref = reference category; AF = accounting and finance. For each column, beta values are shown first, followed by standard errors in parentheses.

\*p < .05. \*\*p < .01. \*\*\*p < .001.

Similar regression runs (results not reported) show that marketing concentrators in China, the United Arab Emirates, the United Kingdom, and the United States do not differ significantly among themselves with respect to the need for developing skills when taken together. These results support Hypothesis 5b.

### Gender

The results from Table 5 show that males and females do not differ significantly with respect to lifestyle aspirations or need for developmental skills, but do differ significantly with respect to reputational effects, REC, and career outcomes. Females value reputation ( $\beta = 0.15, p = .01$ ) and career outcomes ( $\beta = 0.18, p = .00$ ) significantly more than males but value REC significantly less than males ( $\beta = -0.13, p = .03$ ).

### Discussion

Lifestyle aspirations are especially important for marketing concentrators, less important for management concentrators, and even less important for AF concentrators. Perhaps this distinction reflects not only the stereotype of each concentrator but also the typical roles that can be expected of each concentration. For example, marketers can expect task diversity that often requires mixing business with pleasure often to secure business with customers. However, administrators should also be sensitive to cultural norms when hosting events, since hospitality that serves as a mandate in one culture can be interpreted as an unnecessary cost in another.

Management concentrators consider reputation to be of relatively low importance which accords with previous research by Kim et al. (2002) who found that the least number of management students chose reputation of school and perceived quality of instruction as drivers in choosing their business concentration. The fact that many opting for management wished to start their own businesses (Kim et al., 2002) indicates a degree of self-confidence, independence of mind, and self-reliance. Marketing concentrators may well have greater self-monitoring personas than managers that can help explain the former's similarity with AF concentrators on importance of reputation.

The significantly weaker importance of reputation in China compared to the United Kingdom and the United States indicates the relative compliance of Chinese students to societal norms over the need to use reputation to manage risks in making personal decisions more associated with individualism and low UA from the United Kingdom and the United States. Through state intervention in China there are intense regulatory pressures to raise standards in the hard sciences in order to improve their national economic prosperity, with educational failure bringing shame on the family (Choi & Nieminen, 2013). With marketing treated as a soft discipline,

it is likely construed as a low national priority in transition toward economic ascendancy, with the stakes in choosing the appropriate institution for studying marketing considered less important than for more technical subjects. This would suggest reputation might be reduced for marketing concentrations compared with accounting and finance. However, increased exposure to Westernized values of individualism might increase the importance of reputation more generally for marketing concentrators. China's policy to attract greater foreign direct investment could lead to a more liberal parental style where the need for offspring to obey, honor, and respect their parents' wishes and to avoid family conflict could be softening (Yeh & Bedford, 2004).

Although AF concentrators are not significantly different from management concentrators but significantly lower than marketing concentrators, we might have expected REC to be more valued by management concentrators since they can be construed as similarly challenged quantitatively to marketing concentrators (Pritchard et al., 2004). Aligned to their career orientations, AF students might construe ease of completion as a hindrance to their careers rather than a help insofar as exam difficulty can control professional access which could be associated with higher earnings. One interpretation is that AF concentrators display more confidence than other business concentrators to succeed in their chosen discipline, suggesting a high internal locus of control.

Since business is a vocational subject, it is logical that business concentrators will aspire to a directly related career, so career outcomes score high relative to the other concentrations (Table 3). However, differences between concentration choice might be associated with how closely they are associated with typical careers. As the marketing concentration is chosen due to its versatile applicability across many business situations (Pappu, 2004), choice may not be geared exclusively toward earnings. Due to the lower barriers to entry in marketing and management compared with AF concentrations, and the focus on financial goals in the accounting concentration, the results generally add support that AF concentrators are more ambitious in terms of seeking financial rewards from their concentrations. In adding further support to this, marketing students and management students generally value career outcomes lower than for AF concentrators. Comparing management and marketing together might lead to the inference that students who specialize in business subjects associated with softer sciences might be less extrinsically motivated by careers, whereas the view by Schlee et al. (2007) is that AF concentrators are most ambitious.

Lifestyle motives were significantly valued less across collectivist cultures of China and the United Arab Emirates compared with the United States and directionally lower (but nonsignificant) against the United Kingdom. One interpretation is that in collectivist countries like China and the United Arab Emirates, societal expectations emphasize dignity, restraint, and concern for the needs of family and colleagues.

These in turn are likely to make personal satisfaction of secondary importance to family loyalty and obligations (Yeh & Bedford, 2004). However, further research is required as to why those choosing marketing from the United Kingdom unexpectedly scored lower lifestyle aspirations than the corresponding U.S. sample. Since many businesses cover both the U.K. and U.S. markets, we have no reason to suggest that marketing practices are fundamentally different between the United Kingdom and the United States, or that the types of students choosing marketing concentrations are fundamentally different. Also, many U.K. concentrations in marketing adopt American textbooks for teaching purposes, with several adapted for European markets featuring familiar case studies. This would suggest that what is taught and the how it is taught are not fundamentally different, offering opportunities for knowledge transfer between markets that share similar cultural values.

Marketing students valued reputational effects statistically and significantly of lower importance in China compared with the United States whereas marketing students in the United Kingdom were not significantly different from their counterparts in the United States. Marketing students in the United Arab Emirates and the United Kingdom also valued reputation statistically and significantly higher in choosing marketing than Chinese students. While the importance of reputational effects between the low context countries of the United Kingdom and the United States appear similar, stark differences emerged in the direction of the reputational effects between the high context countries of China and the United Arab Emirates. The lower importance of reputation with marketing students in China might reflect the more restricted occupational opportunities available there for marketing graduates compared with opportunities in the United Arab Emirates, reflecting a country in transition from state control toward more private enterprise. The state still has a powerful influence in determining the role of community needs, to which business is expected to comply (M. Chen, 2005). Perhaps the more pervasive and persistent norms associated with Chinese societies provide sufficient direction and reassurance, rendering reputation as less relevant, complementing our integrated theory.

Regarding marketing, more money is spent on marketing research and advertising in Western economies but in China these are in their infancy where consumer databases for segmentation are limited, leading to less consumer choice (Khanna, Palepu, & Sinha, 2005). This underdevelopment of marketing probably contributes to the relative indifference of marketing students in seeking university reputation in China and also is evident in the commercial world. Loo and Davies (2006) note that few Chinese companies have succeeded in establishing global brand names of their own, with most Chinese brand names, unknown outside of China, often resorting to buying foreign brand names to gain market access. China's reputation as a low-cost producer is further

evidence of demonstrating limited added value in marketing (Loo & Davies, 2006), creating difficult conditions for product differentiation. Even advanced marketing techniques may only bring marginal benefits to a Chinese economy. In China, entrepreneurs have trouble in accessing capital because much of the economy is owned by the state or Chinese diaspora (Khanna et al., 2005). Such institutional constraints offer less scope for creativity associated with marketing that can transfer to, and devalue, the importance of reputation in choosing marketing education.

A further explanation for lower importance attached to reputation by marketing concentrators in China is how knowledge of that concentration is dispersed. Marketing education predominantly prescribes models and theories that originated from North America. The fit to the current Chinese economic system shaped by Confucian values may not be as strong as in the U.A.E. system that seeks closer alignment to capitalist ideologies. There is a gap here for some inspirational scholars to construct marketing texts that offer an appropriate blend of Eastern and Western values, particularly as the global economic power is shifting incrementally from the West.

Marketing concentrators in the United Arab Emirates and the United Kingdom are shown to value REC significantly higher and directionally higher in the United States than their counterparts in China. However, the relatively lower values of REC in the United Kingdom and the United States compared with the United Arab Emirates might reflect the mature educational markets of the former, since if REC is used instrumentally as a passport for those seeking jobs, the value in qualifications associated with a given concentration can be considerably weakened. These tough competitive climates might discourage high levels of opportunism. The higher importance of REC in the United Arab Emirates shows a remarkable divergence from students in China, and indicates potentially wide variation in choice of concentrations between high context countries. It indicates that motivations are shaped not only from characteristics of each concentration but by opportunities/restrictions influenced by cultural norms. In the United Arab Emirates, family and educational pressures may combine with the low barriers to entry for studying marketing which create role stress that elevates the importance of REC there, supporting our integrated theory of motives. Expectations to succeed might be elevated from parental pressure, or alternatively their relative social position may induce a norm of complacency leading to an expectation of "right to success." However, the U.A.E. cohort may be more extrinsically motivated than for other groups. Since marketing concentrators in the U.A.E. score the highest on career outcomes compared with marketing concentrators from elsewhere, this suggests they are ambitious in terms of careers, and would infer that complacency is an unlikely driver of ease of completion. Interestingly, no significant differences were revealed in REC between the

Indian Asian (85%) and Pakistani Asian (15%) subgroups representing the United Arab Emirates, but Indians scored significantly higher ( $M = 4.31$ ) than their Pakistani counterparts ( $M = 3.91$ ) on career outcomes.

Similarities in the importance of career outcomes between the United Kingdom and the United States relative to China reinforce the point that career outcomes become most valued motives in environments that offer the most leverage. We suggest that in capitalist systems that encourage competition the potential for individual discretion in decision making is greatest, since state intervention is minimal, which will suit the aspirations of many of those seeking marketing careers. With state intervention remaining an important influence in China (Choi & Nieminen, 2013), the United Arab Emirates is more similar to the United Kingdom and the United States in terms of encouraging free enterprise into the country. We suggest these differences are then manifested in different expectations between China and the United Arab Emirates, driving the importance of career outcomes in the United Arab Emirates.

The generally similar results for developmental skills between concentrations and between countries for marketing concentrators might suggest that need for developmental skills is unimportant. However, the overall mean score of 3.71 is high (Table 3), indicating that these skills serve as a necessary requirement for choosing concentration irrespective of country.

## Conclusion

Our study compared the motives for concentration choice among marketing, management, and AF concentrators. We developed an integrated theory, building on how cultural values popularized by Hofstede (1980) combined with societal norms (Gelfand et al., 2006) and cognitive styles (Kirton, 1976; Kirton et al., 1991) affected these differences.

AF concentrators rated the importance of career outcomes more than marketing concentrators while marketing concentrators rated lifestyle aspirations and REC more than AF concentrators. However, marketing concentrators rated lifestyles significantly lower in China and the United Arab Emirates compared with the United States and directionally lower (although not significant) than the United Kingdom, rated REC significantly lower in China compared with the United Arab Emirates and the United Kingdom, and rated reputation significantly lower in China compared with the United Kingdom and the United States. One inference derived from these results is that marketing concentrators may be less fearful of reprisals from adopting an enjoyable lifestyle and choosing REC than AF concentrators, except that in China the power of collective norms of the extended family and communal state intervention create tension with personal ambitions, dampening lifestyle aspirations, reputation and

REC. It is also noticeable that career outcomes appear more attractive to marketing concentrators in the United Kingdom/United States than China that would suggest marketing is more likely to flourish in societies that reward individualism over collective decision making. Although much of marketing's role involves creativity, this may be limited in environments where societal norms are strong. While career outcomes and REC are highly rated in the United Arab Emirates, this can be attributed to looser societal ties, in which collective norms are weaker, more fragmented, or less pervasive, with individuals feeling less pressure to comply. This, in turn, may be due to greater alignment to Western values. What this suggests is that the overall pattern of behavior in high context countries can vary enormously, whereas in low context countries, the motives for different concentrations vary but are more converging and predictable. For administrators this means there is more risk involved in planning to expand recruitment into high context countries than for low context ones.

These overall results, taken together, tend to support the notion that marketing concentrators adopt a futuristic attitude toward their careers indicative of a preference for innovative styles. The high importance assigned to strategic thinking relative to data analytical skills for all country samples would suggest marketing concentrators are characteristic of innovators (Wolk & Cates, 1994), that is, relatively less cautious and less conforming toward existing ways of doing things than AF concentrators. The high importance assigned to REC and lifestyle aspirations in the United Kingdom and the United States might suggest marketing concentrators have the greatest opportunity there for developing their innovator styles, comfortable in making their own decisions within cultures associated with loose societies. This conclusion supports research by Wolk and Cates (1994) that identified accountants as adaptive compared with other concentrators who prefer innovative styles. AF concentrators studying in loose societies might need to be reassured of curriculum content, methods of teaching and assessment in more detail than, say, marketing concentrators. Marketing concentrators considering study in tight societies might be discouraged by the bureaucracy of too many norms such as study rules to comply with, restricting personal freedom, requiring reassurances that any reprisals would be negligible for noncompliance. If marketing students also feel less need to fit in to societal norms than AF students, could this contribute toward marketers being branded as lower achievers in their chosen careers? Future comparative research might examine levels of fit between student aspirations and societal norms.

Of particular importance in business today is the need to solve complex multidisciplinary business problems through effective working relationships. But students with

preferred cognitive styles of learning—whether adaptive or cognitive that are most likely associated with AF and marketing concentrators respectively—may not always understand each other's point of view. Educational trainers can improve their students' preparation for the business world by heightening their students' awareness of their own approaches toward learning with a view toward becoming more effective team players. Curriculum changes might require more cross-disciplinary assignments working in groups, greater weighting and rewards offered for team efforts, and more academics that can provide a balance of styles in their teaching. For example, marketing academics might be screened for their analytical skills as much as their creative orientations in recruitment drives. In the age of big data, the importance of analytical skills will be of increasing relevance in the redesign of marketing modules in order to prepare students in their future marketing careers. Educators need to heed these changes and act proactively to ensure marketing courses remain competitive and popular with students.

Managerially, the need to factor in both characteristics of concentrations and cultural and societal norms to gauge priorities on motives offers clues for building strategy on expansion, especially in overseas recruitment in business concentrations. For example, university managers can decide how such a range of motives fit in with their corporate values, by emphasizing different motives in prospectus design for different concentrations.

If accountants feel more comfortable in tight societies than in looser ones and marketing more emancipated in looser ones, should these preferences be encouraged in different cultures? Policy makers aware of these concentration biases should not accentuate these practices but rebalance them through persuasive practices. Accountants should begin to understand the need for creativity in their curricular, while marketing concentrators should appreciate both the organizational and personal needs of more thorough discipline, restraint, and structure that would enable them to build their analytical skills. The latter refocus is particularly pertinent in a digital age where data is mushrooming if marketers wish to protect their domain of expertise from other business concentrations.

The universal importance of career outcomes suggests that all business programs should seek accreditation to valued professional bodies, collect databases of career destinations and career paths, and select exemplars of alumni to act as ambassadors for highlighting career progression and career paths in promotional material.

For educational managers planning expansion abroad, cultural sensitivity is required in the designing and marketing of concentrations to ensure that they will be well received in the target countries, especially in high context

countries. It cannot be unequivocally assumed that, when targeting high context countries with new educational programs, cultural values, and motives will automatically shift toward an acceptance of those generally associated with low context countries. Moreover, not all high context countries will behave similarly on motives and cultural values, suggesting that each country should be investigated individually, as affirmed by the significant differences identified between the United Arab Emirates and China with respect to reputation and REC. The high REC attributed to the United Arab Emirates would suggest a need to gain maximum exemptions for qualifications, working closely with professional bodies, and exploring demand for 2-year degree programs. Additional investment into methods of learning for different ability groups might be warranted. Conversely, since the motives and cultural values of the United Kingdom and the United States show remarkably similar findings, they serve as attractive propositions for replicating similar business models to other low context countries. Clearly expansion into markets that characterize both different motives and cultures from the domestic market will be most risky to implement.

Specifically, universities setting up franchises or partnerships concerning business programs in countries where there is a strong underlying Confucian ethos must factor in an appropriate balance of extrinsic and intrinsic motives in their recruitment, promotion, and development. If the persistent Confucian mentality is not factored into educational design, new degree programs intended to attract students from a global market could fail. Development of new marketing modules might consider offering comparative marketing modules that compare and contrast different styles of management from say East Asia versus North America and Western Europe.

Since developmental skills, taken together, were of universal importance between concentrations, we suggest they are likely to serve as a hygiene factor, or order qualifier, rather than an order winner, in terms of choice of business concentration. Since specific skills (such as analytical skills, strategic thinking) may vary according to concentration, administrators should ensure that skills are suitably adjusted within the curriculum for each concentration.

To make reliable generalizations, more comparative studies conducted across multiple countries are needed. We used the same measures for collecting data in four countries but our samples comprised students selected from one school each in the four countries. Future research should collect data from several schools in different countries and consider expansion of concentrations to other business disciplines. Future studies may also consider additional scale development, including perhaps a job satisfaction measure among graduates employed in their respective careers.

## Appendix

Question stem: Listed below are different motives that business students may have for selecting a concentration, in which you choose to specialize in. Please indicate how important these motives were in your selection of your chosen specialism/concentration (e.g., accounting and finance, marketing, management).

### Items Representing Factor Motives Affecting Choice of Business Concentration

#### Lifestyle aspirations

Offers fun and enjoyment (reverse scored)

Allows me to pursue an active social life (reverse scored)

#### Reputation

The concentration has faculty with a known research reputation

The concentration has faculty with a known teaching reputation

The concentration has one of the best university rankings

The university is well-known for the concentration I chose

The need for high academic reputation

#### Relative ease of completion

Success can be achieved with little effort

Presents few academic hurdles

#### Career outcomes

Offers excellent job opportunities

Offers excellent earnings growth

#### Developmental skills

Improves strategic thinking

Develops data analysis skills

Helps achieve success in competitive situations

Develops problem solving skills

Respondents were instructed to rate the importance of the above motives on a 5-point scale, where 1 = *unimportant*, 2 = *of little importance*, 3 = *important*, 4 = *very important*, 5 = *indispensable*.

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