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Kokand University

Business ethics of immigrants and their acculturation. A cross-cultural study in three countries: Israel, Kazakhstan and Uzbekistan

אתיקה עסקית של מהגרים ואקולטורציה שלהם.
מחקר בין-תרבותי בשלוש מדינות: ישראל, קזחסטן ואוזבקיסטן

Деловая этика мигрантов и аккультурация. Кросскультурное исследование в трёх странах: Израиль, Казахстан и Узбекистан

Мигранттардың бизнес этикасы және олардың аккультурациясы. Үш елдегі мәдениетаралық зерттеу: Израиль, Қазақстан және Өзбекстан

Мигрантларнинг бизнес этикаси ва уларнинг аккультурацияси. Учта давлатда маданиятлараро тадқиқот: Исроил, Қозоғистон ва Ўзбекистон

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Preface

This study is the result of the contributions, cooperation, and support of many people and institutions in Israel, Kazakhstan, and Uzbekistan.

First and foremost, we wish to thank the Ministry of Regional Cooperation of Israel for funding this research and for recognizing the importance of the topic of business ethics among immigrants and their acculturation.

We are deeply grateful to our partners in Kazakhstan and Uzbekistan for their invaluable collaboration, guidance, and commitment throughout the project.

Finally, we owe a special debt of gratitude to all the respondents who participated in the survey. Without their openness and willingness to share their views and experiences, this research would not have been possible.

We hope that the findings of this study will contribute to a better understanding of how immigrants adapt to the ethical norms of their host societies and will serve as a basis for policies that foster both social integration and the promotion of ethical and civic values.

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Introduction

Culture plays a central role in shaping individuals' perceptions and ethical attitudes, with business ethics varying significantly across cultural contexts (Ahmed et al., 2003; Belk et al., 2005; Christie et al., 2003; Donaldson & Dunfee, 1994; Lim, 2001; Phau & Kea, 2007). This cultural influence is particularly salient among migrants, who bring to host countries the ethical beliefs and business norms of their countries of origin. Migrants' ethical beliefs may change economic and social practices in the host economies. Immigrants arriving from countries characterized by weak business ethics and high levels of corruption may transfer permissive attitudes toward unethical conduct, thereby negatively influencing local business practices. Conversely, migrants from countries with low corruption and transparent, lawful business norms may contribute positively to improving ethical standards in the host society.

Over time, migrants undergo a process of acculturation, defined as the acquisition and adoption of cultural behaviors, attitudes, and values of the host countries that differ from those of their countries of origin (Lee, 1981). According to Berry's framework, acculturation is not a one-sided process of non-dominant groups adapting to the dominant group, but rather a reciprocal dynamic that shapes both majority and minority communities that contact one another (Berry, 2003). Migrants may combine the preservation of cultural values from their home country with adaptation to local business practices of the host countries, leading to transformed ethical outlooks or even the emergence of hybrid approaches that integrate both sets of values (Jaffe et al., 2018).

In recent years, a new wave of migration from the Former Soviet Union has intensified, particularly following the outbreak of the Russia–Ukraine war. Ukrainians were admitted into European states under collective protection status, while Russians seeking to escape government policy had fewer such options. Many relocated to other post-Soviet states with visa-free entry, including Kazakhstan and Uzbekistan—countries with strong cultural and linguistic ties to Russia. A 2021 survey by Kazakhstan's Ministry of Science and Higher Education found that 19.7% of the population identified as ethnically Russian and 94.4% reported speaking Russian (Koptleuova et al., 2023). In Uzbekistan, nearly 3,000 migrants from former Soviet countries applied for permanent residency in 2023, with Russians comprising the largest group (Statistics Agency of Uzbekistan, 2023). Some migrants from Russia, eligible under Israel's Law of Return, chose to immigrate to Israel. In 2022, 43,594 Russians

immigrated to Israel, a 5.7-fold increase compared to 2021, and this rate continued into the first half of 2023. Ukrainian immigration also rose sharply, with 15,073 arrivals in 2022 compared to 3,109 in 2021 (Ministry of Aliyah and Integration of Israel, 2023). Thus, Israel, Kazakhstan, and Uzbekistan have all recently received substantial inflows of migrants from similar origins. Many of these new arrivals, whether in Israel or Central Asia, have shown a propensity to establish businesses, making the question of their business ethics particularly pertinent. The arrival of large numbers of migrants and their participation in the host economy, as business owners, suppliers, customers, or employees, has the potential to reshape local business ethics through the "importation" of norms from the countries of origin.

Most existing research on immigrant acculturation treats migrants from the Former Soviet Union as a single, undifferentiated group, rather than distinguishing between countries of origin. Research addressing ethical attitudes has been limited to narrow aspects such as bribery (Leshem & Ne´eman-Haviv, 2013) or organizational ethics (Jaffe et al., 2018), without treating business ethics as a comprehensive construct. The present study seeks to address this gap and contribute to a better understanding of the relationship between migration, acculturation, and business ethics.

The purpose of this study was to investigate the business ethics and attitudes toward tax evasion of FSU immigrants in three countries, Israel, Kazakhstan, and Uzbekistan, comparing them to those of the native-born population in these countries.

Method

Data collection

The data for the study were collected through an online survey conducted in three countries: Israel, Kazakhstan, and Uzbekistan. The target population consisted of working-age individuals, including immigrants from the Former Soviet Union and the local population in all three countries. We used the combination of convenience and snowball sampling, keeping quotas for gender and the geographical dispersion of respondents within each country.

The questionnaire included questions on perceptions and beliefs toward business ethics, perceptions and attitudes toward tax payment, as well as socio-demographic and economic characteristics of the respondents. For immigrants, additional questions such as reasons for migration or questions related to acculturation in the host countries (language used for

reading/watching news, the primary language spoken at home, etc.) were used. To examine how business ethics changes over time of living in the host country, we imposed a quota of at least 20% of immigrants who arrived in the last 5 years in each country.

The questions regarding tax evasion might be overly sensitive for respondents; therefore, the survey instrument did not inquire directly about participants' own compliance with business ethics norms or tax obligations. Instead, the questionnaire focused on eliciting general perceptions and attitudes toward ethical norms, as well as toward tax compliance and evasion, without reference to the respondents' personal behavior. The database excluded respondents' phone numbers, email addresses, and other information in order to preserve the anonymity that was guaranteed to interviewees. The survey included informed consent from respondents. The study was approved by the Ethics Committee of the Ruppin Academic Center (Permission No. 249, 26.12.2024).

Characteristics of the sample

The total sample consisted of 1352 respondents, comprising 600 surveyed in Israel (345 Israeli-born individuals and 255 Israeli FSU immigrants), 400 in Kazakhstan (272 Kazakhstan-born individuals and 128 FSU immigrants), and 352 respondents in Uzbekistan (251 Uzbekistan-born individuals and 101 FSU immigrants).

Socio-demographic and economic characteristics of respondents are presented in Table 1. Participants from Israel and Uzbekistan were older than respondents from Kazakhstan (mean age 37.7 years for native-born persons and 41.8 years for immigrants in Israel, 36.0 and 40.7 years in Uzbekistan, and 26.7 years and 32.5 years in Kazakhstan, respectively). The gender distribution was rather equal within all groups, with a slight prevalence of women among Uzbekistan-born participants and immigrants in Israel, and a slight prevalence of men among immigrants in Uzbekistan and Kazakhstan. This reflects the real situation in these countries, since many young men left Russia and immigrated to these countries after the war began in 2022.

Table 1. Demographic and socio-economic characteristics of the sample

Characteristics	Israel		Uzbekistan		Kazakhstan	
	Israeli-born	Immigrants in Israel	Uzbekistan-born	Immigrants in Uzbekistan	Kazakhstan-born	Immigrants in Kazakhstan
Gender, Men %	55%	40%	44%	57%	47%	58%
Age, Mean (SD)	37.7 (11.4)	41.8 (9.3)	36.0 (11.4)	40.7 (12.1)	26.7 (10.1)	32.5 (10.1)
Married, %	57%	72%	75%	78%	22%	56%
Number of children, Mean	1.19	1.20	1.36	2.09	1.23	1.26
Education, %	100%	100%	100%	100%	100%	100%
Less than a high school diploma	3.5	2.0	1.6	5.9	4.0	0.0
High school diploma	30.4	12.2	7.2	5.9	33.8	5.5
Vocational studies	21.7	19.2	22.7	24.8	15.8	21.1
Undergraduate degree (Bachelor degree/first academic degree)	35.1	34.9	45.0	28.7	23.5	24.2
Graduate degree (Master degree/second academic degree)	8.7	24.3	16.3	24.8	12.1	34.4
Third academic degree (PhD, candidate of science, doctoral degree) or higher	0.6	7.5	7.2	9.9	10.7	14.8
Religion, %	100%	100%	100%	100%	100%	100%
Jewish	74.5	57.6	-	-	0.7	4.7
Christianity	4.9	2.4	4.0	16.8	11.0	14.1
Islam	17.1	-	93.6	76.2	73.5	49.2
Atheist / Do not want to answer	0.6	40.0	1.6	1.0	9.9	16.4
Other	2.9	0.0%	0.8	5.9	4.8%	15.6
Religiosity (for those who reported any religion), scaled 1-4, Mean (SD)	1.57 (0.73)	1.30 (0.56)	2.30 (0.56)	2.11 (0.47)	2.16 (0.64)	2.32 (0.92)
Employment, %	100%	100%	100%	100%	100%	100%
Salaried workers	72.2	74.5	21.5	44.6%	26.5	53.9
Business owners or self-employed	5.8	11.8	14.7	16.8	2.9	7.0
Not employed	20.9	11	47.0	27.8	65.1	29.8
Remote work (of those who are employed), %	9.3%	19.2%	23.1%	61.4%	6.6%	15.6%
Income, scaled 1-5, Mean (SD)	2.33 (1.18)	2.67 (1.30)	2.67 (1.28)	3.34 (1.33)	2.32 (1.23)	2.83 (1.07)
N	345	255	251	101	272	128

In Israel, immigrants' education was higher than that of the Israeli-born persons: 59.2% hold BA and MA degrees compared to 43.8% of natives. As far as religiosity is concerned,

74.5% of natives identified as Jews, while among immigrants, the share of Jews was lower (57.6%), and 40% identified as atheists or refused to report. It is important to note that immigration to Israel is ethnic. According to the law, only Jews (up to the third generation) or members of their families are entitled to immigrate and receive Israeli citizenship. Those who do not have the right to receive citizenship may enter the country temporarily, as tourists, labor migrants, or asylum seekers. However, they are expected to leave the country when the permitted period of stay in Israel expires, and the prolongation of visas can be very challenging. The only exclusion is immigrants from Ukraine who came after February 2022; they received group protection status, and their visas are prolonged automatically. In this sample, we surveyed only those who have the right to stay in Israel permanently. Religiosity was slightly lower among immigrants (0.725 among Israeli-born vs. 0.563 among immigrants in Israel). Immigrants in Israel were more likely to be business owners than the native-born population (11.8% of immigrants vs. 5.8% of the Israeli-born persons were business owners) and to work remotely (19.2% vs. 9.3%, respectively). Characteristics of the sample in Israel corresponded with the Israeli national statistics on immigrants and the native-born population.

Among the Uzbekistan sample, immigrants were more likely to hold MA (24.8% vs. 16.3%) and PhD (9.9% vs 7.2%) degrees, though natives are more likely to hold BA degrees (45.0% vs. 28.7%). In terms of religion, Islam was dominant in both groups, but more common among natives (93.6% vs. 76.2% among immigrants), while immigrants were more religiously diverse. Religiosity was slightly lower among immigrants (2.11 for immigrants vs. 2.30 for Uzbekistan-born respondents). Employment differences were notable: only 21.5% of natives were salaried workers compared to 44.6% of immigrants; business ownership was also higher among immigrants (16.8% vs. 14.7%). Remote work was far more common among immigrants than among native-born people (61.4% vs. 23.1%, respectively).

In Kazakhstan, educational attainment among immigrants was higher at the graduate (34.4% vs. 12.1%) and doctoral (14.8% vs. 10.7%) levels, while natives are more likely to have only a high school diploma (33.8% vs. 5.5%). Islam was the majority religion in both groups, though less common among immigrants (49.2% vs. 73.5%), with higher shares of Christianity and atheism. Religiosity was higher among immigrants (2.32 vs. 2.16). Employment differences were stark: only 26.5% of natives were salaried workers compared to 53.9% of immigrants, while a higher share of non-employed natives (65.1% vs. 29.8%), mostly because of being students in universities. Business ownership was also slightly higher among immigrants (7.0% vs. 2.9%).

In general, FSU immigrants were more educated than the native population. Immigrants were more likely to be salaried employees than the native population, and more likely to be entrepreneurs. Remote work was also notably more common among immigrants, particularly in Uzbekistan. Religious affiliation of immigrants was more diverse, and they tended to report lower levels of religiosity compared to natives, possibly reflecting more secular socialization in the countries of origin.

The total sample included 484 immigrants from the FSU countries. The distribution of the countries of origin is presented in Figure 1. In Israel, the largest share of immigrants originates from Russia (44.7%) and Ukraine (27.8%), followed by Belarus (9.0%). In Uzbekistan, the immigrant population is far more regionally concentrated, with substantial shares from Tajikistan (27.7%), Russia (27.7%), and Kyrgyzstan (20.8%), alongside notable numbers from Kazakhstan (14.9%). Kazakhstan's immigrant profile is dominated by arrivals from Uzbekistan (30.5%) and Russia (20.3%), with smaller but significant shares from Kyrgyzstan (8.6%), Belarus (4.7%), and other countries (14.1%). Russia is a common country of origin for all three, ranking among the top sources everywhere, and Ukraine also appears as a notable origin for both Israel and to some extent Kazakhstan.

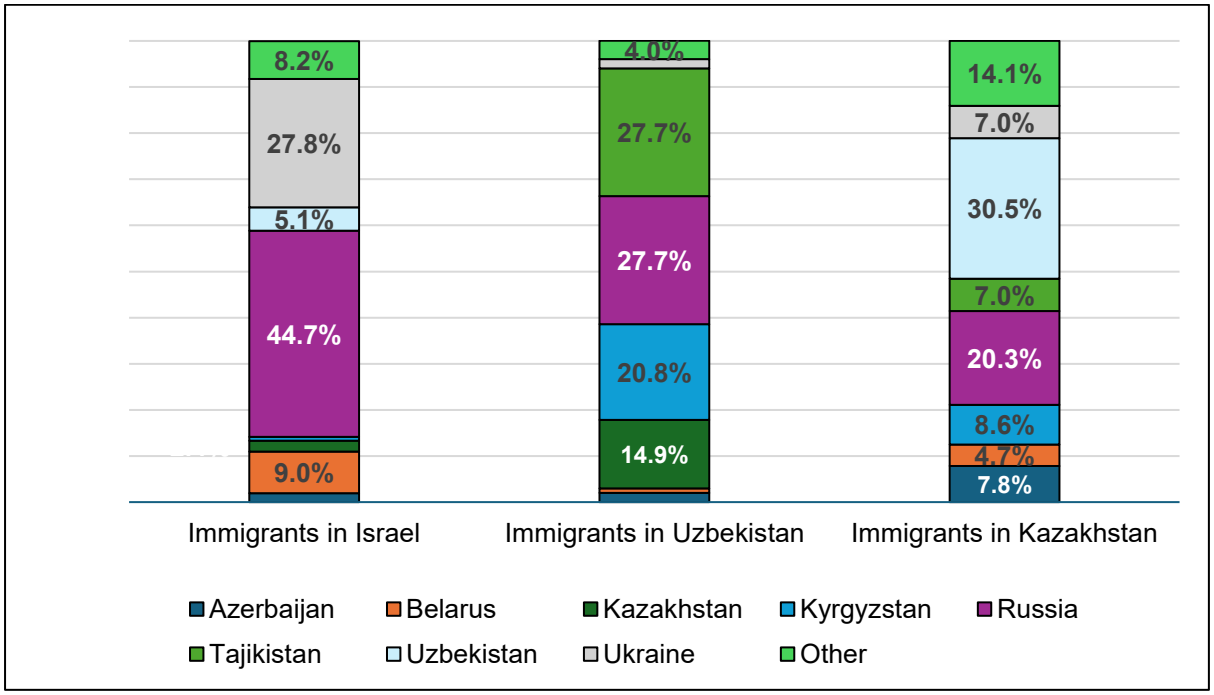

Figure 1. Distribution of FSU immigrants by countries of origin

The length of stay of immigrants differs sharply across the three host countries (see Table 2). In Israel, the majority of immigrants (65.1%) have lived in the country for more than 20 years, indicating a long-established migrant population. Only 24.7% arrived within the last five years, and an even smaller share (10.2%) have lived in the country between six and twenty years. By contrast, in Uzbekistan and Kazakhstan, immigrants are much more recent arrivals. In Uzbekistan, almost half (44.6%) have been in the country for less than five years, and another 31.7% have been there between six and twenty years, leaving just 23.8% who have resided for over two decades. Kazakhstan shows a similar pattern: 46.9% are recent arrivals (less than five years), 23.4% have stayed between six and twenty years, and 29.7% have been in the country for more than twenty years.

Table 2. Characteristics of immigrants

Characteristics	Immigrants in Israel, N = 255	Immigrants in Uzbekistan, N = 101	Immigrants in Kazakhstan N= 128	Immigrants, total, N = 484
Period of immigration, %	100%	100%	100%	100%
5 years or less	24.7%	44.6%	46.9%	34.7%
6-20 years	10.2%	31.7%	23.4%	18.2%
More than 20 years	65.1%	23.8%	29.7%	47.1%
Citizenship of the host country, %	98.8%	17.8%	49.2%	88.1%

In Israel, almost all immigrants (98.8%) hold citizenship, consistent with the high proportion of long-term residents. In contrast, in Uzbekistan only 17.8% have obtained citizenship, and in Kazakhstan just under half (49.2%) have done so. The large number of migrants who have arrived in recent years is partly explained by Russia's full-scale war against Ukraine, which began in February 2022. However, we also asked interviewers to ensure that the share of immigrants who arrived in the last 5 years was not smaller than 20% of the sample.

The reasons for immigration are presented in Figure 2. The major part (41.2%) of immigrants to Israel were brought to the country as children, while almost half of immigrants in Uzbekistan (50.5%) came for business. The latter is also the main reason for the relative majority of immigrants (25.0%) to move to Kazakhstan, but it is relevant only for 0.8% of Israelis. Among Israeli immigrants, we also see two significant groups – those who wanted to immigrate specifically to Israel (19.6%), and those who moved because of the Ukraine-Russia

war (18.0%). In Uzbekistan, the second largest group of immigrants is those who came for study (13.9%), and the largest group was those who came for work or business (50.5%).

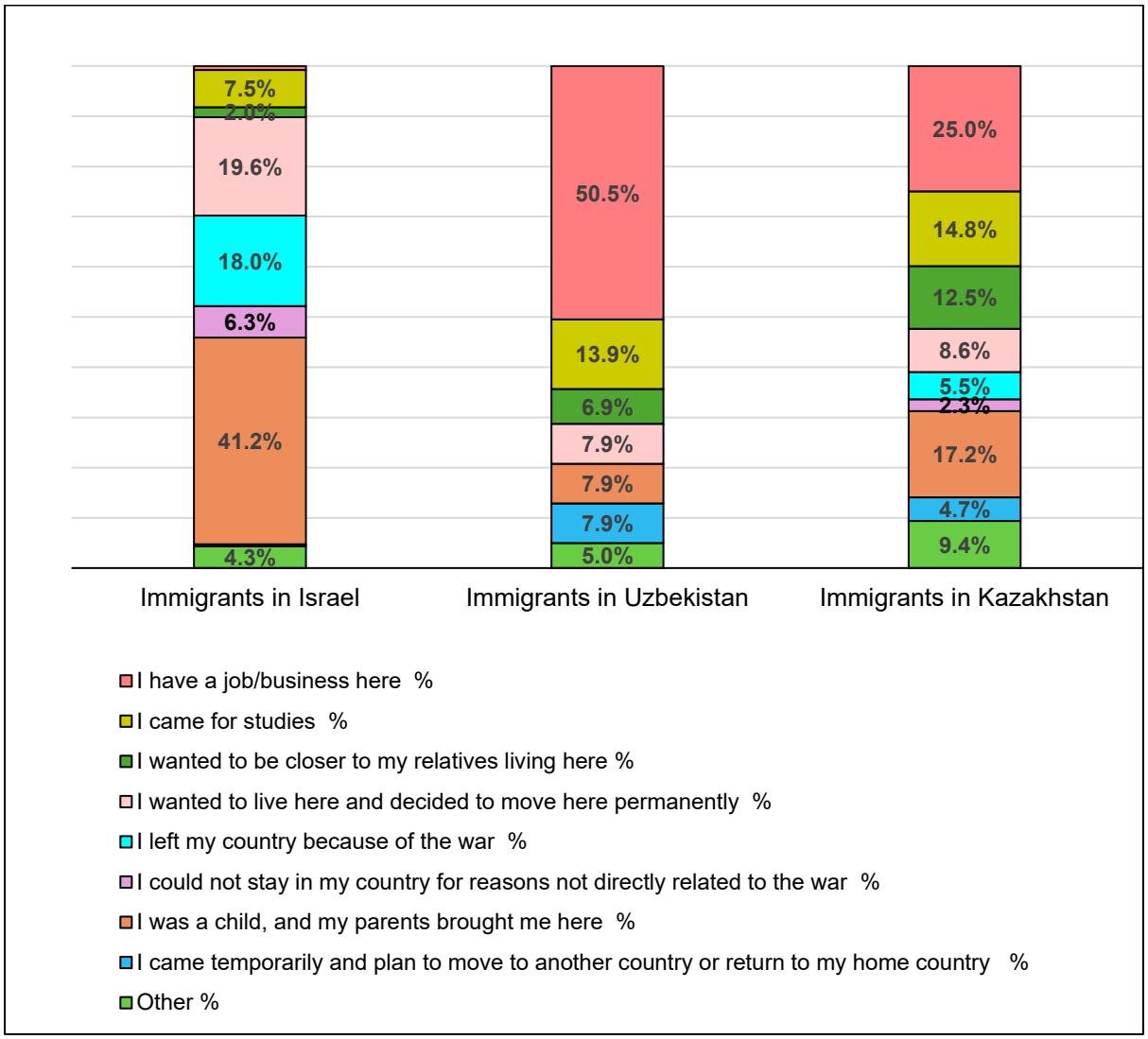

Figure 2. Reasons for immigration

Some smaller categories provide insight into more individual or transitional migration strategies. For instance, in Uzbekistan, nearly 8% of immigrants stated that they came temporarily and plan either to return to their home country or move elsewhere. In Kazakhstan, this share is lower (4.7%), and in Israel it is almost negligible (0.4%). Another noteworthy aspect is the relevance of education-driven migration in both Uzbekistan (13.9%) and Kazakhstan (14.8%). This reflects the role of these countries as regional education hubs, attracting students from neighboring states, often leading to subsequent employment and integration. By contrast, study-related migration to Israel is comparatively rare (7.5%), aligning

with the broader trend of Israel's migration being shaped by historical, familial, and geopolitical factors rather than by academic mobility. This divergence underscores the different functions that each country plays in regional and global migration systems.

Identity with the host country is presented in Figure 3. Immigrants in Uzbekistan were less likely to identify with the host country and feel at home than immigrants in Israel and Kazakhstan, but Israeli immigrants showed less desire to identify with the country of origin than others.

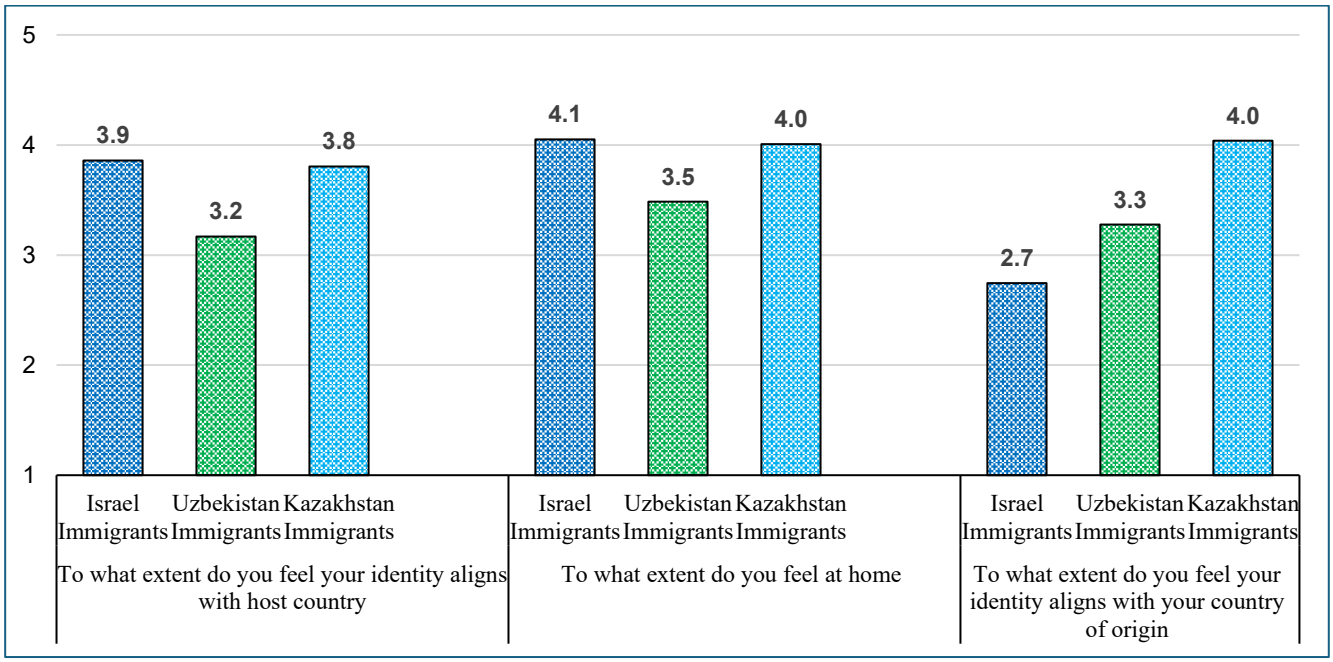

Figure 3. Identity with the host country (scale 1–5)

Immigrants in Israel reported higher host country language skills than immigrants in Uzbekistan, and especially than in Kazakhstan (Figure 4). Uzbekistan's immigrants consistently occupy an intermediate position. Moreover, the relatively low writing and reading skills in Kazakhstan and Uzbekistan (in comparison to speaking competencies and understanding of spoken language) could indicate a more limited need or opportunity to use the host country's language.

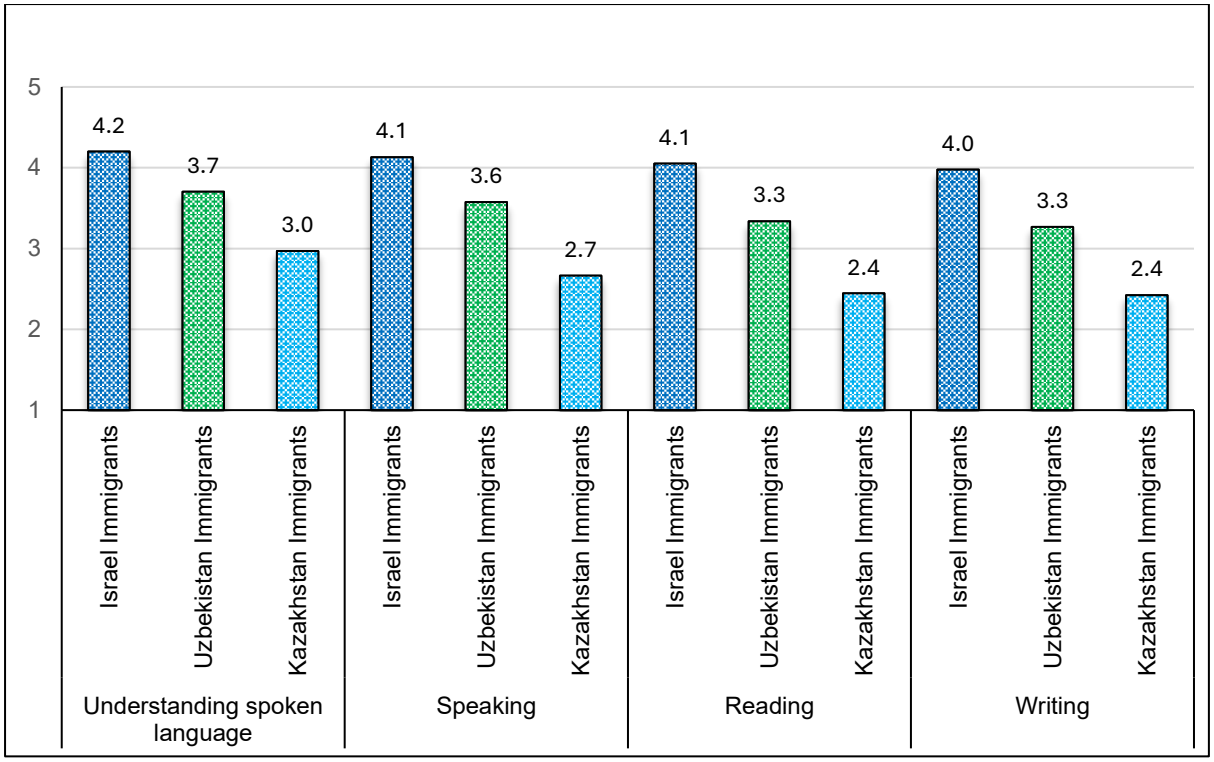

Figure 4. Understanding host country language (scale 1–5)

Russian was the most preferred language at home in all countries (Figure 5): for 61% of immigrants in Israel, 37.6% in Uzbekistan and 32% in Kazakhstan. Uzbek is the second popular home language for immigrants in Kazakhstan and Uzbekistan. Immigrants in Kazakhstan showed more diversity in home languages. In Uzbekistan and Kazakhstan, several Central Asian languages such as Kyrgyz (12.9% in Uzbekistan) and Kazakh (6.3% in Kazakhstan), also have a visible presence. Interestingly, Uzbekistan shows a strong representation of Tajik (12.9%) alongside Uzbek. Languages spoken by less than 3.5% of respondents were grouped into the “Other” category. Among Israeli immigrants, this included four languages (Azerbaijani, English, Kyrgyz, and Ukrainian); among Uzbek immigrants — also four (English, Azerbaijani, Turkmen, and Ukrainian); and among Kazakh immigrants — six (English, Armenian, Hebrew, Latvian, Turkmen, and Estonian).

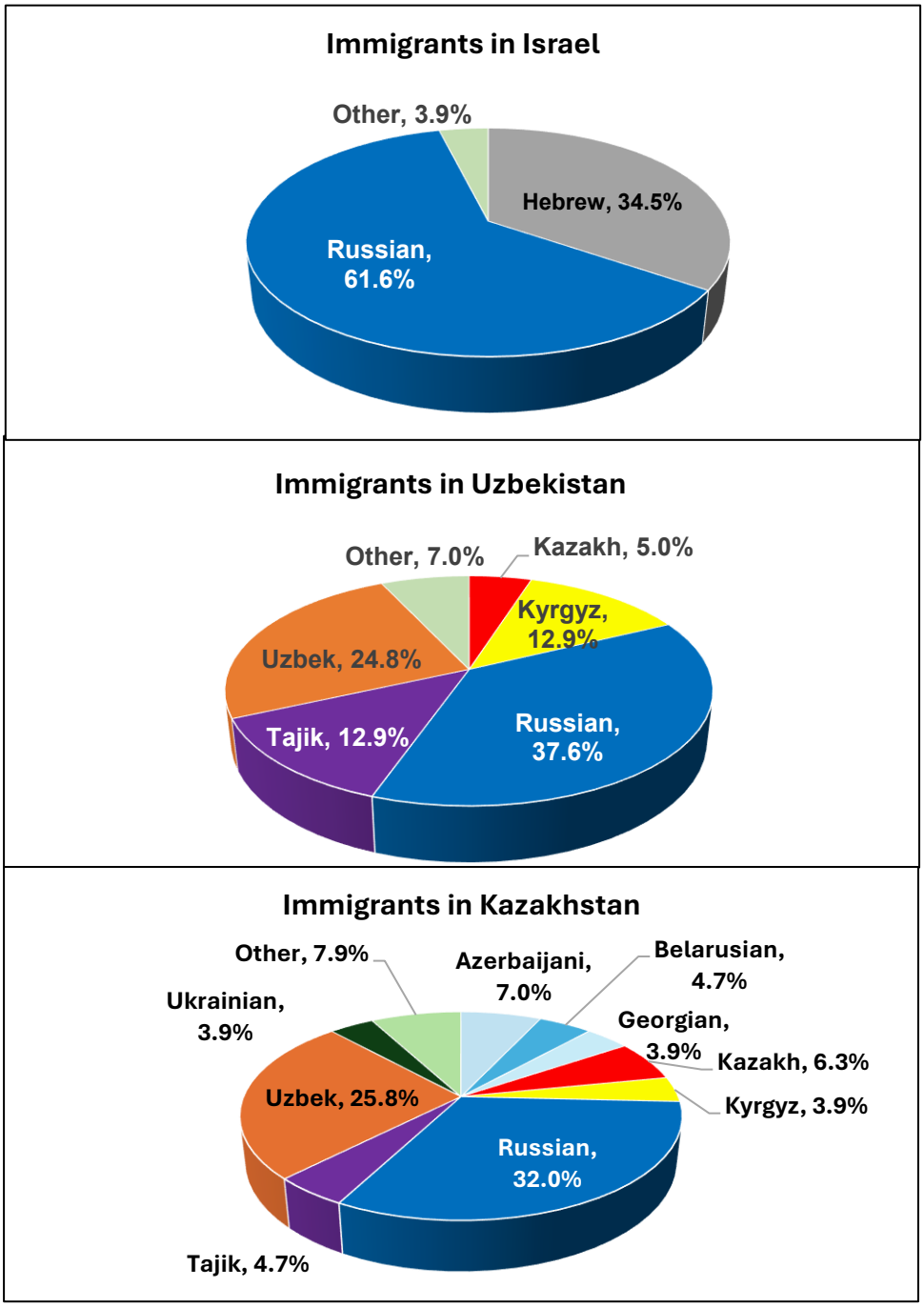

Figure 5. Language preferred for communication at home

We asked all migrants whether they had experienced discrimination in the past year. Overall, immigrants in all countries reported low levels of discrimination, but the differences are notable: immigrants in Israel feel discriminated against more often (1.58) than those in Kazakhstan (1.30) and Uzbekistan (1.19). The highest level of discrimination in Israel may partly reflect relatively higher expectations of immigrant citizens in Israel. In Kazakhstan and

especially Uzbekistan, lower discrimination scores could stem from linguistic and cultural proximity between immigrants and natives, as well as the prevalence of Russian and shared regional languages that facilitate day-to-day communication. The greater diversity of home languages in Kazakhstan may create a more pluralistic environment, yet it can also reinforce group boundaries. Moreover, among migrants (see Table 1), employment rates are high, and in Uzbekistan in particular, there is a notable share of remote work. The remote format reduces the number of potentially conflict-prone offline interactions, where barriers are more likely to emerge. This correlates with the lowest level of perceived discrimination observed among migrants in Uzbekistan.

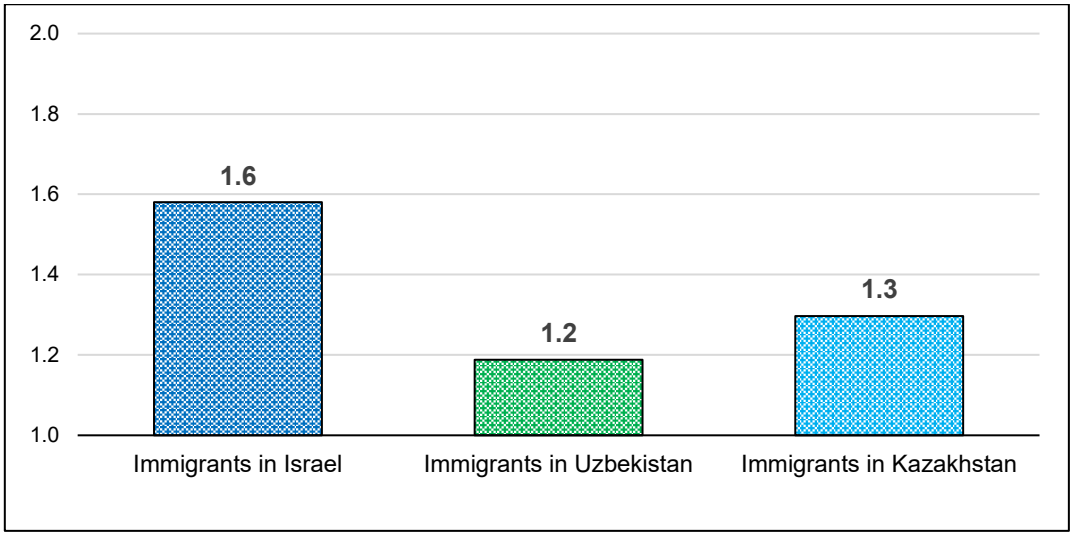

Figure 6. Experienced discrimination in the last 12 months (scale 1–5)

Results

Differences in business ethics perceptions

To examine the business ethics beliefs, we asked respondents about various perceptions on ethics in businesses and organizations. The questions did not ask about the situation in the country where respondents live or the organization/company where they work, but were formulated concerning a common situation in any general country and any general company. All questions were scaled from '1' = completely disagree to '5' = completely agree. The graphs in this section show percentages of respondents in each group who answered that they mostly agree or completely agree with the claims on business ethics. To analyze the differences between the groups, we ran Chi-Square tests.

In all countries, immigrants believed more frequently than the locals that successful managers are unethical. Figure 7 shows that immigrants were more likely to perceive successful managers as those who conceal information that could harm their interests (Chi-Square = 51.094, Sig. < 0.001). In Kazakhstan, the difference between the Kazakhstan-born and immigrant respondents was minor but still existed.

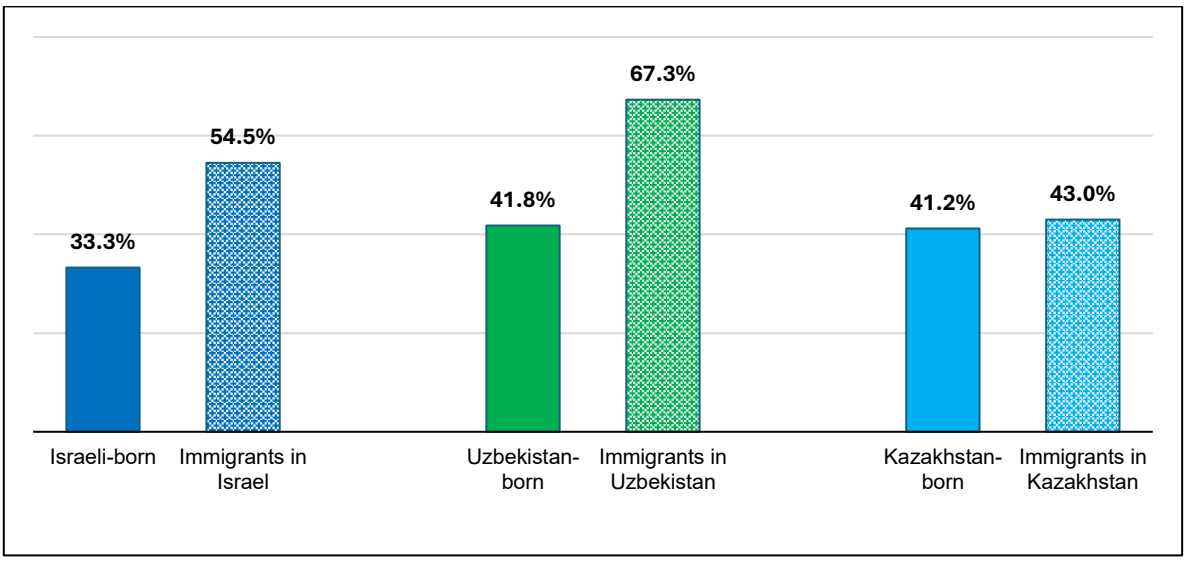

Figure 7. Percent of respondents who agree with the claim that "Successful managers in organizations/businesses hide information that could harm their interests"

Immigrants more often perceived successful managers as those who shift the blame onto others when they anticipate potential failure (Chi-Square = 21.301, Sig. < 0.001) (Figure 8).

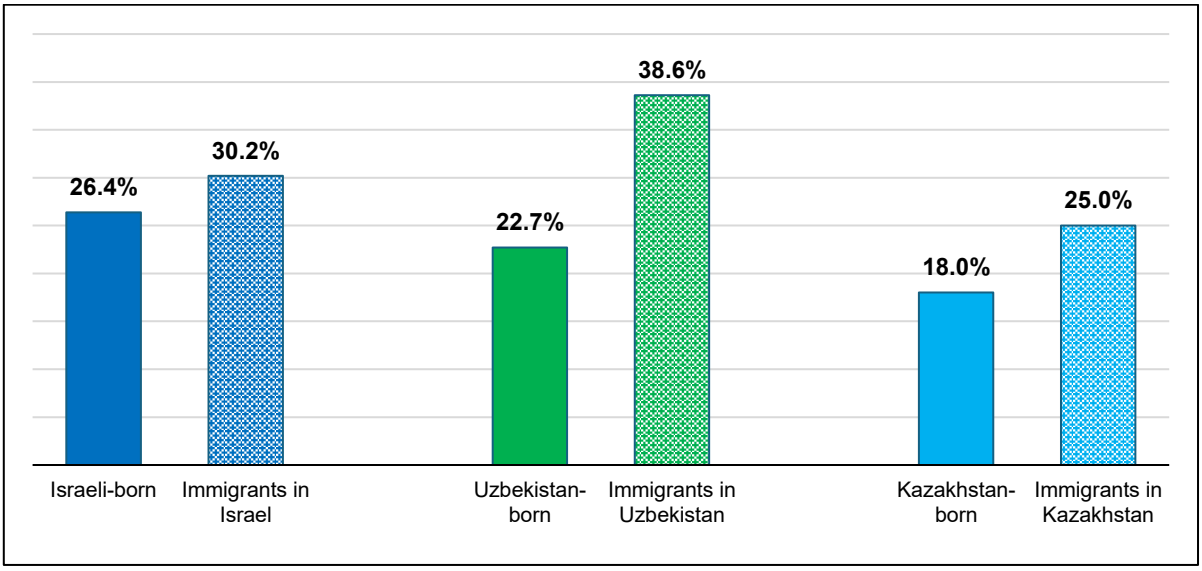

Figure 8. Percent of respondents who agree with the claim that "Successful managers in organizations find a 'scapegoat' when they feel they might fail"

Immigrants were more convinced than native-born people that successful managers build their success by aligning themselves with the contributions of others (Chi-Square = 13.676, Sig. = 0.018) (Figure 9).

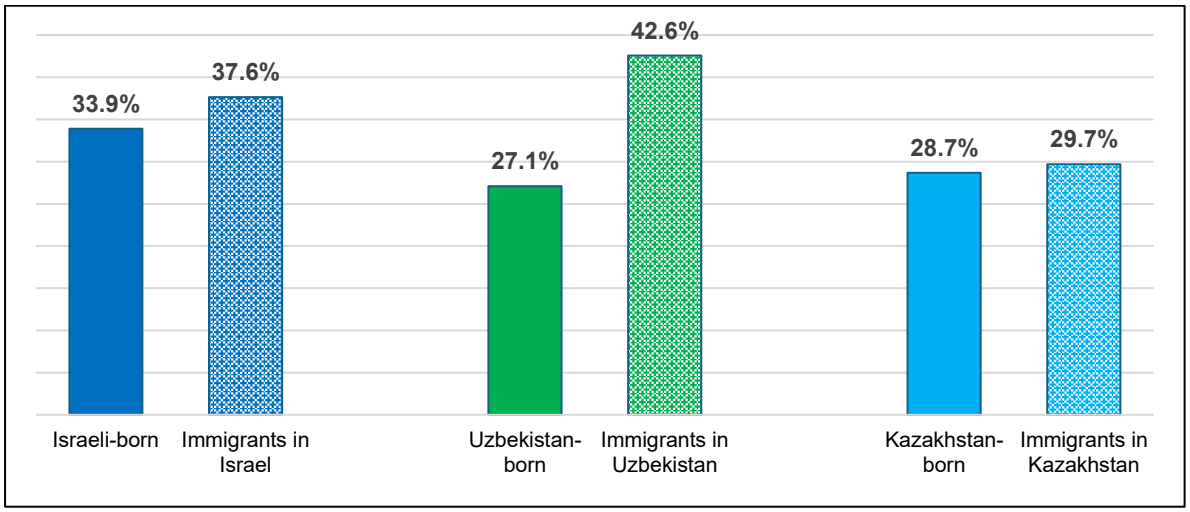

Figure 9. Percent of respondents who agree with the claim that "Successful managers in organizations take credit for the ideas and achievements of other employees"

Immigrants were more likely to report that to succeed as a manager, one must undermine competitors in the eyes of key decision-makers (Chi-Square = 21.524, Sig. = 0.001) (Figure 10). Only in Israel this pattern was opposite, and fewer immigrants (17.6%) agreed with this claim compared to the Israeli-born people (25.8%).

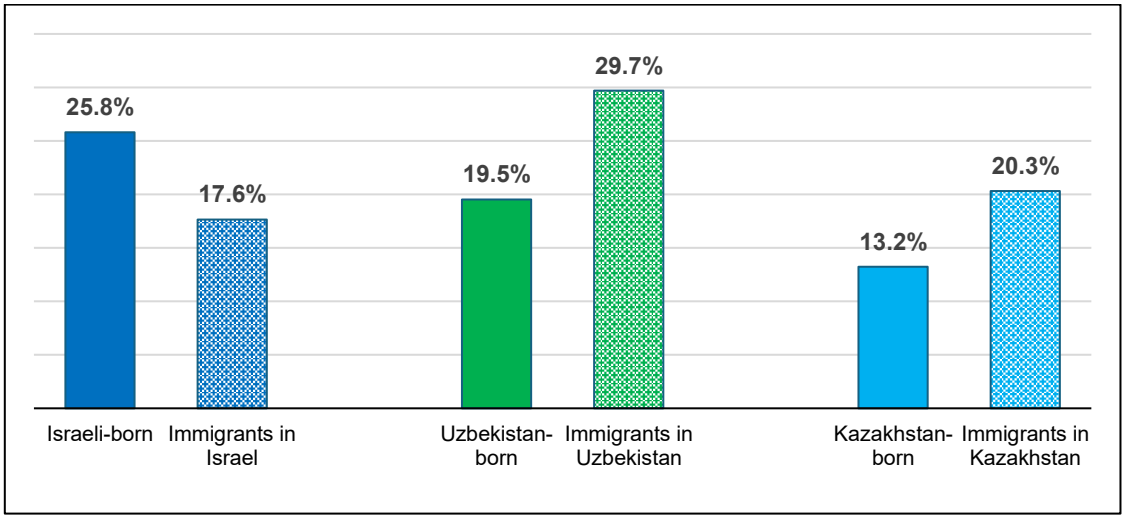

Figure 10. Percent of respondents who agree with the claim "To be a successful manager, one must make competitors look bad in the eyes of important people"

Immigrants in Uzbekistan and Kazakhstan were more supportive of the idea that managers should not dwell on ethical issues, while in Israel, the situation was opposite: only 11.8% of immigrants vs. 22.3% of the Israeli-born persons believe that managers do not need to reflect on ethical issues (Chi-Square = 44.364, Sig. < 0.001) (Figure 11).

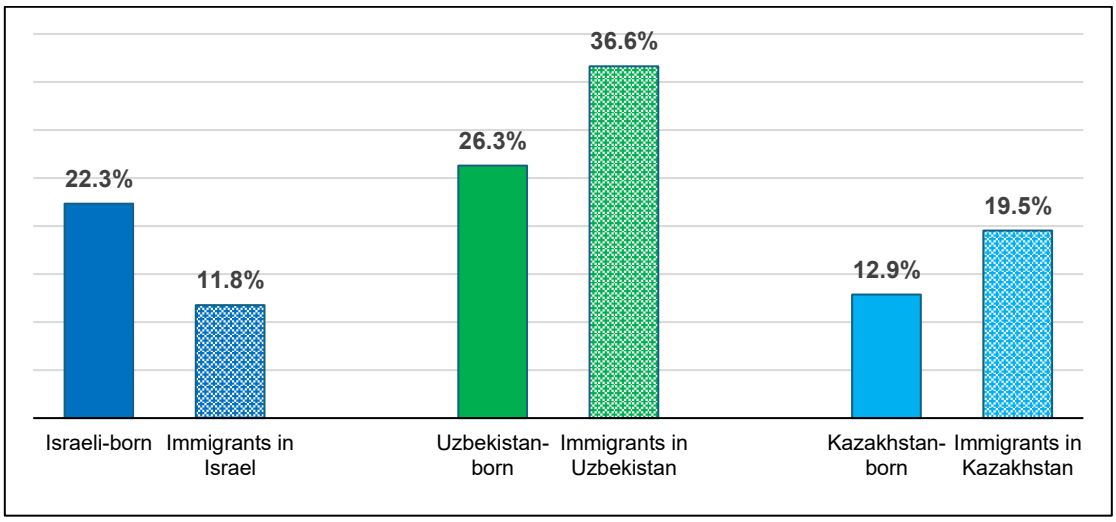

Figure 11. Percent of respondents who agree with the claim "A manager cannot afford to dwell on ethical issues"

Immigrants in all countries were significantly more likely to connect success at work or business to a need to compromise on ethical issues than native-born people were (Chi-Square = 244.110, Sig. < 0.001) (Figure 12).

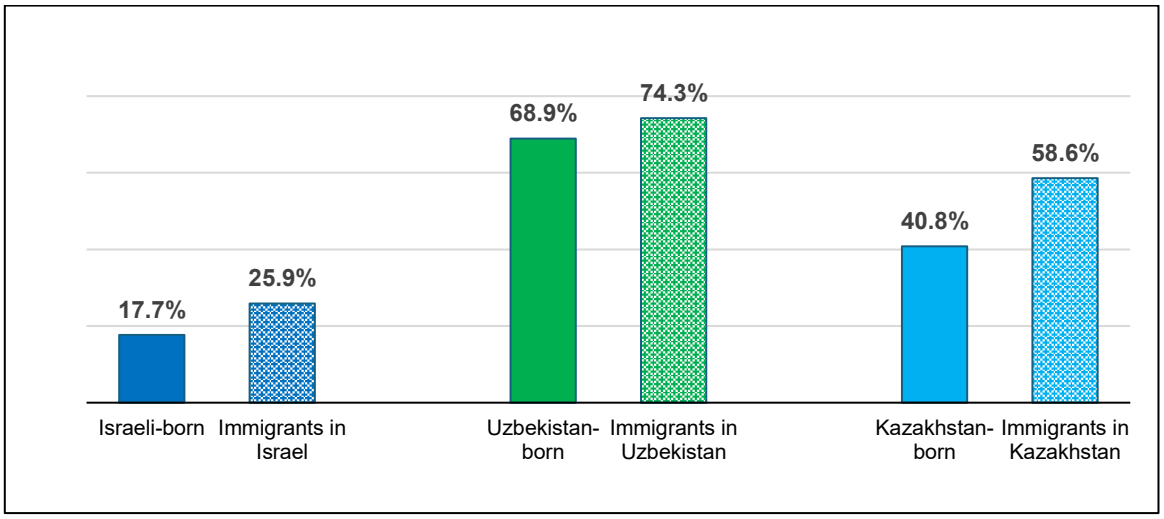

Figure 12. Percent of respondents who agree with the claim "To succeed at work/business, one must compromise on ethical issues"

It seems that there is a consistent pattern of ethical beliefs: immigrants in all three countries tended to express greater skepticism toward managerial ethics, perceiving successful managers as more likely to conceal information, shift blame, take credit for others' work, or undermine competitors. This viewpoint often extends to a belief that success requires ethical compromise, particularly evident among FSU immigrants in Uzbekistan and Kazakhstan. Based on 4 out of 6 claims, in Israel immigrants were also more inclined than natives to dismiss the importance of ethical considerations in management.

The next group of questions focused on how migrants and natives relate ethical standards to personal and group goals (of a company, society, or the state). In the three countries, immigrants were more likely to prioritize companies' interests over national ones than the native-born population (Chi-Square = 21.184, Sig. = 0.001) (Figure 13).

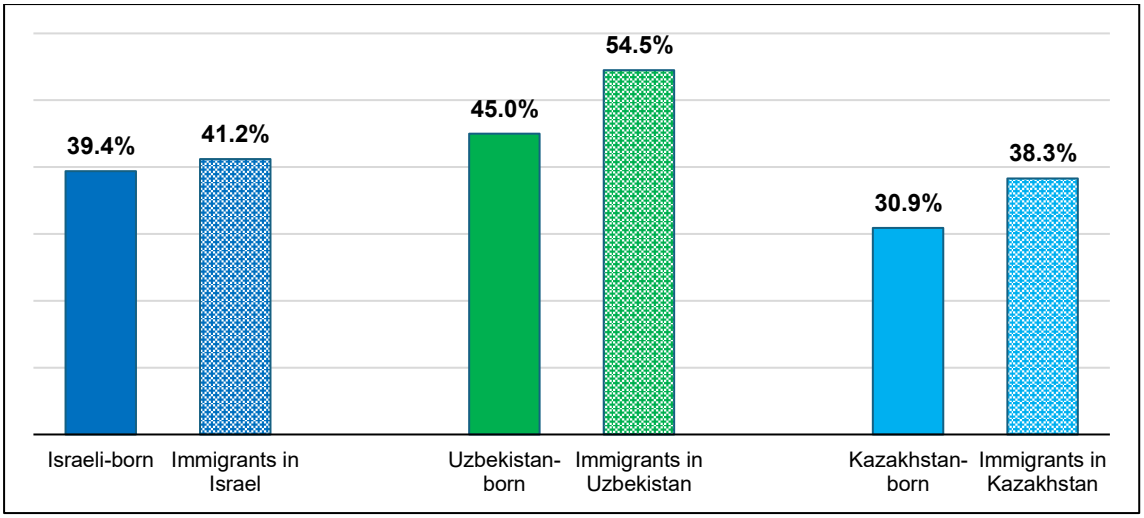

Figure 13. Percent of respondents who agree with the claim that "A manager's decisions should be based on the well-being of his/her company, not on the well-being of the country as a whole"

In all countries, slightly less than half of the people were inclined to free businesses from responsibility for social problems (Figure 14). Although it seems that the levels of support for this idea among immigrants are slightly higher, the gaps between immigrants and native-born people, as well as between countries, were non-significant (Chi-Square = 7.776, Sig. = 0.169).

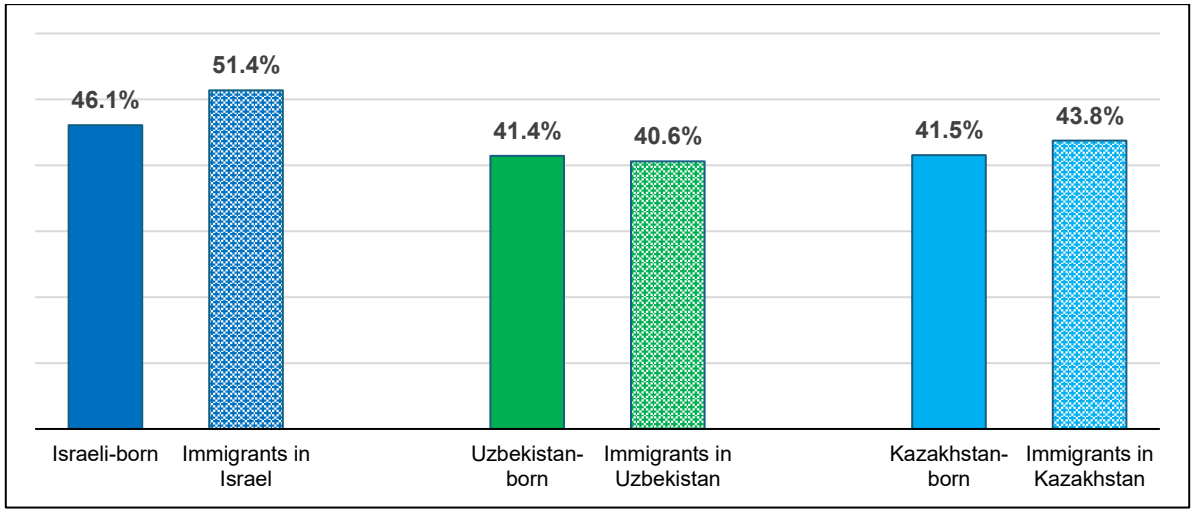

Figure 14. Percent of respondents who agree with the claim "The government is responsible for solving social problems (for instance, environmental issues), not business managers"

Immigrants in Israel and Uzbekistan do not believe in the altruistic behavior of other people and suspect that even if it seems so, it is actually rooted in individuals' pursuit of their own interests (Chi-Square = 33.700, Sig. < 0.001). Only in Kazakhstan immigrants suspect less and believe more in the altruistic motivation of others (Figure 15).

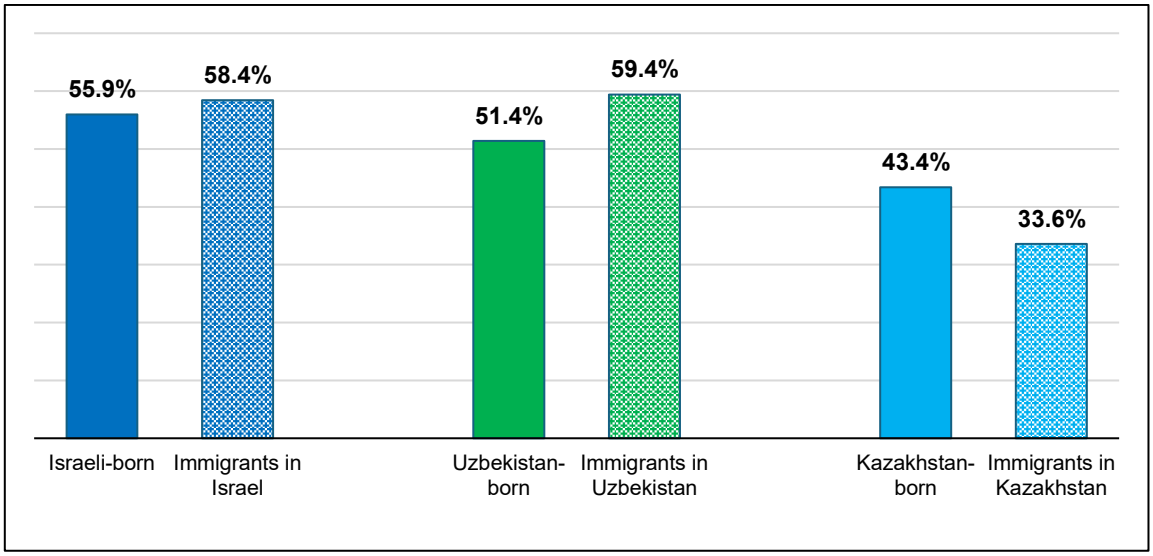

Figure 15. Percent of respondents who agree with the claim that "Somebody's activities may appear selfless, but people usually act in their own selfish interests"

More immigrants in Uzbekistan and Kazakhstan agreed with the idea that legality equates to ethicality in business (Figure 16), compared to immigrants in Israel (Chi-Square = 47.102, Sig. < 0.001), and to native-born people in these countries.

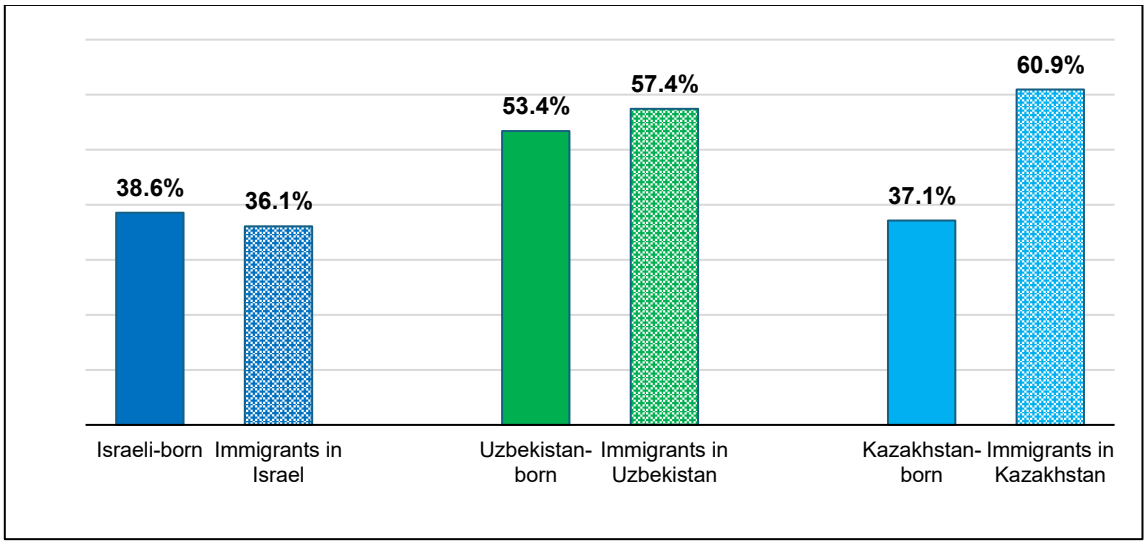

Figure 16. Percent of respondents who agree with the claim "In business, what is legal is also ethically acceptable"

In sum, with the exception of isolated cases, immigrants in all countries are more likely to endorse ethically questionable behaviors compared to native-born populations. Immigrants also more strongly associate business success with compromising ethical standards, prioritizing corporate over national interests.

The survey also included two questions about the need to adhere to ethical perceptions of the country where the business operates. The first question was concerned with imaginarily doing business by foreigners in the country where the respondents live, and the second with imaginarily doing business by the respondent in another country (Figures 17 and 18).

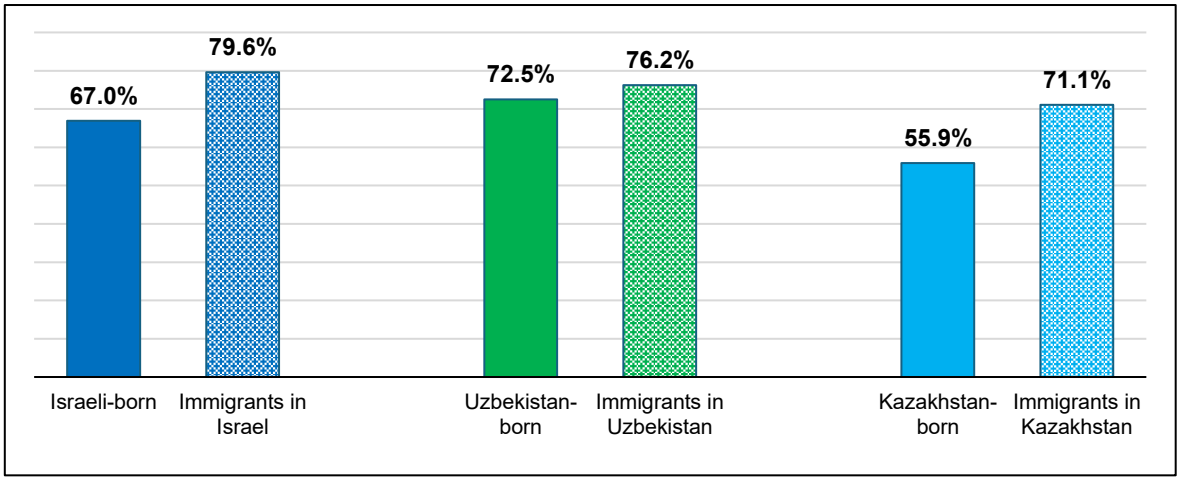

Figure 17. Percent of respondents who agree with the claim "When a foreign company operates in Israel/Uzbekistan/Kazakhstan, it should adhere to Israel/Uzbekistan/Kazakhstan's ethical standards"

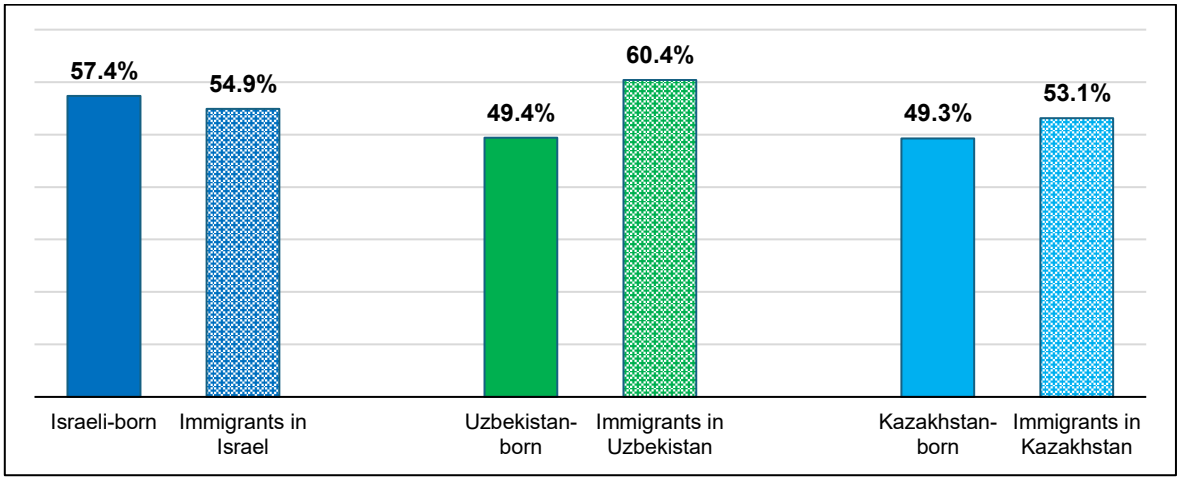

Figure 18. Percent of respondents who agree with the claim "When a company I represent does business in another country, it should follow local ethical standards, even if they do not align with my own ethical standards"

Surprisingly, we found that the requirements to adhere to ethical perceptions of the country where the business operates are different when the matter concerns the respondents' own country, where they lived at the time of the survey, and any other foreign country. When respondents answered about the country where they lived, immigrants in the three countries were more inclined to change their own ethical standards and follow those of the operating country (Chi-Square = 40.283, Sig. < 0.001). When the question was more personal and concerned doing business in any other country by respondents themselves, no differences between the groups were found (Chi-Square = 7.889, Sig. = 0.162). Moreover, the support for a claim to compromise by foreign businessmen on his/her own business norms was higher when the question applied to the current country of living than any other country.

Index of Unethical Business Beliefs and immigrants' business ethics acculturation

To evaluate the business ethics perceptions of the groups in general, we created an Index of Unethical Business Beliefs, which was based on 11 items mentioned above (except the item on adhering to ethical norms of Israel/Uzbekistan/Kazakhstan when a foreign company operates in these countries, since it showed low reliability with other items) scaled 1-5. The internal reliability of the created index was good (Cronbach's Alpha = 0.752). The differences between the groups are presented in Figure 19.

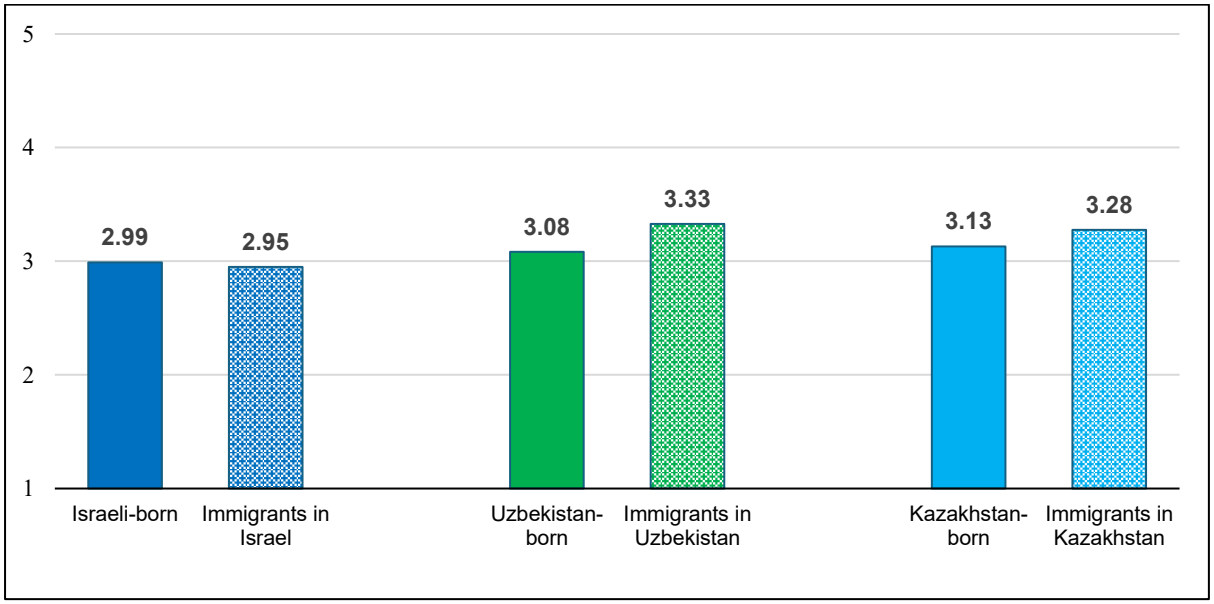

Figure 19. Index of Unethical Business Beliefs (scaled 1–5)

The study found that in Kazakhstan and Uzbekistan, immigrants demonstrated higher levels of unethical business beliefs than the native population (M = 3.33 vs. M = 3.08 in Uzbekistan, and M = 3.28 vs. M = 3.13 in Kazakhstan). In Israel, the unethical business beliefs of immigrants (M = 2.95) were rather similar to those of the native population (M = 2.99). This may be explained by the fact that the mean length of living of immigrant respondents in Israel was longer than the length of living of immigrants in Uzbekistan and Kazakhstan (21.7 years in Israel, 11.9 years in Uzbekistan, and 14.1 years in Kazakhstan). Years of living in the host country are usually used as a proxy of immigrants' acculturation; thus, immigrants in Israel may be regarded as more acculturated than immigrants in Uzbekistan and Kazakhstan. This is justified by the fact that immigrants in Israel reported higher levels of the host country's language proficiency (Figure 4). They also more often speak Hebrew at home than immigrants in two other countries (see Figure 5).

To examine how unethical business beliefs of immigrants change over time, we divided immigrants into 3 groups by the length of living in the host country (less than 5 years, 6–20 years, and 21 years or more). The periods were chosen so that the number of respondents in each group was not less than 25. The results are presented in Figure 20.

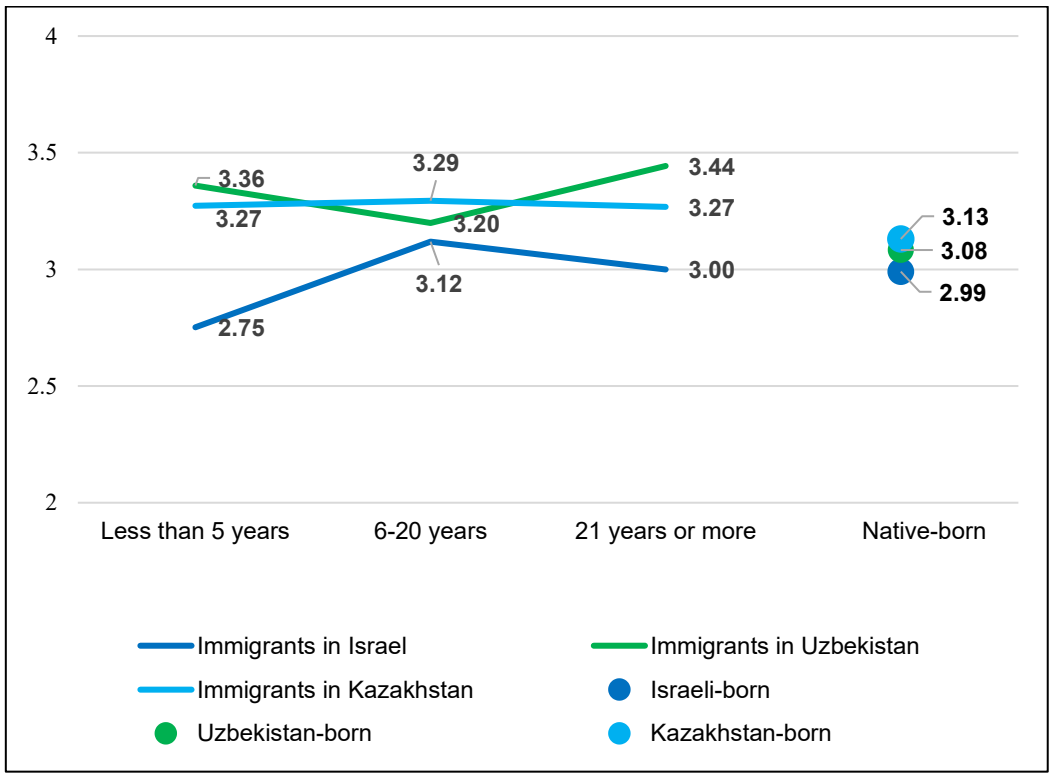

Figure 20. Index of unethical business beliefs of immigrants (scaled 1-5) by the length of time living in the host country

The index of unethical business beliefs of newcomers to Israel was lower than that of Israeli-born people, namely, they were more ethical. With time living in the host country, the index gets closer to that of the native-born population (M = 3.00 for Israeli immigrants who have lived in Israel 21 years or more and M = 2.99 for native-born persons). The opposite tendency is in Uzbekistan: newcomers have a higher index of unethical business beliefs than the native population, and after years of living in the host country, they reported even higher unethical beliefs. Unethical business ethics beliefs in Kazakhstan have not changed over time and remain close to those of the Kazakhstan-born population.

In sum, the findings reveal consistent cross-country patterns in business ethics perceptions, showing that immigrants, compared to native-born populations, are generally more likely to endorse ethically questionable managerial behaviors such as concealing information, undermining competitors, shifting blame, and taking credit for others' work. Immigrants in all countries also more strongly associate business success with compromising ethical standards, prioritizing corporate over national interests, and equating legality with ethicality, especially in Uzbekistan and Kazakhstan. However, Israel stands out: immigrants there demonstrate ethics perceptions more similar to the native-born population, which may be linked to their higher levels of acculturation, as reflected in longer residency and greater language proficiency. Interestingly, ethical beliefs vary not only by group but also by how the ethical scenario is framed: immigrants are more willing to adopt host-country ethics when imagining foreign business in their current country, but this willingness diminishes when imagining themselves doing business abroad. Finally, the composite index of unethical business beliefs supports these trends: immigrants in Uzbekistan and Kazakhstan report higher unethicality than natives, while in Israel, ethics perceptions converge with time, suggesting that length of residence plays a key role in shaping ethical views.

Tax evasion: native-born population vs. immigrants

To evaluate the legitimation of tax evasion, we asked respondents to what extent they agreed with numerous claims reflecting perceptions of various aspects of paying/evading taxes, not specifying that they should speak about a certain country. All items were scaled from '1' = completely disagree to '5' = completely agree. The following graphs show differences across

the countries and groups (immigrants vs. native-born people). In the graphs presented below (Figures 21–29), the wording of the question implied that the more the respondent agreed with the statement, the more likely they were to justify tax evasion.

Immigrants in Israel and Uzbekistan showed higher tolerance and understanding toward tax evaders than native-born persons and immigrants in Kazakhstan ($F = 14.433$, Sig. < 0.001; Figure 21).

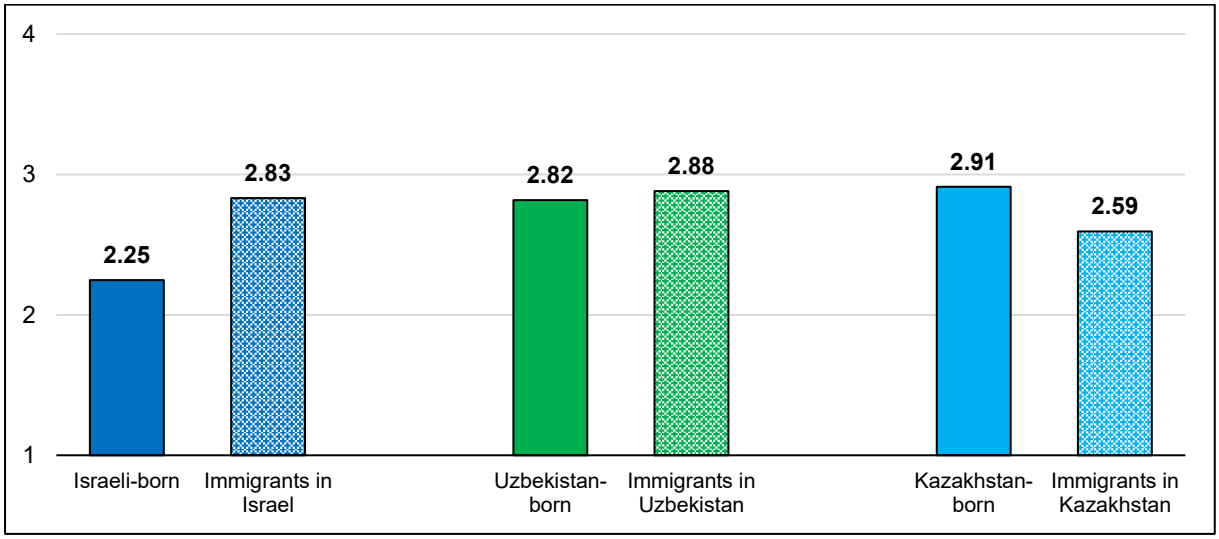

Figure 21. Extent to which people agreed with the claim "I understand and accept the reasons why people evade taxes" (scale 1–5)

The following two questions examined the legitimation of cheating on taxes (Figures 22, 23, and 24). Figure 22 presents the results of a more general question "Cheating on tax may be justified if you have the chance", Figure 23 presents the results of the more personal question "I would cheat on taxes if I had an opportunity", and Figure 24 shows answers to the question addressing periods of crisis: "In times of crisis, it is legitimate to avoid paying taxes". The study shows that in all countries, and especially in Kazakhstan, immigrants reported higher legitimation and willingness to cheat on taxes than the native-born population. Figure 22 shows that immigrants tend to justify tax evasion more readily when given the chance, with the largest gap between native-born persons and immigrants observed in Israel ($F = 27.120$, Sig. < 0.01), while in Kazakhstan both groups show similarly high agreement levels. Figure 23 indicates that when asked directly about personal willingness to cheat if an opportunity arose, immigrants again report higher scores than native-born individuals, with the most pronounced difference found in Israel ($F = 20.497$, Sig. < 0.01). Finally, Figure 24 reveals that during times

of crisis, immigrants in all countries are more likely than native-born persons to view avoiding taxes as legitimate, with the highest agreement levels recorded in Uzbekistan and Kazakhstan ($F = 43.930$, Sig. < 0.01).

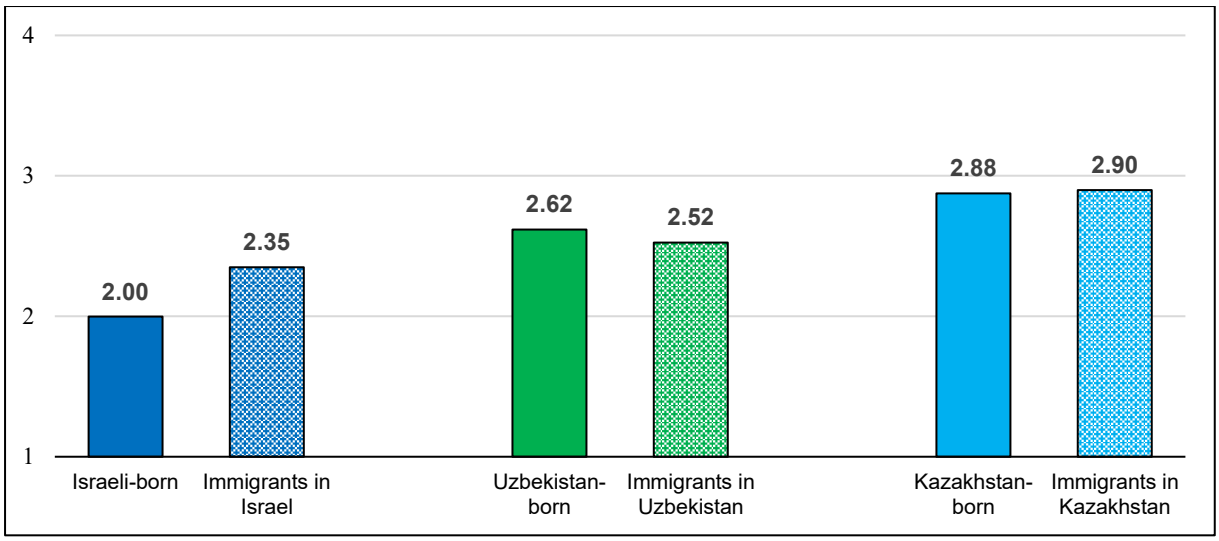

Figure 22. Extent to which people agreed with the claim "Cheating on tax may be justified if you have the chance" (mean, scale 1–5)

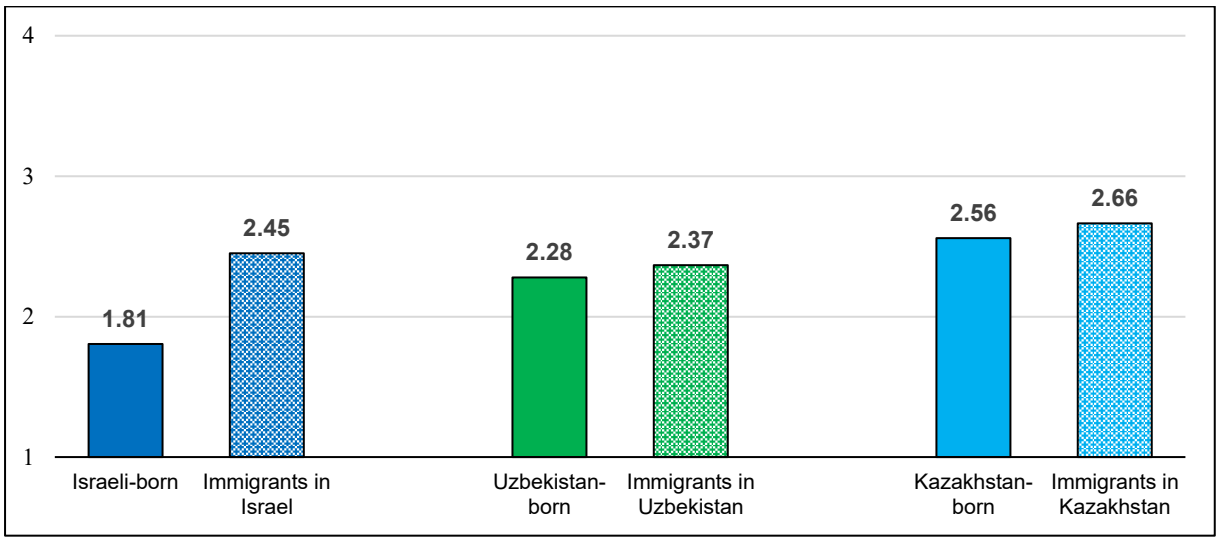

Figure 23. Extent to which people agreed with the claim "I would cheat on taxes if I had an opportunity" (scale 1–5)

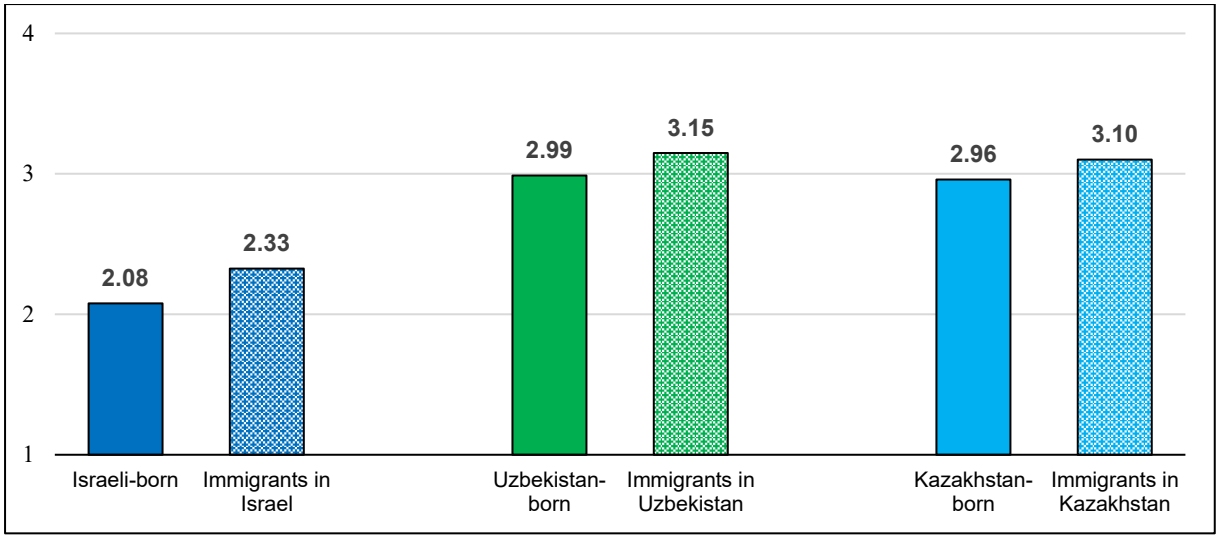

Figure 24. Extent to which people agreed with the claim "In times of crisis, it is legitimate to avoid paying taxes" (scale 1–5)

Immigrants in Israel were more likely than native-born people to legitimize tax evasion, and think that evading tax may be inherent to law-abiding people ($F = 17.287$, Sig. < 0.001; Figure 25). In Uzbekistan and Kazakhstan, they were less likely to think so.

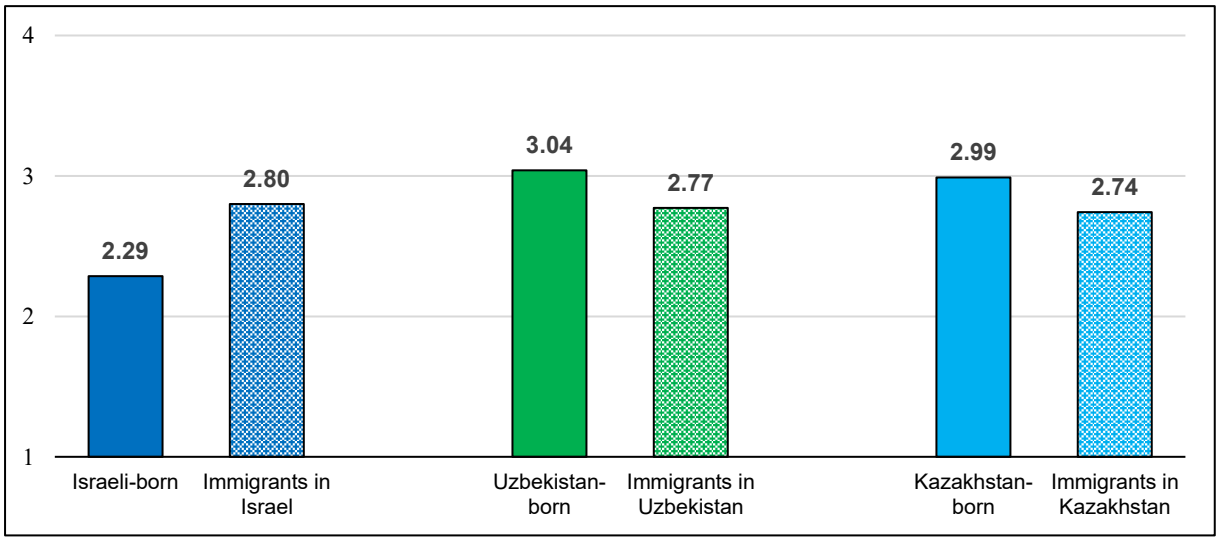

Figure 25. Extent to which people agreed with the claim "Even law-abiding people evade taxes" (scale 1–5)

The following two questions focused on how the reasons for tax evasion are perceived: whether it is a result of having no choice or a conscious choice of the taxpayers. Figure 26 shows that in all countries, people interpreted tax evasion more as a deliberate choice rather

than as justified by the circumstances; all mean values were smaller than 3 on a scale from 1 to 5. However, there were still differences between the groups (F = 9.941, Sig. < 0.01): immigrants agreed less that tax evasion is a result of having no choice.

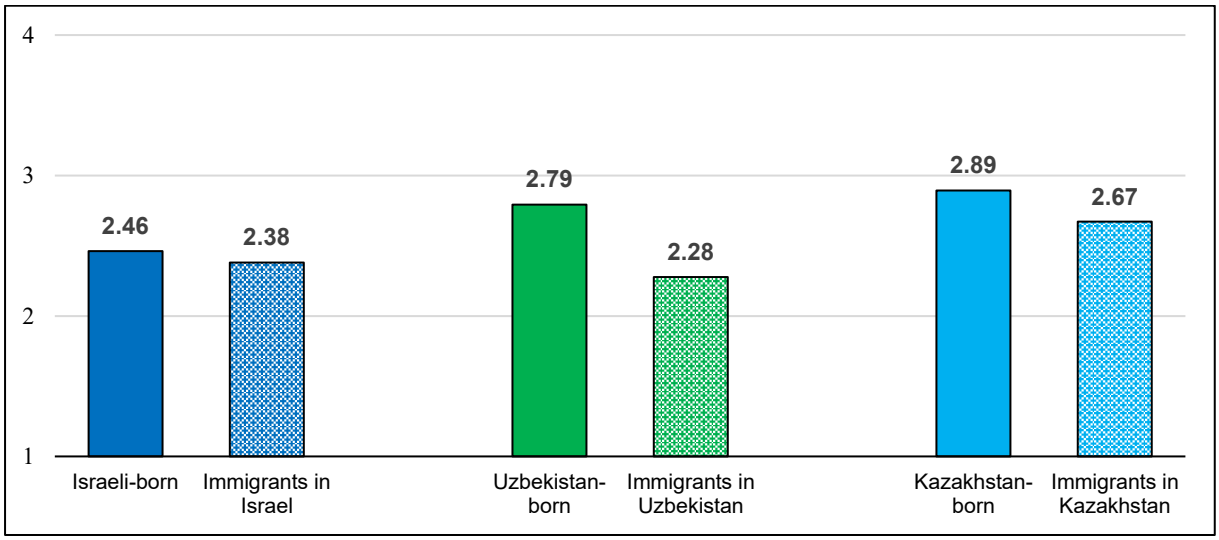

Figure 26. Extent to which people agreed with the claim "Tax evasion is the result of having no choice" (scale 1–5)

Regarding tax evasion of the self-employed entrepreneurs (Figure 27), immigrants in Uzbekistan believed to a lesser extent than native-born persons that the self-employed can go bankrupt due to honest tax payment (F = 8.199, Sig. < 0.001), whereas in Israel and Kazakhstan no significant differences between the two groups were found.

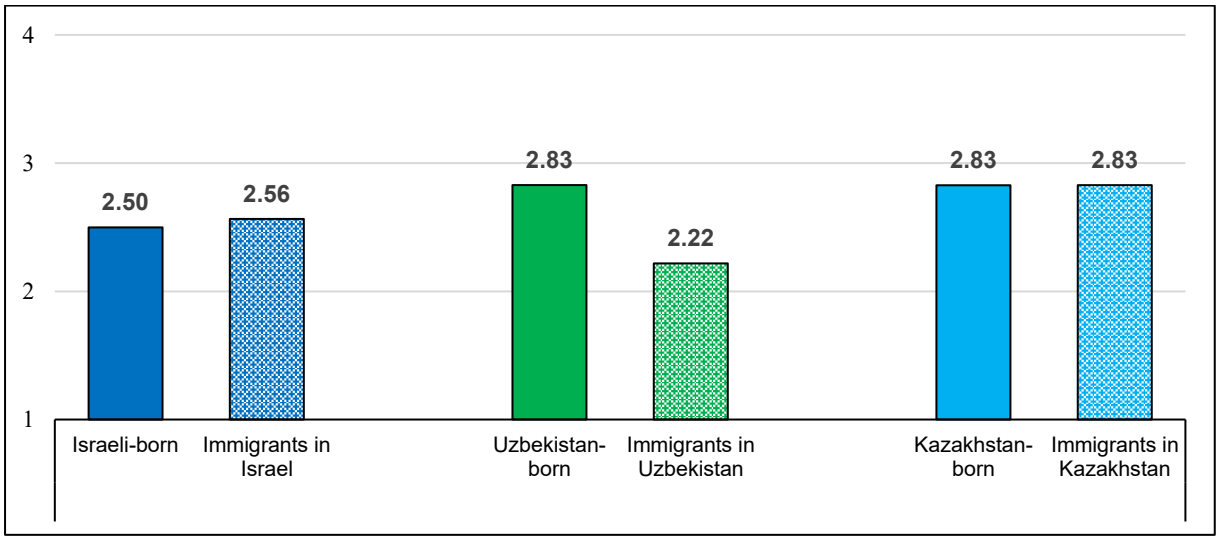

Figure 27. Extent to which people agreed with the claim "The self-employed would be bankrupt if they did not evade taxes" (scale 1–5)

In all countries, especially in Israel, native-born individuals were significantly more dissatisfied with the services they received in return for paying taxes (F = 44.941, Sig. < 0.01; Figure 28). One possible explanation may be that the native-born population has higher expectations of receiving public goods provided by the government. Since previous figures showed that native-born people were less likely to legitimate tax evasion, we can conclude that dissatisfaction with how the state performs its duties does not immediately lead to tax evasion.

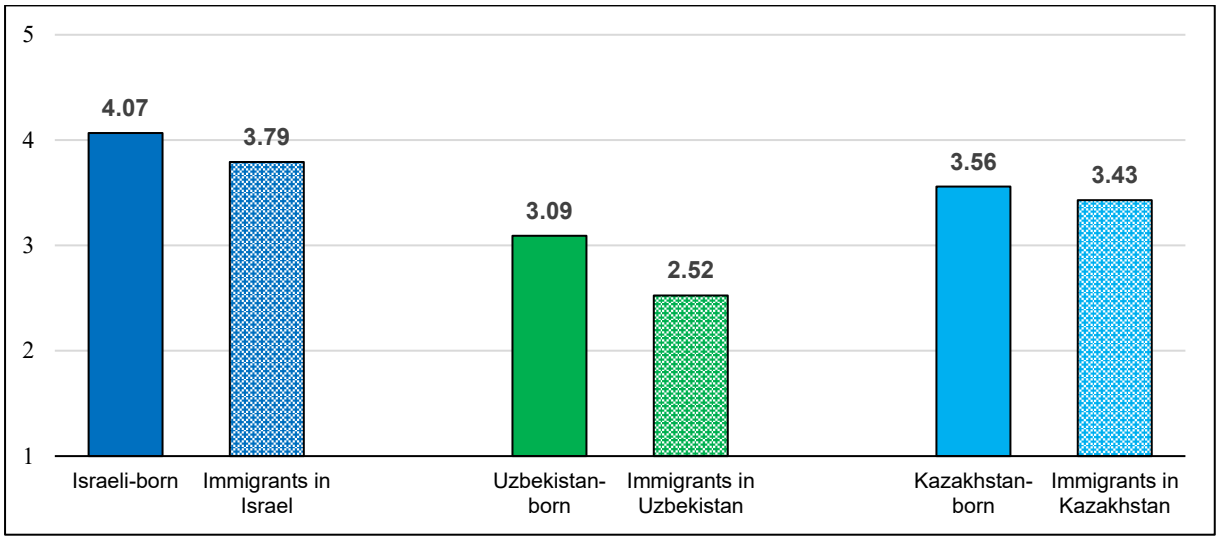

Figure 28. Extent to which people agreed with the claim "I feel that I pay a high tax compared to what the government provides me" (scale 1–5)

The questions grouped below serve to explore, first, how respondents perceive the issue of tax evasion in their country, and second, their attitudes toward its potential adverse social consequences. In contrast to the previous set of questions, a higher score here indicates a stronger inclination toward ethical behavior.

Across all three countries, immigrants are more likely than native-born individuals to view tax evasion as a serious national problem (F = 12.084, Sig. < 0.001; Figure 29). However, they are less likely to estimate the financial losses to the government from tax evasion at the same level as natives (F = 29.256, Sig. < 0.001; Figure 30), and less inclined to regard paying taxes as a basic civic duty (F = 29.480, Sig. < 0.001; Figure 31). The latter difference is particularly pronounced in Israel and Uzbekistan, where natives consistently score higher. Immigrants consistently rate the seriousness of tax evasion higher than natives but, paradoxically, rate the civic duty of paying taxes lower. This suggests that acknowledging a

problem does not necessarily translate into feeling personally bound to contribute to its solution through compliance.

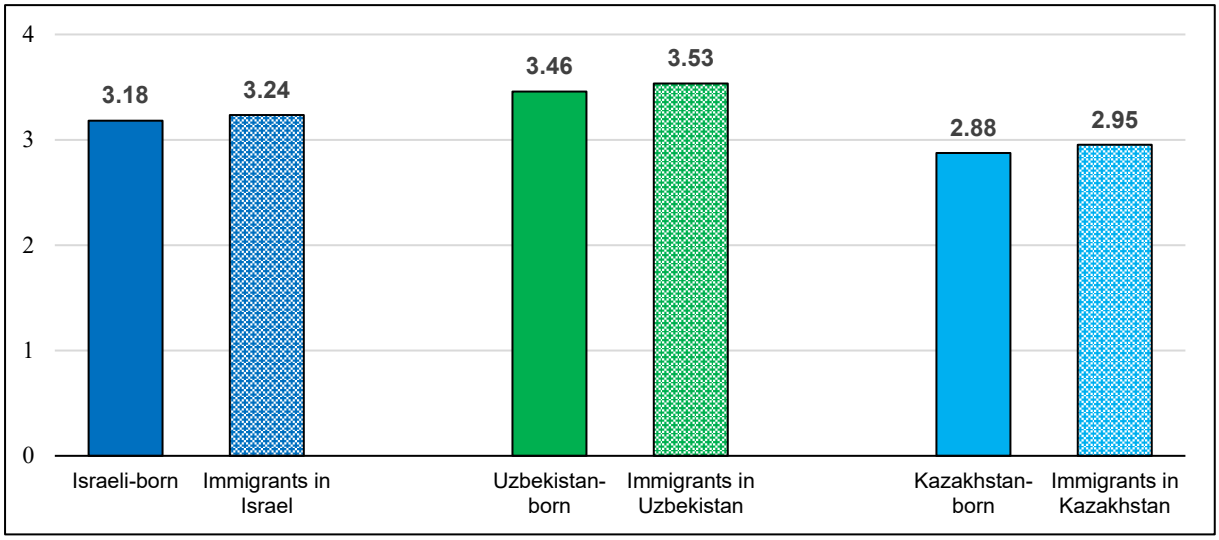

Figure 29. Extent to which people agreed with the claim "Among the problems the government faces, that of tax evasion is very serious" (scale 1–5)

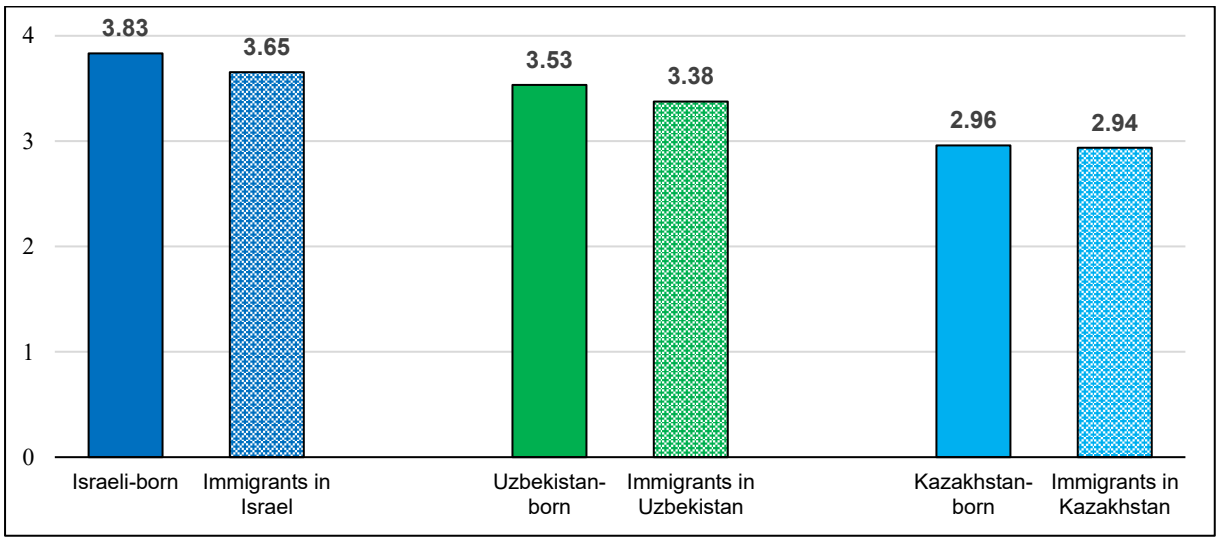

Figure 30. Extent to which people agreed with the claim "The government loses billions because of tax evasion" (scale 1–5)

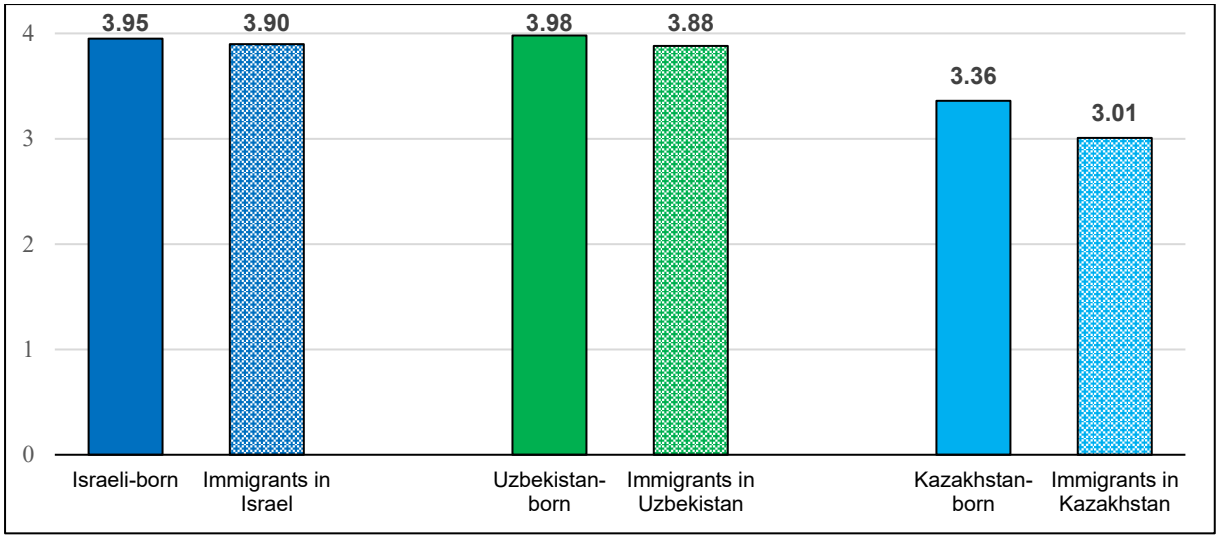

Figure 31. Extent to which people agreed with the claim "Paying taxes is one of the basic duties of citizenship" (scale 1–5)

The next three figures (Figures 32, 34, and 34) illustrate how native-born persons and immigrants perceive the societal threat of tax evasion and their willingness to regard tax evaders as criminals. A general pattern emerges. In Israel, both the native-born and immigrants show less approval of tax evaders compared to respondents in Uzbekistan, while Uzbekistan itself registers higher rejection levels than Kazakhstan.

In Israel and Uzbekistan, the native-born population was more likely than immigrants to believe that tax evaders "steal from other citizens," (3.90 vs 3.74 in Israel; 3.41 vs 3.32 in Uzbekistan; $F = 29.176$, Sig. < 0.001) and harm all residents of the country (3.97 vs 3.70 in Israel; 3.63 vs 3.45 in Uzbekistan; $F = 28.714$, Sig. < 0.001). This suggests that among native-born individuals in these countries, tax evasion is more often framed in moral and collective-harm terms, while immigrants take a slightly more lenient stance.

Native-born and immigrant respondents in Israel and Kazakhstan were likely to think to a similar extent that tax evaders should be regarded as criminals (3.92 vs 3.92 in Israel, 3.11 vs. 3.08 in Kazakhstan), with the only difference in Uzbekistan (3.63 for immigrant vs. 3.47 for native-born persons).

In Kazakhstan, no differences were found between immigrants and the native-born respondents in viewing tax evaders as a threat to public safety; the answers of immigrants and native-born people in this country were rather similar (Figures 33, 34, and 35).

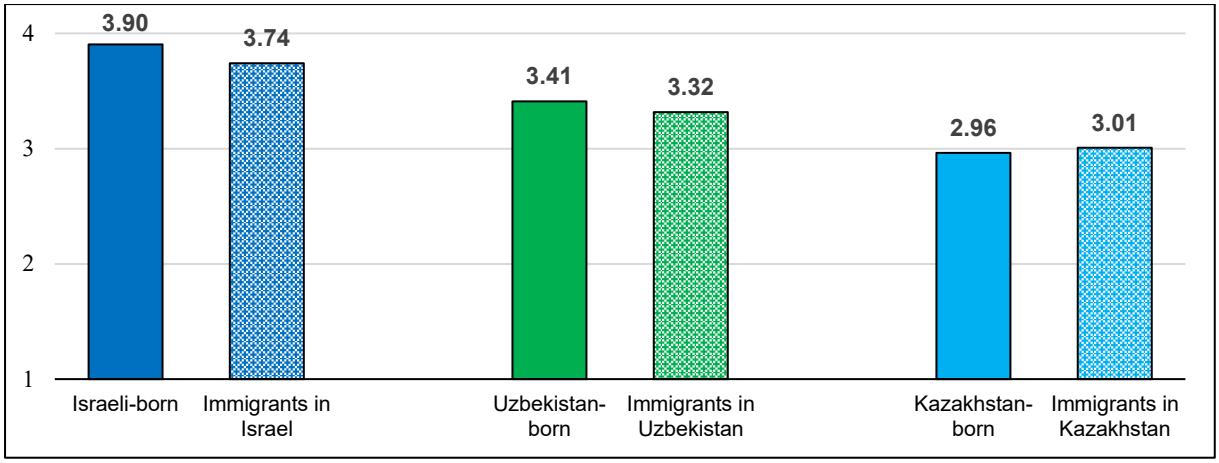

Figure 33. Extent to which people agreed with the claim "Those who evade taxes steal from other citizens of the country" (scale 1–5)

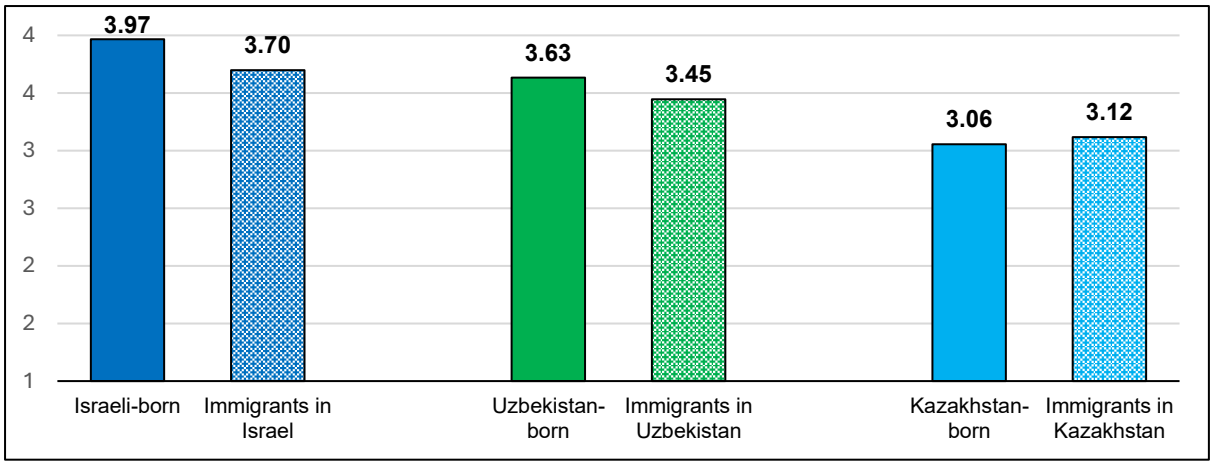

Figure 34. Extent to which people agreed with the claim "Tax evaders hurt us all" (scale 1–5)

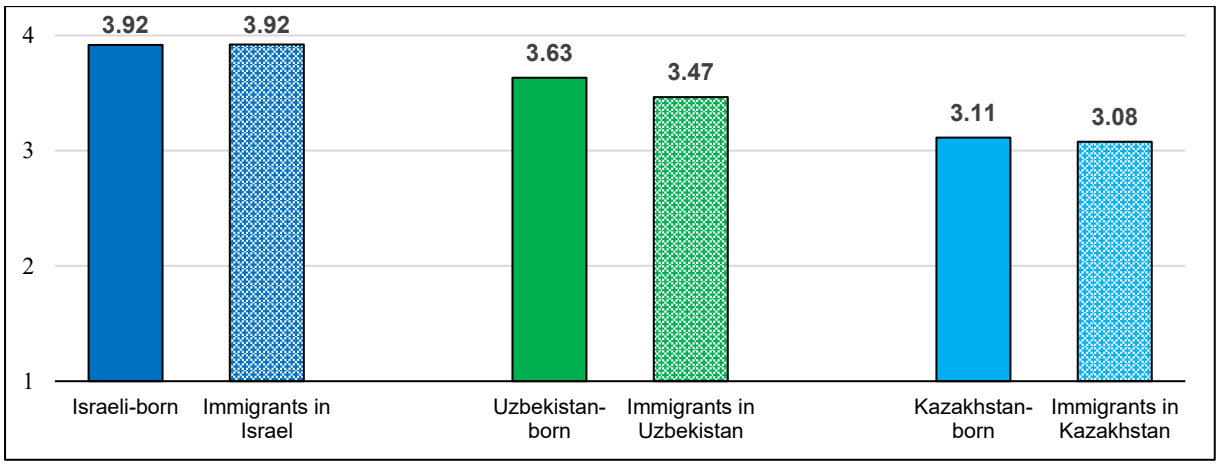

Figure 35. Extent to which people agreed with the claim "Everyone who evades taxes is a criminal" (scale 1–5)

Overall, from the 14 analyzed statements, immigrants showed higher ethical orientation in 3 cases, while native-born people did so in all other cases in this section. This distribution suggests that, across the sample, native-born individuals more often aligned with tax-compliant attitudes, though there were certain topics where immigrants took a stricter stance.

In the cases where immigrants scored more ethically, the pattern shows that across all three countries they were more likely to view tax evasion as a serious issue and to reject the notion that it is unavoidable, indicating a moral framing of tax compliance that extends beyond specific national contexts. In Uzbekistan and Kazakhstan, immigrants were also more likely to dismiss rationalizations for underreporting income or avoiding taxes when these were justified by perceived unfairness. These tendencies may reflect cultural norms from their countries of origin, where formal rules are respected as part of the social order, especially when living abroad.

In the cases where native-born respondents scored more ethically, their advantage appeared across all three countries in statements that framed tax evasion as a breach of civic duty or a threat to public finances, as well as in rejecting its legitimacy during times of crisis or when opportunities arose. In Israel and Uzbekistan, native-born individuals were more likely to describe tax evasion as theft from fellow citizens and to view it in moral–criminal terms. In Israel and Kazakhstan, they were more likely to reject the idea that cheating on taxes can ever be justified if given the chance, while in Uzbekistan and Kazakhstan they more often agreed that tax evaders were "criminals."

Media corruption content

The last set of questions examined where respondents encounter media content about corruption. Across all groups, internet news websites and online outlets are the primary source (mean scores around 5–6 on the 1–8 scale), with forums/blogs/social networks also ranking high—especially in Uzbekistan (Figure 36). TV remains a significant channel for Israel- and Uzbekistan-born respondents (close to 4.9 and 4.8, respectively), whereas immigrants in Israel report lower TV exposure (3.47). Press is uniformly the least-used source (about 3.3–4.3).

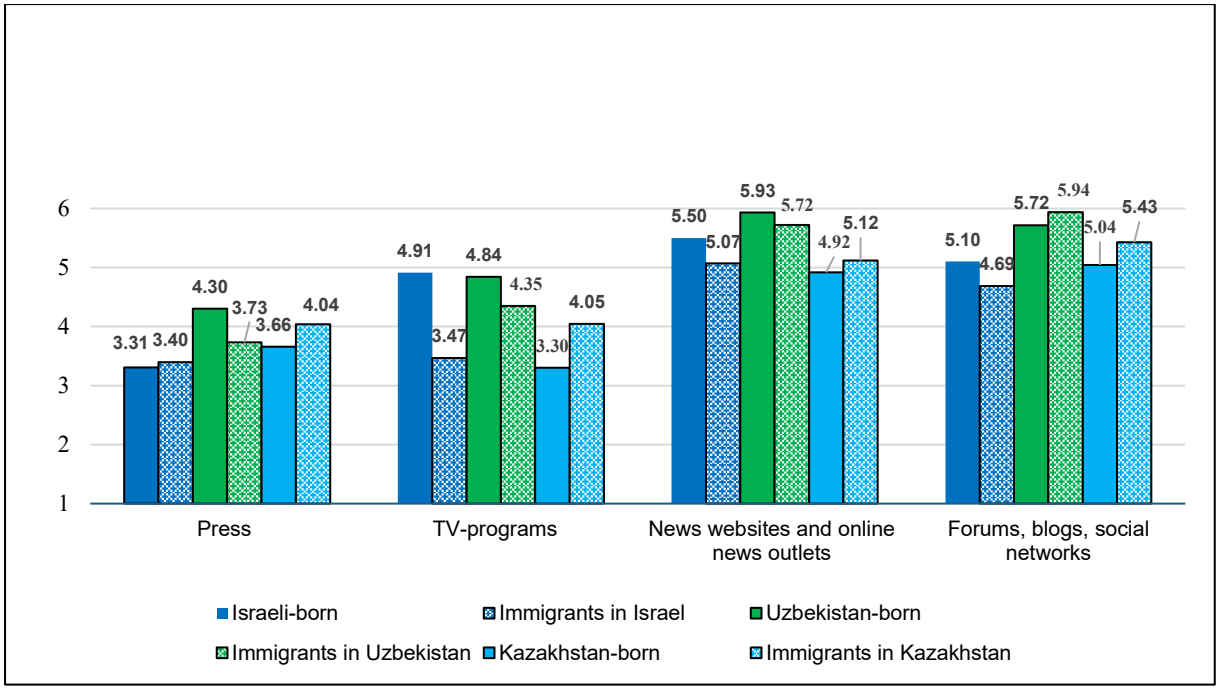

Figure 36. Frequency with which people encounter media content about criminal cases related to corruption, abuse of public trust, illegal business activities, etc., in various sources (scaled from 1 = 'never' to 7 = 'every day')

As far as the news language is concerned (Figure 37), among immigrants, Russian dominates in Kazakhstan (71.1%) and is also the most common news language in Uzbekistan (45.5%), whereas in Israel the majority consume news in Hebrew (59.2%), with a sizable minority using Russian (32.5%). In both Uzbekistan and Kazakhstan, Uzbek is the second-most common news language (37.6% and 18.8%, respectively), while other languages account for small shares.

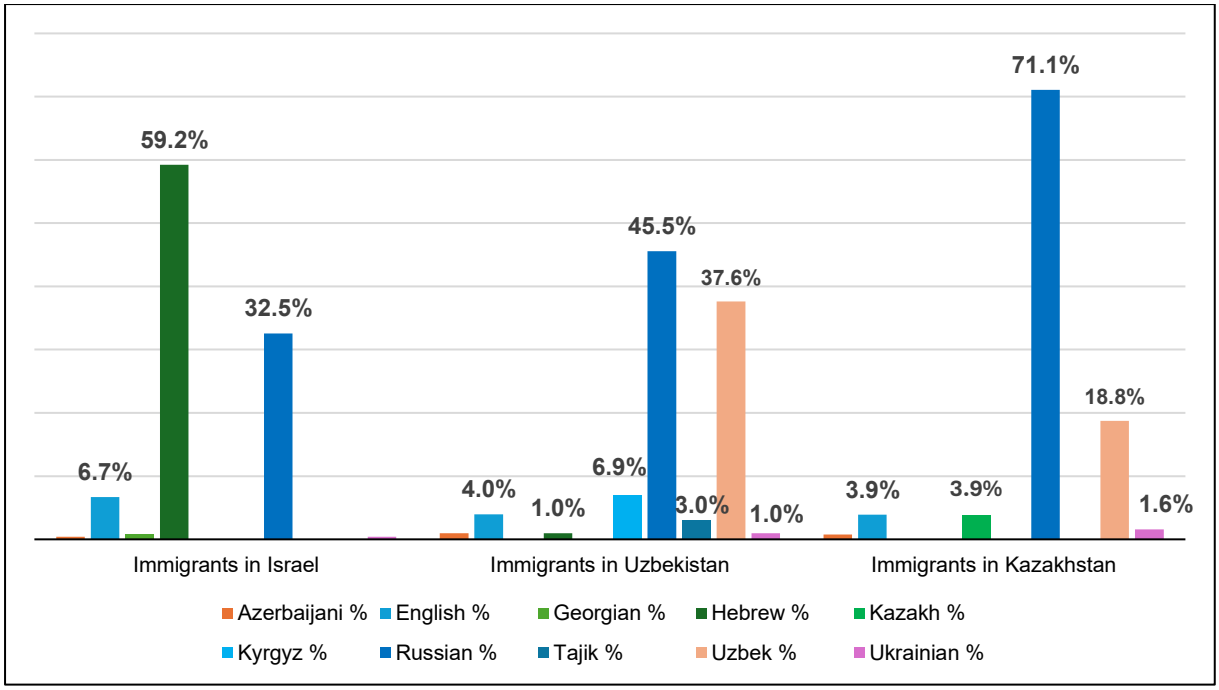

Figure 37. Percentage of respondents who claimed to use a specific language for reading news ("What language do you read news?")

Conclusions

This cross-cultural study sheds light on the business ethics and acculturation processes of immigrants from the Former Soviet Union in Israel, Kazakhstan, and Uzbekistan. Drawing on data from over 1,300 respondents, the findings reveal a consistent pattern: immigrants from the countries of the Former Soviet Union are more inclined to accept ethically questionable business practices and associate business success with compromising moral standards.

The results of the study show that, overall, immigrants in Israel, Kazakhstan, and Uzbekistan more often than the native-born population associate business success with ethically questionable practices such as concealing information, shifting blame, taking credit for others' achievements, and undermining competitors. This tendency is especially pronounced in Uzbekistan and Kazakhstan, where immigrants demonstrated a significantly higher willingness to justify compromises with ethical norms. In Israel, however, the differences between immigrants and natives were minimal, which can be explained by the higher degree of immigrant integration, longer residence, and language proficiency.

We elaborated the Index of Unethical Business Beliefs that confirmed the key relationship between the length of residence in the host country and perceptions of business ethics. Both the length of residence and acculturation processes play an important role in shaping business ethics perceptions, although the direction of this dynamic depends on the specific social and institutional context of the host country. These attitudes, however, vary by country and evolve over time. In Israel, a clear trend of ethical convergence with the native population is observed as the length of residence increases, highlighting the role of acculturation. In contrast, in Kazakhstan and Uzbekistan, immigrants maintain higher levels of unethical business beliefs.

In addition to differences in business ethics, the findings on tax evasion reveal that immigrants across all three countries consistently demonstrate greater tolerance toward tax evasion than the native-born populations. This includes a stronger tendency to justify tax cheating in times of crisis, when opportunities arise, or under economic hardship. For immigrants, paying taxes is less often perceived as a civic duty. At the same time, native respondents more frequently regard tax evasion as a morally negative phenomenon, associate it with collective harm, and tend to classify tax evaders as criminals. Thus, immigrants and the native-born population converge in acknowledging the problem but diverge in how they

interpret it—through the lens of personal civic responsibility versus practical adaptation to circumstances. Natives more often demonstrate an orientation toward tax-compliant behavior and a moral–legal evaluation of tax evasion, whereas immigrants tend to adopt a more pragmatic stance. In Uzbekistan and Kazakhstan, it is particularly evident that immigrants are willing to challenge rationalizations for underreporting income, yet they are less likely to equate tax evasion with theft or crime.

Media consumption shapes the framework through which corruption is perceived and can either reinforce or weaken the willingness to justify unethical practices: in countries where Russian-language content dominates among immigrants (Kazakhstan and Uzbekistan), there remains a higher tolerance for compromises with business ethics and tax evasion. In Israel, where a significant share of immigrants consume news in Hebrew and have a longer length of residence, a convergence of ethical attitudes with the native population is observed, confirming the role of cultural and informational integration in reducing levels of "unethical beliefs."

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