



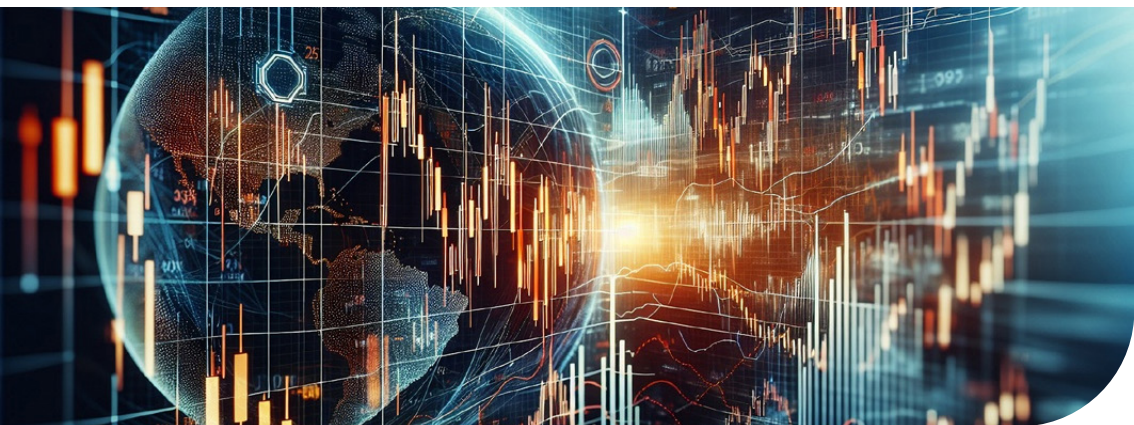
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The Ministry of Regional Cooperation

KU 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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Funded by the Ministry of Regional Cooperation, Israel

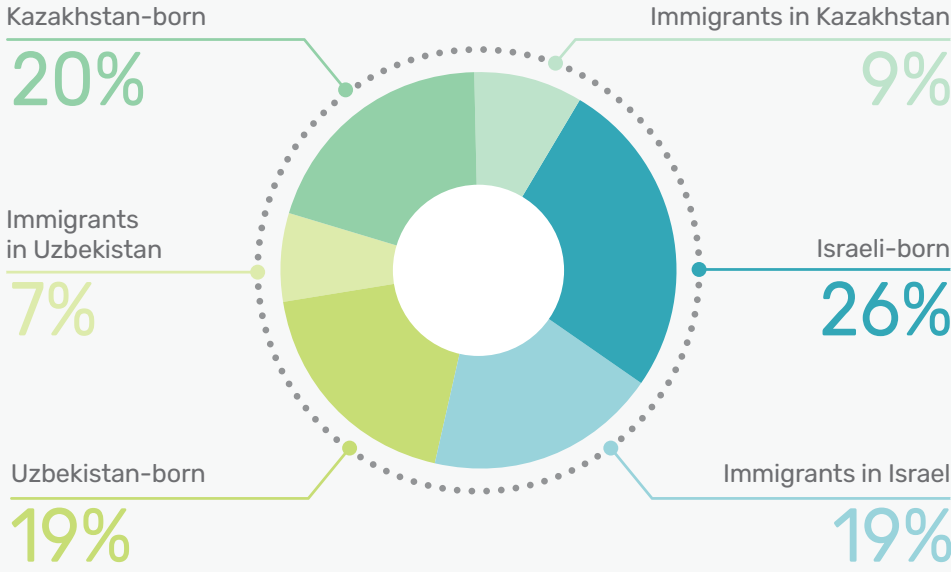
2025

This study examined the business ethics and attitudes toward tax evasion of immigrants, comparing them to those of the native-born population.

The study was based on data from the survey conducted in three countries: Israel, Kazakhstan, and Uzbekistan.

In each country, immigrants (foreign-born) from the Former Soviet Union (FSU) were compared to the native population of that country.

The entire 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).



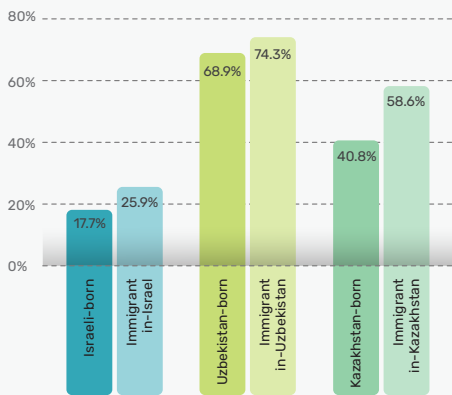
15.7% of the sample (212 people) were entrepreneurs.

35% of immigrants in all countries came from Russia, 17% came from Ukraine, 8% from Tajikistan, 7% from Kyrgyzstan, 6% from Belarus, and 27% from other FSU countries.

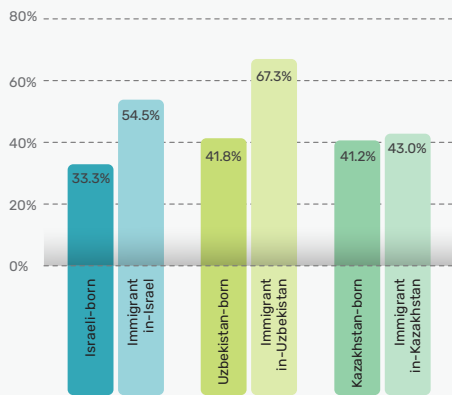
46% of immigrants entered the host country since 2014.

BUSINESS ETHICS

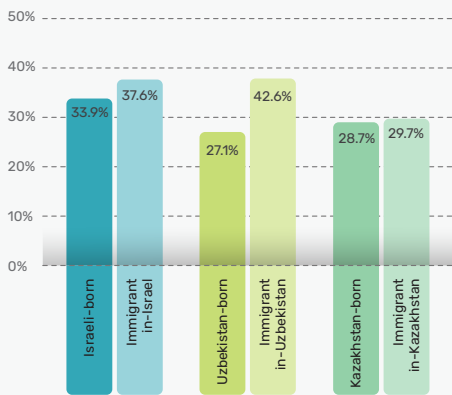
Percent of respondents who agreed with the claim that "To succeed at work/business, one must compromise on ethical issues"



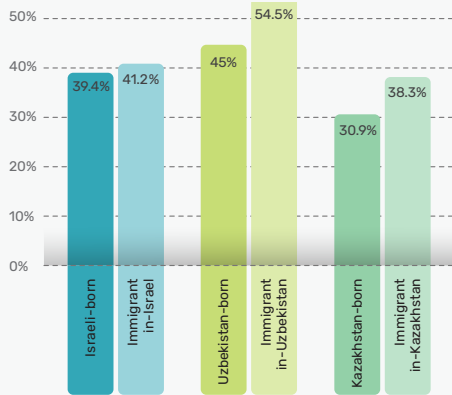
Percent of respondents who agreed with the claim that "Successful managers in organizations/businesses hide information that could harm their interests"



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



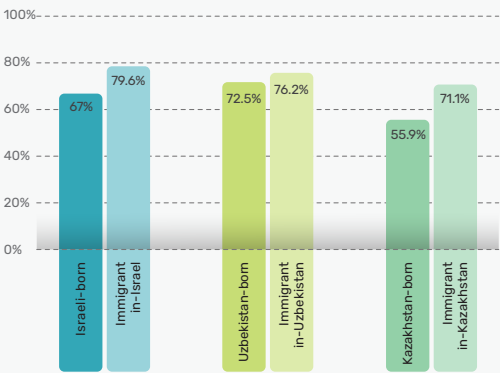
Percent of respondents who agreed with the claim that "A manager's decisions should be based on the well-being of his/her company, not on the well-being of the country as a whole"



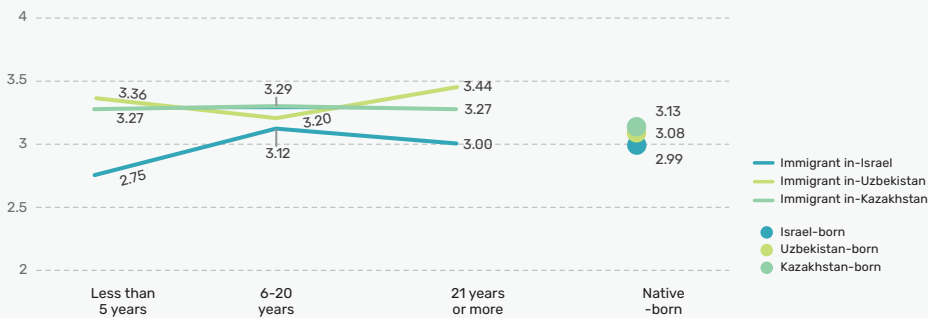
Immigrants in all countries, compared to native-born populations, are more likely to endorse ethically questionable behaviors. Immigrants also more strongly associate business success with compromising ethical standards, prioritizing corporate over national interests.

BUSINESS ETHICS ACCULTURATION

Percent of the people who agreed with the claim "When a foreign company operates in Israel/Uzbekistan/Kazakhstan, it should adhere to Israel/Uzbekistan/Kazakhstan's ethical standards"



Index of unethical business beliefs of immigrants (scaled 1-5) by the length of their living in the host country

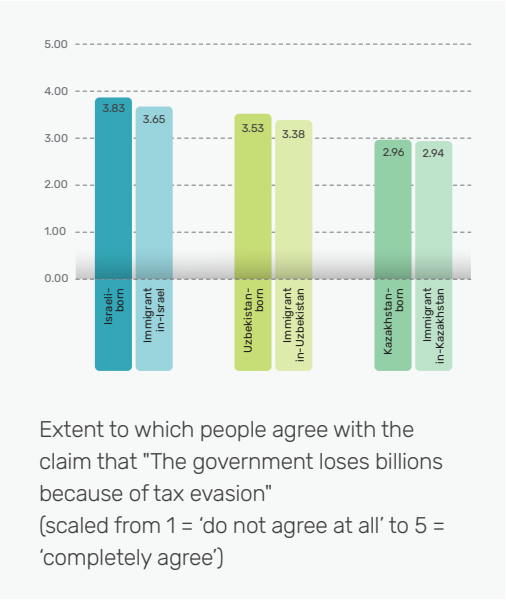


Immigrants in Uzbekistan and Kazakhstan report higher unethicity than natives, while in Israel, ethics perceptions converge with time, suggesting that length of residence plays a key role in shaping ethical views.

TAX EVASION

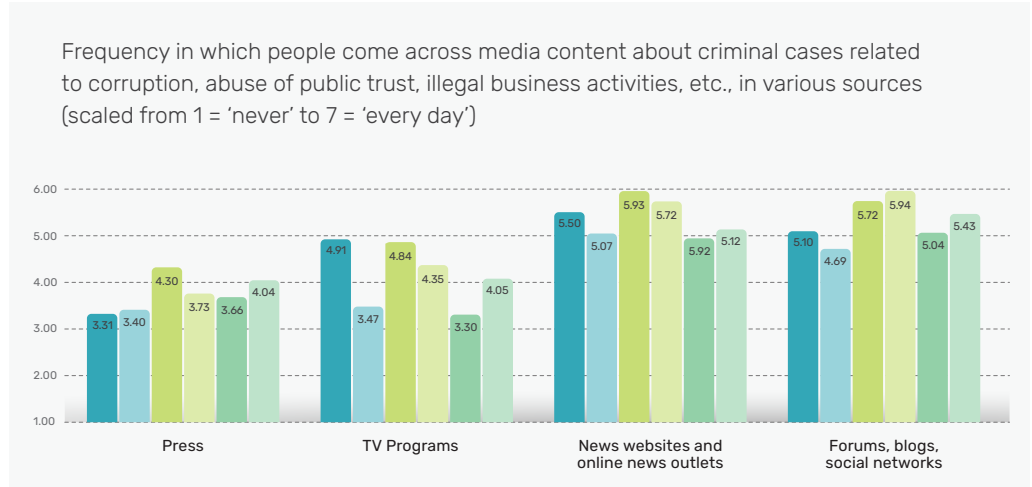


Extent to which people agreed with the claim that "I would cheat on taxes if I had an opportunity" (scaled from 1 = 'do not agree at all' to 5 = 'completely agree')



Extent to which people agree with the claim that "The government loses billions because of tax evasion" (scaled from 1 = 'do not agree at all' to 5 = 'completely agree')

Immigrants show more tolerance toward tax evaders than the native-born population. They care less that the government loses billions because of tax evasion.



Internet resources play the major role in getting information about corruption, TV-programs are a significant source for Israel- and Uzbekistan-born respondents



Immigrants from the Former Soviet Union in Israel, Kazakhstan, and Uzbekistan are more likely to justify unethical business behavior compared to the native-born population. Many see business success as tied to bending the norms of business ethics. In Israel, ethical views gradually align with local norms over time. In Kazakhstan and Uzbekistan, the gap remains wider, likely because immigrants there have spent fewer years in the host country. Immigrants also show more tolerance toward tax evasion. The findings highlight the need for policies that promote not only social integration but also the adoption of ethical and civic norms in host societies.

Kushnirovich, N., Turginbayeva, A., Ustadjalilova, K. A. & Pakhaliuk, K. (2025). *Business ethics of immigrants and their acculturation. A cross-cultural study in three countries: Israel, Kazakhstan, and Uzbekistan.* Research Report. Institute for Immigration and Social Integration. Emek Hefer: Ruppin Academic Center.