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The Impact of Acculturation on Immigrants' Business Ethics Attitudes

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Abstract This study explores to what extent immigrants adopt the business ethical attitudes of their host country and/or maintain those of their country of origin. For countries that have significant immigration, acculturation is an important social issue. An immigrant's acculturation is influenced through the ability to adapt his/her "ethical culture of origin" by integrating it with the host country's ethical culture. The purpose of this study was to examine the impact of the role of acculturation on immigrant's ethical attitudes. What happens to individuals, who have developed in one cultural context, when they attempt to live in a new cultural context? Three groups were the object of this study: (1) native students of business administration in Israel, (2) students of business administration in the Ukraine and (3) business students in Israel who had emigrated from the Ukraine. Samples of these student populations allowed the study of acculturation effects on the immigrants as they acclimated to Israeli society. Results showed that students living in the Ukraine had the lowest ethical attitudes, followed by Ukraine immigrants in Israel. Israeli-born students had significantly higher ethical attitudes than either of the two Ukrainian

groups. Accordingly, the ethical perceptions of immigrant students showed that they were influenced by both their home and host cultures. According to Berry's (Appl Psychol Int Rev 46(1): 5–68, 1997) model of acculturation strategies, integration was their preferred strategy. The implications of these results and guidelines for further research are suggested.

Introduction

Acculturation has become the subject of many cross-cultural studies, especially when discussing how immigrants[1] integrate into the host society and adopt new cultural and social norms. Redfield et al. (1936, p. 149) define acculturation as "…those phenomena which result when groups of individuals having different cultures come into continuous first-hand contact, with subsequent changes in the original cultural patterns of either or both groups." The Social Science Research Council defines acculturation as "culture change that is initiated by the conjunction of two or more autonomous cultural systems" (Barnett et al. 1954, p. 974). Acculturation is a socialization process in which an immigrant learns the behaviors, attitudes and values of a culture that are different from that of their culture of origin (Lee 1981). As Berry (1997, p. 6) asks: "What happens to individuals, who have developed in one cultural context,

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[1] International Organization of Migration IOM defines a migrant as any person who is moving or has moved across an international border or within a State away from his/her habitual place of residence. IOM, http://www.iom.int/key-migration-terms. Retrieved July 15, 2016.

when they attempt to live in a new cultural context? To what extent do immigrants adopt the cultural attitudes of their host country or maintain those of their country of origin?" Paraphrasing Berry, how and to what extent do immigrants adopt the ethical culture of their hosts?

For countries that have significant immigration such as Luxembourg (32.8% of the population), Israel (27.7%), Switzerland (26.5%), Australia (24.7%), New Zealand (19.5%) and Canada (18.3%), acculturation within the host culture is an important social issue.[2] An immigrant's acculturation is influenced through the ability to adapt his/her "ethical culture of origin" by integrating it into the host country's ethical culture. Recently, this subject has gained increased importance owing to the refugee crisis originating, but not limited to, the Middle East. More than a million migrants and refugees crossed into Europe during 2015.[3] This movement has created an unprecedented problem for host countries who must deal with their absorption. Over the long run, the question is to what extent these people will be successfully acculturated in their host countries.

Most studies on immigrants' acculturation and adaptation did not deal with ethical beliefs (Berry et al. 1989; Berry 2003, 2005; Jasinskaja-Lahti et al. 2011; Remennick 2003; Tartakovsky 2012; Ward 1996). On the other hand, studies of business ethics often focus on cross-countries differences in ethical beliefs and are hypothesized to be a function of differences in political and educational systems (Ahmed et al. 2003; Lim 2001; Phau and Kea 2007; Whipple and Swords 1992). However, little is known about the differences in ethical beliefs between immigrant minorities and the native-born population. This exploratory study is aimed to fill this gap. Its purpose is to examine the impact of acculturation on immigrants' ethical beliefs and explain the extent to which immigrant business ethics beliefs become congruent with those of the host country population.

Some scholars denote the parallels between acculturation of immigrants in their adopted society with the process of developing a professional identity and ethical codes (Bashe et al. 2007; Handelsman et al. 2005). In this context, immigrant business managers and students adopt a set of ethical rules of behavior that become part of their professional culture. For example, McDonald and Pak (1996) found that Hong Kong Chinese managers residing in Canada developed a unique set of ethical beliefs that differed from those of local managers in Hong Kong and also from the beliefs of local Canadian managers. However, they did not find differences between the ethical beliefs of

expatriate North American managers in Hong Kong with those of North American managers in Canada.

The present study of ethical acculturation contributes to both immigration and business ethics studies and may provide insights for other sectors of society, such as education, civil service institutions and the like. The remainder of this paper discusses the concept of acculturation and how it is applied to ethical beliefs and behavior. Finally, a survey of immigrant and native business students was undertaken to study how ethical beliefs may be adapted.

Literature Review

Culture and Business Ethics

There is a wide range of studies investigating what factors affect business ethics beliefs and the role of culture in shaping these beliefs. According to Wines and Napier (1992), ethics is the systematic application of moral principles to concrete problems. They stress that while moral values may be similar across cultures, their application (or ethics) to specific cases may vary. Ahmed et al. (2003) found that cultural differences have an impact on ethical beliefs of business practices, where both national culture and recent sociopolitical developments and events play a crucial role in determining them.

Thus, culture-specific practices are of great importance in determining ethical behavior (Donaldson and Dunfee 1994). Belk et al. (2005) assert that to study ethical choices without explicitly considering the cultural context is largely unrealistic. Armstrong and Sweeney (1994) and Ralston et al. (1994) found that national culture is a significant determinant of individual ethical behavior. Therefore, concepts of business ethics may vary significantly from culture to culture, as national culture and environment have a strong influence on the formation of ethical business beliefs (Christie et al. 2003).

There are different approaches as to how culture affects ethical beliefs. Hofstede (1991) distinguished five dimensions of cultural topology: uncertainty avoidance, power distance (the degree to which inequality in power is accepted), individualism/collectivism, masculinity/femininity and indulgence by which culture can be defined and quantified. These dimensions can form different business ethics beliefs in different cultures; therefore, Hofstede's cultural topology is widely used for investigating the impact of culture on business ethics. Based on this topology, Cohen et al. (1992) found that cultural factors influence international codes of professional conduct. Christie et al. (2003) found a strong relationship between cultural dimensions of individualism and power distance and business managers' ethical beliefs. Also, a study conducted

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[2] Eurostat, ec.europa.eu. Retrieved June 20, 2016.

[3] *Ibid.*

by Lu et al. (1999) revealed evidence of differences in ethical decision making between Taiwan and US sales managers within Hofstede's cultural framework.[4]

Bourdieu's concept of habitus and field (Bourdieu 1989) is another approach to understanding what determines ethical beliefs. According to Bourdieu, habitus is a system of lasting, transposable dispositions which, integrating past experiences, functions at every moment as a matrix of perceptions, appreciations and actions (Bourdieu 1989). In other words, habitus is the system of dispositions through which people perceive, judge and act in the world (Wacquant 2006). Field is the structure of the social setting. Based on this concept, ethical beliefs can be explained by the intertwining habitus (mental structures) and field (social structures). The habitus of immigrants can be affected by either cultural norms in their countries of origin or by the cultural norms of the host country where they were socialized. Habitus of the receiving country is the second habitus of immigrants (Drori et al. 2010). This double habitus intertwines with the field, namely with the social environment of the receiving country (Kushnirovich and Heilbrunn 2013).

A conceptual model of acculturation was developed by Berry (Berry et al. 1989; Berry 2003, 2005). Berry (2003) claims that acculturation does not mean the simple adaptation of a non-dominant group to the dominant one; this is a mutual process that affects all groups in contact with each other (both dominant and non-dominant). Berry created a bidimensional acculturation scale based on two basic criteria that can receive either negative or positive values: orientation toward one's own heritage culture and orientation toward the culture of the host country (Fig. 1).

From the perspective of the non-dominant group, Berry distinguished between four different acculturation strategies: assimilation, integration, separation and marginalization (the left side of Fig. 1). An *assimilation* strategy occurs when individuals replace their original cultural patterns with those of the host society. An *integration* strategy occurs when individuals retain both their culture of origin and adopt parts of the host society culture. A *separation* strategy occurs when immigrants avoid interaction with the host society and retain their culture of origin. Finally, when individuals neither maintain their heritage culture nor interact with the culture of the host society, the strategy is defined as *marginalization* (Berry et al. 1989; Berry, 2003, 2005). Both integration and assimilation strategies mean that immigrants adopt basic values of the host society.

The implementation of acculturation strategies occurs through long-term adaptation. Adaptation is "the relatively

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[4] For a comprehensive review of contract theory and business ethics, see: Boatright (2000).

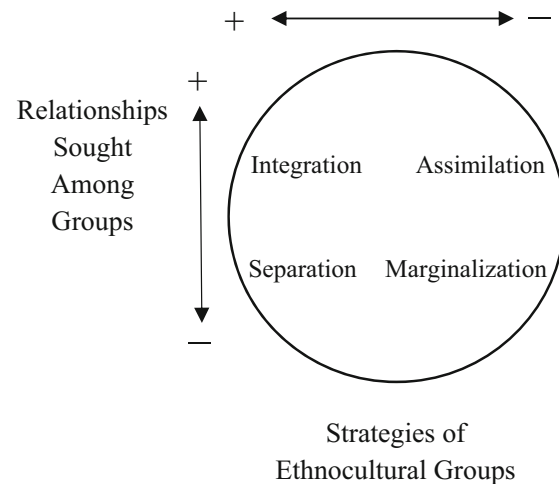Maintenance of Heritage Culture and Identity

Fig. 1 Berry's strategies of acculturation

stable changes that take place as an individual or group respond to external demands" (Berry 2003, p. 16). Ward (1996) distinguished two sorts of adaptation: psychological, referring to personal, mental well-being and sociocultural that is relevant to the case of adopting norms such as business ethics. Berry et al. (2006) examined acculturation of immigrant youth in Israel and found that co-ethnic contacts of immigrants, namely retaining their culture of origin, had a significant impact on psychological adaptation, but not on sociocultural adaptation. Mcdonald and Pak (1996, 1997) investigated ethical acculturation of expatriate managers. They found an ethical convergence between the host and the home country. They developed a typology of acculturation based on four dimensions: home country convergence, host country convergence, host country divergence and host country divergence (Mcdonald and Pak 1996). Their study found that Hong Kong managers in Canada showed convergence to both home and host countries, while North American managers in Hong Kong applied home country convergence and host country divergence strategy. Thus, immigrant managers in/from different countries may apply different strategies of ethical acculturation. Other studies conducted in North America, Europe and the Middle East have shown that assimilation, separation and marginalization strategies also took place, although integration was still the preferred mode (Jasinskaja-Lahti et al. 2011; Tartakovsky 2012).

Empirical Cross-Cultural Studies on Business Ethics

In the last twenty years, a growing range of studies of cross-cultural differences in business ethics has evolved. Most cross-cultural studies focus on distinctions in beliefs

toward business ethics between managers or business students in different countries. For example, the study of Whipple and Swords (1992) revealed cross-cultural differences in ethics judgments between US and UK business students. They are explained by the differences in the political and educational systems between the countries and cultural differences between the students.

The study of Phau and Kea (2007) revealed significant cross-national differences in beliefs toward business ethics between university students in Australia, Singapore and Hong Kong, by which students from Singapore and Hong Kong were more "ethical" than those from Australia. They stressed that this finding could be largely attributed to the cultural differences between the countries. Whereas Australia is perceived to be a Western culture society, the majority of the population in Hong Kong and Singapore are ethnic Chinese, so respondents from these countries were likely to share similar values, culture and religious background. Conversely, Lim (2001) examined perceptions toward ethicality of business situations by people of close cultures (China and Singapore). They concluded that the difference was owing to more widespread bribery and corruption in China. Ahmed et al. (2003) examined ethical beliefs of business students from China, Egypt, Finland, Korea, Russia and the USA. They found that perceptions of acceptable business behavior differed in the two emerging economies (China and Russia) from accepted norms in the other four sampled countries. The authors asserted that it could be due to the relatively recent introduction of market-based reforms in these two countries.

Some scholars did not find cross-cultural differences in ethical standards. For example, Lee (1981) found no differences between British and Chinese managers in Hong Kong. Lysonski and Gaidis (1991) found that students from the USA, Denmark and New Zealand had similar ethical beliefs (such as morality, pragmatism, egalitarianism) regardless of their origin. Nevertheless, this study still found differences in willingness to pay a bribe. Although all groups indicated that they would pay a bribe, the Danish students' likelihood to pay a bribe was significantly stronger than that of students from the USA and New Zealand. This conclusion supports findings of Donaldson and Dunfee (1994), according to which ethical norms regarding gift giving or bribe paying vary in different cultures. Thus, attitudes toward a bribe seem to be more salient and strongly pronounced than common ethical attitudes.

Ethical Behavior of Immigrants in Israel

Immigrants from the Ukraine, as well as from other countries of the former Soviet Union (hereafter FSU) living in Israel, are mostly members of a native Russian-speaking/cultural oriented group. Although immigrants from the Ukraine comprise about 23% of all immigrants who came to Israel since the year 2000 (Kushnirovich 2007), there is a paucity of studies on immigrants from this country. Most studies concern immigrants from the FSU as a part of a so-called Russian immigrants ethnic group [a usable term in Israel (Al-Haj 2004)]. Only minor studies were conducted in 2000 on immigrants from the Ukraine; most of them focused on the health patterns, psychological well-being (Isralowitz et al. 2009; Tartakovsky 2009), or acculturation intentions of adolescents (Tartakovsky 2012), not concerning business ethics beliefs. There are no studies on acculturation of ethical beliefs of Ukrainian immigrants.

The tolerance of managers and business students toward bribes in post-Soviet countries was stressed by many authors. For example, Ledeneva (2008) posits that collectivism in Russian culture is a phenomenon connected to the use of informal connections and bribery. Business ethical beliefs of immigrants from the Ukraine should be dissimilar to their adopted countries not only because of cultural differences (habitus), but also because of their past experience in a transforming economic and political environment [what is called "field" by Bourdieu (1989)]. A study of FSU immigrants and the veteran population in Israel conducted by Al-Haj and Leshem (2000) found significant differences in attitudes to white-collar crime including giving and taking a bribe, where FSU immigrants showed higher tolerance for white-collar criminals. Leshem and Néeman-Haviv (2013) examined perception of bribes and other white-collar crimes among immigrants from the FSU who had lived in Israel for an average of 10 years or more. Their study revealed a relationship between integration of immigrants and their tolerance for crime: The more involved immigrants were in Russian culture, and the more alienated they were from Israeli society, the more tolerant they were toward white-collar crime.

These findings are consistent with previous studies on integration patterns in Israel of the first wave of immigrants from the FSU (1971–1989). Horowitz (1989) stressed that FSU immigrants had distinctive characteristics derived from the Russian-Soviet culture and the patterns of socialization practiced in their country of origin. The very surprising fact is that Horowitz (1989) examined perceptions of those who emigrated during the Soviet regime, while Leshem and Néeman-Haviv (2013) investigated a population which for the most part emigrated after the collapse of the Soviet system. They found that immigrants were still influenced by Russian culture. This means that ethical beliefs are strongly affected by the culture of origin even after many years have passed since immigration. This finding is supported by Litwin and Leshem (2008), who found that Russian-speaking immigrants in Israel remained culturally and socially distinct from the culture of the host

society, holding on to their use of the Russian language and their admiration of Russian culture. They also tended to maintain social ties with people of similar ethnic backgrounds.

However, the case of foreign-born students who immigrated as children is more complex than the case of older immigrants. Different cultures socialize their young people according to their conception of what is acceptable behavior (Lysonski and Gaidis 1991). Immigrant students were socialized in the host country, but the education they received at home was influenced by their culture of origin. Remennick (2003) investigated Russian-speaking students in Israel, most of whom were children when they immigrated. Her study revealed that young immigrants in this group were inclined to maintain and even cherish identity of their origin regarding patterns of communication, language use and cultural consumption. She defined the integration of this generation as "segmented"; namely, in some segments of life their lifestyle was adjusted to local rules, but in other segments they were committed to Russian mentality and habits. Young Russian-speaking immigrants clearly stressed their biculturalism. Bicultural identities are common for immigrants who integrate in a culture of the host society while simultaneously maintaining country-of-origin cultural ties (Jurcik et al. 2013). Summing up, ethic acculturation of Ukraine-born business students in Israel should be affected both by the culture of their country of origin and by the culture of the host country, e.g., the social and business conditions in Israel.

The literature review shows that differences in business ethical beliefs can be explained by cultural gaps. Ethical beliefs in each country are shaped by objective conditions such as economic systems and legislation as well as accepted cultural norms. Immigrants are influenced by the norms of the host country as they undergo acculturation, but they are also strongly affected by the norms of their culture of origin. Social norms inherited from co-ethnic persons (friends or parents whose ethical beliefs were formed in the country of origin) also strongly influence immigrants' ethical beliefs. In spite of the fact that Ukrainian immigrants and the veteran Israeli population act within the same business environment, they have different habitus derived from their origin. Although Ukrainian immigrants and persons living in the Ukraine have a similar cultural background based on their origin, they deal with a different business environment (in the country of origin and in the host country).

Using Berry's (2005) model of acculturation and Anderson and Pela Shuster's (2014) business ethics acculturation strategies we propose a framework based on ethical acculturation. The model illustrates four possible business ethics accultura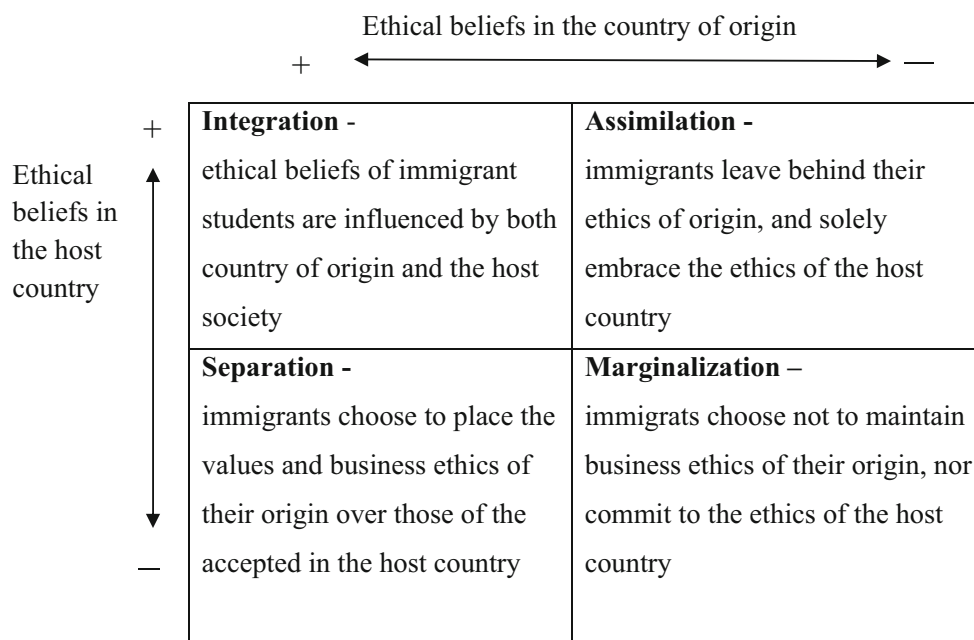tion strategies: integration, assimilation, separation and marginalization. The definition of the four strategies applied to ethics is shown in Fig. 2.

Immigrants from different countries of origin living in the same host country can apply different strategies of acculturation. Schwartz and Zamboanga (2008), using a sample of Hispanic young adults in Miami, found that three of Berry's four categories were applied—integration, separation and assimilation—and an extremely small class resembling the marginalization category. Berry et al. (2006) investigated immigrant youth in thirteen countries including Israel and found considerable variation across countries and immigrant groups. The largest number of youth adopted an integration strategy, followed by those with a so-called ethnic profile, most of whom endorsed separation; only a small number had used an assimilation strategy.

In Israel, different groups of immigrants also adopt different strategies. For example, immigrants from Asia and Africa applied an assimilation strategy, while immigrants from Europe and America chose integration (Smooha 2008). Immigrants from Ethiopia live in ethnic communities separated from other population groups, and their young generation may be marginalized (Offer 2007).

Tartakovsky (2012) studied Russian and Ukrainian adolescent immigrants in Israel in order to explain their preferences for different acculturation strategies. His findings showed that the most preferred strategy was integration, followed by assimilation and separation, when the preferences for different acculturation strategies were associated with the attitudes to the host country. The positive attitude toward country of origin (Russia/Ukraine) was associated with a preference for separation, and a negative attitude was associated with assimilation. However, the preference for integration was not associated at all with an attitude toward the country of origin. Immigrant business entrepreneurs from these countries choose other strategies when doing business in Israel. Kushnirovich (2015) investigated the strategies adopted by immigrant business owners in Israel and found that immigrant entrepreneurs from Europe and America, similar results to Smooha (2008), adopt an integration strategy, but immigrant entrepreneurs from Asia and Africa assume a separation strategy, and FSU immigrants, a marginalization strategy. The intention of some immigrant entrepreneurs to deal within co-ethnic communities applying separation and marginalization strategies may be explained by an opportunity to utilize co-ethnic networks, which may give immigrants businesses advantages in the market of the host society. Thus, the choice of an acculturation strategy in the business field may differ from the choice of strategies in other aspects of life and also can vary across immigrants from different countries of origin living in the same host country.

Fig. 2 Business ethics
acculturation strategies of
immigrants (adapted from
Anderson and Peila-Shuster
2014; Berry 1997, 2005; Berry
et al. 2006)

Ethical beliefs in the country of origin

$+$ $\longleftrightarrow$ $-$

Ethical
beliefs in
the host
country

$+$

$-$

Integration - ethical beliefs of immigrant students are influenced by both country of origin and the host society	**Assimilation -** immigrants leave behind their ethics of origin, and solely embrace the ethics of the host country
Separation - immigrants choose to place the values and business ethics of their origin over those of the accepted in the host country	**Marginalization –** immigrats choose not to maintain business ethics of their origin, nor commit to the ethics of the host country

Swaidan et al. (2006) studied the consumer ethics acculturation of immigrants in the USA and claimed that those who prefer separation attempt to keep the ethical frameworks that are consistent with their original cultures. Those who chose assimilation were inclined to adopt the ethical perspectives of the host society; however, the authors did not discuss the possibilities of integration and marginalization strategies.

To sum up, the literature review shows that Berry's four acculturation strategies have been identified in previous research. In terms of this study, if the ethical beliefs of (Ukrainian) immigrants are similar to the population in their country of origin, but different from the beliefs of the host country population, it would signify a separation strategy. Thus, we assume the following proposition:

1.1 A separation strategy occurs when immigrants avoid interaction with the host country ethical beliefs and retain beliefs of their culture of origin.

If beliefs of immigrants are more similar to those of the host country population, than to the ethical beliefs of students in the home country, it would be evidence of an assimilation strategy. Following this:

1.2 An assimilation strategy occurs when immigrants replace their original ethical beliefs with those of the host society.

Ethical beliefs that are common to both groups would be evidence of being influenced by country of origin and the host society, namely an integration strategy.

1.3 An integration strategy occurs when immigrants retain both their ethical beliefs and adopt parts of the ethical beliefs of the host country.

Having ethical beliefs that are dissimilar to those of both the host country population and those in the country of origin would mean marginalization. Thus, we assume that:

1.4 Marginalization occurs when immigrants maintain neither their ethical beliefs nor the ethical beliefs of the host society.

Long exposure to the host country may provide a proxy for adaptation and acculturation. Interaction of immigrants with the culture of the host country and the extent of their involvement in it should be greater the longer immigrants are exposed to it. Exposure in time units is usually measured by length of residence in the host country, in other words, years that have passed since migration (Chiswick and Repetto 2000). The years of exposure to the host country is a crucial element of immigrants' sociocultural integration (Amit 2012). With longer residence, youth are more likely to be integrated into their country of residence (Berry et al. 2006).

Hence,

1.5 Immigrants' business ethics beliefs change over time in a host country.

The Influence of Gender and Age on Ethical Behavior

The influence of gender and age has been reported frequently in the findings of ethical decision-making research (O'Fallon and Butterfield 2005; Craft 2013). In a summary of research, females were found to be more ethical than

men in ten of the 38 findings. However, men were found to be more consistent in their ethical decision making and stricter when making ethical judgments. Some studies found no gender differences in ethical decision making (e.g., Chan and Leung 2006; Sweeney and Costello 2009; Zgheib 2005).

Previous studies of age and ethical decision making have shown mixed results. Some scholars found that individuals over the age of 30 were more ethical than those under 30 (Krambia-Kapardis and Zopiatis 2008). Other studies have found a positive association between age and ethical behavior, generally that older people are more ethical, e.g., (Román and Munuera-Alemán 2005; Babin and Griffin 1995). However, Cagle and Baucus 2006; Eweje and Brunton 2010 found that older students were not more ethically oriented than younger ones. Chan and Leung (2006) also rejected age as a factor in ethical decision making.

The fact that some studies have shown gender and age influences upon ethical decision making, requires that we also include these factors in our study.

Therefore, we expect that:

1.6 The business ethics beliefs of Ukrainian immigrants will be predicted by gender and age.

Method

Sample

Because Ukrainians are the largest group of FSU immigrants in Israel (they comprise almost 48% of FSU immigrants and about 20% of total immigrants), we focused on the Ukraine. The target population for this study consisted of business administration students in higher academic institutions in the Ukraine and in Israel (native-born Israelis and immigrants from the Ukraine). Thus, three groups of students were compared:

1. Students who study and live in the Ukraine;
2. Ukrainian-born students who study and live in Israel (Ukrainian immigrants in Israel).
3. Israeli-born students who study and live in Israel.

Data were collected by combining convenient and snowball samples; 558 students were surveyed via a questionnaire. The sample consisted of 198 Ukrainian business students, 214 Israeli-born business students and 146 Russian-speaking Ukrainian immigrant business students living in Israel more than 5 years. The questionnaire was written in Hebrew and Russian; both language versions were compared using a back-translation method and reviewed by native speakers to ensure meaning equivalence. The questionnaire included two parts. The first part was designed to elicit the perception of respondents as to their business ethics beliefs, while the second part recorded the respondents' demographic characteristics. Male students comprised 57.8% of the sample, and the mean age of business students was 26.8 years (SD = 5.9). Close to 100% of sample respondents are employed in a managerial capacity; 40% of the total sample have 2–4 years of business experience, 17% have at least 4–6 years of business experience, and 17% have more than 6 years' of experience.

Measures

Ethical beliefs were measured by using the typology of ethical climates developed by Victor and Cullen (1987, 1988), Cullen and Victor (1993), Deshpande (1996), Deshpande et al. (2000a, b). These descriptors have been used in a number of previous studies, e.g., (Fritzsche 2000; Jaffe and Tsimerman 2005; Rothwell and Baldwin 2007; Shafer 2008).

Overall, Victor and Cullen and Deshpande's "ethical climates" scales[5] were incorporated in our questionnaire[6] by including items describing different subscales of ethical beliefs: ethical beliefs as to the successful behavior pattern of managers in an organization and ethical beliefs and norms. Each item was measured using a four-point Likert-type scale with 4 signifying "strongly agree" and 1 indicating "strongly disagree." The reliability of the scale was determined by factor analysis and Cronbach's alpha coefficient of internal consistency.

Results

Underlying Structure of Ethical Subscales

A principal component factor analysis resulted in two common factors across all three respondent groups (varimax rotation), accounting for 38.03% of the variance (eigenvalue = 1.287). The first factor contains ethical beliefs for success in an organization (ES), and the second factor contains items relating to ethical beliefs and norms (EN).[7] Both factors showed internal consistency; the reliability value of the ES index is 0.854, and the reliability value of EN is 0.762. As recommended by Fischer (2004),

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[5] Victor and Cullen (1987, 1988) define an ethical climate as a barometer of organizational practices that have moral consequences. An ethical climate is not a characterization of an individual's ethical standards, but rather a component of the individual's environment as perceived by its members.

[6] For the items included in the questionnaire, see Table 2.

[7] The structure of factors is presented in Table 3 and Fig. 2.

we used standardized data for factor analysis in order to account cross-cultural response bias.

In order to examine whether the levels of ethical beliefs are different across the three groups, we first test for measurement invariance (MI). MI means that the respondents across groups interpret questions and the underlying latent factor in the same way (Vandenberg and Lance 2000; Van de Schoot et al. 2012). Absent invariance might reflect differences in systematic biases of response across countries or different understanding of the concepts, rather than substantive differences (Davidov et al. 2008). A set of models showing different levels of measurement invariance was estimated: (1) a metric invariance model showing that the factor loadings are equal across groups but the intercepts are allowed to differ between groups; (2) a model where only the intercepts are equal across groups, but the factor loadings are allowed to differ between groups; (3) a scalar invariance model where loadings and intercepts are constrained to be equal; (4) a residual invariance model where also the residual variances are fixed to be equal across groups (Van de Schoot et al. 2012).

We tested for measurement invariance by means of a multigroup CFA across three groups employing Amos 22; the estimation method was maximum likelihood. According to Van de Schoot et al. (2012) procedural guidelines, the CFA model should be fitted for each group separately testing for configural invariance. This step is required in order to check whether the baseline model fits adequately in each group (Comşa 2010). Consequently, the model was tested separately for each group, and for all three groups the fit indices were found acceptable. For Israeli-born individuals, Chi-square/$df = 0.616$, CFI = 1.000, NFI = 0.986, RFI = 0.893, TLI = 1.080, RMSEA = 0.000; PCLOSE = 0.893. For Ukrainian immigrants in Israel, Chi-square/$df = 0.043$, CFI = 1.000, NFI = 1.000, RFI = 0.997, TLI = 1.064, RMSEA = 0.000; PCLOSE = 1.000. For students in the Ukraine, Chi-square/$df = 1.365$, CFI = 0.987, NFI = 0.962, RFI = 0.989, TLI = 0.903, RMSEA = 0.43; PCLOSE = 0.494. Thus, the analyses revealed a close fit to the data.

Next, we tested for measurement invariance by multigroup comparisons (see Table 1). The fit indices of the unconstrained model, measurement weights model and measurement intercepts model were found acceptable as well. But the fit indices for the structural co-variances model suggest that it should be rejected: The Chi-square difference (vs. measurement intercepts model) was significant ($\Delta\chi^2[6] = 65.414$, $p < 0.000$), and the changes in CFI were more than 0.02 [as Vandenberg and Lance (2000) recommended], rejecting the imposition of structural invariance. The fit of the measurement residuals model was also not satisfactory. However, structural and residual invariance should not necessarily preclude examinations of average

differences. To compare the means of the underlying constructs across groups, at least three levels of invariance are required: configural, metric and scalar (Davidov et al. 2008). Since these three levels of invariance were supported, value means can still be legitimately compared.

Differences in Business Ethics Beliefs

Ukraine immigrants gave significantly higher scores on all descriptors of business ethics than Israeli-born students, and students in the Ukraine gave higher scores on almost all descriptors of ES than Ukrainian immigrants, excluding only the statement "business managers cannot afford to deliberate on moral issues" which was ranked highest by Ukrainian immigrants (Table 2). Thus, estimations of successful ethical behavior patterns in an organization given by immigrant students were less ethical than those of Israeli-born students, but more ethical than estimations given by students in the Ukraine (a high score on the scale denotes unethical beliefs, while a low score denotes ethical ones). The same pattern of high scores given by students in the Ukraine (that signifies less ethical beliefs) and low scores given by Israeli-born students (signifies more ethical beliefs) was relevant also for the descriptors of the second factor of ethical beliefs (EN).

Proposition 1.1 assumes a separation strategy. This requires that Ukrainian immigrants retain their host country culture by avoiding interaction with the host society. Results show (Table 2) that the mean (EC) for Ukrainian immigrants is $\mu = 2.85$ ($\mu = 3.11$ for EN), while the mean for Ukraine-born students (origin country) is $\mu = 3.41(\mu = 3.60$ for EN), both significantly different. Therefore, proposition 1.1 is rejected.

Proposition 1.2 assumes an assimilation strategy. This requires that the ethical beliefs of Ukrainian immigrants $\mu = 2.85$ and $\mu = 3.11$ become similar to those of Israeli-born students, $\mu = 2.07$ and $\mu = 2.28$. All are significantly different, so the proposition is rejected.

Proposition 1.3 assumes an integration strategy, which will occur when immigrants retain both their culture of origin and adopt parts of the host country culture. That is, the ethical beliefs of Ukrainian immigrants fall between Israeli-born students and Ukraine-born students, since the former have not retained their country-of-origin beliefs. This is shown by $\mu = 2.85 \neq \mu = 2.07$ and $\mu = 2.85 \neq \mu = 3.41$. Therefore, proposition 1.3 is accepted.

Proposition 1.4 assumes marginalization. This will occur when immigrants maintain neither their heritage culture nor the host culture. However, immigrants do adopt the host culture to some extent, because their beliefs are closer to those of natives than the beliefs of Ukrainian students ($\mu = 2.85 \neq \mu = 2.07$ and $\mu = 3.11 \neq \mu = 2.28$), so the proposition is rejected.

Table 1 Fit measures for a multigroup confirmatory factor analysis, constraining invariance across immigrant and native-born groups

Model type	CMIN/DF	CFI	NFI	TLI	IFI	RMSEA	PCLOSE
Unconstrained	.675	1.000	.990	1.042	1.005	.000	1.000
Measurement weights	1.222	.993	.965	.972	.993	.020	.998
Measurement intercepts	.794	1.000	.964	1.026	1.010	.000	1.000
Structural co-variances	1.804	.954	.909	.897	.957	.038	.958
Measurement residuals	2.890	.828	.767	.759	.834	.058	.042

df the number of degrees of freedom, *CFI* the comparative fit index, *NFI* the Bentler–Bonett normed fit index, *TLI* the Tucker–Lewis index, *IFI* incremental fit index, *RMSEA* the root-mean-square error of approximation, *PCLOSE* probability of close fit

In conclusion, the results show that integration is the strategy experienced by Ukrainian immigrant students in Israel.

Immigrants' Ethical Beliefs over Time

Proposition 1.5 expected that Ukraine immigrants' business ethics beliefs change over time in a host country. We also posited that business ethics beliefs of Ukraine immigrants are predicted by gender and age (1.6). In order to test these propositions, we examined the relationships between years since migration (hereinafter YSM), age and gender, and two latent variables of ethical beliefs ES and EN (Fig. 2).[8] YSM implies a proxy of acculturation of immigrants; therefore, the more years that have passed since migration, the more similar business ethics beliefs of immigrants and native-born persons should be. A sample was drawn from our data of Ukrainian immigrant students who lived in Israel not less than 5 years.

A structural equation model (SEM) with these latent variables was estimated using AMOS 22 software. Table 3 presents the results of the estimated models and fit measures according to the path diagram shown in Fig. 3.

The data indicate a good fit for the models: The ratio of χ^2 to the degrees of freedom (CMIN/DF) is less than 2, and the RMSEA is less than 0.05 providing a high level of confidence in the model. All other fit indices exceed 0.95. The results indicate that there are no effects of gender and age on ethical beliefs.

YSM exerts a significant effect on both ethical beliefs for success in organization (ES) and ethical beliefs (EN). This means that the longer immigrants live in the host country, the less they agree with unethical statements, namely the more ethical beliefs they demonstrate. Thus, acculturation in a host country affects the ethics beliefs of immigrants making them similar to the native population. Proposition 1.5 posited that Ukraine immigrants' business ethics beliefs change over time in a host country even after

controlling for age and gender is supported. However, proposition 1.6 that the business ethics beliefs of Ukraine immigrants are predicted by gender and age is not supported.

Conclusions

This study contributed to the business ethics literature by examining the differences in business ethical beliefs between immigrants and native-born persons and the role that the process of acculturation has on the ethical beliefs of immigrants and how these beliefs change over time.

Evidence of cultural influence on business ethics beliefs was demonstrated in the above literature review. This study adds to the literature by showing what sort of culture (culture of the host country or culture of origin) affects immigrants' ethical beliefs and what sort of strategy of acculturation is adopted.

This paper applied the theory of acculturation strategies, pioneered by Berry (1997, 2005). The theory was adapted to business ethics research in order to further the understanding regarding ethical beliefs of immigrants, and how they change over the time. A theoretical framework of ethical acculturation was developed for this purpose and examined empirically based on an instrument that measures both ethical beliefs for success in an organization (ES) and ethical beliefs and norms (EN). As the study samples used consisted of business administration students currently employed in a managerial capacity, the results are representative of the population and have both theoretical and practical implications.

Examining the structure of the ethical subscales shows that the beliefs of Ukrainian immigrant business students are positioned between those of Israeli students and students in the Ukraine, where the Israelis chose the most ethical approach, while Ukrainian students were the least ethical. Namely, immigrant students have combined ethical beliefs based on both reference groups of home and host country cultures. Thus, our study shows that ethical beliefs of country of origin do affect immigrants' ethical beliefs

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[8] We also tested whether age interacts with gender and whether the age effect is not linear (age squared). Both these effects were not significant and so were omitted from the model.

Table 2 Business ethics beliefs

Perceptions of business ethics	Groups of students (mean values)			Differences between groups (Scheffe test)			F value
	Israeli-born students in Israel	Ukraine immigrant students in Israel	Ukraine-born students in the Ukraine	Israeli-born students in Israel–Ukraine immigrant students	Ukraine immigrant students in Israel–Ukraine students in Ukraine	Israeli-born students in Israel–Ukraine students in the Ukraine	
Ethical beliefs for success in an organization (ES)	2.07	2.85	3.41	***	***	***	360.468***
Q1. In order to success in my organization it is necessary to compromise one's ethics	2.06	2.42	3.40	***	***	***	160.373***
Q2. Successful managers in my organization withhold information that is detrimental to their self-interest	2.26	3.08	3.61	***	***	***	143.666***
Q3. Successful managers in my organization make rivals look bad in the eyes of important people	1.96	3.13	3.66	***	***	***	252.748***
Q4. Successful managers in my organization look for a "scapegoat" when they feel they may be associated with failure	1.95	3.16	3.75	***	***	***	264.911***
Q5. Successful managers in my organization take credit for the ideas and accomplishments of others	2.23	2.68	3.61	***	***	***	196.122***
Q6. Business managers cannot afford to deliberate on moral issues	1.93	2.64	2.40	***	***	***	29.758***
Ethical beliefs and norms (EN)	2.28	3.11	3.60	***	***	***	408.006***
Q7. In some countries, the taking of bribes is customary in business. When the firm I represent conducts business in these countries, I can take bribes as well	1.63	2.47	3.77	***	***	***	457.055***
Q8. The decisions of a business manager should be based on the well-being of his/her company; not of the whole economy	2.84	3.49	3.45	***	NS	***	55.360***
Q9. Social (for example environmental) problems should be solved by the government, not by business managers	2.21	3.22	3.80	***	***	***	220.857***
Q10. In business, that which is legal is also ethically acceptable	2.45	3.27	3.36	***	NS	***	89.376***

NS nonsignificant

* $p < 0.050$; ** $p < 0.010$; *** $p < 0.001$

Table 3 Results from the SEM—standardized regression weights of the full and trimmed models predicted ethical beliefs, Ukraine immigrants

Variables/fit measures	Full model	Trimmed model
ES ← YSM	−.674***	−.680***
EN ← YSM	−.595***	−.643***
ES ← gender	.016	–
EN ← gender	−.037	–
ES ← age	−.034	–
EN ← age	−.150	–
DF/CMIN	0.641	0.273
CFI	1.000	1.000
NFI	0.976	0.995
TLI	1.039	1.058
IFI	1.014	1.014
GFI	0.981	0.995
RMSEA	0.000	0.000

despite the fact that they live in different business environments. This is in contrast to findings that cultural practices of the country of origin have no effect on integration strategy (cf. Tartakovsky 2012).

Business ethics beliefs of immigrants change over time in a host country even after controlling for age and gender. Thus, acculturation in a host country affects the ethics beliefs of immigrants as these beliefs become closer to those of the native population. Hence, the change in ethical beliefs, which is a part of sociocultural adaptation, occurs even when immigrants maintain vestiges of their culture of origin, as mentioned in the literature review.

This study extends the research regarding both business ethics and migration and helps to understand what and how immigrants' ethical beliefs are framed. The study also has some practical implications. Since the sample of this study consisted of students, the findings have implications for the teaching of business ethics in high schools and universities where there are significant immigrant populations. It may be possible to create new modes of ethical decision making in cross-cultural encounters to enable the participants to deal more effectively with ethical dilemmas. Those who are responsible for designing ethical and corporate responsibility programs for audiences consisting of immigrants from countries that rank low on the Transparency International rankings like the Ukraine, can take into consideration that it is possible to acculturate higher ethical

Fig. 3 Predicting ethical beliefs—graphic results from the SEM (full model). ES—ethical beliefs for success in an organization, EN—ethical beliefs and norms
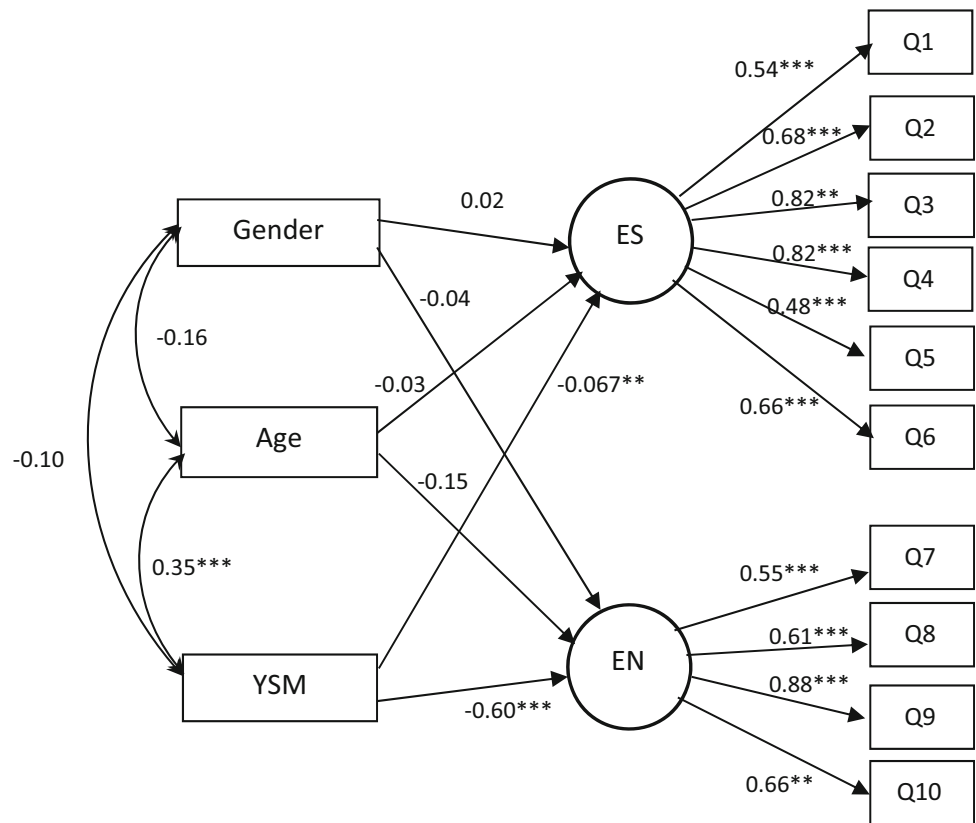
ES - ethical beliefs for success in an organization, EN - ethical beliefs and norms

standards of immigrants' adopted country over a short period of time as we have found in this study.

Study Limitations

Our sample was limited to students who emigrated from the Ukraine. Even though immigrants from the Ukraine comprise 23% of all immigrants who came to Israel since 2000, future studies should aim for a larger sample, including a wider representation of the total immigrant population. The second limitation is using a student sample, which may not be the most appropriate representation of business-related decisions. Third, the study does not provide the answer to a question as to why immigrants chose the integration strategy regarding business ethics; further studies are needed in this field. It would be interesting to compare Western immigrants, for example, from North America to native Israelis. North America is significantly higher on the Transparency International indices than Israel. Another possibility would be to study whether the host culture is influenced by that of the immigrants. Following our conclusions, to what extent would immigrants from North America or Western Europe adopt Israeli ethical standards, or at all? These limitations and suggestions call for additional studies.

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