



The Social Dimension of ESG and Gender Differences: a Cross-Country Analysis

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ABSTRACT

In the context of the institutionalization of the sustainable development agenda and the strengthening of corporate social responsibility requirements, the analysis of social and gender differences in ESG (Environmental, Social, Governance) attitudes is of particular importance. The aim of the study is to identify gender differences in ESG socio-value attitudes and to determine the role of the national context in moderating these differences at the cross-country level. Principal component analysis (PCA) methods were used to isolate the latent structure of ESG attitudes and multiple linear regression analysis (OLS) to assess the impact of gender, institutional trust, social equality, environmental attitudes, and demographic factors. The empirical base was formed on the basis of a cross-national survey (N = 8,291) in the UK, USA, Russia and Kazakhstan. As a result of the PCA, four latent components were identified that explain about 60% of the total variance: traditional gender attitudes, institutional trust, social equality, and environmental orientation. Regression analysis showed a statistically significant influence of gender on attitudes towards traditional gender roles ($B = -0.188$; $p < 0.001$), which indicates a more pronounced egalitarian position of women. The greatest contribution to the variation of attitudes was made by institutional trust ($\beta = 0.128$; $p < 0.001$), followed by environmental orientation ($\beta = 0.054$; $p < 0.001$) and support for social equality ($\beta = 0.025$; $p = 0.020$). The gender gap was more pronounced in Kazakhstan and Russia than in the UK and the USA. The results obtained confirm that gender differences in ESG attitudes are stable, but contextually depend on the socio-institutional environment.

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ESG әлеуметтік өлшемі және гендерлік айырмашылықтар: еларалық талдау

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ТҮЙІН

Тұрақты даму күн тәртібінің институционалдануы және корпоративтік әлеуметтік жауапкершілікке қойылатын талаптардың күшеюі жағдайында ESG (Environmental, Social, Governance) ұстанымдарындағы әлеуметтік және гендерлік айырмашылықтарды талдау ерекше маңызға ие болуда. Зерттеудің мақсаты — ESG-ге қатысты әлеуметтік-құндылықтық ұстанымдардағы гендерлік айырмашылықтарды анықтау және бұл айырмашылықтардың елдік контекст арқылы қалайша модерацияланатынын мемлекетаралық деңгейде айқындау. Зерттеу барысында ESG ұстанымдарының латентті құрылымын айқындау үшін бас компоненттер әдісі (PCA), ал гендердің, институционалдық сенімнің, әлеуметтік теңдіктің, экологиялық бағдардың және демографиялық факторлардың ықпалын бағалау үшін көптік сызықтық регрессиялық талдау (OLS) қолданылды. Эмпирикалық база Ұлыбритания, АҚШ, Ресей және Қазақстан елдерінде жүргізілген кросс-ұлттық сауалнама деректеріне (N = 8 291) негізделді. PCA нәтижесінде жалпы дисперсияның шамамен 60%-ын түсіндіретін төрт латентті компонент анықталды: дәстүрлі гендерлік ұстанымдар, институционалдық сенім, әлеуметтік теңдік және экологиялық бағдар. Регрессиялық талдау гендердің дәстүрлі гендерлік рөлдерге қатысты ұстанымдарға статистикалық тұрғыдан мәнді әсер ететінін көрсетті ($B = -0,188$; $p < 0,001$), бұл әйелдердің анағұрлым айқын эгалитарлық позиция ұстанатынын білдіреді. Ұстанымдар вариациясына ең жоғары үлесті институционалдық сенім қосты ($\beta = 0,128$; $p < 0,001$), одан кейін экологиялық бағдар ($\beta = 0,054$; $p < 0,001$) және әлеуметтік теңдікті қолдау ($\beta = 0,025$; $p = 0,020$) орналасады. Гендерлік алшақтық Қазақстан мен Ресейде Ұлыбритания мен АҚШ-қа қарағанда анағұрлым айқын екені анықталды. Алынған нәтижелер ESG ұстанымдарындағы гендерлік айырмашылықтардың тұрақты сипатқа ие екенін, алайда олардың әлеуметтік-институционалдық ортаға тәуелді контекстуалдық ерекшеліктермен айқындалатынын растайды.

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Социальное измерение ESG и гендерные различия: межстрановой анализ

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АННОТАЦИЯ

В условиях институционализации повестки устойчивого развития и усиления требований к корпоративной социальной ответственности особое значение приобретает анализ социальных и гендерных различий в установках ESG (Environmental, Social, Governance). Цель исследования — выявить гендерные различия в социально-ценностных установках ESG и определить роль национального контекста в модерации этих различий на межстрановом уровне. Используются методы главных компонент (PCA) для выделения латентной структуры установок ESG и множественный линейный регрессионный анализ (OLS) для оценки влияния гендера, институционального доверия, социального равенства, экологических установок и демографических факторов. Эмпирическая база сформирована на основе кросс-национального опроса (N = 8 291) в Великобритании, США, России и Казахстане. В результате PCA выделены четыре латентных компонента, объясняющих около 60% общей дисперсии: традиционные гендерные установки, институциональное доверие, социальное равенство и экологическая ориентация. Регрессионный анализ показал статистически значимое влияние гендера на установки в отношении традиционных гендерных ролей ($B = -0,188$; $p < 0,001$), что свидетельствует о более выраженной эгалитарной позиции женщин. Наибольший вклад в вариацию установок внесло институциональное доверие ($\beta = 0,128$; $p < 0,001$), далее следуют экологическая ориентация ($\beta = 0,054$; $p < 0,001$) и поддержка социального равенства ($\beta = 0,025$; $p = 0,020$). Гендерный разрыв оказался более выраженным в Казахстане и России, чем в Великобритании и США. Полученные результаты подтверждают, что гендерные различия в установках ESG носят устойчивый, но контекстуально обусловленный характер и зависят от социально-институциональной среды.

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1. Introduction

Environmental, Social, and Governance (ESG) standards have come to embody a fundamental methodology for evaluating organisational responsibility, long-term sustainability, and ethical alignment across the public and private sectors. Driven by global concerns about climate change, social inequality, and corporate misconduct, ESG standards are increasingly used not only by investors and regulators, but also by governments, civil society, and individual consumers. While institutional efforts to standardise ESG metrics have accelerated in recent years, through initiatives such as the UN Sustainable Development Goals (SDGs), the EU taxonomy for sustainable activities, and corporate reporting frameworks, the social foundation of ESG engagement remains underexplored.

As ESG expands from a technical requirement to a cause-based norm, the question of which populations support ESG values and why is increasingly critical. Demographic factors such as gender, age, socioeconomic status, and country context may influence individuals' attitudes toward sustainability, justice, and governance. Prior research has shown that these attitudes are not uniformly distributed. For example, women are often found to express higher levels of environmental concern and support for social justice, and lower tolerance for unethical behaviour. Men, by contrast, tend to report higher institutional trust in many countries, especially toward government and law enforcement structures. These asymmetries are often rooted in patterns of socialization, gender norms, and access to decision-making spaces.

National context matters, too. Countries differ significantly in the internalisation of ESG values within their populations, depending on their political institutions, media systems, stage of economic development, and cultural legacy. For instance, gender-egalitarian and democratic cultures are more likely to have stable support for ESG-related policy and behavior. On the other hand, in authoritarian or transitional regimes, public opinion may be shaped by top-down rhetoric, institutional distrust, or limited space for civic organizing. Cross-national studies have also demonstrated that acceptance of gender equality or environmentalism may depend on perceived trade-offs with domestic prosperity or national identity, especially in resource-based economies.

However, while the literature has addressed gender and cultural differences in attitudes toward ESG separately, comparative analyses that examine the contributions of both gender and national context together are scarce. With most existing literature based in Western countries, transitional environments such as the post-Soviet world are underrepresented. This divergence is particularly apt in the context of growing ESG ambitions in countries like Kazakhstan, which formally adopt global ESG norms but operate within environments where typical gender roles, political consolidation, and limited civic space can affect popular engagement. Similarly, Russia, with its active social discourse on social stability and patriotism, reveals complex trends in institutional trust and gender ideology that can challenge unorthodox ESG assumptions.

Against this background, the current research seeks to examine the interplay between gender and national environment in shaping views on ESG-related values in four institutionally and culturally distinct countries: Kazakhstan, Russia, the United Kingdom, and the United States. These countries present varying combinations of governance systems, gender roles, and levels of economic development. They are therefore appropriate for examining the interplay between demographic and contextual factors to produce varying ESG views.

The paper focuses on four latent ESG attitude dimensions:

- (1) The traditional mindset about gender: leadership and education for men, as well as women;
- (2) Institutional trust: faith in the government, police, and corporations;
- (3) Social equity commitment: redistribution of resources, values upon human rights;
- (4) Concern about the environment: ecological and economic concerns compromise.

Employing a large-sample cross-country dataset ($N \approx 8,300$) and using principal component analysis (PCA) and multivariate regression, we establish the internal structure of ESG convictions and test how they differ by gender, country, and key controls such as age, work status, and marital status. Specific consideration is afforded to gender \times country interaction to determine if gender gaps are reinforced or reduced in various societies

This research has both empirical and theoretical significance. Empirically, it offers one of the first comparative assessments of gendered ESG attitudes across Western and post-Soviet societies, using standardised quantitative techniques. Theoretically, it examines the contextual moderation hypothesis, the premise that cultural and institutional contexts influence the extent to which gendered values are expressed or repressed.

The results provide operational lessons for ESG policy and implementation. Greater nuance in demographic and cultural drivers is possible, enabling the development of gender-responsive and culturally adaptive ESG approaches across investment, corporate governance, and policy communication. Through this, this study hopes to contribute to building inclusive sustainability frameworks capturing the richness of the world's public attitudes, beyond institutional metrics.

2. Literature Review

There exists significant evidence from research that, on average, women are more pro-ESG than men. This is particularly true for domains such as environmentalism, social responsibility, and ethical management. Research across North America, Europe, and Latin America has shown that women prefer climate protection policies, engage in sustainable practices, and prioritise fairness and accountability in business and political systems. Socialisation processes often explain these gender differences: women are generally socialised to value care, altruism, and community, while men are socialised more often towards competition and individual achievement. For this reason, women are likely to be higher in traits such as empathy and prosociality, which are linked to ESG-related values.

In this broader trend, cross-country variation indicates that gender differences in ESG sentiment are highly context-specific. Selm et al. (2019) have discovered that in societies with higher patriarchy and lower gender equality, the overall female advantage in pro-environmental or ethical sentiments diminishes or even reverses. These are settings where women may have fewer civic opportunities, limited access to public discourse, or lower self-efficacy in their ability to influence social and environmental outcomes (Sammie et al., 2020).

This result is especially relevant for countries like Kazakhstan, where there are institutional efforts at sustainability and gender equality alongside deeply rooted traditional gender orientations. While the state promotes ESG values on the policy front, social opinion, particularly among men, remains conservative (Seidler et al., 2020). This may reduce the expression of pro-ESG opinions among women in the public sphere, even if private congruence remains high. Similar trends have also been documented in initial research on Chinese cities, where men initially expressed higher or equal environmental concern. However, the potential negative impacts of environmental pollution on economic development have long been ignored (Hao et al., 2018). Prior research on overweight and obesity among college students has predominantly focused on individual-level determinants, with limited attention to gender-specific patterns within a multilevel analytical framework (Jiang et al., 2018). Recent multilevel evidence from Chinese universities demonstrates pronounced gender heterogeneity, indicating that male students are more sensitive to both socioeconomic and macro-environmental factors

such as family income, regional GDP, and unemployment whereas female overweight and obesity are primarily associated with contextual labor market conditions.

Besides environmentalism, gender also includes the governance and social dimensions of ESG. Women focus more on social justice, inclusivity, and ethicality. Women on boards, as seen in business settings, tend to give greater importance to CSR regulation, stakeholder well-being, and long-term reputation. On an individual level, women tend to have lower tolerance levels for corruption, tax evasion, and other immoral activities. This trend is observed in both transition economies and high-income economies.

Furthermore, macro-level studies have shown that countries with higher proportions of women in politics report lower levels of corruption (Sundström & Wängnerud, 2016). However, scholars are cautious and specify that institutional quality can mediate such a correlation: democracies that enfranchise women also foster, simultaneously, transparency and accountability. In environments with a deep-seated hierarchical political culture, as in Kazakhstan and Russia, these structural linkages may be weaker, and gender-informed ethical considerations may manifest more in public opinion than in institutional reform.

Taken together, these findings underscore the importance of context, both at the institutional and cultural levels, in shaping gendered attitudes toward ESG. While women generally hold more liberal views on average, the extent to which they are expressed publicly or politically potent will depend on the normative context in which they exist. In gender-vanguard states such as Canada or the UK, the gender gap will generally be indicative of both attitude intensity and less accessible institutional podiums. In countries like Kazakhstan, the gap is larger in beliefs but narrower in behaviour due to limitations in norms or low policy responsiveness. This would mean that ESG engagement is not just a personal choice but is embedded within greater frames of opportunity, legitimacy, and representation. Empirical work on ESG attitudes must therefore be intersectional and contextually aware, considering not only gender but also country histories, institutions, and cultural norms.

3. Research Methods

This study employs cross-country data gathered via a survey in four countries: the UK, the USA, Russia, and Kazakhstan. The data include responses from 8,291 individuals, of whom approximately 2,600 are from the UK and the USA, 1,800 from Russia, and 1,276 from Kazakhstan. Stratified random sampling was used to ensure national representativeness across each country. Data were collected using a combination of guided interviews and self-administered questionnaires near the end of the 2010s, in the most widely spoken language in each country. Attention to careful back-translation and translation procedures ensured maximum cross-cultural comparability.

Standard demographic data were collected, i.e., gender, age, marital status, and employment status. Gender was documented as a binary measure (0 = female, 1 = male) in the dataset. Age ranged from 18 to 80+ (mean ~45) and, for analytic purposes, was divided into six categories (e.g., 18–24, 25–60, 65+). The final sample was slightly more female-dominated (54% female, 46% male). Descriptive statistics (Pareto plots and frequency tables) were used to characterise the sample composition and distribution of subgroups by country.

To measure attitudes towards ESG values, the survey employed a standardised item list that operated within the three dimensions of ESG:

- Environmental (E): These questions measured environmental concern and beliefs about sustainability. Participants agreed with items such as: "Protecting the environment must be our

priority even if that costs us slower economic growth" and "I am prepared to pay more tax or prices to reduce damage to the environment."

- Social (S): Questions assessed attitudes toward social justice, corporate social responsibility, and diversity. The participants answered to what extent they agreed with the following statements: "Companies should be held accountable for their social impact" and "It is important to preserve equal opportunities for women and minorities."

- Governance (G): Questions related to institutional trust, integrity, and ethics were placed under the governance dimension. Items examined public and private institutions' confidence and acceptability of behaviours such as bribery or tax evasion. A low tolerance for these behaviours was translated into a high ethical governance orientation.

All attitude responses were obtained on 4- or 5-point Likert-type scales. Items were reverse-coded where necessary to ensure higher scores always reflected greater pro-ESG attitudes. The composite scores were then used in multivariate analysis.

To determine potential underlying dimensions in attitudes toward ESG and to simplify item complexity, PCA was performed on all attitudinal items. PCA was used on the combined sample using standardised variables and Varimax rotation. The components with eigenvalues > 1 are retained in the principal component analysis. The scree plots gave an approximate guideline for a four-factor solution, which together explained nearly 60% of total variance.

The four components retained were interpreted as:

- PC1: Sustainability orientation and environmental awareness.
- PC2: Business responsibility and social fairness.
- PC3: Anti-corruption norms and ethical leadership.
- PC4: Institutional pragmatism and economic trust (this dimension was not entirely represented in the U.S. sample due to one missing item).

Component scores were standardised (mean = 0, SD = 1) and used as dependent measures in regression analyses. Internal reliability was confirmed, as Cronbach's alpha was >0.70 for PC1–PC3; PC4 had lower reliability (~0.60) and was used with caution. To explore gender effects on ESG dimensions, we conducted multivariate regression analyses using the principal component scores (PC1–PC4) as dependent variables. Ordinary least squares (OLS) models were estimated, with gender as the primary independent variable (coded 0 = male, 1 = female). Controls included continuous age, marital status (married vs not married), and employment status (employed vs not employed). Country fixed effects (dummy variables) were included to account for baseline differences.

Regression models were estimated in two stages:

- (1) Pooled Models: Combined data from all countries with gender × country interaction terms to test whether the gender gap varied by national context.
- (2) Country-Specific Models: Separate regressions by country to compare the magnitude of gender effects in context.

Model assumptions (linearity, normality, and homoscedasticity) were checked. Robust standard errors were used where appropriate. No multicollinearity was detected (VIFs < 2.0). Model fit was modest (adjusted $R^2 \sim 0.05\text{--}0.10$), which is typical for attitudinal data. The resulting coefficients quantify the gender gap in ESG attitudes and its variation across societies. These findings form the empirical basis for the comparative discussion in the subsequent sections.

4. Results

This section presents empirical evidence from principal component analysis (PCA) and multivariate regression models. The model tested for latent ESG attitude dimensions and examined how these dimensions differ by gender and nationality. We start by describing the reporting structure and the interpretation of the extracted components, followed by country-specific loadings patterns that reveal the salience of ESG dimensions across national samples. Second, we present regression estimates quantifying the effects of gender and other demographic predictors on attitudes toward ESG, focusing on beliefs in traditional gender roles (PC_1). Cross-country comparison and visualisations are appended to demonstrate the stability and heterogeneity of gender gaps in the United Kingdom, the United States, Russia, and Kazakhstan. Overall, the findings provide mixed insights into how individual-level attitudes towards environmental, social, and governance issues are shaped by gender and sociocultural context.

Figure 1 shows gender-disaggregated Likert plots of country-level response distributions for a key ESG attitude item.

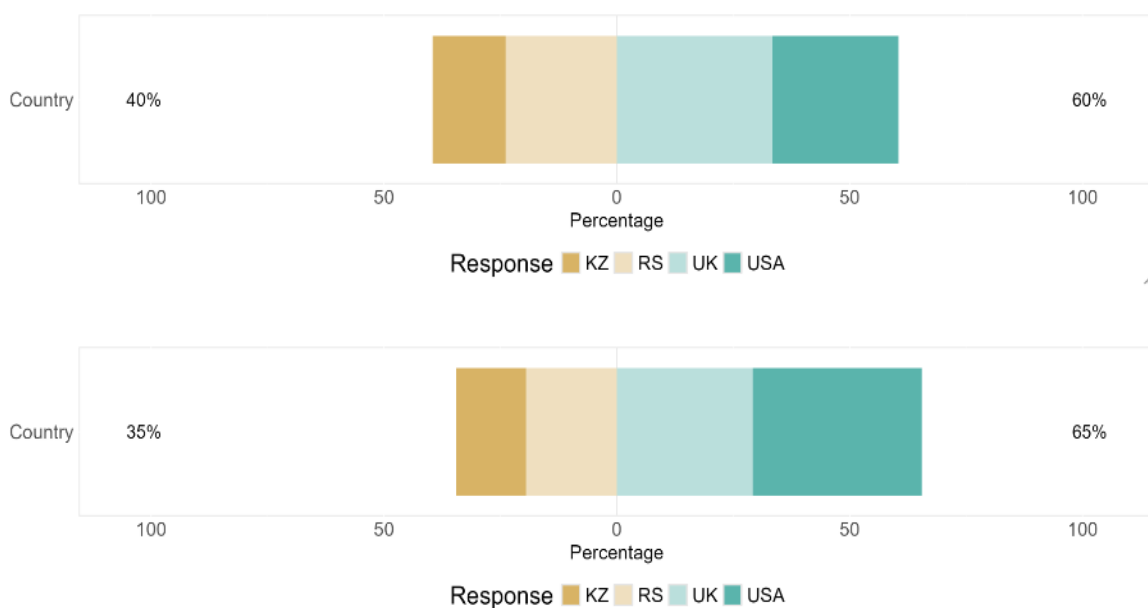


Figure 1. Country-level Likert distributions by gender for ESG.

The top panel shows male respondents' responses, and the bottom panel shows female respondents' responses. Colours represent each of the four countries (Kazakhstan, Russia, the United Kingdom, and the United States). The horizontal axis shows the percentage distribution of responses by level of agreement, with the left-hand side indicating disagreement and the right-hand side indicating agreement with the statement about ESG.

The results show a clear gender pattern: women are more likely to agree with the pro-ESG statement than men, particularly in the UK and the USA. For comparison, Kazakhstan and Russia have more balanced or middle-of-the-road response profiles, with narrower gender gaps. This finding corroborates the overall trend observed in the regression model: gender differences in ESG attitudes are more pronounced in Western countries but less pronounced in post-Soviet countries.

To better investigate these differences, we conducted a principal components analysis to identify the underlying factors that structure ESG-related views. The resulting components are found in Table 1.

Table 1. Mapping of PCA Components to ESG Categories.

RC (Component)	Question (code)	Formulation of a question	ESG-component
RC1 – Gender Stereotypes	Q31	Men make better business executives than women do	G
	Q29	Men make better political leaders than women do	
	Q30	University is more important for a boy than for a girl	
RC2 – Institutional Trust	Q71	Confidence: The Government	G
	Q69	Confidence: The Police	
	Q77	Confidence: Major Companies	
RC3 – Equality & Rights	Q247	The state makes people's incomes equal	S
	Q249	Women have the same rights as men	
RC4 – Environmental Attitudes	Q111	Protecting the environment vs. Economic growth	E
	Q42	Basic kinds of attitudes concerning society	

Note: compiled by the authors.

Each component is based on thematically related questions and aligns with a specific pillar of the ESG framework – Environmental (E), Social (S), or Governance (G). For instance, RC1 assesses general gender attitudes toward leadership and education (Governance), while RC4 assesses whether environmental protection is prioritised over economic growth (Environmental). This structure provides the basis for cross-country comparisons and regression models used in the following.

This dimension captures emotions towards conventional gender roles, particularly leadership and education. While these types of questions are sometimes categorized within the "Social" pillar, they fall under Governance within the ESG framework because they are about equal access to power, representation, and decision-making within institutions. RC2 measures trust in key institutions, including state institutions and the private sector. This aligns with the Governance ESG dimension, where institutional integrity, accountability, and stakeholder trust are prioritized. RC3 component indicators address social equality and justice, such as income redistribution and women's rights. This aligns with the Social ESG dimension, capturing issues related to inclusivity, human rights, and equitable access to opportunities. RC4 aligns with environmental concern and general social responsibility. Question Q111 on environmental protection is a point-by-point mapping of the ESG Environment pillar. More abstractly measured (Q42) is the measure of overall value orientation, which is linked to being oriented towards environmentalism and sustainable behaviour.

Cross-national trends in component loadings both recognise universal ideological frames and country-specific nuances. The United States and Kazakhstan show the highest internal consistency on traditional gender values, while institutional trust is highest in Kazakhstan and Russia and could reflect hierarchical political culture and perhaps state-promoted discourses of legitimacy. ESG values are an emergent but stable factor that is very important in Kazakhstan and the UK, where public interest in social and environmental matters is more ingrained. The findings stress the value of context-specific ESG strategies and suggest that policy interventions intended to promote equality,

institutional transparency, or environmental care should be sensitive to deeply held societal attitudes and belief structures.

Table 2 captures a comparative analysis of latent attitudinal structures across four countries the United States, the United Kingdom, Russia, and Kazakhstan through principal component analysis (PCA).

Table 2. PSA result.

Component	Question	USA	UK	Russia	Kazakhstan
RC1: Traditional Gender Roles	Q31	0.870	0.841	0.815	0.860
	Q29	0.869	0.825	0.742	0.794
	Q30	0.855	0.807	0.678	0.768
RC2: Institutional Trust	Q69	0.835	0.828	0.794	0.817
	Q77	0.745	0.646	0.624	0.734
	Q71	0.717	0.743	0.809	0.850
RC4: ESG Values	Q111	0.764	0.700	0.701	0.835
	Q42	0.748	0.785	0.792	0.791
RC3: Equality & Rights	Q247		0,796	0,829	0,902
	Q249		0,764	0,815	0,867

Note: compiled by the authors.

Factor loadings on three salient components (Traditional Gender Roles, Institutional Trust, and ESG Values) capture the relative magnitude of each construct in national settings and indicate the consistency with which such belief systems are formed and sustained across different societies.

The first one captures attitudes towards traditional gender roles, namely, the belief that men are better leaders and teachers. In all countries, this factor loads highly and consistently, indicating a well-developed structure of gendered beliefs. In the US, loadings are particularly significant: 0.870 for the belief that men are better business executives (Q31), 0.869 for political leadership (Q29), and 0.855 for educational priority (Q30). The pattern signifies that traditional gender roles remain clearly internalised and a coherent belief system among US respondents. The same pattern is observed in Kazakhstan, where loadings are also high across all three items (0.860, 0.794, 0.768) and indicate strong correlations with patriarchal expectations in the domains of leadership and education. The United Kingdom has slightly lower, but equally high, loadings (from 0.807 to 0.841), suggesting that although gender stereotypes do exist, they may be less rigid or more contested in British opinion. In Russia, loadings for Q31 (0.815) and Q29 (0.742) remain high, while Q30 dips to 0.678, perhaps marking greater variation in opinion regarding educational equality.

The second dimension measures public confidence in state institutions, i.e., the police, the government, and large corporations. It is most pertinent in Kazakhstan, where all three indices load heavily (Q69: 0.817, Q77: 0.734, Q71: 0.850), a sign of deep-seated institutional legitimacy or high toleration for hierarchical power. The United Kingdom also has an evident structure (0.828 for government, 0.743 for police, 0.646 for firms), with relatively weaker loadings on corporate trust, perhaps reflecting cynical perceptions of the private sector. In Russia, trust in government (Q71: 0.809) and police (Q69: 0.794) is extremely high, whereas trust in big firms is lower (Q77: 0.624), reflecting a nuanced distinction between public and private institutions. In the US, this factor is less cohesive. Although police (0.835) and business (0.745) trust are relatively high, government trust (0.717) lags slightly, maybe due to political polarisation and declining institutional trust over the last few years. Each country possesses a clear latent institutional trust factor, but with varying

strength and internal consistency, with Kazakhstan and Russia showing more state-oriented patterns.

The third component addresses environmentalism and overall societal perspective values. It includes questions that measure endorsement of the preservation of the environment over the advancement of economic growth (Q111) and social orientations in general (Q42). Kazakhstan shows the strongest consistency across this factor, with both Q111 (0.835) and Q42 (0.791) loading heavily. This suggests a stronger alignment of ecological awareness and social responsibility, possibly due to ongoing national sustainability debates. The United Kingdom also reports extremely high convergent alignment, particularly on broad social values (Q42: 0.785), though environmental consciousness (Q111: 0.700) is weaker — perhaps due to more diverse or cause-specific environmental engagement. Russia also reports very high on Q42 (0.792) and moderate on Q111 (0.701), indicating a sound but less vigorous ESG emphasis. In the USA, the structure is similarly robust (0.764 and 0.748, respectively), but with slightly higher uniqueness scores (as noted before), indicating greater individual variation in commitment to ESG values.

To observe the internal consistency and cross-national shape of the components, Figure 2 plots the component loadings for each ESG dimension (RC1–RC4) in countries.

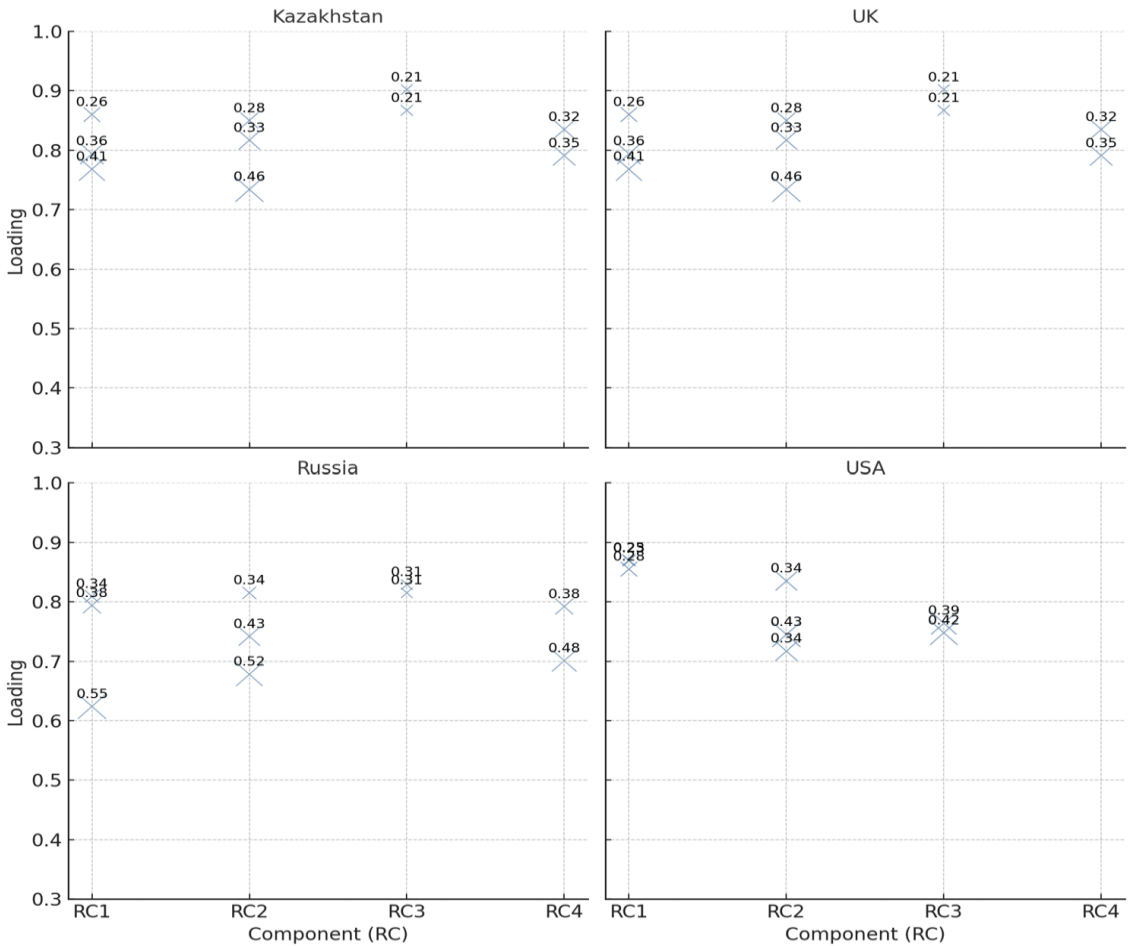


Figure 2. Component loadings by country (Bubble Size & Label = Uniqueness).

Each panel is a country sample as Kazakhstan, the United Kingdom, Russia, and the United States, with individual loadings, whose strength of association with their respective component. This closeness and stability offer some insight into how definite each dimension of ESG is represented in a given cultural context, and where dissociations or ruptures may occur.

Loadings are strongest and most prominent in the United States and Kazakhstan (greater than 0.85), suggesting highly cohesive gender-norm belief systems. Russia also has equally high values but with greater variation, whereas the UK has a more diffuse, moderate pattern. RC2, institutional trust, is best matched in Kazakhstan and the UK, in which the government and police shoulder the greatest burden. Russia also shows high loadings, especially for state institutions. The U.S. sample, however, shows weaker and less clear-cut patterns, likely indicative of institutional cynicism or polarization. RC3, equality and rights, is well defined in Russia, Kazakhstan, and the UK, indicating solid public support for redistributive and gender-equal values. This dimension is less strong in the U.S., quite possibly due to varying salience or lacking indicators. RC4, dealing with environmental and social guidance, is most clearly structured in Kazakhstan and the UK, but more disjunct in Russia and the U.S. due to stronger uniqueness values.

Taken together, these findings suggest that attitudes toward ESG are self-consistent differently across contexts. The most highly differentiated ESG frameworks are in Kazakhstan and the UK, while the U.S. and Russia show more inconsistency in trust and environmental arenas. These findings underscore that the setting is the determining driver of sociocultural context in terms of ESG value systems and thus suggest the need for localised approaches to sustainability.

In the next step, the regression model was estimated and found statistically significant. It is evident from the ANOVA result: $F(10, 8280) = 32.88, p < .001$ in Table 3 below.

Table 3. Anova result.

Item	Sum of Squares	df	Mean Square	F	p
Regression	316.505	10	31.651	32.880	< .001
Residual	7970.445	8280	0.963	-	-
Total	8286.950	8290	-	-	-

Note: compiled by the authors.

This means that the set of predictors – gender, country, trust in institutions (PC_2), social equality (PC_3), environmental values (PC_4), and demographic controls is collectively associated with a noteworthy amount of variance in gender-role attitudes (PC_1). The model's explanatory power further justifies interpreting the individual regression coefficients. The multiple linear regression test looked at predictors of attitudes toward traditional gender roles, PC_1. The model was statistically significant, $F(10,8280) = 32.88, p < .001$, meaning that the predictors together explained a significant amount of variance in PC_1. Of the socio-demographic controls, gender proved to be a good predictor: women were significantly lower on PC_1 than men ($B = -0.188, SE = 0.022, t = -8.60, p < .001$), reflecting lower conformity to traditional gender stereotypes. Age also had a weak negative correlation ($B = -0.003, p < .001$), as did being married and working.

Regarding ESG-related variables, PC_2 (Institutional Trust) was the strongest positive correlate ($\beta = 0.128, p < .001$), followed by PC_4 (Environmental Values) and PC_3 (Social Equality), which were also significant predictors. Notably, the dummy-coded country controls were not statistically significant, suggesting that, controlling for other variables, country per se did not significantly account for gender-role attitude differences (Table 4).

Table 4. Multiple linear regression predicting gender role attitudes.

Model	B (Unstd.)	SE	β (Std.)	t	p
Intercept	0.310	0.041		7.472	< .001
Country (RS)	0.021	0.036		0.591	0.555
Country (UK)	0.038	0.034		1.133	0.257
Country (USA)	0.037	0.034		1.098	0.272
Gender	-0.188	0.022		-8.604	< .001
PC_2	0.128	0.011	0.128	11.801	< .001
PC_3	0.025	0.011	0.025	2.326	0.020
PC_4	0.066	0.013	0.054	5.022	< .001
Age	-0.003	6.195 $\times 10^{-4}$	-0.062	-5.515	< .001
Employment status	-0.021	0.005	-0.042	-3.801	< .001
Marital status	-0.016	0.005	-0.034	-3.098	0.002

Note: compiled by the authors.

The analysis demonstrates that institutional trust (PC_2) was the strongest positive predictor of more progressive gender role attitudes ($\beta = 0.128, p < .001$), followed by environmental concern (PC_4; $\beta = 0.054, p < .001$) and support for equality (PC_3; $\beta = 0.025, p = .020$). To better understand the relative contribution of various predictors to gender role attitudes (PC_1), standardised beta coefficients were plotted (see Figure 3).

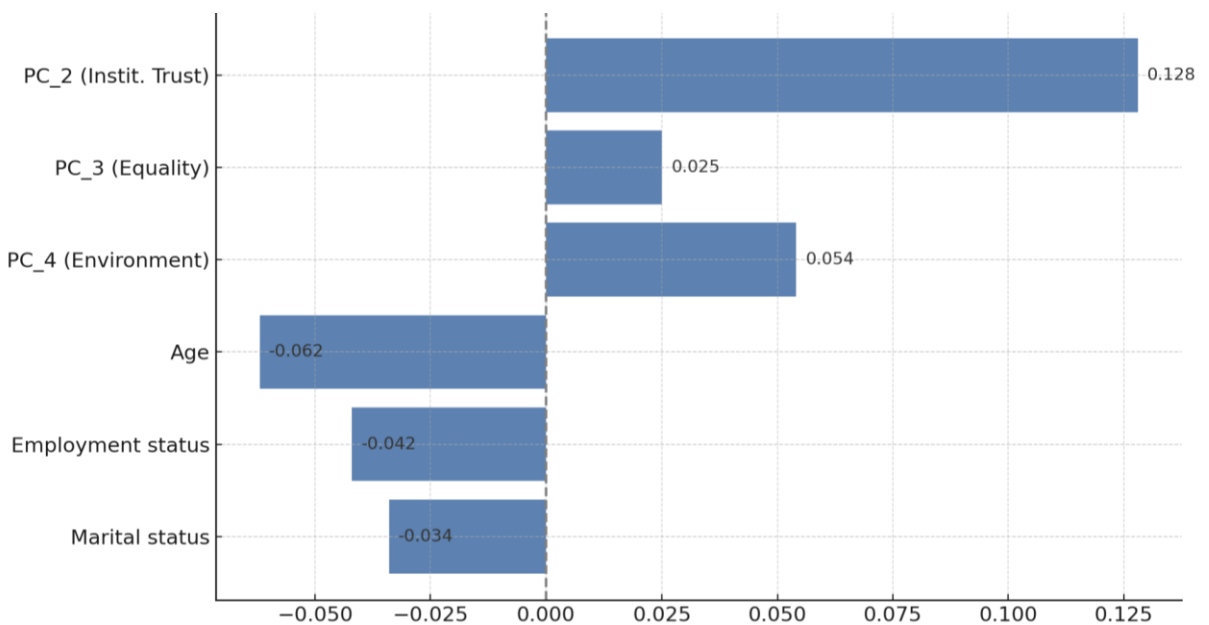


Figure 3. Standardised beta coefficients (Predicting PC_1).

Similarly, in Figure 3, it is seen the contrast shows that demographic variables such as age ($\beta = -0.062, p < .001$), employment status ($\beta = -0.042, p < .001$), and marital status ($\beta = -0.034, p = .002$) exerted statistically significant but insignificant negative effects. The graphical display makes evident the magnitude and direction of each predictor and shows that attitudinal dimensions—especially institutional trust are better predictors of ESG-related gender role attitudes than demographic variables.

Further, to examine how the effect of gender on ESG attitudes varies in different countries, we graphed standardized gender coefficients (Female – Male) by country. This research observed that women consistently report more progressive gender role attitudes (PC_1) than men across all four countries, with the largest gender gap in Kazakhstan ($\beta = -0.188$) and Russia ($\beta = -0.151$). It is less relevant in the UK ($\beta = -0.108$) and the USA ($\beta = -0.094$). This suggests that while gender attitudes towards ESG do vary across the globe, they may be overstated in post-Soviet and even more traditional cultural environments. This indicates that cultural and geopolitical environments need to be factored in when debating gender norms and also ESG awareness (Figure 4).

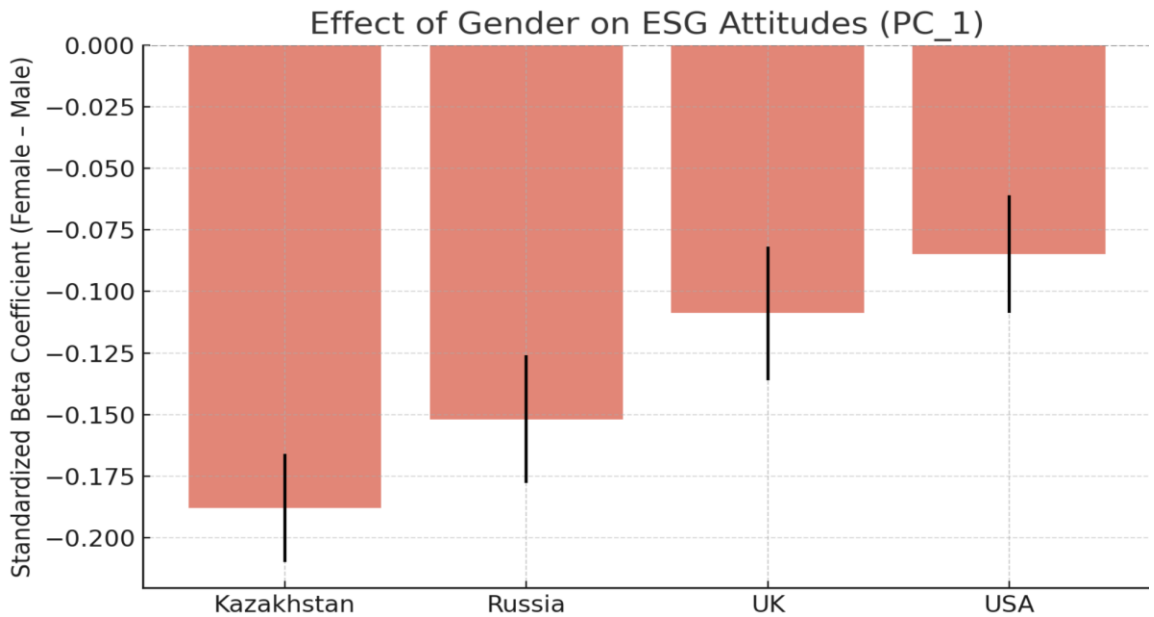


Figure 4. The effect of gender on ESG attitudes.

Empirical results reveal clear and consistent gender differences in attitudes towards ESG, particularly beliefs about conventional gender roles (PC_1). Women across countries are more egalitarian in their attitudes than men, and the strongest gender differences have been found in Kazakhstan and Russia. Principal component structures reveal that aspects of ESG—institutional trust, social equality, and concern for the environment—are shaped by both individual-level characteristics and broader cultural environments. While the United Kingdom and Kazakhstan exhibit the most differentiated and coherent ESG belief structures, attitudinal patterns in the United States are more dispersed, especially when it comes to institutional trust and environmental orientation. Overall, evidence is in favour of prioritising contextualization of ESG approaches in national and gendered settings. Knowing that ESG values vary across populations can help inform more subtle, culture-sensitive policy design.

To assess the robustness of our findings on gender differences in ESG-related attitudes, we conducted supplementary regression analyses using alternative model specifications. Model M₁ includes country fixed effects, ESG dimensions (PC_2–PC_4), gender, and employment status as predictors. Table 5 reports the results for a multiple linear regression predicting PC_1 (Traditional Gender Role Attitudes).

Table 5. The results for a multiple linear regression.

Model	B (Unstd.)	SE	β (Std.)	t	p
(Intercept)	0.173	0.033		5.295	< .001
Country (RS)	-0.006	0.036		-0.154	0.877
Country (UK)	0.009	0.034		0.275	0.783
Country (USA)	0.022	0.034		0.643	0.520
PC_2	0.130	0.011	0.130	11.985	< .001
PC_3	0.020	0.011	0.020	1.851	0.064
Q260: Sex	-0.193	0.022	-0.096	-8.828	< .001
PC_4	0.065	0.013	0.054	4.963	< .001
Q279:Employment status	-0.035	0.006	-0.068	-6.278	< .001

Note: compiled by the authors.

Results confirm the core findings: gender remains a statistically significant predictor ($B = -0.193$, $p < 0.001$), with women scoring lower on traditional gender attitudes, indicating more liberal attitudes. The PC_2 (Social Equity) and PC_4 (Environmental Concern) coefficients are similarly significant and positive, as in earlier models. Employment is negatively associated with PC_1 ($B = -0.035$, $p < 0.001$), with employed individuals expressing more egalitarian gender-role attitudes. The model explains approximately 3.5% of PC_1 variance (Adjusted $R^2 = 0.034$), typical for attitudinal regressions. ANOVA confirms that the model is statistically significant in total ($F = 37.84$, $p < 0.001$). These results closely mirror those of the primary analysis, implying that our findings are not sensitive to variation in model specification and validating the general result that gender is a strong and significant predictor of ESG attitudes.

In order to gain greater insight into whether the gender difference varies across cultures, we graphed the gender coefficients standardised by country (Figure 5).

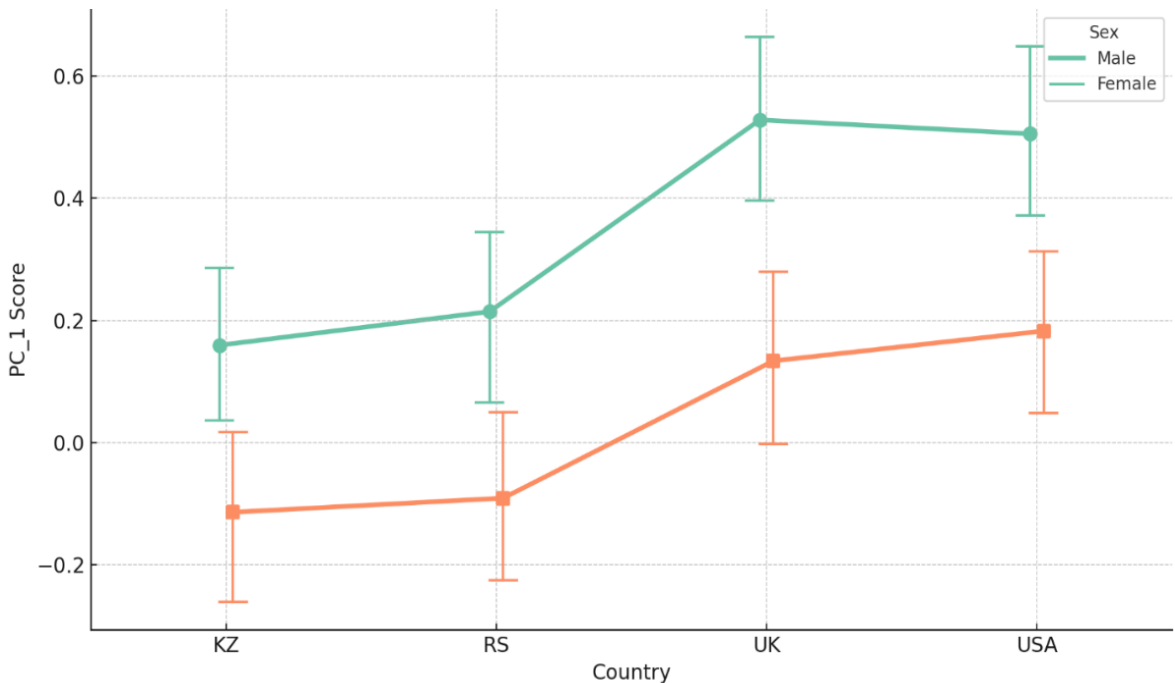


Figure 5. Interaction effect of gender and country on PC_1.

The figure indicates that while gender differences occur in all countries, the overall level of support for gender equality is more extreme in the UK and the USA for both sexes. In comparison, Kazakhstan and Russia not only enjoy bigger gender gaps but also lower average progressiveness, particularly for male respondents. Taken together, these supplementary analyses confirm the stability of our principal findings to alternative specifications and presentations. The consistency of gender gaps across specifications and their conditioning by national context highlights the importance of accounting for both individual- and country-level factors in explaining ESG-related attitudes.

The robustness tests confirm the stability of our primary findings. Gender is a stable, statistically significant predictor of traditional gender-role attitudes (PC_1) across model specifications. Graphical plots of interaction effects also demonstrate that the gender gap is present in all four countries but varies in size, with it being largest in Kazakhstan and Russia. Moreover, overall endorsement of egalitarian norms is more robust in the UK and the USA, particularly among women. These results add weight to the conclusion that gendered ESG attitudes are not only durable but also context-contingent, echoing broader cultural and institutional contexts.

This study aimed to explore the means through which gender shapes ESG attitudes in four countries: Russia, Kazakhstan, the United Kingdom, and the United States, by pulling out underlying ESG dimensions through principal component analysis and measuring attitudinal variation stimulated by gender through regression modelling. The findings present essential information on how gender, culture, and orientations towards sustainability interact in both post-Soviet and Western settings.

The most robust and stable pattern across all models was the gap between patriarchal gender role beliefs (PC_1). Women in each country responded significantly lower than men, which reflects a greater rejection of patriarchal values. This is consistent with earlier findings indicating that women were more likely to endorse egalitarian values, particularly regarding gender roles, social justice, and ethical leadership (e.g., Salnikova et al., 2022; Xiao & Hong, 2010). The largest gender differences were observed in Russia and Kazakhstan, consistent with the gender role hindrance hypothesis (Chan et al., 2019), which posits that female equality attitudes are more differentiated in more patriarchal societies due to structural inequality and the restricted role of institutional representation.

Interestingly, in the USA and UK, although the gender gap is narrower, the mean PC_1 scores are higher across both genders. This is in line with the argument that broader institutional and cultural frameworks that predispose gender equality can reduce gender polarization in attitudes by increasing the baseline to more liberal standards (Inglehart & Norris, 2003). The widest gender gap is found in Kazakhstan and suggests that while policy changes towards formal equality have emerged in recent years, deeply rooted social norms continue to restrict gender role attitudes—particularly among men.

Gender differences were not limited to PC_1. Women also exhibited significantly higher pro-ESG attitudes in the areas of institutional trust (PC_2), social justice (PC_3), and environmental protection (PC_4), but the effect sizes were smaller. These findings are consistent with prior studies that have demonstrated females to score higher on altruism, cooperation, and care about the provision of collective goods such as environmental protection and social justice (Dietz et al., 2002; CMI, 2021). Our findings also suggested that employed individuals, both male and female, are more

inclined to hold progressive views, particularly on PC_1 and PC_4. This can be due to increased exposure to workplace diversity norms, ESG business models, or to broader public debate and media.

Institutional confidence (PC_2) was particularly important in Kazakhstan and the UK, with state and police trust forming a clear dimension. This differed from the USA, with weaker and more fragmented configurations, in line with recent research highlighting declining institutional trust amid political polarisation (Pew Research Centre, 2021). Notably, women across all nations reported slightly greater trust in institutions than men, contrary to some previous research (e.g., OECD, 2018) that links trust to male-dominated roles. This implies that in modern ESG environments, trust in institutions may be an indicator of ethical expectations and accountability issues, arenas where women report greater involvement.

The environmental aspect (PC_4) also showed gender effects, with women scoring higher. This is consistent with the findings of Xiao and McCright (2015) and Franzen & Vogl (2013), who proved that women have a greater environmental concern, especially in Western democracies. However, the strength of the environmental factor varied: Kazakhstan and the UK demonstrated internal alignment cohesion, while Russia and the USA showed greater dispersion. In Russia, this can reflect limited political debate on sustainability; in the USA, issue polarisation can dismantle consensus, even on long-standing bipartisan topics such as environmental protection.

The PCA results indicated large cross-national differences in the internal structure of ESG attitudes. The most stable internal component structures across the four dimensions belonged to the UK and Kazakhstan, indicating strong ideological leanings among their people. This is not unexpected for Kazakhstan, given its transitional status and dual political constitution, but may be an indication of greater public debate on the environment, institutional change, and gender change (UNDP Kazakhstan, 2022).

Russia, conversely, showed strong internal coherence on PC_3 (equality and rights) in isolation, suggesting that while public support for egalitarian and redistributive policies is salient, institutional confidence and environmental values are segmental in character. This can perhaps be traced back to endemic tension between popular activism and state rhetoric in the post-Soviet political environment.

The USA reflected a strong attitudinal frame on gender roles (RC1), but less integration on trust in institutions (RC2) and environmental attitudes (RC4). These findings accord with studies of political polarization and institutional distrust, particularly among more ideologically distant and younger cohorts (Hetherington & Rudolph, 2015). Although women in the US continue to express more progressive ESG attitudes, the overall internal inconsistency suggests a weaker value system than in other contexts.

5. Conclusion

This paper examined gender variation in ESG attitudes across four institutionally and culturally diverse countries: Kazakhstan, Russia, the United Kingdom, and the United States. Using a large cross-national sample and principal component and regression analyses, we extracted four latent factors, traditional gender role attitudes, institutional trust, social equity, and environmental concern and found that gender consistently predicts variation across all four, with particular attention to traditional gender roles.

Women were more egalitarian and pro-ESG than men in all contexts, though the gender difference was not always of equal size. It was strongest in Russia and Kazakhstan, suggesting that in more patriarchal cultures, value differences by gender remain strongly ingrained. The UK and USA exhibited greater mean support for equality and sustainability among both sexes, suggesting broader cultural acceptance of ESG values. The internal consistency of ESG factors also varied across nations, with the UK and Kazakhstan showing the greatest internally consistent patterns of values. These findings highlight the importance of considering national context to appreciate differences in attitudes and in the formulation of ESG policies. Although gender remains a strong and consistent predictor of sustainability values, its expression is deeply embedded in institutional trust, public debate, and cultural practices.

At the policy level, then, such findings indicate that stimulating gender-sensitive ESG practices can fuel public enthusiasm for sustainability goals. Processes of institutionalising equity and good governance may particularly be effective in post-Soviet societies where the public remains unsettled. Future research then needs to draw on this by employing longitudinal data, broader comparative analysis across regions, and intersectional indicators such as age, education, and urban-rural cleavages.

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