

Bridging theory and practice in the humane entrepreneurship domain: insights from small and medium Italian enterprises

Bridging theory
and practice in
HumEnt
domain

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Abstract

Purpose – Humane entrepreneurship (HumEnt) has been theoretically proposed as a new model of entrepreneurship supporting the idea of an enlarged entrepreneurial strategic posture. The aim of paper is to frame humane entrepreneurial orientation's (HEO) characteristics by showing how firms apply the HumEnt approach, and to offer suggestions to build an HEO measurement scale.

Design/methodology/approach – The study adopts a case study approach, focusing on five Italian small and medium enterprises (SMEs).

Findings – The study (1) identifies which are the characteristics of HEO strategic posture in the enterprises under examination; (2) shows that entrepreneurs' personal values and credos are fundamental to having an HEO strategic posture adopted; (3) provides indications on the development of a measurement scale through a discussion of emerging HEO themes.

Originality/value – The value of the study is that emerging themes of HEO strategic posture was derived from the analysis of five Italian SMEs. Entrepreneur's personal values have been proven to be relevant in the implementation of HEO. Based on the emerging HEO themes, the study contributes to the literature opening the way toward the building of an all-encompassing HEO measurement scale.

Keywords Sustainability, Measurement scale, Case study research, Humane entrepreneurial orientation

Paper type Research paper

Introduction

The dynamics of the contemporary business world combined with the increasing relevance of inequality, human resource inclusion, people's well-being, climate change and environmental sustainability as well as unexpected events like COVID-19 are forcing firms into introducing new business models. This change requires a new look at an emerging entrepreneurial phenomenon, adopting an expanded, traditional perspective of analysis or even a new one. A prime sign of the shifting business landscape was the 2019 [Business Roundtable's \(2019\)](#) "Statement on the Purpose of a Corporation." Surpassing the



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previous 1997 endorsement of shareholder primacy, their 2019 statement outlined a modern standard for corporate responsibility, committing boards to leading companies for the benefit of all stakeholders: customers, employees, suppliers, communities and shareholders. Thus, the new Business Roundtable statement, asking for an all-encompassing reorientation of corporate goals, assumes that new and larger entrepreneurial strategic postures are taking place in some firms. This emerging trend has been boosted by the unexpected COVID-19 pandemic that forced several firms to quickly re-set up their business models to survive the economic crisis. For instance, luxury fashion designer Brunello Cucinelli donated his unsold collection – with an estimated value of 30 million euros – to charity (Crivelli, 2020). Similarly, BlackRock (2020), a major international investment company, announced a rearrangement of its investment portfolio in 2020 that considers environmental sustainability at the core of value creation.

Humane entrepreneurship (HumEnt) (Parente and Kim, 2021; Parente *et al.*, 2018, Parente *et al.*, 2021; Kim *et al.*, 2018) is a new framework that captures the needs of the present-day landscape. Expanding entrepreneurial orientation theory (Covin and Lumpkin, 2011; Covin and Slevin, 1989, 1991) by integrating environmental, social and human resource concerns within the firms' decision-making process, HumEnt reflects the new Business Roundtable approach offering a perspective that is able to capture the multifaceted nature of a larger entrepreneurial strategic posture, aligned with the evolving business world. In fact, HumEnt suggests humane entrepreneurial orientation (HEO) to be a strategic posture expressed by a unitary construct in which entrepreneurial orientation (EO), sustainability orientation (SO) and human resource orientation (HRO) are all present. To date, although HumEnt is gaining momentum among scholars (Khurana *et al.*, 2021a, b; El Tarabishy *et al.*, 2022), it is still in its infancy and empirical evidence in the realm of business is strongly needed. To the best of the authors' knowledge only three studies – the first focused on two social enterprises (Buratti *et al.*, 2022), the second investigating HumEnt employees' perception in one firm (Debicka *et al.*, 2022) and the third centered on one educational institution (Anggadwita *et al.*, 2021) – have adopted the HumEnt framework. In addition, scholars (Parente *et al.*, 2021; Debicka *et al.*, 2022) have highlighted the fact that future research should develop around the measurement scale for HEO. Thus, it seems particularly valuable to investigate whether, and which, trends related to the implementation of HumEnt and HEO can be detected.

By applying the HumEnt framework, this study attempts to shed light on this phenomenon having as its goal the framing of HEO's characteristics by showing how firms have implemented the HumEnt approach, and to offer suggestions on how to build an HEO measurement scale. Using a qualitative approach, this study attempts to typify the HEO construct in different firms by investigating its intertwined dimensions of EO, SO and HRO. This study answers the following research question:

RQ1. How are the characteristics of HEO strategic posture framed in small and medium enterprises?

The study contributes to advancing our knowledge of both HumEnt and HEO in different ways. First, it clearly analyzes firms that have adopted an entrepreneurial strategic posture corresponding to a HumEnt approach and with HEO key characteristics. Second, it offers indications on the development of a measurement scale through a discussion of emerging HEO characteristics and identifying shared characteristics of HEO strategic posture in the enterprises under examination. Finally, the analysis shows that entrepreneurs' personal values and credos are fundamental to having an HEO strategic posture adopted. The study uses a multiple-case study approach (Yin, 2018), investigating five emblematic small and medium-sized Italian enterprises (SMEs), that operate in different sectors.

The paper is organized as follows. A review of the literature is provided, identifying the main characteristics of HumEnt and summarizing HEO components as a strategic posture.

The subsequent section describes the research design and methodology. Thereafter, findings from the five SMEs are depicted showing how HumEnt has been put into place and how HEO has been framed. The subsequent section discussing previous findings indicates theoretical and practical implications. Finally, the study points out research conclusions and outlines future research perspectives.

Theoretical background

Humane entrepreneurship theory: from entrepreneurial orientation to humane entrepreneurial orientation

The well-researched EO theory postulates that an organization's EO is a strategic posture (Cools and Van den Broeck, 2007/2008; Zahra and Neubaum, 1998; Covin and Wales, 2012; Wales, 2016) that has been encapsulated in three dimensions: innovativeness, proactiveness and risk-taking (Covin and Slevin, 1989; Lumpkin and Dess, 1996; Covin and Lumpkin, 2011). It should be emphasized that EO is a part of corporate entrepreneurship strategy (Ireland *et al.*, 2009) and that entrepreneurial behavior may change over time (Wales, 2016) especially with an evolving business world where environmental and societal issues as well as human issues have assumed a role in certain entrepreneurial behavior. Thus, a drawback of EO is that it does not consider, in its dimensionality, human resources and the well-being of the environment and society. HumEnt is a theory that enables model development to address the humane side of business in entrepreneurial strategic posture (ESP). Expanding on EO, HumEnt represents a behavioral and attitudinal theory of entrepreneurship that posits people as the key drivers of job and wealth creation, and also takes into account social responsibility and protection of the environment (El Tarabishy *et al.*, 2022; Kim *et al.*, 2016, 2018; Parente *et al.*, 2018, Parente *et al.*, 2021; Anggadwita *et al.*, 2021).

Two distinct HumEnt models can be detected (Parente *et al.*, 2018, Parente *et al.*, 2021; Kim *et al.*, 2018). The first model – Model 1, proposed by Kim *et al.* (2018) – emphasizes the role of human resources and maintains the need to integrate EO within a specific human-centered logic (Kim *et al.*, 2021). The second model – Model 2, proposed by Parente *et al.* (2018, Parente *et al.*, 2021) – introduces an expanded entrepreneurial strategic posture defining the construct of HEO as “the extent to which entrepreneurs and top managers are inclined to take care of a firm's competitiveness, to take care of their human resources and to take care of relevant social values and concerns, including those regarding environmental sustainability” (Parente *et al.*, 2021, p. 4). Like Model 1, Model 2 draws on EO theory (Covin and Lumpkin, 2011), adopting Covin and Slevin's conceptualization on the foundations of EO theory. However, Model 2 also draws on three other theories: (1) servant leadership theory (Greenleaf, 1977; Van Dierendonck, 2011), (2) stakeholder theory (Freeman, 1984) and (3) the theory of corporate social responsibility (Carroll, 1991; McWilliams and Siegel, 2001). Thus, the modernized ESP proposed in model 2 called HEO is based on three dimensions: EO, SO and HRO. In addition, HEO has some of its founding values in organization's culture and both entrepreneur's and employees' personal values (Santos *et al.*, 2021; Parente *et al.*, 2018).

To understand the extent to which an organization can be categorized as a HumEnt firm, researchers must measure and assess the extent of that firm's HEO. Thus, HEO represents the conceptual framework of this study. The following section summarizes HEO key components and dimensions.

Conceptual framework: humane entrepreneurial orientation components and dimensions

Framed as an entrepreneurial strategic posture that expands EO, HEO includes several characteristics of EO such as the “firm's overall competitive orientation” (Covin and Slevin, 1989, p. 77) and the firm measurement level (Covin and Lumpkin, 2011). On the other hand,

HEO integrates three components, namely EO, SO and HRO, and, being an ESP, it is based on their incorporation into the organization's business model and strategy (Parente *et al.*, 2018, Parente *et al.*, 2021).

EO expresses the extent to which the strategic posture of firms is entrepreneurial or, in contrast, conservative. Scholars (Wales *et al.*, 2013; Rauch *et al.*, 2009) observed that the predominant way of measuring EO is by using the instrument proposed by Covin and Slevin (1989) and Miller (2011, 1983) with the traditional three dimensions: risk-taking, innovativeness and proactiveness. To measure innovativeness within the EO construct, the questionnaire (Miller, 1983, 2011; Covin and Slevin, 1989) mainly focuses on the new products created by the firm in a specific time frame. To build the risk-taking conceptualization in the EO domain, Miller and Friesen defined it as, "the degree to which managers are willing to make large and risky resource commitments – i.e., those which have a reasonable chance of costly failures" (1978, p. 923). Thus, risk-taking is measured predominantly in terms of entrepreneurial proclivity for low-risk projects (with normal and certain rates of return) or entrepreneurial proclivity for high-risk projects (with chances of very high returns). Finally, proactiveness evokes a forward-looking perspective that is associated with seizing new opportunities and launching innovative activities.

SO is a construct developed within the sustainable entrepreneurship domain yet still maintaining ambiguity regarding its nature. In fact, three different lines of research can be distinguished (Criado-Gomis *et al.*, 2017). The first one studies how firms can achieve environmental goals (O'Neill and Gibb, 2016) by focusing on environmental sustainability. The second one follows the social entrepreneurship research trajectories in which social needs become entrepreneurship goals (Lumpkin *et al.*, 2013). The third stream of research proposes a more holistic approach to SO by uniting social and environmental factors (Shepherd and Patzelt, 2011; Schaltegger and Wagner, 2011). This conceptual ambiguity results in different measurement scales aimed either at assessing environmental sustainability (Roxas and Coetzer, 2012), or both environmental protection and social responsibility (Kuckertz and Wagner, 2010), or the degree to which firms engage in sustainability-oriented entrepreneurial actions (Jahanshahi *et al.*, 2017). The approach to SO assumed in this paper is "a firm-level strategic orientation demonstrated by the fact that a firm's behavior exhibits a high level of commitment to the preservation of the natural environment but also respects society-driven initiatives and acts to improve the quality of life in the local community" (Parente *et al.*, 2021, pp. 15–16). In this sense, it can be measured by referring to the degree to which the firm strategically realizes projects (1) to improve the quality of life and the well-being of the local community, and (2) to protect or restore the environment.

HRO refers to human resource management as a strategic approach to manage "policies and practices that shape the employment relationship and are explicitly aimed at achieving individual employee, organizational and/or societal goals" (Boselie, 2014, p. 5). Similar to SO, HRO lacks a validated measurement scale that fully captures its components. However, Kim *et al.* (2018) focused on the human resource management process identifying four dimensions that should qualify HRO: empathy, equity, enablement and empowerment. The authors define them as follows: (1) empathy is "the extent to which a company shares emotions and information with its employees"; (2) equity is "the extent to which a company treats individuals in a fair and equal manner"; (3) enablement is "the extent to which a company provides the environment where each individual employee is able to develop skills and knowledge, consisting of both skill and infrastructure"; and (4) empowerment is "the delegation of power and responsibility from higher levels of the organizational hierarchy to lower levels, especially in regard to an employee's ability to make decisions" (Kim *et al.*, 2018, p. 21).

Methodology

Methods and sample selection

This study uses the case-study method (Yin, 2018) to analyze how HEO is framed in SMEs, carrying out five qualitative case studies. This method was selected for the following reasons. First, case study has long been considered an appropriate method for analyzing emerging phenomena and topics such as HumEnt, providing relevant material useful to understanding HEO and its components (Yin, 1984). Second, this methodology has proven particularly effective in supporting the analysis of specific contexts (Kidder, 1982), which is consistent with the goal of this study. Lastly, findings emerging from multiple sources are more compelling and “the overall multiple-case study is therefore regarded as being more robust” (Yin, 2018, p. 90; Herriott and Firestone, 1983).

In this study, five Italian manufacturing SMEs were selected for investigation. We include in the study medium-sized enterprises firms with fewer than 500 employees, as done in the United States (OECD, 2005). According to general statement, small firms are generally defined as being those with fewer than 50 employees (OECD, 2005). The choice of five cases is consistent with Yin’s guidelines (2018) that suggest the ideal number of units to be analyzed in a multiple case study is between four and twelve.

The selection of the five cases has been made through different stages. After an analysis on company websites exhibiting a high potential for HumEnt, 15 Italian manufacturing companies were identified as potential subjects for the study. These firms were selected from a pool of companies that (1) have won awards and certifications in innovation, human resource management and sustainability practices and have participated in the most recent editions of public events or initiatives consistent with at least one of the dimensions of HEO; and (2) are well known in academia as subjects of past papers and conferences, but have not yet been specifically analyzed for HEO. A panel of three academic experts in entrepreneurship, sustainability and human resource management then reviewed and confirmed the relevance of the dimensions of HEO in all 15 companies. The companies were emailed an invitation to participate in this research study, to which nine firms responded and agreed to be interviewed. These nine respondents were then ranked according to three inclusion criteria – heterogeneity in terms of industry sector, size of firm and geographical location – so that researchers could select and obtain the greatest diversity (Eisenhardt, 1989). At the end of this process, the selected sample was composed of five enterprises operating in different industry sectors. One of them (SME 3) is a small firm employing no more than 50 employees (Table 1).

Data collection

Information was collected through 20 direct interviews with the five companies, along with other sources of data (Gibbert *et al.*, 2008), such as an analysis of websites, balance sheets, archival documentation, and company publications and brochures. In addition, researchers conducted site visits to each company and made direct observations. Direct interviews with entrepreneurs and executive managers were used to collect primary data to assess the level of HEO. In the interviews, researchers presented open-ended questions (Table 2) to understand the extent to which each SME expresses EO, SO and HRO in line with the conceptual framework of Parente *et al.*, 2021 and how SMEs’ entrepreneurs and management understand the three theoretical dimensions representing HEO. The interview protocol was built on the constructs’ characteristics summarized above, aimed at ascertaining its typification. In particular, questions regarding EO involved the understanding of the three categories of risk, innovativeness and proactiveness (Covin and Slevin, 1989). Questions regarding SO concerned how SO is interpreted at the entrepreneurial level and how the preservation of the natural environment and attention to the wider society (Shepherd and Patzelt, 2011;

Table 1.
Summary data of the
investigated SMEs

Company name	Sector	Size	Turnover (million €)	Employees	Relevant innovation awards/certifications	Relevant employee wellbeing awards	Relevant sustainability awards/certifications
SME 1	Electronic industry	Medium	120	450	- Confindustria Innovation Award - NI Engineering Impact Awards - Industrial Automation Award 2016 - Bosch Global Supplier Award 2017	Great Place to Work	- Good Energy Award 2012 - Best Value Award - Best Managed Companies 2018 in Italy - Caffè Award 2018
SME 2	Food and Beverage	Medium	200	455	Fonte Essenziale medical water	ISO 9001 quality management system	- ISO 14001 – Food safety and hygiene in the process by NSF - ISO supply chain traceability system
SME 3	Printing Industry	Small	10	50	- Fedrigoni Top Application Award - Graphic company of the year in the context "La Vedovella" - Award for Excellence in Graphic Arts in Italy	La Vedovella Award for the education and valorization of human resources	
SME 4	Industrial and Marine Generating Sets	Small	30	130	- Ok Italy Award for Innovation and R&D - Confindustria Awards for Excellence - ELITE - Borsa Italiana Quality Certificate, for excellence and high growth potential	- UNI EN ISO 9001:2015 Quality Management System - ISO 45001 Occupational Health and Safety Management System	- ISO 14001:2015 Environmental Management System - SA 8000:2014 Social Accountability Management System
SME 5	Mechanic	Medium	100	300	- "Gun of the year" by all the top sector magazines - Confindustria Awards for Excellence - Management of quality system coherent to NATO AQAP 21.10 ed. D version 1 2016 (valid 3 years)	- ISO 9001 quality management system - HSAS 180001 health and safety of employees management system	ISO 14001 Environmental Management System

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- 1) Brief history of the company
 - 2) What is the role of innovation in the company?
 - 3) How does the company face competitors?
 - 4) What is the approach to risk?
 - 5) Does the company consider sustainability in its strategy formulation?
 - 6) How does your company effectively behave in terms of sustainability for the environment, society and territory?
 - 7) Which actions does the company develop to sustain good environmental practices? (documents/internal documentation)
 - 8) Could you please describe your place at work?
 - 9) Could you please tell me about your payment system?
 - 10) Could you describe the development of skills of personnel?
 - 11) How does your company manage teamwork and assign responsibilities to employees?
 - 12) Please indicate the types of relationships among "Orientation toward innovation," "Human capital valorization," "Attention to social issues" and "Attention to the environment"
-

Table 2.
Interview protocol

[Schaltegger and Wagner, 2011](#)) is felt as a strategic posture. Questions regarding HRO related to the understanding of the four categories of empathy, equity, enablement and empowerment ([Kim et al., 2018](#)).

All respondents were directly involved in major strategic decisions concerning HEO dimensions and were able to provide deep, first-hand knowledge of their companies, based on the idea that individuals within the company are best-equipped to describe the company's EO, and its attitudes and behaviors toward HumEnt ([Parente et al., 2021](#)). In particular, the authors of this paper interviewed all five of the entrepreneurs and two managing directors; in one company, the managing director role was vacant and held *ad interim* by the entrepreneur. Thirteen interviews were carried out with executive managers or directors involved in R&D, innovation, production, human resources, marketing, sales, post-sales and quality control. To reduce the bias of the respondents, interviews were conducted with several managers of the same company ([Yin, 2018](#)). In fact, the use of multiple informants mitigates the potential biases of any individual respondent by allowing information to be confirmed by several other sources ([Santos and Eisenhardt, 2009](#)).

Each researcher conducted interviews with at least one company and played a strategic role by being an active listener, thus ensuring respondents correctly understood the questions. The interviews were conducted in autumn 2019, spring 2020 and autumn 2020 ([Annex](#)), lasting between 30 and 90 min. The interviews were carried out in Italian, then recorded, transcribed and translated into English for the data analysis process.

Secondary data, collected from websites, balance sheets, archival documentation and company publications, enabled cross-checking of statements made in the interviews through triangulation ([Woodside and Wilson, 2003](#)), revealing a high level of consistency ([Janesick, 1994](#)).

Data analysis

Before being analyzed, all information collected through direct interviews and secondary data was processed using data reduction and data display techniques ([Miles and Huberman, 1994](#)). Data reduction involved the inspection and selection of collected materials to identify the information that best answered the research question. During the data display phase, responses and data were organized, and those that were relevant were highlighted.

After this preparatory phase, the five cases were analyzed following [Miles and Huberman's \(1994\)](#) guidelines of within-case and cross-case analysis. Within-case analysis considers each case study as a stand-alone unit ([Mills et al., 2010](#)). The objective is to acquire

in-depth knowledge of the individual subject and highlight its distinctive elements and themes (Eisenhardt, 1989). Cross-case analysis compares and contrasts the themes and evidence that has emerged from the within-case analysis case to search for similarities and differences among the cases.

The analysis of the collected data began with an in-depth analysis of each specific case from the viewpoint of our research question. Each of the authors read the cases independently to identify the theoretical constructs, relationships and patterns of HEO present in each of the five cases. The aim of this phase of the analysis was to identify significant statements, phrases and sentences related to the HEO strategic posture and its dimensions. This process required multiple interactions and discussions among the authors, and ultimately resulted in a compiled collection of significant statements taken from all five cases that demonstrate the HEO construct, its dimensions and the emerging themes for each dimension measurement. In particular, and related to EO, the statement was classified as classical measurement or expanded measurement if it demonstrated itself to be in line with the classical measurement scale (Miller, 1983, 2011; Covin and Slevin, 1989) or not in line with the classical measurement scale (being classified as beyond the literature, in this case). Related to SO, the statement was classified as environmental sustainability, social sustainability or holistic sustainability (as the three aforementioned research lines). In this latter case, if the statement was not in line with any of the measurement scales retrieved from the literature, it was classified as being beyond the literature. Related to HRO, the emerging theme was classified into the dimensions proposed by Kim *et al.* (2018), namely empathy, equity, enablement and empowerment, if possible. If not, the emerging theme was derived from the statement's wording. Next, the five cases themselves were compared to analyze the similarities and differences among the five firms, in order to highlight the characteristics that HEO demonstrates in different enterprises. The findings were then discussed referring to HEO and explained in reference to the existing literature.

Findings

EO within the HumEnt domain

The five investigated enterprises show different interpretations of the three EO dimensions as is suggested by an analysis of the reported quotations (Table 3).

In three medium-size firms (SME 1, SME 2 and SME 5), EO is represented most frequently by the two dimensions of risk-taking and innovativeness, with the dimension of proactiveness not clearly made explicit in any of the informants' answers. In contrast, in SME 3 (Q21 and Q22) and in SME 4 (Q23) proactiveness distinctly emerges. In the small-sized enterprise (Q5), and also in SME 4 (Q7), risk-taking is interpreted classically in line with the measurement scale proposed by Miller (1983, 2011) and Covin and Slevin (1989) as a proclivity for low/high-risk projects in terms of normal and certain returns, and in the adoption of costly decisions. However, two of the medium-sized enterprises, SME 1 (Q1, Q2) and SME 5 (Q8, Q9), demonstrated an expanded conceptualization of risk-taking behavior at the organizational level, including the proclivity to bear in mind the distant future, with risk and uncertainty also taken into consideration. An additional insight into investment assessment was observed in SME 1 (Q3). In its risk conceptualizations, an investment must be assessed not only from the financial perspective, but also considering social and environmental sustainability. In addition, SME 2 demonstrates an interpretation of risk-taking as a way of catching emerging opportunity (Q4).

Similarly, differences were found in the conceptualization of innovation. In the small-sized enterprise (Q15, Q16), innovation is a matter of technology; in the medium-sized enterprises, innovation is not only a technological issue, but also a process of design and the sharing of knowledge in collaboration with customers to generate new products. In this sense, especially

Quot. Code	Quotation	Informant	SME	Emerging theme	Measurement scale Reference
<i>Risk taking</i>					
Q1	Risk is our daily bread . . . The whole organization is focused on the future. Strong future orientation implies accepting high levels of risk and also seeking risk	A	1	EM	BL
Q2	There is the entrepreneur who looks to the next 50 years; he risks; on the other hand, any investment must be economically sustainable	B	1	EM	BL
Q3	The possibility of economic return is a “sine qua non” condition because otherwise it is not an investment. However, the first element on which investments are measured is truly attention to well-being	B	1	EM	BL
Q4	The entrepreneur’s job is to create a profit and this only comes from taking some risks; however, every risk is also an opportunity	C	2	EM	BL
Q5	An investment is always well analyzed from financial risk and an economic return point of view	C	3	CM	Miller (1983, 2011)
Q6	Although an investment is always well analyzed from financial risk and economic return, the best investment carried out derives from entrepreneur vision	D	3	CM	Miller (1983, 2011)
Q7	Risk is one of the foundations of any business [. . .] But it must be managed because we have the responsibility of an entire company	C	4	CM	Miller (1983, 2011)
Q8	Risk means doing something whose features we do not know today, moving the state of art further than is known and running the risk of making mistakes	C	5	EM	BL
Q9	As market pioneer, risky choices are natural elements of our mindset, of innovation and commitment to guarantee company growth	E	5	EM	BL
<i>Innovativeness</i>					
Q10	Innovation is the attitude to leave things a little better than we found them	A	1	EM	BL
Q11	Innovation is generated by co-designing the product with the customer	F	1	EM	BL
Q12	Innovation affects all aspects of management: products, plants, packaging, marketing and so on	F	2	EM	BL
Q13	There are those who, after a while, are looking for new ambitions and new challenges, like us	C	2	EM	BL

(continued)

Table 3.
The EO dimension
based on
entrepreneur’s and
management
perspective

Quot. Code	Quotation	Informant	SME	Emerging theme	Measurement scale Reference
Q14	Our job is, above all, to ensure that the aquifer remains safe over time and our water is accessible to all people in the world [. . .] we have a responsibility to the local community	C	2	EM	BL
Q15	Keeping up with technological advancement and with continuous investment in cutting-edge machinery is essential	C	3	CM	Miller (1983, 2011)
Q16	Innovation is not only a question of new products, but also of new processes	G H	3	EM	BL
Q17	Innovability means that our innovation is constantly oriented to paying attention to the environment and the territory	C	4	EM	BL
Q18	Innovation concerns also processes	J	5	EM	BL
Q19	The company has a wide and extensive range of products as every 2–3 years puts on the market new sets of them	E	5	CM	Miller (1983, 2011)
Q20	New products and new processes are aimed also at reducing the impact on the internal and external environments	E	5	EM	BL
<i>Proactiveness</i>					
Q21	The firm adopts a wait and see behavior	H	3	CM	Miller (1983, 2011)
Q22	The firm is a pioneer in terms of products and innovation	G	3	CM	Miller (1983, 2011)
Q23	The company is a bit of a forerunner of certain innovations compared to its competitors	K	4	CM	Miller (1983, 2011)

Note(s): A = human resource director; B = communication manager; C = entrepreneur; D = production director; E = director of innovation; F = general manager; G = production manager; H = quality and environment manager; J = industrial director; K = quality assurance manager. EM = expanded measurement; CM = classical measurement; BL = beyond literature

Table 3.

in SME 1 (Q10, Q11), innovation is qualified as a behavior, while in SME 2 (Q12, Q13), and SME 4 (Q17), it is a factor of competitiveness which is not necessarily related to the generation of new products, thus not being totally in line with the classic measurement scale proposed by Miller (2011, 1983) and Covin and Slevin (1989). In fact, in EO most used scale (Miller, 1983, 2011) innovation is measured both by the number of products introduced in recent years, or by the proclivity to make changes in products or services, which is clearly stated by SME 5 (Q19). An interesting element that emerges in 3 cases (SME 2, SME 4 and SME 5) is the attention to reconcile innovation with environmental aspects (Q14, Q17, Q20). In particular, in SME 4 the entrepreneur used the new term of “innovability,” meaning that innovation is constantly oriented to pay attention to the environment and the territory.

Defining SO as environmental attention and opportunities offered to local community

In the five SMEs investigated (Table 4), SO ties together environmental sustainability, attention to social aspects and the firm’s local region (Q24, Q26, Q27, Q28, Q30, Q32, Q33), with a conceptualization in line with that posited by HumEnt theorists (Parente et al., 2018, Parente

Quot. Code	Quotation	Informant	SME	Emerging theme	Measurement scale reference
Q24	I agree with Camillo Olivetti's idea that an entrepreneur is not always an exploiter, but can also be an organizer, and a business in an area that is not private property can be a social asset	C	1	HS	BL
Q25	Pursuing environmental sustainability is not an obligation. It is part of the entrepreneurial vision	B	1	ESP	
Q26	Sustainability has four founding values: water as an asset to be protected, the people of [firm], environmental sustainability, the territory	C	2	HS	BL
Q27	Sustainability is what we live every day which is the environmental one and also an approach to the territory, therefore from an ethical-social point of view	C	3	HS	BL
Q28	Sustainability means taking care not only of the environment, but also of people and everything around it	C	3	HS	BL
Q29	Sustainability is not an obligation, also because it is now something that has really been done for a long time	C	3	ESP	
Q30	One of our main objectives is to enhance our territory and give a name to our territory	L	4	HS	BL
Q31	Sustainability is not considered an obligation, but it goes beyond the limits of the laws	K	4	ESP	
Q32	Sustainability is taking care not only of the environment, but also of people and everything around it	C	4	HS	BL
Q33	We support many initiatives of social and cultural importance for company and local community	C	5	HS	BL

Note(s): B = communication manager; C = entrepreneur; K = quality assurance manager; L = engineering production director; HS = holistic sustainability; ESP = entrepreneurial strategic posture; BL = beyond literature

Table 4.
The SO dimension based on entrepreneur's and management's perspective

et al., 2021). In particular, the concept of sustainability seems to be in line with a holistic approach to SO (Schaltegger and Wagner, 2011; Shepherd and Patzelt, 2011), combining environmental goals with social goals. Moreover, the inclusion of ethical and social values in the SO conceptualization is interpreted in terms of opportunities offered to people who live in the region where the firm is based. Attention to the community and the territory is expressed also through the organization of projects and events aimed to support the local community (e.g. in SME 1, the Esino River and its adoption, the renovation and enhancement of the Abbey of Sant'Urbano in the San Clemente Valley, in SME 5, the support for the local center for disabled people). Finally, three of the investigated enterprises (Q25, Q29, Q31) clearly stated that in regard to SO, environmental sustainability is not an obligation, but a central part of the vision and the strategy, strengthening the conceptualization of HEO as an entrepreneurial strategic posture (Parente *et al.*, 2018, Parente *et al.*, 2021; Buratti *et al.*, 2022).

HRO and family values

The HRO (Table 5) in the five cases all envision their firm and employees as a family (Q34, Q37, Q40, Q41, Q45). The interviewed staff and management underlined the positive working climate and the fact that the entrepreneurs seek to create a feeling of home, and want colleagues, managers and entrepreneurs to consider each other as an extended family. In the small firm (Q39) and in two of the medium enterprises, SME 2 (Q37) and SME 4 (Q44), this workplace climate is not considered a consequence of a planned strategy, but rather the natural climate of the firm. In contrast, SME 1 intentionally invests in its human resources to empower employees, beginning with the sponsorship of a potential future collaborator in elementary school. In addition, SME 1's ultimate goal is to encourage people to become entrepreneurs.

In all five enterprises, the analysis of the data collected shows that initiatives (training courses, personal events, etc.) to develop a positive climate and to build a sense of family are being organized. Information emerging from the interviews seems not to be completely consistent with Kim *et al.*'s (2018) measurement model in at least four enterprises. In fact, the four dimensions of empathy, equity, enablement and empowerment are clearly declared only from SME 3 (Q49) but are not simultaneously recognized by all the firms when asked about the topic. In SME 1, empowerment and enablement appear (Q35, Q36). In SME 2, empathy (Q38) is identified by the general manager. SME 4 highlights equity (Q43) and enablement (Q44). SME 5 points out its attention to empathy (Q45, Q46) and empowerment (Q47). All in all, empathy represents the most recurring dimension among the investigated enterprises relating to the HRO component. At the same time, it must be underlined that themes different from the ones proposed by Kim *et al.* (2018) emerge in the HRO measurement, such as personal relationships (Q34, Q38, Q42), and networking and collaboration (Q35, Q36, Q42).

HEO as a strategic posture and entrepreneur's values

From the analysis of collected data, it emerges that almost all medium-sized enterprises communicate their actions concerning SO or HRO. Examples of these actions related to sustainability orientation are the adoption of the Esino River, and the recovery and enhancement of the Abbey of Sant'Urbano by SME 1; the donations to sustain scientific research and the "Masseria delle Sorgenti" renovation project pursued by SME 2; and the financing of a local center for people with disabilities and an annual competition for students performed by SME 5. On the other hand, in the small-sized enterprise, the HEO strategic posture does not seem to be clearly communicated in terms of SO and HRO actions (Table 6). In SME 3, the HEO strategic posture is mainly associated with the mind and actions of the entrepreneur (Q49). At the same time, the attention paid to the land and local region (Q27) is high but no clear communication of this actions emerges. Also, in SME 4, which has more than 50 employees but is not so big as SME 1, SME 2 and SME 5, a number of cultural events devoted to pay attention towards the local community and territory have been established. Not often does clear communication emerge.

Thus, the results demonstrated that in all five SMEs, HEO can be qualified as an entrepreneurial strategic posture (Parente *et al.*, 2018, Parente *et al.*, 2021; Buratti *et al.*, 2022). In particular, HEO represents an explicit entrepreneurial strategic posture (Covin and Slevin, 1989) in the medium-sized enterprises. In these enterprises, HEO as a strategic posture is well-expressed and communicated through electronic and paper documentation and followed by clear actions. In contrast, in the small-sized enterprise under examination, HEO represents an implicit strategic posture, only being clear – or evident – in the mindsets and behaviors of the entrepreneurs.

Interviews showed that the family values strongly influence the company strategy (Q25, Q29, Q44, Q48, Q49, Q50). In four SMEs – SME 1, SME 2, SME 3 and SME 4 – it seems that

Code	Quotation	Informant	SME	Emerging theme	Measurement scale Reference
Q34	We have developed a working reality by integrating the family and the extended family [...]. This result probably derives from the ability to always establish an individual relationship with people, from the ability to carefully select collaborators considering their origin, families and their culture	C	1	Personal relationship	BL
Q35	The attention paid to collaborators is extreme [...]. Decision-making autonomy of people is total: we are trained in entrepreneurship which is one of the values. [...] The organizational] structure is flat. The flat structure maintains a very high internal communication. It must be networking with all people	B	1	Networking Empowerment	BL
Q36	The sense of the open company concerns collaborators, and it means that it is always better to talk each other. Any relationship should not be seen as a waste of time but as an opportunity to learn something. In this firm there are no turnstiles. Therefore, physical, and mental openness	B	1	Enablement Openness	BL
Q37	We are a company that has built an idea of family belonging; the most difficult operation we faced was to promote a cultural change	C	2	Family belonging Cultural values	BL
Q38	Relationships are informal and collaborative focusing on people enablement. President and vice-president interact with people in an unstructured and informal way creating empathic relationships	F	2	Informal relationships Empathy	BL
Q39	When corporate events are held, it becomes a sort of mega event because most of the employees have always been here so the children have grown up together	M	3	Humane logic	BL
Q40	Humane resources of this firm are a family	C, M, G	3	Family belonging	BL
Q41	The company is a big family	C	4	Family belonging	BL
Q42	The most beautiful aspect of firm [...] is the spirit of collaboration that exists between colleagues and the direct relationship with the management	N	4	Personal relationship Collaboration	BL
Q43	The entrepreneur is never in his office, but she is constantly present and willing to pay attention to the problems and needs of everyone	K	4	Equity	BL

(continued)

Table 5.
The HRO dimension based on entrepreneur's and management's perspective

Code	Quotation	Informant	SME	Emerging theme	Measurement scale Reference
Q44	Attention to the person, respect and morality are the key values that lead our actions with the final aim to bring out the potential that people have	C	4	Enablement	BL
Q45	We hire local personnel and keep them for a long time, allowing them to have internal careers [...] we feel like a family [...] there is empathy between me and all levels of employee, from managers to factory workers	C	5	Empathy	BL
Q46	Empathy here is at top level and we practice it through clarity of roles, empowerment and delegation	O	5	Empathy	BL
Q47	Employees are made responsible through the assignment of goals and the presentation of their results	J	5	Empowerment	BL

Note(s): B = communication manager; C = entrepreneur; F = general manager; G = production manager; J = industrial director; K = quality assurance manager; M = marketing manager; N = after-sales manager; O = sales and marketing director; BL = beyond Literature

Table 5.

Code	Quotation	Informant	SME*	Emerging theme	Ref
Q48	We have always pursued a very strong sociocultural business idea; the company is never an object that must bring wealth, benefit to an individual (shareholder, entrepreneur, etc.), but it has a specific role in the social development of the territory. A company must guarantee stability and a serenity of life to all the people who are part of it: employees and stakeholders	C	2	Personal values impact	Parente <i>et al.</i> (2018)
Q49	This attitude toward workforce enablement, empowerment and empathy are derived from the entrepreneur leader's personal values that are well-rooted in the company	H	3	Personal values impact	Parente <i>et al.</i> (2018)
Q50	The attention to people that are in the firms is something that is strictly related to the family values	K, N, P	4	Personal values impact	Parente <i>et al.</i> (2018)

Table 6.
The HEO entrepreneurial strategic posture and personal values

Note(s): C = entrepreneur; H = quality and environment manager; K = quality assurance manager; N = after-sales manager; P = production engineering manager
*Although a specific quotation has not been reported here, in SME 1 was generally clarified the relevance of the entrepreneur's value in strategies' definition by all interviewed personnel, who spoke of the entrepreneur's family values, their working-class background, and their link with the region and land

HEO is strictly related to the entrepreneur's personal philosophy. This is strongly in line with the HumEnt approach in which personal values are fundamental external components that influence model adoption (Parente *et al.*, 2018, Parente *et al.*, 2021).

Discussion and implications

The aim of this study is to present and discuss how the HEO has been demonstrated through the understanding of SMEs, as well as to offer suggestions for an HEO measurement scale. To pursue this goal, a case study approach was adopted, 5 SMEs were investigated, and 20 among entrepreneurs and managers were interviewed. SME 3 was a small-sized enterprise. The other four SMEs were medium-sized enterprises.

Study results showed that HEO, in medium-sized enterprises, is an explicit strategic posture which is well-communicated and followed by clear actions while it is implicitly mainly expressed by the mindset and the behavior of the entrepreneur in the small-sized enterprise case. Another result emerging from the study is that the personal values and the personal culture of the entrepreneurs seems to be “ground” on which HEO as a strategic posture has been developed. In particular, these values and this culture seems to generate a visionary scenario that each manager adopts to exploit the business idea generated by the entrepreneur himself.

In addition, several results have emerged and have been examined relating to HEO measurement and more specifically to the three single HEO components. Thus, this study has both theoretical and practical implications. First, this study confirms the existence of businesses presenting the HEO theoretical characteristics. In particular, this study strengthens HumEnt theory, recognizing HEO as a strategic posture in firms that are different from each other in terms of dimensions and context. At the same time, the study highlights that firms that fit the HumEnt theory, demonstrate at least EO, SO and HRO.

Second, the study expands on HumEnt theory, offering new and relevant insights into developing an HEO measurement scale. In fact, the three HEO dimensions did not demonstrate similar markers in the five investigated firms. In particular, only one of the five cases interpreted the EO components (innovation, risk taking, and proactiveness) as were originally theorized (Covin and Slevin, 1989). The other four cases exhibited EO characteristics that differed from the classical ones. More specifically, in these four cases, innovation is assessed not only by the number of products introduced in recent years but also characteristics such as co-design, new technologies, co-creation and open innovation as well. Similarly, some cases highlight that risk is assessed not only from a financial perspective but also from a social perspective (i.e. how the risk may impact employees). Therefore, an enlargement of the measurement scale should be considered (with theoretical and practical tests).

Third, the study underscores that although HEO remains a unified concept, different measurement scales are needed for different types of organizations.

Fourth, findings suggest that although literature on sustainability has clearly distinguished between environmental sustainability and social sustainability, a holistic approach that unites social and environmental factors (Shepherd and Patzelt, 2011; Schaltegger and Wagner, 2011) is preferred. Thus, a measurement scale of SO centered on a firm's commitment to the preservation of the natural environment and to eventually adopt society-driven initiatives acting to improve the quality of life in the local community is needed.

Fifth, HRO components are heterogeneous in the investigated SMEs and are not necessarily correlated to all the theoretical aspects proposed by Kim *et al.* (2018).

Sixth, as HumEnt enterprises are centered on people, values and culture, firms with HEO should stimulate and shape employees, managers and collaborators to the values on which HEO is built. Thus, courses on HumEnt values and culture are needed at all levels of education (primary, secondary, college and PhD-level).

Seventh, as some of the cases emphasized that a positive workplace climate and staff well-being are results of long-term action, managers and entrepreneurs must plan and organize team-building events and training courses for the primary function of building and/or reinforcing the familial feelings among the workforce.

Eighth, as HumEnt is costly in the short run, governments and institutions should think of supporting firms that respect HumEnt principles, leaving the environment and society at large better than how they found them.

Ninth, independent organizations, such as the International Organization for Standardization, should define and approve good practices and standards to recognize HumEnt firms.

Conclusions, limitations and suggestions for future research

Starting from the HumEnt theory proposed by Kim *et al.* (2018) and Parente *et al.* (2018, Parente *et al.*, 2021), the study aims to describe and discuss the characteristics of an HEO strategic posture in the context of Italian SMEs.

Considering the theoretical nature of this posture, as well as the exploratory nature of the research, researchers applied a case study approach (Eisenhardt, 1989; Eisenhardt and Graebner, 2007; Yin, 2018). Five SMEs were analyzed, and several pieces of evidence were highlighted.

The paper demonstrates that the investigated firms reveal both explicit and implicit HEO strategic postures. On the one hand, the existence of the construct was confirmed; on the other hand, the results show that HEO assumes different characteristics in the analyzed enterprises. It can be hypothesized that the displayed differences derive from two factors: (1) the size and the industry sector of the firm, and (2) the values and mindset of the entrepreneur, and consequently of the firm. Finally, the study showed that culture and values seem to affect the HEO strategic posture.

This study is not free of limitations, strictly related to the analyzed firms. First this study dealt only with Italy. Second, a specific procedure was adopted to select the investigated firms without any guarantee on their representativeness. Third, no large firms are part of the selected sample of investigation. Although these aspects limit the generalizability of the results, they represent clear trajectories of future research on HumEnt.

While this study empirically clarified the characteristics of HEO, future research is needed to better typify the construct and understand its three interconnected dimensions. The study found a slightly different EO conceptualization with respect to innovation and risk taking among the five SMEs. As a consequence, an in-depth study is needed to verify whether the classic measurement scales of EO are still current or if they must be revised. Another research trajectory relates to SO, which appears to be a central construct that connects the environmental dimension with the social dimension, as well as HRO. This latter dimension seems related to an entrepreneur's vision of a firm, and research is needed to assess whether it works differently depending on the dimensions or context of the firm.

Lastly, all cases showed an entrepreneur's visionary idea on how to shape the firm and how to enhance the business idea. Future research may focus on the relationship between the individual values and culture of the entrepreneur, with HEO being utilized to assess the relationship between the two as an antecedent of the HEO strategic posture.

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Company	Respondents role	Date of interview	Interview duration (min)	Direct observation	Secondary data sources
SME 1	Entrepreneur	05.11.2019	90	5.11.2019	<ul style="list-style-type: none"> • Website • Company balance sheet • Company publications • Brochures
	General manager	05.11.2019	90		
	Communication manager	05.11.2019	60		
	Human resources manager	05.11.2019	60		
SME 2	Entrepreneur	27.07.2020	90	27.07.2020	<ul style="list-style-type: none"> • Press articles • Sustainability report
	General manager	30.11.2020	50		
	Quality and R&D director	30.11.2020	60		
	Human resources director	26.11.2020	60		
SME 3	Entrepreneur	31.07.2019	45	31.07.2019	
	Marketing manager	31.07.2019	45		
	Production manager	30.11.2020	40		
	Quality and environment manager	27.11.2020	30		
SME 4	Entrepreneur	03.12.2020	60	03.12.2020	
	Quality assurance manager	03.12.2020	60		
	After-sales manager	03.12.2020	50		
	Production engineering manager	07.12.2020	45		
SME 5	Director of innovation	27.11.2020	60	03.12.2020	
	Entrepreneur and general manager	03.12.2020	60		
	Industrial director	03.12.2020	50		
	Sales and marketing director	04.12.2020	50		

Table A1.
Overview of the data collection

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