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## Article

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## Article

# Unveiling the Determinant of Humanized Business Intention Among Malaysia SMEs

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**Abstract:** This study investigates the factors influencing the intention to humanize business practices among small and medium-sized enterprises (SMEs) in Malaysia. Drawing upon the Theory of Planned Behavior, four key factors were examined: attitude toward humanizing business practices, subjective norms, perceived behavioral control, and human practice knowledge. A quantitative research approach was employed, with data collected through self-administered questionnaires distributed to 250 SME owners and managers in the Klang Valley region. The results, analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM), revealed that all four factors significantly influenced the intention to humanize business practices among SMEs. Specifically, perceived behavioral control emerged as the strongest predictor, followed by attitude, human practice knowledge, and subjective norms. The findings underscore the importance of fostering positive attitudes, leveraging social influences, enhancing perceived control, and promoting knowledge of humane practices to facilitate the adoption of human-centered approaches in SME business operations. The study contributes to a deeper understanding of the drivers influencing the intention to humanize business practices and provides practical insights for policymakers and SME stakeholders in promoting sustainable and ethical business practices.

**Keywords:** intention; humanize business practices; SMEs; Malaysia; attitude; knowledge



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## 1. Introduction

Small and medium enterprises (SMEs) are a crucial foundation for economic development worldwide. These enterprises are commonly recognized as catalysts for economic expansion (Chin & Lim, 2018; Gamidullaeva et al., 2020). SMEs are essential due to their substantial impact on generating employment, fostering innovation, and generating wealth in local and national economies (Gamidullaeva et al., 2020; Surya et al., 2021; Alam et al., 2024; Azam & Abdullah, 2024).

First and foremost, SMEs have a crucial impact on generating employment, especially in emerging and developing countries (Chin & Lim, 2018; Alam et al., 2024; Azam & Abdullah, 2024). They offer employment prospects for a significant segment of the labor population, encompassing individuals with varied skill sets and educational backgrounds (Gamidullaeva et al., 2020; Surya et al., 2021; Azam & Abdullah, 2024). SMEs play a role in decreasing unemployment rates and promoting social stability in communities by providing job possibilities.

Furthermore, SMEs serve as centers of innovation and entrepreneurship (Barrett et al., 2021; Kraus et al., 2021; Lew et al., 2023; Avelar et al., 2024). Due to their comparatively modest size and flexibility, they are able to swiftly adjust to shifting market conditions and technology breakthroughs (Kraus et al., 2021; Lew et al., 2023; Avelar et al., 2024). SMEs frequently lead the way in innovation, introducing novel goods, services, and business models that enhance competitiveness and boost productivity in various industries (Chin & Lim, 2018; Barrett et al., 2021; Azam & Abdullah, 2024). Moreover, SMEs play a crucial role in promoting economic inclusiveness and mitigating income inequality (Howard, 2015; Chin & Lim, 2018; Razak et al., 2018; Azam & Abdullah, 2024). They offer chances for individuals from marginalized or impoverished backgrounds to engage in economic activities, therefore fostering social mobility and empowerment (Gamidullaeva et al., 2020; Surya et al., 2021; Azam & Abdullah, 2024).

The significance of SMEs in fostering economic growth is generally acknowledged. However, there is a considerable knowledge vacuum regarding the determinants that impact SMEs' preparedness to implement human-centered business practices (Lewis, 2006; Razak et al., 2018; Razak, 2020; Razak & Moten, 2023). Human-centered business practices, which place an emphasis on the contentment and welfare of stakeholders, customers, and employees, also strive to generate favorable social outcomes in conjunction with financial prosperity (Kim & Dong, 2019; Sarif, 2020; Debicka et al., 2022; Sarif & Ismail, 2023). Despite the increasing recognition of the significance of human-centric approaches in the business world, numerous SMEs might be ignorant of the particular factors that influence their propensity for adopting such methodologies (Razak et al., 2018; Sarif, 2020; Surya et al., 2021; Azam & Abdullah, 2024).

There is a growing recognition of the significance of humanizing business operations, specifically in the context of SMEs (Sarif, 2020; Azam & Abdullah, 2024). However, there is a scarcity of exhaustive research that investigates the fundamental factors that motivate this necessity (Razak et al., 2018; Sarif, 2020; Surya et al., 2021; Azam & Abdullah, 2024). Although the prospective benefits of implementing human-centered practices have been acknowledged, there has been a lack of scholarly investigation into the precise factors that influence the intentions of SMEs in this regard.

Considering the distinct obstacles and prospects encountered by SMEs, it is critical to further investigate the determinants that impact their implementation of human-centered practices (Sarif, 2020; Surya et al., 2021; Azam & Abdullah, 2024). Hence, this study seeks to fill these gaps by examining the primary determinants that impact the intention of SMEs to incorporate human-centered approaches into their business practices. SMEs as engines of economic growth must be sustainable. They need to incorporate human-centric approaches into their business practices. Therefore, this study aims to investigate the factors that impact the intention of SMEs to incorporate human-centric approaches.

By doing so, it aims to enhance our understanding of sustainable business practices among SMEs. By providing a clearer understanding of these components and how they affect the decision-making processes of SMEs, policymakers, researchers, and industry stakeholders can enhance the customization of support systems and interventions to aid in the shift towards more sustainable and humane business models (Razak et al., 2018; Sarif, 2020; Sarwar et al., 2023; Surya et al., 2021; Azam & Abdullah, 2024). In essence, it is critical to address this knowledge deficit in order to promote inclusive economic expansion and amplify the societal influence of SMEs in their localities.

The Resource-Based View (RBV) (Barney et al., 2021), the Theory of Planned Behaviour (Ajzen, 2011), the Theory of Reasoned Action (Fishbein et al., 2007), and the Theory of the Firm (Williamson, 2002) are among the theories incorporated in this study. SME operations are characterized by a distinct objective within their sector: to optimize profitability by means of operational efficiency, as elucidated by the Theory of the Firm (Williamson, 2002). As postulated by the Theories of Reasoned Action and Planned Behaviour, the intention to implement human-centric business practices can be predicted (Ajzen, 2011; Fishbein et al., 2007). As described by the Resource-Based View, the adoption of these procedures results in financial gain, long-term viability, and positive societal impacts (Barney et al., 2021).

The Malaysian context offers a compelling justification for this study due to the nation's dynamic economic landscape, heavily influenced by its robust SME sector, which constitutes 97.4% of all business establishments (Surya et al., 2021; Azam & Abdullah, 2024). SMEs are very important to Malaysia's economic development, contributing significantly to employment generation, innovation, and wealth creation (Razak et al., 2018; Sarif, 2020; Azam & Abdullah, 2024). Despite their central role, SMEs face unique challenges in adopting human-centered business practices, which are increasingly recognized for their potential to enhance social and economic outcomes (Surya et al., 2021; Azam & Abdullah, 2024). These challenges include limited awareness of human-centric methodologies, resource constraints, and varying levels of knowledge among SME owners and managers.

The significance of Malaysia as a case study lies in its diverse cultural, economic, and regulatory environment, which creates a fertile ground for examining the factors influencing SMEs' intention to adopt humane business practices (Razak et al., 2018; Azam & Abdullah, 2024). Furthermore, Malaysia's ongoing efforts to promote inclusive and sustainable growth through policies like the Shared Prosperity Vision 2030 and its alignment with the United Nations' Sustainable Development Goals (SDGs) amplify the importance of exploring this subject within the country.

This study's focus on Malaysia contributes to addressing a critical knowledge gap regarding the determinants of humanized business intentions in emerging economies. The findings not only have the potential to guide policymakers in crafting targeted support mechanisms for SMEs but also provide actionable insights for SME stakeholders, enabling them to integrate ethical and sustainable practices effectively into their business operations. Thus, the Malaysian context underscores the necessity and relevance of this research in advancing the broader discourse on sustainable and human-centric business models. The structure of this study is organized into several sections. Following the introduction, the literature review discusses the key theoretical foundations and existing research related to the topic. The research framework and hypotheses are then presented, conceptualizing the relationships between attitudes, subjective norms, perceived behavioral control, and human practice knowledge in shaping the intention to humanize business practices. The materials and methods section details the study design, sampling approach, and data collection methods. The data analysis section provides an overview of the demographic profile, measurement model assessment, structural model evaluation, and hypothesis testing results. The discussion explores the implications of the findings, while the conclusion highlights key insights, outlines limitations, and suggests directions for future research. Together, these sections form a cohesive narrative, offering valuable insights for policymakers, academics, and SME practitioners.

## 2. Literature Review

### 2.1. Attitude Towards Practicing Humanizing Business Practices

Enterprises incorporating humanizing business practices is not solely a manifestation of corporate social responsibility, but also a direct contribution to the measurable value of

enterprises (Howard, 2015; Abugre & Anlesinya, 2020; Bhatia & Makkar, 2020; Hermawan et al., 2023; Rathobei et al., 2024). By demonstrating respect and empathy towards employees, customers, and stakeholders, enterprises cultivate a constructive work atmosphere that instills a sense of worth and motivation in individual employees and stakeholders (Seroka-Stolka & Fijorek, 2020; Pinheiro et al., 2022; Suhaimi et al., 2013; Tapaninaho & Heikkinen, 2022; Góes et al., 2023). Consequently, this results in elevated levels of employee engagement, diminished turnover rates, and enhanced productivity (Boutmaghzoute & Moustaghfir, 2021; Gursoy & Maier, 2023; Mahoney, 2023; Mu et al., 2024). Moreover, clients are inclined to place their trust in and maintain loyalty towards a company that exhibits authentic concern for their welfare, resulting in enduring profitability and sustainable expansion (Góes et al., 2023; Gursoy & Maier, 2023; Rathobei et al., 2024; Mu et al., 2024).

Apart from gaining a good reputation, humanize business is a foundation of business decisions that is based on ethical concerns. This is essential to prioritize approaches that humanize enterprise and business operations (Howard, 2015; Tapaninaho & Heikkinen, 2022; Hermawan et al., 2023; Gursoy & Maier, 2023). Maintaining ethical standards not only improves the organizational reputation but also cultivates confidence among stakeholders (Pinheiro et al., 2022; Tapaninaho & Heikkinen, 2022; Rathobei et al., 2024; Mu et al., 2024). By placing emphasis on procedures that humanize, enterprises showcase the highest level of dedication to impartiality, parity, and societal accountability (Howard, 2015; Gustafson & Harvey, 2023; Talim, 2024; Taskin et al., 2024). This not only complies with legal and regulatory obligations, but also assures that organizational activities have a beneficial effect on society and the environment, thereby promoting long-term sustainability and ethical leadership in the industry (Góes et al., 2023; Mahoney, 2023; Mu et al., 2024).

The humanize business practices are also a congruence between the ideals advocated by organizations, particularly in relation to the approaches and practices in enterprises that prioritize humanization (Howard, 2015; Abugre & Anlesinya, 2020; Bhatia & Makkar, 2020; Mu et al., 2024). Having ethical values is a pivotal element in cultivating a feeling of belonging and dedication (Hermawan et al., 2023; Gursoy & Maier, 2023). When individuals see an alignment between their personal values and those of the organization they are employed by, they are more inclined to exhibit motivation, engagement, and dedication towards the attainment of shared objectives (Howard, 2015; Boutmaghzoute & Moustaghfir, 2021; Gursoy & Maier, 2023; Mahoney, 2023). By fostering a culture that prioritizes empathy, inclusivity, and integrity, there can be a conducive atmosphere where people are motivated to give their utmost, resulting in heightened morale and a more profound sense of purpose in their work (Howard, 2015; Hermawan et al., 2023; Gursoy & Maier, 2023).

Additionally, implementing approaches that humanize business operations not only demonstrates the highest level of dedication to ethical behavior but also contributes to a notable edge over competitors in the market (Howard, 2015; Gustafson & Harvey, 2023; Talim, 2024). In the current business environment, when consumers are becoming more aware of corporate conduct and societal influence, organizations that prioritize methods that make them more relatable and trustworthy are particularly noticeable (Eum, 2009; Rohmana, 2021; Rusanti et al., 2021; Aboalhool et al., 2024; Rainatto et al., 2024). These companies appeal to devoted customers who prioritize brands that correspond with their beliefs and are eager to promote them (Howard, 2015; Rohmana, 2021; Aboalhool et al., 2024). Furthermore, via the prioritization of employee well-being and development, enterprises nurture a skilled and driven workforce that stimulates innovation, encourages creativity, and ultimately provides us with a competitive advantage over competitors (Eum, 2009; Howard, 2015; Hermawan et al., 2023; Gursoy & Maier, 2023).

Furthermore, we see a commitment and dedication to constantly improving our operations by consistently incorporating and improving practices that prioritize the human



experience. In light of the ever-changing corporate environment, it is imperative that we maintain flexibility and promptly address evolving social expectations and stakeholder demands (Howard, 2015; Rohmana, 2021; Mu et al., 2024). Through the ongoing improvement of our methods to make them more humane, we not only keep ahead of the current trends but also showcase our dedication to achieving the highest standards of quality and creativity (Eum, 2009; Howard, 2015; Mu et al., 2024). This iterative methodology enables us to adjust to novel problems, capitalize on emerging opportunities, and sustain our dominant position in the market while respecting our fundamental principles of empathy, integrity, and social responsibility (Góes et al., 2023; Mahoney, 2023; Mu et al., 2024).

**Hypothesis 1.** *Individual attitude significantly influences humanizing business practices.*

## 2.2. Subjective Norm

The subjective norm encompasses others' perceptions that might influence behavior regarding humanizing business practices and plays a crucial role in shaping decision-making processes (McLaughlin & Stephens, 2015; Fauzi et al., 2021; Wardana et al., 2024). The influence of colleagues has a significant impact on the dynamics of the workplace, as they frequently act as a source of guidance and support (Walsh et al., 2021; D'Oliveira & Persico, 2023; Jacobson, 2024). When coworkers actively support the incorporation of techniques that prioritize the human aspect into corporate operations, a cooperative environment arises, promoting a culture where these principles are not only supported but also embraced (Walsh et al., 2021; Fauzi et al., 2021; Jacobson, 2024). The widespread support from peers fosters a shared feeling of obligation, amplifying the significance of behaviors that prioritize empathy and motivating their adoption and implementation with enthusiasm and dedication (Jacobson, 2024; Wardana et al., 2024).

The input from family and friends provides a rejuvenating perspective that goes beyond the limitations of professional circles. Requesting their viewpoints on the adoption of corporate methods that prioritize the human element highlights a profound acknowledgment of the wider societal consequences involved (McLaughlin & Stephens, 2015; Fauzi et al., 2021; D'Oliveira & Persico, 2023; Jacobson, 2024). By considering a range of perspectives, discussions within families and among friends offer vital insights into the moral and societal consequences of business choices (Walsh et al., 2021; Fauzi et al., 2021; Jacobson, 2024). As these discussions progress, attitudes and behaviors towards activities that prioritize human connection undergo a significant change, driven by the depth of wisdom gained from family and friends (McLaughlin & Stephens, 2015; Fauzi et al., 2021; Jacobson, 2024; Wardana et al., 2024).

**Hypothesis 2.** *Subjective norms significantly influence humanizing business practices.*

## 2.3. Perceived Behavioral Control

In the context of SMEs, the trust and assurance of owners and managers play a crucial role in effectively implementing business practices that prioritize the human aspect. This guarantee not only emphasizes their expertise but also promotes a proactive approach to properly implementing these practices (Eum, 2009; Rohmana, 2021; Rosati et al., 2021; Renato, 2024). By embracing confidence as their guiding principle, SMEs may effectively manage the intricate process of incorporating empathy, inclusion, and ethical behavior into their operations with clarity and resolve (Howard, 2015; Boutmaghzoute & Moustaghfir, 2021; Gursoy & Maier, 2023; Mahoney, 2023).

The notion that SMEs have the ability to acquire and implement business methods that prioritize human values is fundamental to achieving success (Howard, 2015; Boutmaghzoute & Moustaghfir, 2021; Gursoy & Maier, 2023; Mahoney, 2023). This belief enables

SMEs to tackle obstacles with a mindset focused on growth (Chin & Lim, 2018; Alam et al., 2024). They see every impediment as a chance to learn and make progress. SMEs may foster a culture of continuous improvement and innovation by acknowledging their inherent capacity to adopt and excel in methods that prioritize human values. This can lead to sustained growth and success (Azam & Abdullah, 2024; Avelar et al., 2024).

Viewing the incorporation of humanizing company techniques into daily operations as easily attainable demonstrates a practical perspective. This viewpoint promotes SMEs to find connections between their current operations and the values of understanding and inclusiveness, making it easier to put them into practice without any difficulties (Barrett et al., 2021; Kraus et al., 2021; Lew et al., 2023; Avelar et al., 2024). By adopting a practical and realistic approach, SMEs can utilize their current advantages and resources to incorporate practices that humanize their organization (Gursoy & Maier, 2023; Mahoney, 2023). This will create a workplace atmosphere that is both harmonious and productive.

**Hypothesis 3.** *Perceived behavioral control significantly influences humanizing business practices.*

#### 2.4. Humanizing Practice Knowledge

Humanizing practice knowledge refers to the comprehension and proficiency in implementing business processes that prioritize the human element (Razak et al., 2018; Kim & Dong, 2019; Sarif, 2020). It is a crucial foundation for ensuring the sustained prosperity of SMEs (Razak et al., 2018; Sarif & Ismail, 2023; Azam & Abdullah, 2024). This knowledge spans a wide range of factors, including a deep understanding of the concept of humanizing business operations and being highly knowledgeable about various strategies and how to implement them in SMEs (Barrett et al., 2021; Kraus et al., 2021; Lew et al., 2023; Avelar et al., 2024). With this expertise, SMEs are more prepared to manage the intricacies of the contemporary business environment and succeed in the face of competition.

**Hypothesis 4.** *Human practice knowledge significantly influences humanizing business practices.*

#### 2.5. Intention to Practice Humanizing Practice

The aim to improve the humanization of business processes in SMEs is a crucial factor in achieving organizational success and long-term viability. SMEs exhibit a proactive approach in promoting empathy, inclusivity, and social responsibility by actively working to improve and implement humanizing methods (Rohmana, 2021; Rosati et al., 2021; Renato, 2024; Sarwar et al., 2021). SMEs are dedicated to providing a workplace climate that supports values aligned with societal expectations by committing to prioritize resources and efforts towards the creation and refinement of humanizing practices.

In addition, SMEs are eager to investigate innovative methods for incorporating humanizing practices into their business operations (Barrett et al., 2021; Kraus et al., 2021; Lew et al., 2023; Avelar et al., 2024). This demonstrates a proactive mindset in adapting to evolving market dynamics. SMEs are driven to acquire knowledge and adjust their business plans to better conform to principles that prioritize human values (Razak et al., 2018; Sarif & Ismail, 2023; Azam & Abdullah, 2024). These SMEs acknowledge the significance of remaining up to date and competitive in a constantly changing environment. Indeed, the SMEs hold a strong belief that implementing policies that prioritize the human aspect will result in lasting advantages for their employees, customers, and community, while also contributing to the overall sustainability of their organization (Pinheiro et al., 2022; Tapaninaho & Heikkinen, 2022; Rathobei et al., 2024; Mu et al., 2024).

SMEs are committed to creating a workplace culture that prioritizes empathy, inclusivity, and social responsibility. They are willing to overcome whatever difficulties or challenges they face in order to improve practices that prioritize the well-being of individ-

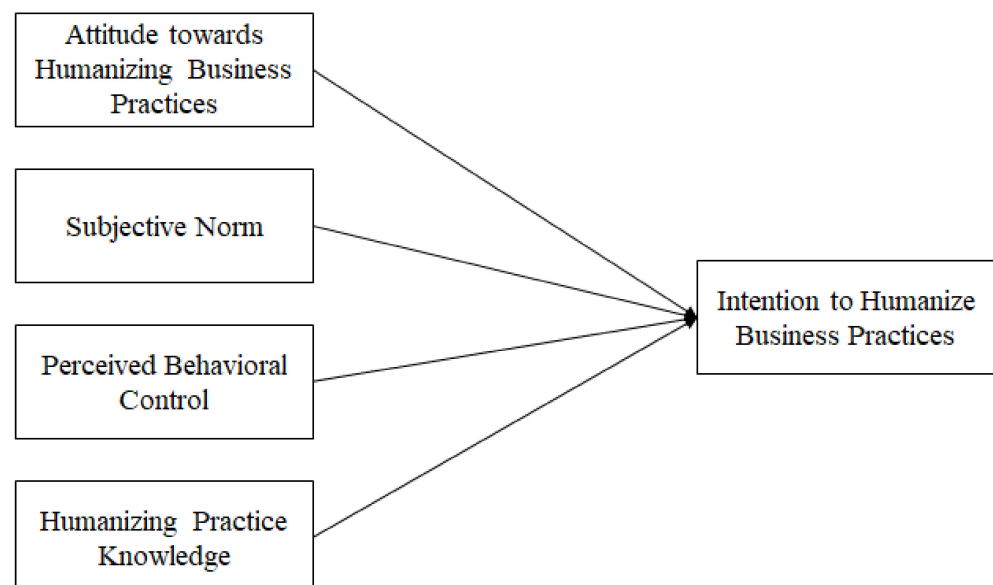
uals (Tapaninaho & Heikkinen, 2022; Rathobei et al., 2024). These SMEs are dedicated to consistently assessing and enhancing their efforts to make their initiatives more humane, in order to guarantee their effectiveness and influence, showcasing an ongoing dedication to progress and outstanding performance (Razak et al., 2018; Sarif & Ismail, 2023; Azam & Abdullah, 2024). Ultimately, the aim to improve and humanize business procedures is not only a target, but a core principle that directs SMEs towards achievement and long-term viability in today's business environment.

## 2.6. Proposed Framework

The research framework discussed primarily independent variables and a dependent variable. The independent variables consist of attitudes towards humanizing business practices, subjective norms, perceived control behavior, and human practice knowledge. These elements influence how individuals assess, perceive, and integrate human-centered methods into business practices. One's attitude towards humanizing business practices shows their opinions about the importance and advantages of such techniques, whereas the subjective norm refers to the perceived social pressure or influence from others regarding adoption. Perceived control behavior refers to individuals' perceptions of their ability to effectively execute humanizing practices, taking into account elements such as skills and resources. Human practice knowledge refers to the understanding and familiarity with ways that prioritize human needs and preferences in the business context. It indicates a high level of skill in implementing these approaches.

The dependent variable and intention to humanize business practices signifies individuals' explicit inclination to embrace and incorporate human-centered methodologies. This demonstrates their deliberate dedication to giving priority to the welfare and principles of humanity in their commercial activities.

This research framework investigates the connections between individuals' attitudes, subjective norms, perceived control behavior, human practice knowledge, and their intention to incorporate more humane practices in business. The objective is to reveal the impact of these elements on the preparedness and eagerness to use human-centered methods in company operations (Figure 1).



**Figure 1.** The proposed framework (developed by authors).



### 3. Materials and Methods

This study utilized a quantitative research approach employing a descriptive research design. The quantitative approach was chosen as it allows for the statistical and numerical analysis of the impact of independent variables (Attitude towards Humanizing Business Practices, Subjective Norm, Perceived Behavioral Control and Human Practice Knowledge) and Intention to Humanize Business Practices as the dependent of the study. The measurement scales for the variables use a Likert Scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), with the following points: 1 for Strongly Disagree, 2 for Disagree, 3 for Neither Disagree nor Agree, 4 for Agree, and 5 for Strongly Agree. The research population for this study is based on the directory of SMEs of the SME corporation of 1,173,601 firms (SME Corporation Malaysia, 2022). According to SME Corporation Malaysia (2022), micro, small, and medium enterprises (MSMEs) constituted 97.4% (1,173,601 firms) of the total number of establishments in Malaysia. The services sector consistently accounted for more than 80% of micro, small, and medium-sized enterprises (MSMEs) (994,350 firms); the construction sector constituted 7.9% or 92,924 firms; manufacturing 5.6% or 65,657 firms; agriculture 1.4% or 16,441 firms; and mining and quarrying 0.4% or 4229 firms. Small-sized enterprises constituted 19.7% (231,546), and medium-sized enterprises constituted the remaining 1.6% (18,388 firms). The study used convenient sampling with 500 SMEs.

Prior to data collection, the researchers approached two independent experts to validate the questionnaire. After obtaining informed consent from these experts, they suggested improvements to enhance the clarity and ease of answering for SMEs. Subsequently, the researchers conducted a pilot test with 10 SMEs. The pilot respondents completed the test on a self-administered basis and provided their informed consent. Those participating in the pilot test were not included in the actual data collection. The researchers compiled a list of SME owners from various organizations, eventually contacting 500 SMEs with detailed contact information. Informed consent was secured from the respondents, who were assured of the confidentiality of the study. The data collection aspect was carried out by the researchers through face-to-face and an online self-administered questionnaire which can be filled out by respondents from various backgrounds. A total of 250 responses were received for further analysis. For sampling design, the method chosen was purposive sampling, where respondents are chosen based on participants who are most likely able to understand the specific goals. This research seeks to uncover 250 respondents who participated by completing the questionnaire. The collected quantitative data were then processed using SPSS and PLS-SEM. This analytical technique facilitated a deeper understanding of the relationship between the variables under investigation.

### 4. Data Analysis

#### 4.1. Demographic Profile

The demographic profile of the respondents is outlined below. Table 1 illustrates that 56.8% of the respondents are male, while 43.2% are female. Regarding their positions, the majority (64.8%) identify as owners, with 35.2% holding managerial positions. In terms of education, the majority of respondents (56.8%) have non-tertiary qualifications. Geographically, the largest portion of respondents (39.6%) are from Kuala Lumpur and Selangor.

**Table 1.** Demographic profile of the respondents.

Gender	Frequency	Percentage	Location	Frequency	Percentage
Male	142	56.8	Kuala Lumpur	54	21.6
Female	108	43.2	Selangor	45	18.0
Total	250	100.0	Negeri Sembilan	16	6.4
			Melaka	24	9.6
			Johor	29	11.6
Position	Frequency	Percentage	Pahang	6	2.4
Owner	162	64.8	Perak	9	3.6
Manager	88	35.2	Melaka	10	4.0
Total	250	100.0	Pulau Pinang	12	4.8
			Kelantan	10	4.0
			Terengganu	9	3.6
Educational Qualification	Frequency	Percentage	Sarawak	6	2.4
Tertiary	108	43.2	Sabah	6	2.4
Non-Tertiary	142	56.8	Perlis	14	5.6
Total	250	100.0	Total	250	100.0

#### 4.2. Measurement Model Assessment

PLS-SEM starts with a measurement model evaluation to make sure it is valid and reliable (Benitez et al., 2019). According to Hair et al. (2017), Cronbach's Alpha and Composite dependability (CR) are used to measure dependability; values of 0.70 or higher are regarded as dependable. Average Variance Extracted (AVE) is used to test for convergent validity; results  $\geq 0.50$  are considered valid. The results of the present investigation show that Cronbach's alpha ranges from 0.709 to 0.856, CR values range from 0.728 to 0.806, and AVE values range from 0.506 to 0.610. These results show that every concept satisfies the reliability and validity requirements (refer to Table 2).

**Table 2.** Reliability and validity.

Constructs	Items	Factor Loadings	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)	Discriminant Validity (HTMT)
Attitude	ATT1	0.697	0.806	0.746	0.588	Yes
	ATT2	0.838				
	ATT3	0.584				
	ATT4	0.761				
	ATT5	0.819				
Subjective Norm	SN1	0.629	0.709	0.751	0.579	Yes
	SN2	0.617				
	SN3	0.894				
	SN4	0.715				
	SN5	0.706				
Perceived Behavioral Control	PBC1	0.831	0.856	0.786	0.508	Yes
	PBC2	0.869				
	PBC3	0.760				
	PBC4	0.655				
	PBC5	0.733				

Table 2. Cont.

Constructs	Items	Factor Loadings	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)	Discriminant Validity (HTMT)
Human Practice Knowledge	HPK1	0.531	0.736	0.806	0.610	Yes
	HPK10	0.828				
	HPK2	0.710				
	HPK3	0.687				
	HPK4	0.712				
	HPK5	0.670				
	HPK6	0.648				
	HPK7	0.736				
	HPK8	0.744				
	HPK9	0.888				
Intention to Humanize Business Practices	IEHBP1	0.698	0.715	0.728	0.506	Yes
	IEHBP10	0.867				
	IEHBP2	0.791				
	IEHBP3	0.666				
	IEHBP4	0.814				
	IEHBP5	0.763				
	IEHBP6	0.726				
	IEHBP7	0.806				
	IEHBP8	0.611				
	IEHBP9	0.721				

The Heterotrait-Monotrait Ratio (HTMT) was another tool used in the study to evaluate discriminant validity (Dijkstra, 2014). Hair et al. (2017) state that an HTMT score of <0.90 indicates importance. Table 3 shows that all values are less than or equal to 0.90, indicating that the model is discriminately valid.

Table 3. Discriminant validity (Heterotrait-Monotrait Ratio (HTMT)).

	Attitude	Human Practice Knowledge	Intention to Humanize Business Practices	Perceived Behavioral Control
Human Practice Knowledge	0.891			
Intention to Humanize Business Practices	0.409	0.431		
Perceived Behavioral Control	0.732	0.646	0.587	
Subjective Norm	0.802	0.769	0.665	0.541

#### 4.3. Structural Model Assessment

In structural equation modeling, it is essential to assess the structural model's prediction ability, as stated by Hair et al. (2019). Three critical variables are measured in this assessment: impact size ( $f^2$ ), R-squared ( $R^2$ ), and Q-squared ( $Q^2$ ). A substantial  $R^2$  value should be >0.25, suggesting a good predictive capacity, according to Hair et al. (2017). Furthermore, a  $Q^2$  value of more than zero is considered significant, indicating the predictive importance of the model. Furthermore, a significance requirement of  $\geq 0.02$  for the effect size ( $f^2$ ) must be met.

In this analysis, every calculated result satisfies the predetermined standards, highlighting the model's strong predictive abilities. This suggests that the structural model provides important insights into the interactions between variables by adequately explaining the variance in the endogenous components.

#### 4.4. Hypothesis Testing

This study aimed to evaluate the correlations between variables by the application of T-Statistics, a widely used technique in structural equation modeling. A resampling approach called bootstrapping was used to make sure the model fit was adequate, as suggested by Hair et al. (2017). As per their recommendation, the real sample size was increased to 5000 for bootstrapping in order to improve the analysis's robustness.

The following shows the results of the bootstrapping process, which sheds light on the model's goodness of fit and the importance of the correlations between the variables. The statistical estimates are more reliable when the sample size is increased by bootstrapping, which provides more precise evaluations of the proposed correlations. This thorough methodology enhances the study's validity and rigor and allows for a more nuanced comprehension of the intricate interactions between the dimensions being studied.

Figure 2 (below) and Table 4 (below) show the results of the structural model analysis that was carried out for this research. Following the recommendations made by Hair et al. (2012), a two-tailed analytic technique was used to determine the significance level for T-Statistics, which was set at  $\geq 1.95$ .

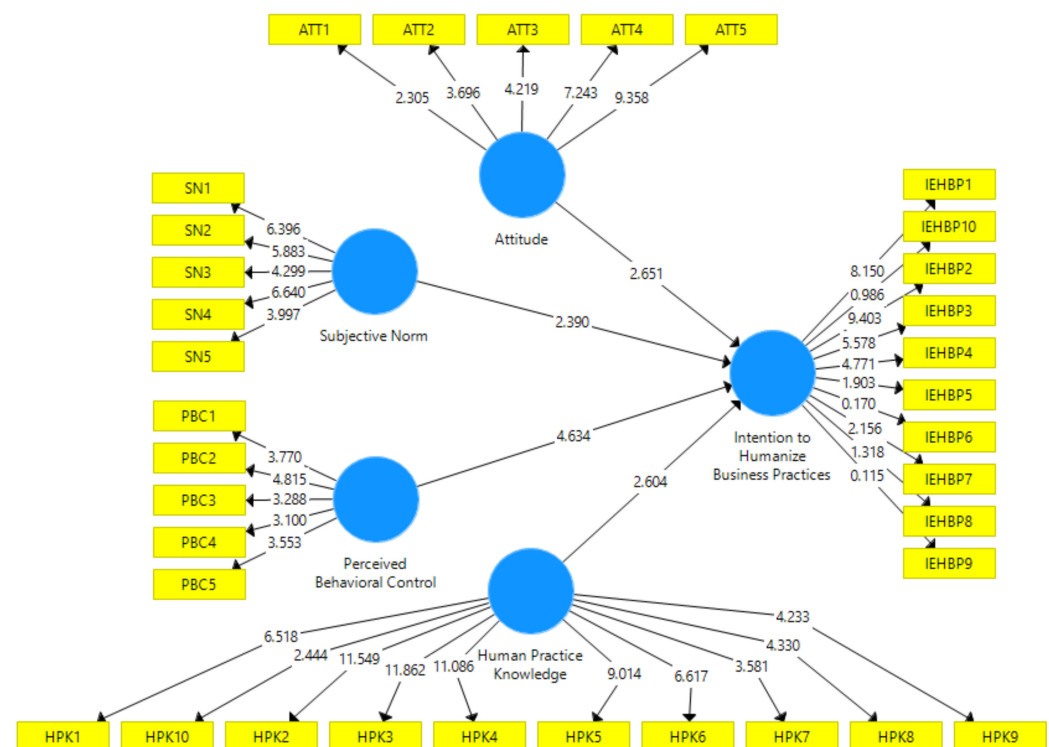


Figure 2. Structural model of the study.

Table 4. Total effects.

	Original Sample	Sample Mean	Standard Deviation	T Statistics	p Values
Attitude -> Intention to Humanize Business Practices	0.338	0.289	0.127	2.651	0.008
Human Practice Knowledge -> Intention to Humanize Business Practices	0.317	0.304	0.122	2.604	0.009
Perceived Behavioral Control -> Intention to Humanize Business Practices	0.408	0.411	0.088	4.634	0.000
Subjective Norm -> Intention to Humanize Business Practices	0.252	0.238	0.105	2.390	0.017

In this study, a total of four hypotheses were formulated to investigate the relationships between the variables under scrutiny. Through rigorous statistical analysis, each hypothesis was examined to determine its significance and contribution to the overall model. The structural model outcomes depicted in Figure 2 and detailed in Table 4 provide valuable insights into the interconnections among the constructs, shedding light on the underlying dynamics driving the phenomena under investigation.

Regarding the direct relationships examined in this study, the findings reveal significant effects on the intention to humanize business practices. Specifically, attitude (T-Statistics = 2.651;  $p = 0.008$ ), human practice knowledge (T-Statistics = 2.604;  $p = 0.009$ ), perceived behavioral control (T-Statistics = 4.634;  $p = 0.000$ ), and subjective norm (T-Statistics = 2.390;  $p = 0.017$ ) all exhibit noteworthy impacts.

These results underscore the importance of various factors in shaping individuals' intentions to humanize business practices. Attitude towards such practices, knowledge of humane practices, perceived ability to enact these practices, and the influence of social norms all play significant roles in driving this intention.

Table 5 below provides a comprehensive summary of the hypotheses tested in the study, elucidating the relationships between constructs and their respective significance levels. By examining these direct relationships, the study contributes valuable insights into the factors driving the intention to humanize business practices, thereby informing organizational policies and practices aimed at promoting ethical and socially responsible behaviors in the business context.

**Table 5.** Summary of the hypotheses.

No.	Hypothesis	Remarks
H1	Individual attitude significantly influences humanizing business practices.	Accepted
H2	Subjective norms significantly influence humanizing business practices.	Accepted
H3	Perceived behavioral control significantly influences humanizing business practices.	Accepted
H4	Human practice knowledge significantly influences humanizing business practices.	Accepted

## 5. Discussion and Policy Implications

### 5.1. Individual Attitude Significantly Influences Humanizing Business Practices

In our commitment to perpetually enhance our operations, we strive to integrate and refine practices that prioritize the human experience. Recognizing the dynamic nature of the corporate landscape, we emphasize the importance of adaptability in promptly responding to evolving social expectations and stakeholder demands (Howard, 2015; Rohmana, 2021; Mu et al., 2024). By continuously improving our methods to foster a more humane environment, we not only stay abreast of current trends but also demonstrate our unwavering dedication to achieving the pinnacle of quality and innovation (Eum, 2009; Howard, 2015; Mu et al., 2024).

This iterative approach empowers us to tackle emerging challenges, seize newfound opportunities, and maintain our leading position in the market while upholding our core principles of empathy, integrity, and social responsibility (Góes et al., 2023; Mahoney, 2023; Mu et al., 2024).

The attitude factor posits that enterprises prioritizing and integrating humanizing business practices will experience heightened employee satisfaction, leading to increased productivity, elevated levels of customer loyalty, and ultimately greater financial success compared to those neglecting such practices. By fostering an organizational culture centered on human values, we aim to cultivate a sustainable competitive advantage that resonates



with both internal stakeholders, such as employees, and external stakeholders, including customers and investors. This strategic alignment underscores our commitment to fostering a harmonious balance between business objectives and societal well-being, thereby driving long-term prosperity and positive impact.

### *5.2. Subjective Norms Significantly Influence Humanizing Business Practices*

The input garnered from family and friends serves as a refreshing departure from the confines of professional spheres, offering a perspective that transcends conventional limitations. Seeking their viewpoints on the adoption of corporate methodologies that prioritize the human element reflects a profound recognition of the broader societal implications involved (McLaughlin & Stephens, 2015; Fauzi et al., 2021; D'Oliveira & Persico, 2023; Jacobson, 2024). Engaging in discussions within familial and social circles provides invaluable insights into the ethical and societal ramifications of business decisions (Walsh et al., 2021; Fauzi et al., 2021; Jacobson, 2024). As these conversations evolve, attitudes and behaviors towards activities that prioritize human connection undergo a transformative shift, spurred by the profound wisdom gleaned from interactions with loved ones (McLaughlin & Stephens, 2015; Fauzi et al., 2021; Jacobson, 2024; Wardana et al., 2024).

Thus, the hypothesis posits that subjective norms wield a significant influence on the adoption of humanizing business practices, exerting a palpable impact on decision-making processes and organizational behavior towards fostering empathy, inclusivity, and ethics. By acknowledging the collective wisdom and shared values espoused within familial and social networks, organizations can leverage subjective norms to catalyze positive change and cultivate a culture that prioritizes human-centric approaches. This hypothesis underscores the pivotal role of social influences in shaping organizational norms and underscores the importance of aligning business practices with broader societal expectations and ethical imperatives.

### *5.3. Perceived Behavioral Control Significantly Influences Humanizing Business Practices*

Viewing the integration of humanizing company techniques into daily operations as feasible underscores a pragmatic perspective that champions practicality. This outlook particularly empowers SMEs to bridge the gap between their existing operations and the values of empathy and inclusivity, facilitating seamless implementation without undue obstacles (Barrett et al., 2021; Kraus et al., 2021; Lew et al., 2023; Avelar et al., 2024). By embracing a pragmatic and realistic approach, SMEs can leverage their inherent strengths and resources to embed practices that humanize their organizational culture (Gursoy & Maier, 2023; Mahoney, 2023). This endeavor not only fosters a workplace environment that is harmonious but also enhances productivity and competitiveness.

The hypothesis posits that SMEs' perceived control over implementing humanizing practices exerts a significant influence on the success of their adoption efforts, thereby enhancing morale, satisfaction, and competitiveness. By empowering SMEs with a sense of agency and autonomy in implementing human-centric practices, this hypothesis underscores the pivotal role of perceived control in driving organizational transformation and fostering a culture of empathy and inclusivity. By aligning organizational goals with practical considerations and leveraging existing resources effectively, SMEs can navigate the adoption process with confidence and efficacy, thereby reaping the benefits of a more humane and socially responsible business model.

### *5.4. Human Practice Knowledge Significantly Influences Humanizing Business Practices*

Humanizing practice knowledge encapsulates the comprehension and proficiency in integrating business processes that prioritize the human element, serving as a cornerstone for ensuring the sustained prosperity of small and medium-sized enterprises SMEs (Razak

et al., 2018; Kim & Dong, 2019; Sarif, 2020). This knowledge base represents a critical asset, empowering SMEs to navigate the complexities of the contemporary business landscape and thrive amidst competition (Razak et al., 2018; Sarif & Ismail, 2023; Azam & Abdullah, 2024).

The depth of humanizing practice knowledge spans a multitude of dimensions, encompassing a profound understanding of the principles underpinning human-centric business operations and a comprehensive grasp of various strategies for their effective implementation within SMEs (Barrett et al., 2021; Kraus et al., 2021; Lew et al., 2023; Avelar et al., 2024). Armed with this expertise, SMEs are better equipped to navigate the intricacies of modern business environments, leveraging human-centric approaches to drive sustainable growth and foster enduring success.

Indeed, expertise in humanizing practices is indispensable for SMEs' long-term viability, facilitating not only the effective implementation of humane business strategies but also the adept management of challenges and the realization of opportunities for growth. By prioritizing the cultivation and utilization of humanizing practice knowledge, SMEs can fortify their competitive advantage, foster organizational resilience, and forge meaningful connections with stakeholders, thereby positioning themselves for sustained prosperity in an ever-evolving marketplace.

## 6. Conclusions

This study contributes to a deeper understanding of the factors influencing the intention to humanize business practices among SMEs in Malaysia. The findings reveal that attitude, subjective norms, perceived behavioral control, and human practice knowledge significantly impact the intention to adopt human-centered approaches in business operations. Notably, perceived behavioral control emerged as the strongest predictor, highlighting the importance of fostering a sense of control and self-efficacy among SME owners and managers in implementing humanizing practices. This is because of the strong belief that upholding human values is a fundamental in achieving success.

The study underscores the need for initiatives aimed at promoting positive attitudes, leveraging social influences, enhancing perceived control, and disseminating knowledge of humane practices within the SME community. These factors are important and need to be addressed by the organization to ensure humanized practice is sustainable. The results have revealed that attitudes posit a strong factor towards achieving humanized intention; thus, it is pertinent that a harmonious environment is made available for positive interactions between employees and stakeholders. Secondly, SME owners can use subjective norms to influence humanized intention through the adoption of business practices and a decision-making process which can foster empathy, inclusivity and ethics. Thirdly, the significance of perceived behavioral control with a humanized intention would enhance the morale, satisfaction and competitiveness of the SME owners. This underscores the importance of nurturing it in a culture of empathy and sense of belonging in the organization. Lastly, human practice knowledge of humanized intention echoes its benefits to SMEs in enhancing understanding of human-centric principles in business operations. This would in turn equip them to navigate any obstacles and intricacies that they will be facing in the business environment.

This research extends the body of knowledge in the understanding of SMEs' humanized business intention which have validated the intention to humanize business practices with the four factors with the greatest influence on perceived behavioral control. This has an impact on the trust and empathy and avoids prejudices in dealing with its employees, customers, and stakeholders. Moreover, it would also ensure a harmonized and inclusive atmosphere which increases productivity and gives it an edge over its competitors.

This study provides valuable insights; future research could explore the moderating effects of factors such as the organizational culture, industry sector or geographic location on the intention to humanize business practices.

Nonetheless, it has some inference limitations on the uncertainty of the data that may exist in the sampling. Future research should include longitudinal studies that can shed light on the long-term impact of implementing humane practices on SME performance, employee well-being, and customer satisfaction.

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