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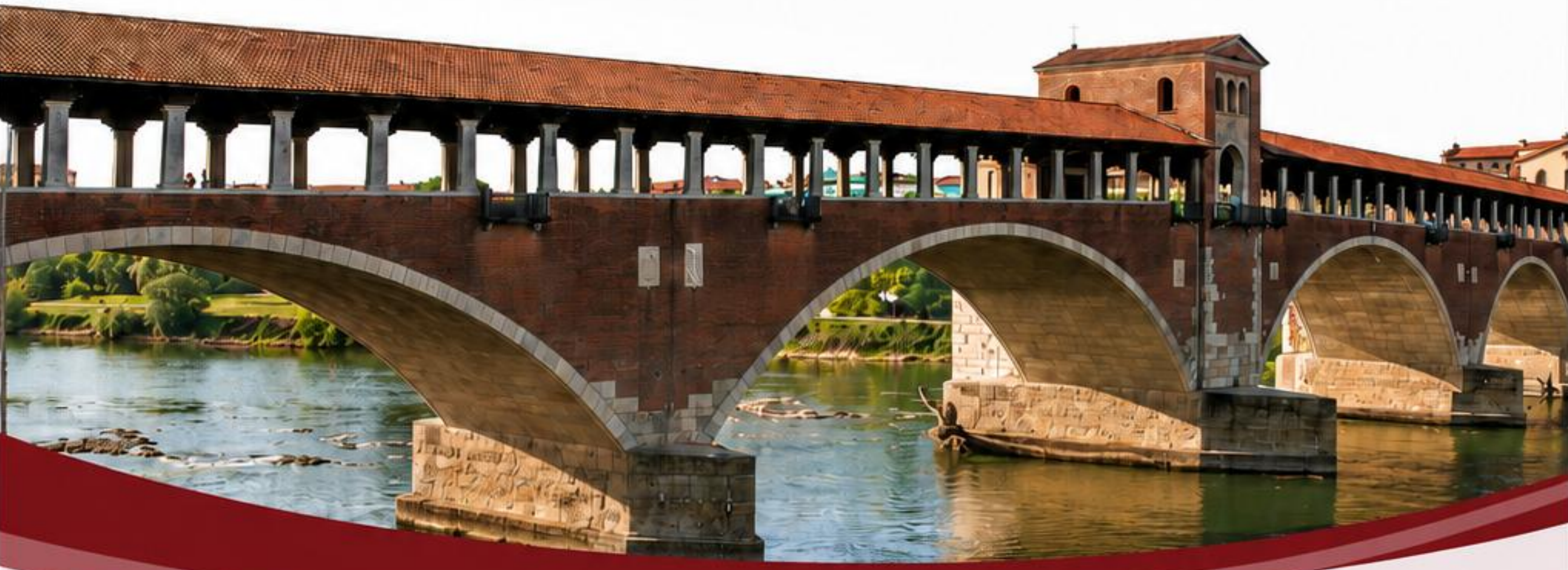

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The Hidden Costs of Entrepreneurial Soft Skills: Identity, Behavioural Integrity and Word-Deed Misalignment. Evidence from a ZMET Analysis.

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Abstract. *Identity economics theorises that misalignment between values and behaviours generates Identity Costs (IC). While this construct has considerable theoretical appeal, its assessment remains critical. Behavioural Integrity (BI) research offers validated word-deed alignment measures but has analysed alignment exclusively from the observer's perspective, leaving the actor's own experience unexplored.*

This study aims to reveal the hidden costs of entrepreneurial soft skills and operationalises Identity Cost (IC) through Behavioural Integrity (BI), reorienting BI from observer perception to actor experience.

The Zaltman Metaphor Elicitation Technique (ZMET), which leverages the metaphorical nature of cognition to access deeper cognitive patterns, was applied in twelve interview sessions. Data coding, run with Atlas.ti, distinguishes Espoused Prescriptions (ESP) and Enacted Behaviours (ENA). Further interpretations rely on Carl Rogers' framework of intrapersonal congruence, where word-deed alignment is assessed as congruent or incongruent.

As a result, two types of entrepreneurial practices emerge: "Congruent" entrepreneurs with aligned patterns and coherence metaphors ("pack", "little fish"); and "Incongruent" entrepreneurs with misaligned patterns and distance metaphors ("drawer", "solitary battle"), showing entrepreneurial hidden costs in the use of soft skills.

Research limitations: Cross-sectional, single-region design requires longitudinal and cross-industry replication.

Managerial implications: Reflexive practices help entrepreneurs surface word-deed incongruence. Behavioural Integrity offers entrepreneurs a path toward sustainable competitive advantage.

Originality of the paper: The study offers a multidisciplinary exploration of entrepreneurial soft skills' hidden costs, through a novel operationalisation of Identity Costs, shifting the measurement perspective of Behavioural Integrity from external observer to the actor's own experience.

Keywords: *Soft Skills, Entrepreneurship, Identity Cost, Behavioural Integrity, Identity Economics, ZMET, SMEs entrepreneurs.*

Framing of the research. When entrepreneurs publicly espouse values about how they manage people and organisations, yet struggle to act on them, the problem is not simply one of inconsistency. The gap between words and deeds carries a specific theoretical name: Akerlof and Kranton (2000, 2005, 2010) call it Identity Cost (IC), a utility loss that occurs when a person's behaviour violates the prescriptions attached to the social category they belong to. For SME entrepreneurs, these prescriptions go beyond technical excellence (hard skills) and extend into how people are managed.

This gap between what entrepreneurs say and what they do has concrete consequences: psychological distress and eroded sense of authenticity and ultimately, constrained performance (Simons et al., 2015, 2022). Identity Economics, as developed by Akerlof and Kranton (2000, 2005, 2010), provides a robust theoretical foundation for understanding how personal identity shapes economic behaviour. However, translating their economic model into measurable constructs within specific organisational contexts requires methodological innovation to quantify identity costs. A separate line of research, Behavioural Integrity (BI), has followed a different path. Simons (2002) and Simons et al. (2022) built validated scales to measure how followers perceive the consistency between what their leaders say and what they do (Palanski & Yammarino, 2007, 2009). Both BI and Identity Economics deal with the consequences of gaps between words and actions, but so far the two literatures have remained largely disconnected. This is especially problematic in entrepreneurial settings, where the behavioural prescriptions tied to identity are often implicit and constructed individually rather than shared across a professional group (Simons et al., 2022). As such, this study addresses the following research question:"How do soft skills incongruence generate hidden costs that constrain entrepreneurial practice?"

This study adopts three complementary theoretical lenses to address this gap. Behavioural Integrity (BI) provides the observational framework to detect word-deed misalignment, yet has so far measured alignment only from the observer's side (company workers evaluating their leaders). In contrast, the actor's own experience of misalignment remains unexplored. Identity Economics addresses precisely this gap. In Akerlof and Kranton's model, when a person violates the behavioural prescriptions associated with their social category, the result is a utility loss, which the authors describe as "evokes anxiety and discomfort in oneself" (2000, p. 728). The construct is theoretically powerful, but the economic framework stops there: it tells us that the cost exists, not what it looks like psychologically. This is where Rogers (1959) becomes necessary. In his person-centred theory, congruence refers to how close or how far the distance is between a person's self-concept, meaning how they represent themselves to themselves, and their experience, meaning what they do

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and feel in practice. When a significant discrepancy exists between these two levels, the person enters a state of incongruence that generates anxiety and reliance on defensive processes. Translated into our framework, the entrepreneur's espoused soft-skill prescriptions (ESP) function as self-concept declarations, while enacted behaviours (ENA) constitute experience. When ESP and ENA align, the entrepreneur is congruent in Rogers' sense of the term. When the two levels diverge, the person enters a state of incongruence, and the discomfort that follows, we argue, is what Akerlof and Kranton (2000) formalise as Identity Cost. Rogers gives us something that Identity Economics alone does not provide: a psychological account of why misalignment is costly for the person who experiences it, not only for those who observe it from the outside. It is this convergence across the three frameworks (BI to detect the gap, Identity Economics to frame it as a cost, Rogers to explain why it hurts) that allows us to study what happens when entrepreneurs live a distance between what they declare and what they practice. Recent management scholarship helps fill this gap: identity processes operate at an intrapersonal level (Bataille & Vough, 2022), and identity threats are subjective experiences appraised by the actor (Petriglieri, 2011), not evaluations made by external observers. So, if IC is intrapersonal in nature, studying it requires a conceptual reorientation of BI, moving from observer perception to actor intrapersonal experience. A methodology can access that internal experience: the Zaltman Metaphor Elicitation Technique (ZMET), a projective interview method that surfaces unconscious cognitive structures through visual metaphor analysis (Utama & Widyarini, 2025; Zaltman & Coulter, 1995; Lakoff & Johnson, 2008), precisely because IC, as a latent construct rooted in self-perception, would remain systematically concealed by conventional interview or survey approaches.

Entrepreneurs of micro-enterprises and SMEs (10–30 employees) provide an appropriate empirical context. In firms of this size, it is difficult to separate the entrepreneur from the enterprise. The founder's personal values and behavioural integrity directly affect how the firm is perceived and how it performs (Cardon et al., 2005). When the entrepreneur says one thing and does another, clients, employees, and the local community notice. The Veneto region, in northeastern Italy, offers a particularly suitable context for this investigation: it hosts one of the highest concentrations of SMEs in Europe, and its artisan tradition emphasises quality, authenticity, and the relationship with the client (Kroezen et al., 2021; Micelli, 2011). Measuring IC in this context, however, is not straightforward. Entrepreneurs may incur identity costs without realising it. The constraints that word-deed misalignment imposes on practice often operate through mechanisms that are implicit and hard to put into words, which is precisely why conventional survey instruments risk missing them. This study contributes to filling this gap by operationalising identity costs and connecting Identity Economics with the BI literature. It also shows that ZMET can surface identity prescriptions that would otherwise remain invisible to other methods.

Purpose of the paper. This study aims to reveal the hidden costs of entrepreneurial soft skills and operationalises Identity Cost (IC) through Behavioural Integrity (BI), reorienting BI from observer perception to actor experience. Akerlof and Kranton (2000, 2005, 2010) introduced personal identity as a key variable in economic behaviour, extending utility models to incorporate social categories and the behavioural prescriptions associated with them. In their framework, identity derives from social categories, such as "entrepreneur," "craftsperson," or "professional", each carrying prescribed behaviours (Davis, 2011). Individuals experience utility gains when actions align with identity-based prescriptions and utility losses when they misalign (Solomon & Mathias, 2020). As Akerlof and Kranton (2000, p. 719) observe, "People may choose their actions to avoid losses in identity". When actions diverge from prescriptions, "there is a loss of utility" (ibid., p. 720) that may exceed material gains from divergent behaviour. This psychological cost operates through the cognitive dissonance arising when behaviour contradicts internalised norms (Tajfel et al., 2001). Entrepreneurial identity presents a compelling application of this framework as entrepreneurs occupy a social category with strong behavioural prescriptions around autonomy and innovation, among others (Mmbaga et al., 2020; Shepherd & Haynie, 2009; Cardon et al., 2005). In the case of SMEs entrepreneurs, identity prescriptions often go beyond technical competence and extend into how people are managed: collaboration, leadership, communication, and participative decision-making. When an entrepreneur declares these values but does not consistently act on them, the result can be psychological tension and a sense of reduced authenticity. Simons et al. (2015, p. 832) define BI as "the perceived pattern of alignment between an actor's words and deeds". What makes BI particularly useful for our purposes is that, unlike IC, it has been operationalised through validated scales. Simons' meta-analysis shows that word-deed alignment is strongly associated with trust, commitment, and performance: when leaders do what they say, followers trust them more and engage more (Simons et al., 2022). BI can serve as a measure of IC. Our conceptual Hidden Costs formula is operationalised as follows:

$$P = K - CI$$

Where P represents entrepreneurial practice, K represents competency endowment (encompassing hard skills, soft skills and human capital; Teece, 2007), and CI captures identity costs. We present this as a conceptual formula rather than a testable equation: K is held constant across our analysis, while CI varies across entrepreneur profiles. The formula proposes that entrepreneurial practice depends not only on what entrepreneurs can do (K = competencies) but also on IC from behavioural inconsistency. We measure IC as inversely related to BI: entrepreneurs with high word-deed alignment experience lower costs, whereas those with persistent misalignment incur higher costs. Both constructs address the psychological discomfort and performance consequences of gaps between stated values and enacted behaviours. Our ZMET approach is designed to reveal these IC in entrepreneurial contexts where prescriptions may be tacit and individually constructed.

Methodology. This study uses ZMET to assess IC through BI in SME entrepreneurial contexts. We randomly selected twelve entrepreneurs from the membership of Confartigianato Vicenza, a major trade association in the Veneto region. Target firms employ 10–30 workers and are led by founder-owners who participate directly in production and client relations. At this size, the entrepreneur operates at once as leader, producer, and organisational representative — a condition that makes identity-behaviour dynamics observable in their full range. ZMET differs from conventional interviews in that it does not depend on verbal fluency or conscious recall. Instead, participants work with visual images, and the technique draws on the idea that metaphors are not ornamental but constitute a primary structure of thought, one that connects what people can articulate with what they understand only tacitly (Lakoff & Johnson, 2008). Each participant collected 8-12 images that, in their view, symbolised soft skills relevant to their business. The instruction was to choose images on the basis of felt resonance, not analytical fit. Each sessions lasted approximately 50 minutes and took place at each entrepreneur's business places. Conducting the interviews on site had a practical reason: the familiar setting helped participants speak more freely and refer spontaneously to actual workplace situations. All sessions were audio-recorded with informed consent and transcribed verbatim. The interview protocol followed Zaltman's (2003) established procedures while adapting elicitation prompts to the specific context of entrepreneurial BI. Each session began with storytelling, as entrepreneurs described their selected images and their personal significance. The interviewer employed laddering techniques to probe deeper into metaphorical meanings: "What does this image represent for you? Why did you choose this specific image? What would the opposite look like?". These questions made it possible to trace how surface concepts connect to deeper values, and how concrete visual elements point toward abstract identity commitments (Hill & Levenhagen, 1995). Participants were also asked whether any important idea was missing, something they had wanted to represent but could not find an image for. These absent images often turned out to be among the most revealing, precisely because they pointed to tacit dimensions of BI that do not lend themselves to visual expression. Throughout the sessions, the interviewer's role was to elicit meanings, not to interpret them; analysis was deferred to a later phase in order to avoid premature closure. The data corpus consists of twelve transcribed interviews of approximately 35,000 words in total. Field notes complement the transcripts: they record hesitations, emotional reactions, non-verbal cues. Some participants spontaneously placed images side by side during the session and constructed composite visual arrangements that showed how different identity elements related to one another in their experience. Transcript analysis was carried out with Atlas.ti, following thematic analysis principles (Braun & Clarke, 2006) adapted to the specific demands of ZMET data. The coding framework draws on BI research (Simons, 2022) and distinguishes two categories: Espoused Soft-skill Prescriptions (ESP), for instance the values entrepreneurs declared through their metaphors, and Enacted Behaviours (ENA), such as how those same skills surfaced or failed to surface in descriptions of daily management practice. Comparing ESP and ENA revealed the word-deed alignment central to BI. Following Rogers (1959), we adopt the terms Congruent and Incongruent to classify predominant ESP-ENA patterns.

Results. Analysis revealed two profiles based on predominant ESP–ENA patterns: Congruent profile entrepreneurs showing aligned word-deeds, and Incongruent profile entrepreneurs showing misaligned patterns.

Table 1 reveals a recurring pattern across the five soft skills examined: for each competency, some entrepreneurs demonstrate word-deed alignment while others present evident gaps. Note that only soft skills with a minimum of 5 total occurrences across the sample are included. Leadership, for instance, can be enacted coherently, as E4 shows through the "pack leader" metaphor sustained by collaborative behaviours ("we work as a pack, together"); or remain misaligned, as in E9's case, where "inspiring, setting example for others" collapses into "one life alone, it is isolation". The same dynamic emerges for the soft skills: Teamwork, Empathy, Time Management, and Collaboration. What distinguishes Congruent and Incongruent entrepreneurs is not which soft skill the entrepreneur espouses, but whether daily enacted behaviours correspond to espoused values. When words find corroboration in deeds, IC remain contained and competencies translate effectively into practice. When, instead, a persistent incongruence separates what entrepreneurs declare they value from what they actually practice, IC accumulates progressively. Table 1 shows that the congruence/incongruence distinction is detectable at the metaphorical level: congruent cases show semantic continuity between espoused and enacted metaphors, while incongruent cases reveal a structural fracture between the two.

Tab. 1: Soft Skills Espoused-Enacted Analysis

Soft Skill	Interviewee number	Representative Quotes of GAPS	Roger's Congruence
Leadership	E9	ESP: "Leadership means inspiring, setting example for others..." ENA: "...entrepreneurship is one life alone, it is isolation"	Incongruent
	E4	ESP: "I'm the leader of a pack..." ENA: "...we work as pack, together. I'm thin on my own... at my back people said: you go, we deliver"	Congruent
Teamwork	E7	ESP: "Teamwork is a squad pulling together..." (E7) ENA: "...I experienced repeated betrayals"	Incongruent
	E4	ESP: "Teamwork is like being in a pack..." ENA: "...in a pack you have defined roles with individual freedom"	Congruent
Empathy	E7	ESP: "I know I have to be very empathetic..." ENA: "...I put empathy in the drawer"	Incongruent
	E12	ESP: "Empathy is a choice..." ENA: "I chose concentric circles - if you're inside the circle, I've embraced you...	Congruent
Time management	E6	ESP: "Managing time is one the greatest skills..." (E6) ENA: "...time left is zero, it is renouncing"	Incongruent
	E4	ESP: "Time management always represented me..." ENA: "...I used to work unitl 9-10pm, now I stop at 4: 30. I take time for myself".	Congruent
Collaboration	E2	ESP: "Reasoning together" ENA: "Solitary battle against everyone"	Incongruent
	E3	ESP: "You need everyone, so you try to get along with all..." ENA: "... You must find common ground, mediate because truth is in the middle"	Congruent

Source: Authors' own elaboration

Congruent profile entrepreneurs articulated clear soft-skill values and practised them in daily operations. What distinguished them was not perfect execution, but a capacity for self-awareness: when gaps existed, they recognised and named them. The clearest illustration comes from E4, who expressed leadership through the metaphor of being "thin on my own", recognising his dependence on others and actively learning from his son. This humility translated directly into teamwork practices described as a "pack" where each member has defined roles with individual freedom. Rather than framing competitiveness as external aggression, he spoke of it as an internal challenge: "I remove the world around me". His "intraprendenza" (entrepreneurial spirit) emerged through the "little fish" metaphor, lived with authentic emotion in how he navigated market challenges. Throughout his interview, espoused values and daily practices pointed in the same direction. A similar coherence appeared in E5, who valued teamwork without idealising it, accepting disappointments and losses as part of collaboration. He described competitiveness as "being first in class", but practised it as an economic necessity rather than aggression toward competitors. His espoused value of evolution matched concrete actions: transitioning from manual cutting to digital systems, implementing ISO 9001, and maintaining continuous learning. "Courage" was not merely declared but evidenced through taking a substantial personal loan at age 21 and innovating despite market scepticism. E8 articulated "Creativity" as a resource and lived it as "the only space of authentic joy" in daily work. Her observation skills, spontaneously added as a competency during the interview session, were demonstrated through concrete examples of studying competitors and structured companies. Not all alignment came through confident enactment. E10 demonstrated an unusual form of coherence through acknowledged limitations: she valued "Empathy" but openly admitted, "I don't know how to do it." Rather than generating IC, this awareness of the incongruence itself created coherence: an honest recognition that maintained BI. She valued not neglecting family relationships and practised this by maintaining family as "backstage certainty", which supported her work. E11 described "Teamwork" as central, discovered over time, starting from "doing everything myself", narrating an evolution from isolation to collaboration that he had actually lived. When he spoke of "Delegation", he called it necessary and difficult, and he was actively working on it rather than claiming false competence. Finally, E12 expressed "Vision" as "prospective, sixth sense" and demonstrated it consistently in strategic decisions. "Curiosity" meant "studying, getting my hands in it", determination was described as "constancy, training" and lived coherently in daily practice. Even "Energy", which was abundant ("I have it to sell"), came with honest acknowledgement of needing to "escape" periodically. These entrepreneurs showed minimal IC because their metaphorical articulations of soft-skill values matched enacted behaviours. When misalignment existed, they were recognised and acknowledged, creating what Rogers (1959) would describe as congruence through awareness rather than through perfect execution. It is worth noting that Rogerian congruence does not require flawless alignment; rather, it requires that the person remain open to the discrepancy rather than distort or deny it.

Incongruent profile entrepreneurs showed predominantly misaligned patterns between espoused and enacted soft skills. These artisans articulated soft-skill values but struggled to translate them into consistent behaviours. The metaphors they used frequently conveyed distance or isolation. E1 and E2 illustrate two different manifestations of the same dynamic. E1 valued "Collaboration" as active and reciprocal but practised it passively, with "a need to be protected". She emphasised "Mediation" but consistently avoided conflict, fleeing confrontation and delegating difficult conversations. Though she declared that entrepreneurship implies "Leadership", she felt "not visionary". Her "Quick thinking", presented as a strength, became "isolation and fear": seeing what others did not, created distance rather than connection. E2's pattern was more extreme. He talked about "Collaboration" as "reasoning together", but practised a "solitary battle against everyone" where "I" was the only subject. He valued "Giving support" yet experienced "disappointment and betrayal". Most strikingly, despite his entrepreneurial role, he believed "I'm not capable", confirming an old family judgment. "Risk" was described as normal, but lived as "teetering, fear". E6 showed a pattern where soft-skill values were espoused in principle but experienced as exhausting or absent in practice. She declared "Collaboration" as primary but reduced it to instrumental necessity: "you just need everyone". "Conflict management" was fundamental in principle, but practised with "so much effort" and desire to "escape". "Empathy" was a stated competence, but felt draining: "I shouldn't be the nurse", the "giant ear" creating discomfort rather than connection. "Patience" was a virtue in words, but "exhaustion, resistance to the limit" in practice. E6 called "Collaboration" the most important, yet described it as "absent, not realised". "Teamwork" was something you breathed, but remained idealised, with no mention of conflict. "Energy" was positive in words, but lived as "running without stopping". "Time management", which E6 described as fundamental, was practised with "regret, renunciation, pain", illustrating the distance between declaration and experience. The remaining two cases show particularly vivid metaphorical distance. E7 said "I would be very empathetic" but admitted "I put empathy in the drawer" with "bitterness", a containment metaphor suggesting conscious suppression of a valued skill. Teamwork meant pulling together, but her experience was "repeated betrayals". She claimed, "I'm not inclined to control" while doing everything herself. E9 valued "Welcoming" but practised selective empathy: "inside the circle or outside". "Leadership" meant inspiring others, but she lived "one life alone". She resisted questions about personal limits and showed difficulty acknowledging misalignments. These entrepreneurs experienced IC through recurrent distance between stated soft-skill values and actual behaviours across multiple domains. The distinction between profiles is not perfectly binary: entrepreneurs' behaviours and beliefs may shift over time, and some individuals showed mixed patterns. The key difference is whether alignment or misalignment predominates across the full range of espoused soft skills. Self-awareness also differed between profiles. Congruent profile entrepreneurs openly recognised their limits (E10 admitted she could not do empathy, E11 acknowledged delegation struggles). Incongruent profile entrepreneurs tend to normalise gaps as inevitable or attribute them to external pressures. In Rogerian terms, these entrepreneurs exhibit defensive processes, such as distortion and denial, that protect their self-concept from acknowledging discrepancies between experience and reality.

A second interpretive round, now under way, goes back to the ESP–ENA coding and reads it through the lens of intrapersonal congruence. In practice, this means reorganising the soft skills from Table 1 into four thematic clusters derived inductively from the interviews: Self-Management, Interpersonal, Team & Organisation, and Entrepreneurial. What is emerging is that incongruence concentrates almost entirely in the Interpersonal cluster. The entrepreneurs who show persistent misalignment do so in relational competencies: empathy, conflict management, collaboration. If this pattern holds, it would mean that the hidden costs we are tracking are primarily relational, not technical or managerial, which makes sense given how central interpersonal prescriptions are to craft-based professional identity. These results are preliminary and will be further developed in the extended version of the paper. Overall, the distinction between congruent and incongruent profiles suggests a consistent pattern: identity costs do not stem from the absence of soft skills, but from the extent to which they are enacted consistently in practice.

Discussion. The findings support the proposition that BI can function as a measure of IC. Congruent profile entrepreneurs show minimal ESP-ENA distance. When a gap does appear, they register discomfort and correct course, that is a response pattern consistent with identity threat dynamics. In terms of the Hidden Cost formula, P = K - CI, this means that CI stays low and P remains close to K: competencies translate into practice with relatively little loss.

Incongruent profile entrepreneurs show systematic ESP-ENA misalignment. Their metaphors suggest BI has become peripheral to their operative identity. Drawing on Simons' (2022) findings and subsequent meta-analytic evidence, we suggest that the pathways through which IC constrains P include trust erosion and reduced follower commitment. IC also operates through internal psychological mechanisms. Incongruent entrepreneurs, by contrast, showed little conscious discomfort as if their self-concepts had adjusted to accommodate the gap. The costs, however, do not disappear simply because the person stops noticing them. Rogers (1959) described exactly this mechanism: when incongruence is denied or distorted, the underlying tension is not resolved but re-routed into rigidity and selective perception. This is what we observed in the incongruent entrepreneurs' metaphors of containment and isolation. The two profiles also differed in the business outcomes they reported. Congruent entrepreneurs pointed to concrete results like media coverage ("articles in Il Sole 24 Ore"), quality certifications (ISO 9001), and team autonomy ("you go, we'll deliver"). Incongruent entrepreneurs described a different reality: stakeholder criticism ("some criticise me"), a sense of fragility ("I seem weaker"), and acknowledged strategic limits ("one cannot be visionary"). These findings have a practical side. The most direct implication concerns self-monitoring. Congruent entrepreneurs already do it: they notice when their behaviour drifts from their stated values, and the discomfort this produces is itself the corrective mechanism. For incongruent entrepreneurs, who lack this internal feedback loop, the equivalent would need to come from outside as structured self-assessment or peer feedback. Trade associations like Confartigianato are well placed to facilitate this: peer-coaching circles that pair entrepreneurs with different alignment profiles, or an annual BI self-assessment built into existing member services, would be low-cost interventions with potentially significant returns.

For entrepreneurship education, the findings suggest that BI matters for entrepreneurial practice. Current programs typically emphasise hard and soft skills development (building K) while neglecting IC, something that, as we suggest, affects how competencies translate into results. Training programs could incorporate reflective exercises, helping entrepreneurs recognise value-behaviour gaps and drawing on approaches from counseling and coaching practice.

Conclusion. This study started from a concrete problem: Identity Economics tells us that violating one's own behavioural prescriptions is costly, but it does not tell us how to detect or measure that cost. We proposed that Behavioural Integrity (the alignment between what a person says and what a person does) can serve as a way of assessing Identity Cost, and we tested this proposition with twelve SMEs entrepreneurs from the Veneto region through ZMET interviews.

What emerged were two distinct profiles. Congruent entrepreneurs showed aligned ESP-ENA patterns, and their metaphors reflected this: shared effort ("pack"), natural challenges ("little fish"), honest self-recognition ("thin on my own"). Incongruent entrepreneurs showed persistent misalignment, and their metaphors carried a different register, one of distance ("drawer"), selective inclusion ("inside/outside circle"), isolation ("solitary battle"). The distinction maps into Rogers' (1959) framework: congruent entrepreneurs remained open to discrepancies between self-concept and experience, while incongruent entrepreneurs relied on defensive processes that masked the gap without resolving it. The interview narratives also pointed to performance differences that are consistent with the Hidden Costs formula: congruent entrepreneurs could name concrete business results; incongruent entrepreneurs described constraints they could not fully explain. Clarifying the theoretical contribution on Behavioural Integrity (BI), prior research has predominantly approached BI as an externally perceived alignment between words and deeds. The present study complements this view by considering how alignment is experienced by the actor, and uses BI to explore identity-related tensions at the intrapersonal level.

The limits of the study are evident. Twelve entrepreneurs, one region, one sector, one point in time. As such, the findings are not intended to be generalised in a statistical sense. Rather, the study adopts an exploratory and theory-oriented approach, aimed at uncovering underlying mechanisms that are difficult to capture through standard methods. Whether these profiles are stable or whether entrepreneurs move between them over the course of their careers is a question we cannot answer with a cross-sectional design. In this respect, the contribution lies in offering an interpretive framework that can be further examined across contexts. Testing the $P = K - CI$ formula against objective performance data would be a necessary next step, as would replication in different industries and geographical contexts. The relationship between gap awareness and IC (why some entrepreneurs see the misalignment and others do not) remains, in our view, the most promising direction for further work.

This study suggests that the most consequential hidden cost for SMEs entrepreneurs may not reside in the soft skills they lack, but in those they espouse yet consistently fail to enact. This is a cost that remains hidden precisely because it disguises itself as competence. If this is the case, then investing in soft skills development alone is not sufficient. What entrepreneurs need is not more competencies, but greater alignment between the ones they declare and the ones they live. Future research could examine how identity costs evolve over time, and whether entrepreneurs move between congruent and incongruent profiles across different stages of their activity. A further step would be to test the proposed relationship between BI and IC using mixed or quantitative designs.BI gives entrepreneurs and those who support them a concrete lens through which to examine how word-deed alignment shapes relationships, daily practice, and professional identity.

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