

# The Effect of Cultural Values on Enterprise Performance through Entrepreneurial Orientation

The Case of Village-Owned Enterprises (Lembang) in North Toraja

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## Abstract

*Nowadays, efforts to develop the welfare of rural communities in Indonesia are driven by village-owned enterprises which are being developed by villages. The study examines linking the effect of cultural values on employee performance with entrepreneurial orientation as an intervening in the case of village-owned enterprises in North Toraja Utara, South Sulawesi Province. The study collected data from 84 village-owned enterprises with the use of a five-Likert scale. To analyze the research model, the study applied path analysis. Statistical findings showed that cultural value and entrepreneurial orientation have a positive and significant effect on employee performance. It is also found that entrepreneurial orientation can mediate the relationship between cultural values and employee performance.*

**Keywords :** *employee performance; entrepreneurship; cultural values; village-owned enterprises.*

## INTRODUCTION

The disparity of development in rural and urban areas is still a problem and attention is given by central and regional government together with the community. Programs carried out by the Ministry of Villages, Development of Disadvantaged Regions and Transmigration (PDRT) for rural-based regional development (based on village), including 1) institutional development; 2) community empowerment; 3) local economic development; 4) development of facilities and infrastructure. This program was followed up by the Ministerial Instruction No. 1 of 2017 concerning Priority Activities of the Ministry of Villages, Development of Disadvantaged Regions and Transmigration, namely: Development of Superior Rural Area Programs (Prukades), establishment of Village Owned Enterprises (BUMDes), BUMDes which is a priority program, is one of the village economic institutions that is fully managed by society. BUMDes, referring to Law no. 6 of 2014 concerning Villages, is defined as a business entity whose entire or most of the capital is owned by the village through direct participation from village assets that are separated to manage assets, services, and other businesses for the greatest welfare of the village community. The issuance of Minister of Village Regulation No. 4 of 2015 concerning the Establishment, Management and Management, and Dissolution of Village-Owned Enterprises, strengthening guidelines for regions and villages in the formation and management of BUMDes. Since the issuance, there are 1.524 village-owned enterprises have been formed. However, many of them struggle to be viable as they are hardly able to show a good performance. It is therefore that the study focuses to examine the model that could leverage the village-owned enterprises in North Toraja by analyzing cultural values and entrepreneurial orientation applied in those enterprises.

## LITERATURE REVIEW

### Culture

Culture is a way of life that develops, is shared by a group of people, and is passed down from generation to generation. Culture is formed from an element, namely the system of religion, politics, customs, language and works of art. Culture is also a comprehensive lifestyle that is complex, abstract and broad, and many aspects of culture also determine communicative behavior (Tumanggor et al., 2017). Somewhat similarly, culture is a complex whole, which includes knowledge, belief, art, morals, law, customs and other capabilities, as well as habits acquired by humans as members of society, the elements of behavior formation supported and passed on by members of society (Admadi & Triprasetyo, 2005). In organization, culture is a pattern of beliefs and values that are understood by all people in an organization (Kirimanop et al., 2020).

Culture is a totality of values, social order, human behavior that is embodied in the view of life, the philosophy of the state in various aspects of social, national and state life which is the basis for the underlying patterns of behavior and the existing structure of society. Based on the description above, we can conclude that for social science, the meaning of culture is very broad, which includes the behavior and results of human behavior, which are ordered by behavior that can be done by learning and everything is arranged in people's lives. Culture and all its results arise from the way of life which is a human activity on abstract culture (idea). Cultural values can only be known through the body and soul, while the way of human life can be known by the five senses.

### Entrepreneurial Orientation

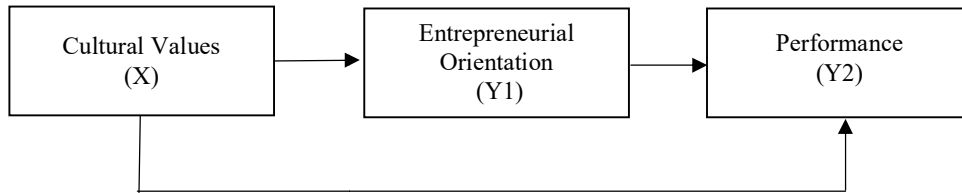
A company will achieve success in entering new markets if the company is led by a leader who has an entrepreneurial orientation. According to Lumpkin and Dess (2001), entrepreneurial orientation is a series of processes, practices and decision making in a company that encourages the emergence of a new entry. The new entry in question is entrepreneurship. New entry is a company's action to enter the market by launching a new company and demanding the company to produce existing goods or services as well as new goods or services. Regarding the dimensions of entrepreneurial orientation, Miller (1983) explains that there are five dimensions, namely autonomy, innovation, risk-taking, proactive, and aggressive.

### Enterprise Performance

Organizational performance is determined by the ability, individual skills, roles and environment. The interaction between abilities, environment and individual roles affects organizational performance (Salleh et al., 2010). Business performance is the accumulation of the final results of all activities and work processes of the company. Performance can also be said to be a display of the complete state of the company during a certain period of time, is a result or achievement that is influenced by the company's operational activities in utilizing its resources (Sampurno, 2010).

### Conceptual Model

Based on the matter above, this research observes the effect of cultural values towards the performance of Village Owned Enterprises (BUMDes) with entrepreneur orientation as an intervening variable in North Toraja District with quantitative research, and will find the effect existence of cultural values towards BUMDes performance with entrepreneur orientation as an intervening variable in North Toraja District. Research approach is done through several steps, starting with data gathering through spreading questionnaires through some respondents that are samples of the research, data analysis, and hypothesis testing.



**Figure 1.** Conceptual Framework

Source: Literature Study Result, 2021

Hypothesis

- H1: There are positive and significant effects of cultural values towards BUMLem performance through Entrepreneurial orientation in North Toraja District.
- H2: There are positive and significant effects of cultural values towards Organizational Performance of BUMLem in North Toraja District.
- H3: There are positive and significant effects of Entrepreneurial orientation between Organizational Performance of BUMLem in North Toraja District.
- H4: There are culture values mediating the effects of Entrepreneurial orientation towards Organizational Performance of BUMLem in North Toraja District.

**RESEARCH METHOD**

The study collected data from 84 BUMLem within North Toraja. To analyze the data, the study apply path analysis with the use of substructure equation as follows:

$$Y1 = b1 X + \epsilon1 \dots\dots\dots (1)$$

$$Y2 = b1 X + b2 Y1 + \epsilon2 \dots\dots\dots (2)$$

Where, X is Cultural Values, Y1 is Entrepreneurial orientation, Y2 is Village-Owned Performance,  $\epsilon1$ ,  $\epsilon2$  are Residue Variables,  $\rho_{xz}$  is Path Coefficient from X towards Y1,  $\rho_{xy1}$  is Path Coefficient from X towards Y2, and  $\rho_{xy2}$  is Path Coefficient from Y2 towards Y1.

To test the significance of indirect effects, we need to count the value of t from coefficient, t count value is compared to t table value. If t count > t table, there is a mediation value. Sobel test assumption needs a big amount of sample. If sample is small, sobel test is less conservative (Ghozali, 2011)

**EMPIRICAL RESULTS**

**Descriptive Statistics**

Descriptive Statistics of Culture Values

Based on the data that was obtained from the questionnaire, the following data description about work conflict was obtained:

**Table 1.** Cultural Values

No	Indicator	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		Total		Mean
		n	%	n	%	n	%	n	%	n	%	n	%	
1	Work Freedom	12	14,2	64	79.7	5	5.9	0	0	0	0	84	100	3.94
2	Organizational tolerance towards risky work	14	16.6	65	77.3	4	4.7	1	1.19	0	0	84	100	4.09
3	Toleration towards conflict	14	16.6	63	75.0	6	7.1	1	1,1	0	0	84	100	4.07
4	Good Communication Pattern	18	21.4	61	72.6	5	5.9	0	0	0	0	84	100	4.15
<b>Cultural Values Variable Average Score</b>													<b>4.06</b>	

Source: Primary Data, 2021

Table 1 above shows the respondents' opinion that obtained the highest average score is good communication pattern of 4,15, and statement about work freedom has the lowest average score of 3,94. Therefore, BUMLem North Toraja's employees could increase performance by instilling their cultural values. This is showed by most employees who chose agree for the cultural values indicator.

Descriptive Statistics of Entrepreneurial Orientation

Based on the data that was obtained from the questionnaire, the following data description about entrepreneurial orientation was obtained:

**Table 2.** Entrepreneurial Orientation

No	Indicator	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		Total		Mean
		n	%	N	%	n	%	n	%	n	%	n	%	
1	Unsatisfied if what is wanted is obtained	10	11,90	70	83.3	3	3.57	1	1.1	0	0	84	100	<b>4.05</b>
2	Likes to meet new people	10	11.9	66	78.5	7	8.3	1	1.1	0	0	84	100	<b>4.01</b>
3	Able to control self	14	16.6	62	73.8	7	8.3	1	1.1	0	0	84	100	<b>4.05</b>
4	Keep working until what is wanted is obtained	7	8.3	69	82.1	7	8.3	1	1.1	0	0	84	100	<b>3.97</b>
<b>Score</b>														<b>4.02</b>

Source: Primary Data, 2021

Based on table 2 above related to the respondents' answer about Entrepreneurial orientation with the average score of 4,02. Based on each indicators, there are two indicators with the highest average score of 4,05, those are "Unsatisfied if what is wanted is obtained" and "Able to control self". The indicator with the lowest score is the diagonal communication with the average score of 3,97.

Descriptive Statistics of Performance

Based on the data that was obtained from the questionnaire, the following data description about entrepreneurial orientation was obtained:

**Table 3.** Employee Performance

No.	Indicator	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		Total		Mean
		n	%	n	%	n	%	n	%	n	%	n	%	
1	Trying to fix mistakes	30	35.71	50	59.5	3	3.5	1	1.1	0	0	84	100	<b>4.29</b>
2	Have good knowledge	16	19	62	73.8	6	7.1	0	0	0	0	84	100	<b>4.11</b>
3	Good teamwork	20	23.8	60	71.4	4	4.7	0	0	0	0	84	100	<b>4.19</b>
4	Initiative	16	19	63	75	5	5.9	0	0	0	0	84	100	<b>4.13</b>
<b>Score</b>														<b>4.18</b>

Source: Primary Data, 2021

Table 3. above shows that the respondents' answers that obtained the highest average score is "Trying to fix mistakes" with the average score of 4,29, and the statement of having high knowledge scored the lowest average of 4,11. Therefore, performance has a high valuation towards BUMLem in North Toraja District. This is showed by most employees who chose agree for the performance indicator.

## Main Results

### Multiple Linear Regression

**Table 4.** Multiple Linear Regression

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.459	1.490		2.321	.023
	Cultural Values	.545	.110	.509	4.951	.000
	Entrepreneurial orientation	.270	.106	.261	2.544	.013

a. Dependent Variable: Performance

Source: Primary Data, 2021

$$Y = a + b_1X_1 + b_2Y_1 + e$$

Where:

$$Y = 3.459 + 0.545X + 0.270Y_1$$

Constanta of a is 3.459 means constant value, if cultural values and entrepreneurial orientation is inexistent, performance value is 3,459.  $b_1$  is regression coefficient of employee cultural values is 0.545 states that if cultural values increase one unit and entrepreneurial orientation is inexistent, performance will increase 0,545 unit.  $b_2$  is regression coefficient of entrepreneurial orientation is 0.270 states that if entrepreneurial orientation between employees increase one unit and cultural values is inexistent, performance will increase 0,270 unit.

Multiple Linear Regression Analysis results from table 6 shows that both cultural values and entrepreneurial orientation have positive effects towards performance

### Determination Coefficient ( $R^2$ ) Test

Determinant Coefficient ( $R^2$ ) measures how far the model capability in explaining the variety of dependent variables. Determination coefficient value is between zero and one. A small ( $R^2$ ) value means the capability of independent variable in explaining variety of dependent variable is limited. Values that are close to one means independent variables gives almost all informations needed to predict the variety of dependent variables.

**Table 5.** Determination Coefficient ( $R^2$ ) for Entrepreneurial Orientation (Y1)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.643 <sup>a</sup>	.414	.407	1.07634

a. Predictors: (Constant), CULTURAL VALUES

Source: Primary Data, 2021

Based on Table 5, the result of determination coefficient could said that the value of  $R = 0.380$ . To know the size of variation and entrepreneurial orientation could be seen from the R Square value that is 0,414. This means that the variation of Entrepreneurial orientation in BUMLem in North Toraja District is affected by cultural values by 41,4%, and the rest is as big as 58,6% affected by other factors that are not included in this research.

**Table 6.** Determination Coefficient ( $R^2$ ) for Performance (Y2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.706 <sup>a</sup>	.498	.486	1.03274

a. Predictors: (Constant), ENTREPRENEURIAL ORIENTATION(Z), CULTURAL VALUES (X)

Source: Primary Data, 2021

Based on Table 6, the result of determination coefficient could indicate that the value of  $R = 0.706$ . To know the size of variation from *performance* could be seen from the value of R Square obtained, that is 0,498. This means that variation of *performance* in BUMLem in North Toraja District is affected by cultural values and entrepreneurial orientation by 49,8%, and the rest is as big as 50,2% affected by other factors which are not included in this research

### Hypothesis Testing

Based on statistical results, culture value can be said to have a positive effect on entrepreneurial orientation. The cultural values has the t-count value of 7,607 with the level of significancy = 0,000. The significancy level is smaller than 0,05 which means cultural values has a positive and significant effects towards entrepreneurial orientation.

With regards to second equation, the results indicate that culture value and entrepreneurial orientation have a positive and significant effect on the performance of village-owned enterprises. The t-count score for culture value is 4.951 and its significant level is 0.000. Since The significancy level is smaller than 0,05, it can be said that culture value has a significant effect. As for the entrepreneurial orientation, t count is 2544 and its significant level is 0,013. Since the significancy level is smaller than 0,05, it can be said that entrepreneurial orientation effects directly, positively, and significantly on performance.

### Path Analysis

To test the effects of intervening variable, Path Analysis is used. Path Analysis is an expansion of multiple linear regression analysis, or regression use to estimate the causality relations between variables (casual model) that has been set previously based on theory (Ghozali, 2011).

**Table 7.** Summary of Path Coefficient Estimation Parameters (N=84)

Causal Relations	Path Coefficient	Error Standard	t-count Value	Test Result
X to Y1	0,643	0,088	7,607	0,000
X to Y2	0.509	0.110	4.951	0.000
Y1 to Y2	0.261	0.106	2.544	0.013

Source: Primary Data, 2021

Based on the coefficient estimation summary above, next is to know the size of indirect effect and total effect between variables.

1. Indirect Effect

$$\begin{aligned} X \rightarrow Y_1 \rightarrow Y_2 &= (\rho_{Y1X}) \times (\rho_{Y1Y2}) \\ &= (0,643) \times (0,261) \\ &= 0,167 \end{aligned}$$

Value of 0,167 means the indirect effects of cultural values variable towards performance through entrepreneurial orientation variable is as big as 0,167 or 16,7%

2. Total Effect

$$\begin{aligned} \text{Total effect} &= \text{Direct Effect} + \text{Indirect Effect} \\ &= \rho_{Y2X} + (\rho_{Y1X}) \times (\rho_{Y1Y2}) \\ &= 0,509 + (0,643) \times (0,261) \\ &= 0,509 + 0,167 \\ &= 0,676 \end{aligned}$$

Total effect of cultural values towards *performance* variable through entrepreneurial orientation is as big as 0,676 or 67,6%.

However, to know if the mediation effect is significant or not, we test it with Sobel Test:

$$\begin{aligned} Sab &= \sqrt{b^2 Sa^2 + a^2 Sb^2 + Sa^2 Sb^2} \\ &= \sqrt{(0,261)^2(0,088)^2 + (0,509)^2(0,106)^2 + (0,088)^2(0,106)^2} \\ &= \sqrt{(0,0681)(0,0077) + (0,2590)(0,0112) + (0,0077)(0,0112)} \\ &= \sqrt{(0,0005) + (0,0029) + (0)} \\ &= \sqrt{0,0034} \\ &= 0,0583 \end{aligned}$$

Where, Sab is the error standard size of indirect effect. a is an independent Variable (X) path to Intervening Variable (Y1), b is intervening Variable (Y1) path to Dependent Variable (Y2), sa is error standard of coefficient a, and sb is error standard of coefficient b.

Based on the Sab result, we can count the t statistic of mediation effects with the following

formula:

$$t = \frac{ab}{Sab}$$

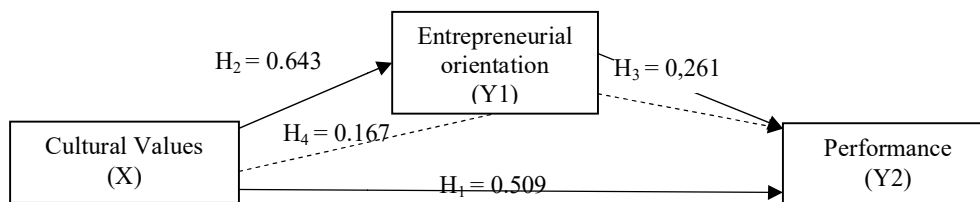
$$t = \frac{0,643 \times 0,261}{0,0583} = 2,8786$$

Because t count = 2,8786 is greater than t table, with the significancy level of 0.05 that is 1.66388, it can be concluded that a significant mediation effect happened.

**Table 8.** Direct, Indirect, and Total Effects

Causal Relations	Direct Effect	Indirect Effect	Total Effect	t count	Information
X → Y1	0,643		0,643	7,607	Significant
X → Y2	0.509		0.509	4.951	Significant
Y1 → Y2	0.261		0.261	2.544	Significant
X → Y1 → Y2		0,167	0.676	2,8786	Mediating

Source: Primary Data, 2021



**Figure 2.** Path Analysis Coefficient

## DISCUSSION

After data processing and analyzing is done according to what is served in the results summary of the research above, next is to do discussion to know the effects between independent and dependent variable. This section of discussion will discuss more about the direct and indirect effects which happens between tested variables.

### The Effect of Cultural Values on Performance

The Culture values has positive and significant effect on employee performance. This can be said that culture is part of environment which affects entrepreneurship development. Effort to grow a business in Indonesia is not maximum due to lack of entrepreneurship skills and resistance in social and cultural aspects towards entrepreneurship development in Indonesia. Socio-cultural values in society, economic policies of the country and educational world could resist or boost entrepreneurship (Suryana, 2013). Based on some researches shows that the role of entrepreneurial orientation in mediating the effects of culture towards organizational performance still reveals inconsistent results, due to broad cultural border.

From the processed data between cultural values and knowledge sharing, it is known that path coefficient value of 0,509 and t count of 4.951 with significancy level of 0,000. The significancy level is smaller than 0,05, which means cultural values effect directly, positively, and significantly towards performance. It means that cultural values that are happening in BUMLem in North Toraja environment is impacting positively towards performance.

This research is according to the research that was conducted by Arribas et al (2013), revealing that there are positive and significant effects of local cultural values of China towards entrepreneurial orientation, and is supported by the research of Robaro and Mamuuzo (2012) stating that dimensions of socio-cultural values in Nigeria strengthens entrepreneurship motivation.

### The Effect of Cultural Values on Entrepreneurial Orientation

Cultural values has affect positively and significantly entrepreneurial orientation. This findings suggest that entrepreneurial orientation is a key to success of organizations and profitability

achievement. Firms that adopt entrepreneurial orientation will have better performance than the ones who don't (Taylor, 2013). Entrepreneurial orientation is important to increase performance and competing advantage of firms. Firms have to be innovative to fulfill potential customer needs, take part in new explorations, supporting new ideas, and test and simulate creatively. Research result that relates to entrepreneurial orientation and its effect towards performance has been done many times, where it showed a significant effect (Kreiser et al., 2002; Amin et al., 2016).

From the data processed between cultural values and entrepreneurial orientation, it could be seen that  $t$  count = 7,607 with significancy level of 0,000. The significancy level is bigger than 0,05, which means cultural values have positive and significant values towards entrepreneurial orientation.

This research is in accordance to the research done by Stephan and Uhlaner (2010) which is titled Performance-based vs Socially supportive Culture: A Cross-national Study of Descriptive Norms and Entrepreneurship, where the result of the research stated that social based cultural values such as honesty and sincerity has more effects towards entrepreneurship than performance based cultural values.

#### The Effect of Entrepreneurial Orientation on Performance

Entrepreneurial orientation has positive effect on employee performance. Entrepreneurial orientation refers to process, practice, and decision making which drives to new input directions and has three aspects of entrepreneurship, always be innovative, act proactively, and be brave to take risks. Entrepreneurship is known as the spearhead to realize economic growth of a firm continuously and competitively (Suryana, 2016:13). Entrepreneurial orientation which is reflected from innovative, proactive, and braveness to take risks attitude, is believed to be able to boost a firm's performance. It was done by Covin and Slevin (1991) which stated that higher entrepreneurial orientation could increase a firm's capability in promoting its products towards a better work performance. Entrepreneurial orientation from an entrepreneur could increase the performance of BUMLeM employee.

From the data processed between entrepreneurial orientation with performance, it could be seen that  $t$  count = 2.544 with the significancy level of 0,013. The significancy level is smaller than 0,05 which means the better the entrepreneurial orientation is, the better the *performance* process will be.

This research is in accordance to the research done by Abbas (2018) with the title "The effects of Startup Capital, Market Orientation, and Entrepreneurial Orientation towards small and medium sized enterprises' performance in Makassar City". The analysis tool that was used in Djamila Abbas' result is independent variables that are capital, market orientation, and entrepreneurial orientation, while the dependent variable is marketing performance. Research results prove that capital, market orientation, and entrepreneurial orientation affects small and medium sized enterprises' performance.

This research is also supported by the research of Galindo & Méndez-Picazo (2013) which stated that entrepreneurial orientation affects positively and significantly towards firm innovation, and could impact positively for economic growth in a country, especially developing countries. This is identical to the research that was done by Ndubisi and Iftikhar (2012) which stated that there are significant relationship between proactive, risks taken towards innovation, where risk taking is an indicator of entrepreneurial orientation.

#### The Effect of Cultural Values on Performance through Entrepreneurial Orientation

The data processed of relations between cultural values towards performance towards entrepreneurial orientation by using Sobel Test shows that there are mediating effects of cultural values towards performance through entrepreneurial orientation with the test result showing that  $t$  count = 2,8786, greater than  $t$  table with the significant level of 0,05 that is 1,66388.

Then based on the table total of direct and indirect effect between variables, that is the direct effect value is greater than indirect effect value, that is 0,509 or 50,9%. Indirect effect has to be calculated by multiplying path coefficient of cultural values (X) to entrepreneurial orientation (Y1)

with the path coefficient of organizational communication (Y1) to performance (Y2) that is  $(0,643) \times (0,261) = 0,167$  or as big as 16,7%. So that total direct and indirect effect in this research is 0,676 or as big as 67,6%, and 0,324 or 32,4% is the effect of other variables  $\epsilon$  towards performance (Y2) that is unrelated to this research.

Based on the data above, it can be concluded that in order to increase performance in organization, a good relationship between every organization element is needed, while also considering existing cultural values and always try to improve entrepreneurial orientation in organization, especially BUMLem in North Toraja District. Performance improvement of a firm is determined by the capability, individual skills, cultural and environment values. Interaction between capability, environment, and individual roles affects organizational performance (Salleh et al., 2010). Entrepreneurial orientation affects financial performance that is profitability and firm growth (Zainol et al., 2010). It is important for BUMLem in increasing its' performance with entrepreneurial oriented management while keeping the existing cultural values.

## CONCLUSION

This research aims to examine the effect of cultural values on performance with entrepreneurial orientation as an intervening. The study concludes that cultural values has a positive and significant effects on entrepreneurial orientation and performance. Entrepreneurial orientation have a positive and significant effects on performance. This suggests that to improve employee performance attention should be given to culture values and entrepreneurial orientation. Culture developed in BUMlem is already accepted by employee and opportunity and autonomy is given by to employee is able to drive up motivation of the employees.

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