

Original Article

The Influence of Entrepreneurial Orientation, Market Orientation, Business Strategy and Accounting Knowledge on Business Performance

¹Avi Sunani

¹Department of Accounting, Universitas Pembangunan Nasional Veteran Jawa Timur, Surabaya, Indonesia.

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Abstract: *This study intends to examine how business strategy, market orientation, entrepreneurial orientation, and accounting expertise affect the performance of small to medium-sized enterprises in the food and beverage sector in the Mulyorejo District of Surabaya, Indonesia. In the Mulyorejo District of Surabaya, 52 SMEs in the food and beverage industry participated in the survey. Researchers employ quantitative techniques as their methodology. Then, several linear regression analysis techniques are used to process the data. The results of this study show that Entrepreneurial Orientation (X1) affects Business Performance (Y), Market Orientation (X2) does not affect Business Performance (Y), Business Strategy (X3) affects business performance (Y), and Accounting Knowledge (X4) affects business performance (Y).*

Keywords: *Entrepreneurial Orientation, Market orientation, Business strategy, Accounting Knowledge, Business Performance.*

I. INTRODUCTION

In this period of the Industrial Revolution 4.0, unchecked technology advancements will cause a company's products to keep expanding and developing to the point where it will be challenging to tell them apart from one another. Businesses that correctly predict market trends and promptly adapt to shifting customer needs are successful (Wiwoho, 2019). Global competition also requires them to raise performance standards. These include product quality, production costs, competitive product prices, business strategies, product introduction times, and smoothness in marketing products. However, this can only be done by those who are able to meet the standards in global competition. SMEs in Indonesia's economic development have a very large role. According to the Ministry of Cooperatives and SMEs of the Republic of Indonesia, SMEs control the majority of the market share in Indonesia.

According to the Ministry of Cooperatives and SMEs of the Republic of Indonesia, SMEs account for 99.99% (or 57.9 million units) of all business actors in Indonesia, while huge corporations only account for 0.01%, or roughly 5,000 SME units (www.ekspor.com). Indonesian people in carrying out their activities often enjoy various services and products from SMEs. For example, in the morning before going to work, sometimes people look for breakfast wrapped rice or market snacks sold by SMEs. Even in this digital era, many SME players do not have a place of business. They sell their products through e-commerce such as Shopee, Tokopedia, Bukalapak, and do not yet have a business license. We often encounter such SME actors around us. This does not rule out the possibility that family, neighbors, or we are also business actors with these characteristics.

II. LITERATURE REVIEW

For the past two decades, desire and sharing behavior have been studied using the Theory of Reasoned Action developed by Ajzen and Fishbein in 1980 and revised with the Theory of Planned Behavior by Ajzen in 1991. According to Ajzen and Fishbein's theory of reasoned action, (1980), behavior is predicated on an individual's desire to engage in a specific behavior or refrain from doing so, or vice versa. Attitude and subjective norms are two independent variables that influence desire.

A theory that describes human behavior is the Theory of Reasoned Action by Mahyarni (2013). The fundamental premise behind this idea is that people make deliberate decisions and take into account all the information at their disposal. The connection between this theory and the study's topic and the actions of these SMEs, particularly their entrepreneurial orientation, market orientation, business strategy, and accounting knowledge, can encourage these SMEs to improve their performance.



A) Business Performance

Every business must regularly assess how it performed over a specific time frame. This process is frequently referred to as business performance. A managerial function of a business is to monitor business performance. The outcomes of this management activity are then used as a measure or benchmark to judge if a company's management is successful in reaching the objectives that have been established for it within a given time frame. Setyaningsih and Wibowo (2017) said that business performance is defined as the entrepreneur's perception of developments that occur in business performance to further compare with competitors.

In order to serve the interests of their members, SMEs must meet a set of performance goals. The accomplishment of management is the accomplishment of these objectives. Assessments of accomplishments or corporate performance are measured since they serve as a foundation for both internal and external decision-making. Business conditions are described in terms of performance so that both favourable and unfavourable aspects of the business can be identified. Setyaningsih and Wibowo (2017) business performance achieved by SMEs is a process that explains the development of the performance of each company with its competitors, where consumer satisfaction, profit growth and sales can be used as a measure of performance development.

B) Entrepreneurial Orientation

An organization's value system known as entrepreneurial orientation will influence the course of movement or company strategy. According to Lumpkin and Dess (1996), there are five components that make up enterprise orientation: innovativeness, risk-taking, activeness, competitive aggressiveness, and autonomy. A leader's willingness to take risks, look for opportunities, and take action are all indicators of their entrepreneurial attitude. An organization's value system known as entrepreneurial orientation will influence the course of movement or company strategy. An organization's value system known as entrepreneurial orientation will influence the course of movement or company strategy. The Entrepreneurship Orientation Indicators are divided into 4 Lee and Tsang Indicators (2001), including:

a. Need for Achievement

A consistent learning process called "need for achievement" encourages students to strive for and achieve their best performance in order to become experts in a certain profession. People with a strong need for achievement have control over their behaviour and like difficult challenges, whereas workers with a low need for achievement are easily pleased with minor challenges. Need for achievement is the urge to challenge difficult work. According to a different viewpoint, the urge for achievement can also be seen as the drive to carry out an activity with goals more successfully. High achievers often set challenging goals and take more drastic measures to accomplish them (Griffin and Moorhead, 2013).

b. Internal Locus of Control

An internal locus of control is a conviction that an individual is ultimately responsible for the events that take place in the world. According to (Sarafino, 2008: 114), people with an internal locus of control think that their success or failure in life depends on them. People who have an internal Centre of control are more likely to be ambitious, successful, powerful, independent, and efficient (Allen, 2003: 297). Because they think that elements from within themselves, such as abilities, interests, and efforts, are what determine their outcomes and behavior, people with an internal locus of control always link the events they experience with these factors. These factors include abilities, interests, and efforts.

c. Self Reliance

Self-reliance is a mindset that enables a person to act freely, act on his or her own initiative, and take care of their own needs without assistance from others. It also enables a person to think and act creatively and independently, have self-confidence, and feel satisfied by their accomplishments. Independence is the state in which a person is ready and able to realise his or her desires, which are manifested in actual acts or production. Extroversion is characterized by positive effects, such as having high enthusiasm, sociable, having positive emotions, energetic, interested in many things, ambitious, hardworking and friendly to others. Extraversion has a high level of motivation in getting along, establishing relationships with others and is also dominant in their environment. Extroverts are personalities that are more influenced by the objective world, their orientation is mainly outward. For the purpose of meeting his needs and the needs of others, his environment (goods and services) has a greater influence on his ideas, feelings, and behaviors (Antonius, 2002: 145). (Kartini, 2005: 21) asserts that a person's independence can be seen when they encounter difficulties. When a situation can be resolved without the need for parental assistance and the individual is willing to assume responsibility for any decisions made after giving them careful thought, this demonstrates their independence. To have the guts to start a successful business or activity, such as entrepreneurship, is one way to demonstrate one's independence.

d. Extroversion

According to (Stephen and Timothy, 2008: 127) this dimension expresses a person's comfort level in relating to other individuals. Individuals who have an extraversion nature (extroversion) tend to like to live in groups, assertive, and easy to socialize. Someone who has a high extroversion factor, will remember all social interactions, interact with more people compared to someone with a low level of extroversion. Someone with an extrovert type is more interested in objects outside of himself. Generally, they like to hang out, work in groups, and be in crowds. In interacting, they will also be more in control. In the group they are also considered friendly people. The presence of others can encourage him, is an energy that makes him excited and passionate. Extroversion is characterized by positive effects, such as having high enthusiasm, sociable, having positive emotions, energetic, interested in many things, ambitious, hardworking and friendly to others. Extraversion has a high level of motivation in getting along, establishing relationships with others and is also dominant in their environment. Extroverts are personalities that are more influenced by the objective world, their orientation is mainly outward. His thoughts, feelings, and actions are more determined by the Market orientation environment.

The degree to which the organization is able to differentiate from each current firm is indicated by its entrepreneurial orientation, which is a creative and innovative capacity that serves as a foundation, advice, and resource for finding prospects for success. The entrepreneurial orientation carried out by SMEs has a good influence on business actors in SMEs because entrepreneurial orientation is a determinant of the direction of movement or strategy in SMEs in order to increase competitive advantages from similar businesses. So that if there is an increase in entrepreneurial orientation, it can also show an increase in business performance in these SMEs.

In accordance with the research of Mustikowati and Tysari (2014), Setyaningsih and Wibowo (2017), Nuvriasari, et al (2012), Silviasih, et al (2016) and Setiawan (2013) which states that entrepreneurial orientation affects business performance. These results demonstrate how adaptable, proactive, risk-taking, business experience, and anticipatory small enterprises are already. In the ambiguity of decision-making contexts, small business owners have been willing to take chances in relation to opportunities. Then adjustable in accordance with client preferences. Small business owners are capable of spotting possibilities and committing to innovation. Backgrounds associated to leadership business experience have an impact on the mindset of small business owners and the outcomes of behavior for innovation. Small business owners have the adaptability or anticipation to deal with all changes. As a result, the following theory is put forth:

H1: Entrepreneurial orientation affects business performance

C) Market Orientation

According to Sulaeman (2018), market orientation is a process and activity related to the acquisition and fulfilment of customers through ongoing evaluation of their wants and needs. Market orientation serves as a source of creativity for businesses and a means of gaining a competitive edge in order to enhance overall performance. When developing a business plan, a market-focused entrepreneur would put a priority on customer happiness and constantly assess if the product has met or surpassed customer expectations. Maintaining the satisfaction of old customers is something very important as is attracting new people relatively inexpensive. Various studies show that market-oriented small businesses will put the market as a target that must be served, by directing various resources owned to be used as a source of sustainable competitive advantage and the company's goals are achieved solely by giving satisfaction to its customers and producing better marketing performance.

Sulaeman (2018) Market orientation consists of three components, namely customer orientation, competitor orientation, and coordination between functions.

a. Customer Orientation

The idea of "customer orientation" can also be understood as the process by which a seller targets clients in order to consistently provide the best benefit value for the goods acquired by clients both at the present and at the time of development in the future. Finding out information about customers is one way to accomplish this goal. With this knowledge, the selling organization will be able to identify its prospective clients both now and in the future. This explanation makes it clear that in order to apply market orientation, SMEs must be able to locate diverse market data so that businesses can utilize it as a foundation for their next move or strategy.

b. Competitor Orientation

Competitor orientation refers to a company's awareness of the short-term advantages, long-term disadvantages, capabilities, and competitive strategies of possible rivals. SME companies that are focused on their competitors are frequently thought of as having a plan, knowing how to react to what their competitors are doing, and understanding how their top management reacts to their tactics. Competitor orientation has a strong attachment to customer orientation in terms of information gathering and includes business analysis to measure competitors' ability to satisfy the same target buyers.

c. Coordination Between Functions

Utilizing coordinated corporate resources to produce higher value for targeted clients is coordination between functions. The term "coordination between functions" refers to particular elements of an organizational structure that make it easier for distinct organizational functions to communicate with one another. Based on information about customers and competitors, coordination between functions involves business alignment initiatives to produce higher value for customers.

According to study by Nuvriasari, et al. (2012), Silviasih, et al. (2016), and Setiawan (2013), market orientation has an impact on how well businesses operate. These results imply that market orientation might be linked to a variety of small business strategies, such as customer orientation, which is related to the company's readiness to comprehend the demands and desires of the customers. Competitor orientation concerned the company's readiness to keep an eye on the tactics used by rivals. Market research refers to an organization's attempts to learn about the state of the industrial market. As a result, the following is the hypothesis put forth:

H2: Market orientation affects business performance

D) Business Strategy

The knowledge required to build a production system that would enable the organization to fulfil its objectives is provided by organizational strategy, also known as business strategy, according to Rusdiana (2014: 42). In order to help the production system do its obligations, strategy also supplies information for all other organizational functions. A functional strategy describes how each of these functions will assist the broader business plan. As a result, there are operating, financial, and marketing plans.

According to Rusdiana (2014: 44) to understand the process of strategy formulation can be classified into five categories, which are as follows.

- a. Mission and purpose statement.
- b. Environmental analysis and scanning.
- c. Internal profiling and resource auditing.
- d. Formulation, evaluation, selection of strategies.
- e. Implementation and control of strategic plans.

The high competition in the business world for SMEs makes every entrepreneur so that they can carry out a business strategy. With the existence of a business strategy, entrepreneurs can apply the strategy of their choice. This condition undoubtedly compels every entrepreneur to do their greatest effort in order to sustain the survival of his business. Every entrepreneur must comprehend and use the notion of business strategy in all business disciplines. A corporation can create strategies to counteract external risks and exploit available possibilities.

If the SME business has a good business strategy, it can improve the business performance of the SMEs. In accordance with the research of Suriyanti and Binangkit (2019), Mustikowati and Tysari (2014) and Yuliana and Pujiastuti (2018) which states that business strategy affects business performance. This conclusion demonstrates that a business' performance is a series of actions beginning with performance planning, and that a business' performance is necessary and significant in the business competition. It will be a clear advantage for a firm to develop a business with the promise of good business performance. The performance of a business venture will increase with improved business strategy. As a result, the following theory is put forth:

H3: Business strategy affects business performance

E) Accounting Knowledge

Accounting knowledge, according to Lestari and Rustiana (2019), is a body of information about information systems that generate financial statements for interested parties concerning economic activity and business situations. Accounting knowledge can be characterized as a body of information that is organized systematically about how the art of effectively recording, classifying, and summarizing financial transactions and events in the form of units of money, and interpreting the process's outcomes in the form of quantitative data used for economic decision-making as a basis for selecting between different options, works. In addition to being owned by business owners, accounting knowledge must also be owned by stakeholders to business owners. The knowledge possessed includes the financial statements used.

The lack of accounting education and lack of awareness of the need of documenting and bookkeeping for business continuity among SME entrepreneurs contributes to their poor inclination to preserve accounting records. The majority of SMEs view that the accounting recording process is not too important to implement. This is a problem because it will affect the success of business management in order to develop and make it difficult to control accounting information.

With adequate knowledge about accounting, someone will have an idea of how accounting records are carried out and ultimately foster interest in recording with the recording in books in SMEs, it can be more focused related to finance in SMEs so that it can improve SME business performance. According to research by Lestari and Rustiana (2019), accounting expertise has an impact on how well small, medium, and large businesses operate. The following is the proposed theory:

H4: Accounting knowledge affects business performance

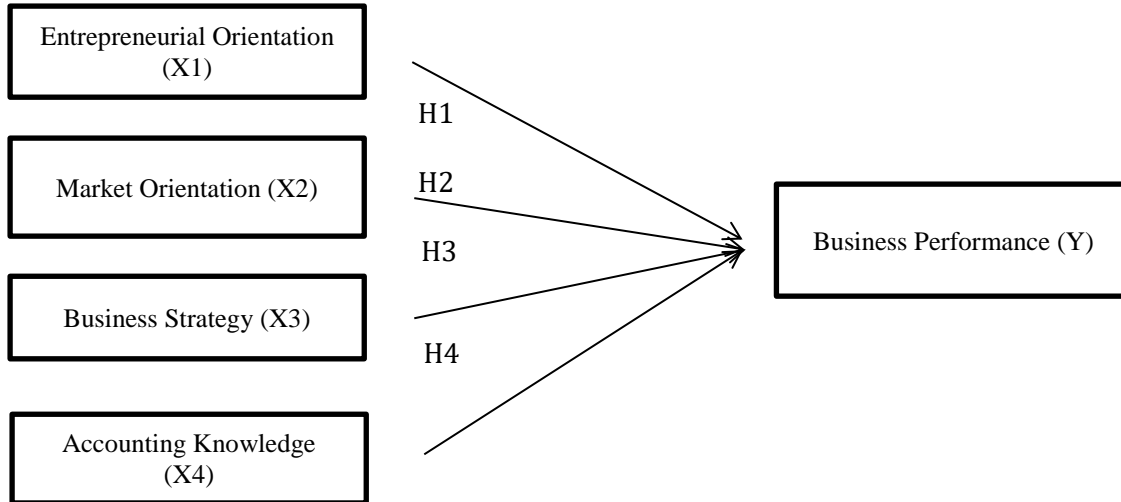


Fig. 1 Research Model

F) Methods

Participant responded to (1) 6 items from Business Performance (Lee and Tsang, 2001); (2) 12 items from Entrepreneurial Orientation (Lee and Tsang, 2001); (3) 8 items from Market Orientation (Sulaeman, 2018); (4) 12 items from Business Strategy (Suci, 2015); (5) 10 items from Accounting Knowledge (Puspita dan Pramono, 2019); and (6) a demographic questionnaire. Owners of 52 SMEs in Mulyerojo Surabaya, East Java, Indonesia, made up the study's respondents. Participant access was gained through direct communication. 52 SMEs working in the food and beverage industries took part in the survey. Participants were assured in a cover letter that the survey and their comments would be treated in strict confidence. A pre-paid, addressed envelope was also included in the mailing so that responses could be sent directly to the researchers. The mailing was done in the first few days of January 2023. A total of 52 respondents returned all 52 instruments that were distributed, making the response rate 100%. Early and late responses were compared in order to rule out non-response bias, but no significant differences were found.

III. RESULTS AND DISCUSSION

Table 1: Result of Multiple Regression Analysis

Independent variables	Significance value	Result
Entrepreneurial Orientation (X1)	0.016*	Affected
Market Orientation (X2)	0.144	Not Affected
Business Strategy (X3)	0.018*	Affected
Accounting Knowledge (X4)	0.046*	Not Affected

Note: p<0, 05*

As shown in Table 1, Entrepreneurial Orientation (X1) affects Business Performance (Y), consistent with H1. This is due to the fact that having an entrepreneurial orientation demonstrates the organization's capacity to recognize each existing firm and serves as a foundation, guide, and resource for finding prospects for success. The entrepreneurial orientation carried out by SMEs has a good influence on business actors in SMEs because entrepreneurial orientation is a determinant of the direction of movement or strategy in MSMEs in order to increase competitive advantages from similar businesses. If there is an increase in entrepreneurial orientation, it can also show an increase in business performance in these SMEs. In accordance with the research of Mustikowati and Tysari (2014), Setyaningsih and Wibowo (2017), Nuvriasari, et al (2012), Silviasih, et al (2016) and Setiawan (2013) which states that entrepreneurial orientation affects business performance. These results demonstrate how adaptable, proactive, risk-taking, business experience, and anticipatory small enterprises are already. In the ambiguity of decision-making contexts, small business owners have been willing to take chances in relation to opportunities.

Then adjustable in accordance with client preferences. Small business owners are capable of spotting possibilities and committing to innovation. Backgrounds associated to leadership business experience have an impact on the mindset of small business owners and the outcomes of behaviour for innovation. Small business owners have the adaptability or anticipation to deal with all changes.

Inconsistent with H2, Market orientation (X2) does not affect Business Performance (Y), this is because the situation in Mulyorejo Surabaya SMEs does not understand what customer needs and wants, as well as lack of sensitivity in responding to competitors' movements, but on the other hand the selling routine continues to run and survive until now. This result is in accordance with the research of Setyawati and Abrilia (2013) which states that market orientation (X2) has no effect on Business Performance (Y).

Consistent with H3, Business strategy (X3) affects business performance (Y). This is because the high competition in the business world in MSMEs makes every entrepreneur so that they can carry out a business strategy. This condition certainly requires every entrepreneur to make maximum efforts in order to maintain the survival of his business, with the existence of a business strategy can be the application of the strategy that is the choice of entrepreneurs. Every entrepreneur must comprehend and use the notion of business strategy in all business disciplines. A corporation can create strategies to counteract external risks and exploit available possibilities. The business performance of SMEs can be enhanced by having a sound business strategy. In accordance with the research of Suriyanti and Binangkit (2019), Mustikowati and Tysari (2014) and Yuliana and Pujiastuti (2018) which states that business strategy affects business performance. This finding shows that business performance is a series of activities starting from performance planning, the performance of a business is needed and important in business competition. With the offer of good business performance, it will be a distinct advantage for a business to develop a business. Improved business strategy will improve business venture performance.

Accounting Knowledge (X4) affects business performance (Y), consistent with H4. This is because there is adequate knowledge about accounting, someone will have an idea of how accounting records are carried out and ultimately foster interest in recording with the recording in books in SMEs, so it can be more directed related to finance in SMEs so that it can improve SME business performance. In accordance with research from Lestari and Rustiana (2019) which states that accounting knowledge affects the performance of micro, small and medium enterprises.

IV. CONCLUSION

Due to the numerous restrictions on this study, care should be taken when interpreting the findings. First, the convenience sample used in the current study was gathered through a network of personal contacts. Therefore, in order to assess the high level of external validity of the research findings, future research may take into account employing the probability sampling approach. Second, additional research is needed to see whether the findings can be generalized outside of the study's focus area of SMEs in Mulyorejo Surabaya, East Java, Indonesia. In order to simultaneously explore the effects of various elements that have been discovered to have an impact on business success, future research may choose to build on the model utilized in this paper.

Appendix

If an appendix is included, it must be labelled 1, 2, or 3 and put before the parts below.

Interest Conflicts

This paragraph must be included. A competing interest arises when a secondary objective, such as financial gain, influences clinical opinion concerning the validity of study. Our authors should disclose any potential conflicts of interest in the publications they submit. If there isn't a conflict of interest with the publication of this work, the author(s) should indicate it in their statement.

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