

## **The Implementation Analysist Of *Entrepreneurial Orientation***

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### **ABSTRACT**

The purpose of this study is to analyze and figure out deeply about what can entrepreneurial orientation form the competitive advantage and the company performance, also what is more dominant than entrepreneurial orientation that can shape the competitive advantage and the company performance. The method of this study is descriptive qualitative. The result of this study shows that: First, proactive is appeared by identifying a market opportunity and take care of the client relationship. The innovation is less applied with the purpose of effective and efficient. The next one is risk-taking even though with limited human resource and lack of verified product. Besides that, the competitive aggressiveness is shown by the pricing strategy but giving optimal services. The last one is autonomy with the legality of the company and poor in administration. Second, the dominant aspect of entrepreneurial orientation so that forming the attempt performance and competitive advantage is dominated by the first dimension that consists of proactive, in the second dominant aspect is competitive aggressiveness. The third aspect is the courage dimension in taking the risk and the fourth and fifth aspects are autonomy and innovative dimension.

**Keywords:** Entrepreneurial Orientation, Competitive Advantage, Company Performance

### **INTRODUCTION**

In the globalization era, the competition among the company cannot escape from what they aim for domestic, international, or global scale or product or service manufacturer. (Chaiprasit & Swierczek 2011) state that the business environment in the economic era is faced with a competitive competition. To improve competitiveness, the company has to apply a strategy to win the competition

On this study, the researcher would like to research on one of the tax consultant company that is located in Jakarta. According to the information system of tax consultant (SIKop), Directorate general of taxation, tax consultant is one or legal entity to fulfill right and tax liability based on tax laws regulations so that the taxpayer will be helped out to reflect output that should be paid by the taxpayer. Nowadays, the issue of tax dispute has a lot to be solved and possible to grow from year to year.

This Company established and active around two years ago with a total of 14 employees that consists of 5 experts, 3 supporting experts, and 6 administration staff. Based on early observation, the researcher interview one of the company director. This Company has a problem with running the business. It is a competitive competition, effectivity, and efficiency company. Even though, this company is categorized as a young company but able to compete properly, in other words very competitive. It is proved by the clients that are the big company that has been collaborating with such as State-owned enterprise and other private companies.

If it is viewed from the company performance, can be said that the company is in the low-level performance. According to (Kaplan, 2010), the company performance is in good condition when the finance, customer, learning and the growth and internal attempt and production are in good. The company's profit escalates, the customer's satisfaction is properly and proven by the growth of the clients. The productivity and employee quality is less due to the company leader lack of sharing knowledge so that special talent is focused on the leader only. Less efficient and ineffective work such as every employee has double jobs.

(Gunarto, 2014), (Setiawan, & Nimran, 2010), (Djodjobo & Hendra N, 2014) reveal that entrepreneurial orientation persuades on the competitiveness and the company performance. This statement is also backed by Zaini et al (2014), (Avlonitis & Salavou, 2007), (Merlo & Auh, 2009), (Li, Huang, & Tsai, 2009), (Tajeddini, Elg, & Trueman, 2013), (Ibrahim & Mahmood, 2016) that entrepreneurial orientation influences positively on the company performance. entrepreneurial orientation aims to innovate new product to fulfill customer's demand. Fulfilling customer's demand will be increasing the growth of customer as an indicator of company performance. However, the relation or influence among the variables on previous study, the researcher find out that on other previous study that there is no relation or influence on every variable. (Setyawati, Harini A, 2013), (Shichijo, Sedita, & Baba, 2015), claim that entrepreneurial orientation does not persuade significantly on competitiveness and the relation between the competitiveness with company performance is not significant.

So that based on theoretic and empiric phenomenon above, the researcher finds out the relation but no correlation between entrepreneurial orientation, competitiveness and company performance. This assumption interest the researcher to do research on this Company. The researcher attempt to examine the role of entrepreneurial orientation through competitiveness to reach out the company performance.

### **LITERATURE RIVIEW**

The foundation theory on this study refers to (Edith Penrose's, 1959) who published the journal *The Theory of the Growth of the Firm*. Penrose delivered new perspective in managing the company resource so that producing a theory which is known as Resources-Base View (RBV). This perspective regarding (Nelson & Winter, 1982) is called as the company routine where it is limited by the capability and resource that is had. The capability and resource will elevate through new knowledge that is applied by managing the resource and processed by the company from time to time.

The concept of company resource in the theory of Resource-Based View in the 1990s that is developed by Jay Barney in his journal *The Firm Resources and Sustained Competitive Advantage* published by the journal of management in 1991 and quoted by more than 58.000 researches. (Barney, 1991) reveals that the company resource and capability become important when combined to create the main competency that has a strategy and be able to produce sustainable advantage competitive (Baumgartner & Ebner, 2010; Diugwu, 2011; Hua & Lee, 2014; Lee, 2010). This study theoretically is pushed by two things. The first, strategy

development theory uses the RBV approach is classified as a new one in management strategy science. The process of capability and resource related to the theory of the firm (Penrose, 1959) especially on RBV. This approach aims to explain why the company is different from others (Barney, 1991; Penrose, 1959; Wernerfelt, 1984). The assumption of RBV is that the company competes based on capability and resource. The capability and resource that is different from the competitors will give a competitive advantage (Peteraf, 1993).

The company in the economic era, knowledge based on capability becomes turbulence and faced by the uncertain of market change globally. Then, the company highlights the important role of the entrepreneurial concept that is applied by developing the company character that orients to entrepreneurial and maximizes the resource for sustainability and the company growth (Gulati, 1998; Hite & Hesterly, 2001). (Covin & Slevin, 1991) explain that the entrepreneurial concept is described in the organization level that is called as entrepreneurial orientation (EO). (Covin & Slevin, 1989) argue that OE is defined as a process, structure, and the company behavior that is characterized by innovativeness, proactiveness dan risk-taking. (Lumpkin & Dess, 1996) added these dimensions with autonomy and competitive aggressiveness through the mind of sustained competitive advantage. Therefore, it can be figured out that there are five dimensions consists of innovativeness, proactiveness, risk-taking, autonomy dan competitive aggressiveness.

On the study about EO framework is found out that there some researches more concern with EO such as (Luu, 2017); (Ashenbaum et al., 2012); and (Elia et al., 2017). On some researches that focus on EO framework explain that the existence of EO in the company will positively impact on the company performance. The RBV perspective (Barney 1991; Wernerfelt 1984) for the company is one of the main points in the literature of strategic management that offers a perspective that focuses on the internal company about how the company improve the competitive advantage and make sure the long term success. The RBV shows that the competitive advantage of the company situates on how the company efficiently and effectively acquisition and utilize the strategic asset that differs itself from other company in creating and delivering the service and product.

(Porter, 1990) defines competitiveness as the benefits strategy from the company which collaborates to compete more effectively in market place. In the high competition and uncertain business environment, the company performance is persuaded by the competitiveness that is supported by the internal company ability (Ellitan, 2009). By competitiveness, it can increase a company to be better than the competitors (Porter, 1990). The basic of the competitiveness that is combined with activity scope that is wished to be reached out by the company directing on the three main strategies to aim the company performance in the high level; budget, differentiation, and focus (Porter's, 1985). The focus strategy has two variations, budgeting, and differentiating.

The BRV theory which was pioneered by (Penrose, 1959) in classical Theory of the Firm that the organization is the set of productive resource, and how good the company is to utilize the resource to perform the benefit service that is corresponded with the company's goal that in the end will decide profitability and the company performance. According to (Kaplan, 2010), balanced scorecard can be used to measure company performance. The various company strategy to increase the value of the business unit can be represented by using four perspectives of the balanced scorecard (Kaplan, 2010). There are four perspectives that can be the indicator to measure the company performance which is the customer's perspective, learning/growth perspective, financial perspective, internal process perspective, and production process.

## METHOD

The method of this study that is used by the researcher is a descriptive qualitative method due to this study is expected to give comprehensive in using the technique of data collection also the researcher can examine the company development deeply and thoroughly.

This study is performed in one of the tax consultant company. According to (Sugiyono, 2010), the object study is an attribute or value of the people, the object or activity has certain various that is decided by the researcher to study and then conclude it. Regarding (Suharsini Arikunto, 1998), the object study is a variable or what the main concern of the study while the subject of study is a place where the variable is placed. The object of this study is an entrepreneurial orientation in tax consultant company, DKI Jakarta, Indonesia.

The method of data collection in this study is deep-interview on the related figure called the informant. The first step is the researcher identify the data that is required for this study relating to 12 indicators that wish to be researched.

## RESULT AND DISCUSSION

The Implementation of Entrepreneurial Orientatiton in Establishing Competitive Advantages and Performance in Company.

### Proactive

Based on the result of observation and interview that have been done, the informant explains that proactive is directed to the service activity to reach out available project opportunity in the market. The marketing activity on the tax consultant in company is performed by the directors due to the company is recognized as a startup among the company of tax consultant but, basically, the marketing is responsible for all staffs. Besides that, the more developing of technology, the company markets its products on the internet through a website that is designed to eye-catching the prospective clients to use its services of company.

Two of the three informants argue that due to company is still new then it requires to expand the market to a new area to find a new opportunity. Besides that, the informants said that the company must see and anticipate the development in the future such as new regulation in the national or regional, lots of tax object, etc. This thing has to be prepared to face global competition. The company needs to be verified so that the business not only depends on a certain project. The business verified that is carried out according to the second informant is by focusing on the existing product so that the service of tax consultant will be efficient and effective. The focused product that is carried out directing to administrative appeal and tax lawyer and consultant service. These two product services are divided into some detail services that are delivered to the clients based on their needs.

This thing accords to (Venkatraman, 1989) that exposes that the proactive is an anticipation process towards the needs that will be coming in the near future by looking for the new opportunity that possibly relates or not to the company, introducing the new product, and competing. The point is that the proactive company is a company which anticipates and reacts to the needs in the coming days (Lumpkin & Dess, 1996). The proactive company usually is the first one to enter the market.

### The Consumer Service Differences

Based on the result of an interview with all directors, can be found out that PT. XYZ does not innovate much in the service sector that is offered to the clients. It is carried on for the efficient and effective case that is worked on. The informants describe that the innovation naturally is

required to fulfill the demand and the customer needs yet for now company is optimistic about its featured product in the market.

In the company of tax consultant, a case project is obtained from the client is the main resource from the effective working on because the team involves all activities and face the issue directly. This situation put the team together to always react to find the solution. The informant also describes that the business sector that focuses on the service of tax consultant so that the market of this company is obvious and can be optimized due to when the company is consistent on the sector of one product business, the sustainable of the company is also stable as long as the country issuing the tax.

But on the other side, the informant claims that in the following days, the company requires attempts to encourage the innovation to support the research activity and development. For the company of tax consultant which has been existing for years, this activity is formalized on the special department such as the Department of Research and Development. This department is responsible for the output of new findings to fulfill the needs of the client case that is handled by the company. While for the company of tax consultant that is classified as the new one, research and development are performed by all staffs that involve in the case project.

The result of the interview shows that there is no facility in improving the knowledge for the staffs through training and development continues, course or continuing the study. This activity based on the fact that science is one of the stimulants for innovation. Besides that, the tax consultant needs to facilitate a forum for the staff for sharing knowledge and experience so that knowledge and experience from one case can be learned by other staffs. The benefit of sharing knowledge and experience will be more optimal if the company has a program of science management that manages how the knowledge and experience are collected to be accessed later by all sides that require.

This thing accords to (Lumpkin & Dess, 1996) who reveals that innovativeness describes the company actively quests new ideas, novelty, experiment and inspiring towards the solution in reaching out the competitive advantage. This point of view is carried by (Shin et. al., 2000) who argues that innovation orientation is required in the process, practice, and risk-taking in the activity of supply chain and will contribute in the company performance.

### **Risk-taking**

Based on the result of observation and interview, the informant explains that during running the business that based service towards the client's case needs to face all risks that relate to the case that is worked on. The related risk by the carrying out the project comprises the risk on the risk of product aspect and implementing technology that relates to human resource.

The risk of a product that is meant is the risk where the company only offers one service product to the prospective client and no additional service product in company but tax consultant. Otherwise, every client has different needs that can impact not every prospective client has the same case. This issue can be caused by; the pricing that is applied always change from one company to another company so that the approach that is implemented by the company could be different, the implementing fluency of case is persuaded by the capable human resource of the company who has good track record also involve all sides who have different interest or even the opposite.

The informant argues that the risk of the technical case relates to the method of implementing case, the prediction of implementing case until case closed could be unpredictable. This

technical issue can inhibit the implementing client's case but it does not mean that company has to avoid the case with high technical demand implementing. All informants describe that there is a client who demands high accuracy in predicting finalizing the case with a tax dispute that reaches 3 trillion. This case contains high technical risk moreover the company level is still startup even though this company still accept it and try to solve it professionally. The impact of this risk is overcome directly by the management by placing the second and third director who are experienced, have good performance and invite experts as the support to deal with the technical problem.

Besides that, based on the result of all informants, the client's case has a risk of delay time which has been agreed due to in quantity, the total of employees in company are 14 employees that consist of 5 experts, 3 supporting experts, and 6 administration staffs. The risk can occur due to lack of human resource that is potentially causing delay time which has been scheduled before. In the company, this kind of risk can be minimized by coordinating with all employees also accurate in running the job desk that has been applied by the company so that until now there is no client who feels unsatisfied towards the service of company.

This thing accords to (Miller, 1983) who argues that risk-taking is a tendency to take work risking and managerial choices with brave actions and carefully in aiming the goals. The risk has various meaning depending on the context where the risk can be implemented (Lumpkin and Dess, 1996). The will of taking a risk can be a will to take a loan or will to stake the asset in big amount for the uncertain output.

### **Competitive Aggressiveness**

From the result of the interview, the informants describe that aggressive in the competition to the company has to occur so that it will be able to take the lead from the competitors in aiming the opportunity to obtain the client's case. Company carries out various actions to face the competition that is focused on the relation between the company and the customer. Maintaining good relation with the customer and role as the problem solver with the aim of taking a lead from the competitors. Besides that, the client's trust needs to be strengthened and taken care by capability and honesty from the company in working out the project.

The informant of the main director explains that the actions are directed to the client means so that repeated order from the same client where the clients will trust their next cases to the same company. Besides that, the client is expected to recommend company to other clients. In addition to the directed actions to the client, the informant describes that the company requires to have specialization expert, even though company in quantity is not qualified but in quality, the existence of employees are experienced and qualified with the issue that is faced by the client. Through this specialization, the company will be a differentiator compared to other competitors.

Even though company is classified as new one in the tax consultant sector but the customer who put trust on the company lots of so that in 2018, the profit that is collected by the company reaches out one billion. This thing matches with (Lumpkin & Dess, 1996) who defines the will of aggressive in competing as a tendency to compete directly and strengthen in the market. This thing seems from the enthusiasm level of the company to take a front step from the competitors such as using the uncommon tactic. The additional dimension that is brought by (Lumpkin & Dess, 1996) is competitive aggressiveness where the company which has the competitive aggressiveness tend to be more responsive on the change and able to fit in from lots of competitors in the business.

## **Autonomy**

The result of observation and interview with some informants are figured out that autonomy in managing the management of company as the independent act that is delivered to the staff personally or group, whether those who work permanently or support team. This independent act is directed to the freedom of the staff to access information, communication vertically or horizontally, giving useful advice for the increase of the company performance or the case that is worked on. Particularly, the freedom is also delivered to the appointed team by the director to plan and manage the case whether for the research analyst, interfacing with the client, determining method or the management of a human resource that will be utilized on the case.

Autonomy to communicate can be carried out vertically between the leader and the staff or opposite also horizontally among the staff level. This communication channel provides formal or informal such as a meeting or direct communication in the field. Autonomy is also performed in legalizing the company where the informant reveals that company has a permit from various stakeholders in running its business. Some of the licenses are trade business license (SIUP).

However on the other side, the role of autonomy in company is felt not maximized due to poor in the administration aspect and no general SOP. As the informants explained before that SOP for the employees are not yet designed, employment contract based on verbal through the principle of trust and unavailable the facility of sustained training and development. It can impact the company performance still not optimal where the excessive working hours happen to the employees when dealing with the complicated case that takes more time to do until late at night.

Apart from that, another effect that comes up is the double job where an employee can handle some works at one time. Even though, the employees have been performing properly but, there are still some works that need to be finished due to the company has minimum human resource.

This condition corresponds with (Lumpkin & Dess, 1996) who exposes that autonomy aims at the capability of the company in viewing the opportunity and action, in the organization, autonomy is the independent action of the company to produce a vision and idea (Lumpkin & Dess, 1996; Nazdrol, 2012). (Certo et al., 2009) claim that autonomy is freedom of entrepreneurial that is required to generate the idea. Autonomy in the context of entrepreneurial orientation is a strategic autonomy (Lumpkin et al., 2010), it means that the company has high entrepreneurial orientation then the autonomy has to exist on the strategic level.

### **THE DOMINANT ASPECT OF ENTREPRENEURIAL ORIENTATION IN COMPANY.**

Based on the result of observation and interview, the informants explain that the dominant aspect of the factors which form the dimension of entrepreneurial orientation in company consist of innovativeness, risk-taking, personal initiative/proactive and competitive aggressiveness also autonomy so that shaping the attempt performance and the competitive advantage is dominated by the first dimension which is proactive, the next one of the second aspect that dominates which is an aggressive dimension in competing. On the third aspect, there is a risk-taking dimension and the fourth and fifth aspects are autonomy and innovative.

The dominant factor in entrepreneurial orientation in company is proactive where the informant as the owner describes that the company is established in 2015 then very proactive in identifying market opportunity. The company can be categorized advantage in identifying

the opportunity due to always update new information about the core business of the company itself. Besides that, the execution in the practice of business that is optimal will be an important point in interesting the prospective client to use the company service. As the example, the employees are always optimal and professional in doing court case in the court so that gaining new clients.

The next one is the identification of entrepreneurial orientation concept relates to the achievement of the company performance can be examined through the indicators are used. From the result of the interview shows that risk-taking and competitive aggressive is the main component that determines entrepreneurial orientation so that forming competitive advantage among the competitors.

This statement indicates that the risk that is possibly accepted by the company is inseparable part with the change of environment that is turbulence with one of the example is brave to take the risk with fewer employees compared to other competitors. On the other side, this risk can be anticipated by the qualified employee. Therefore, the strength of company in risk-taking will encourage the company to work harder so that the profit level can be achieved.

The result of the interview reveals that competitive aggressive forms positively and significantly to the company performance. This output gives a meaning that the more competitive aggressive of company is had, the better of the company performance accomplish. With the strengthening of competitive aggressive then it will help the company in developing the idea about the new strategy, focus on the attempt to produce satisfaction services also attempt to market the variant result in the market becomes a differentiator compared to other competitors.

The result of the interview reveals that the business strategy roles positively and significantly on the company performance. This outcome gives a meaning that the better business strategy that is had by company then the achievement of company performance is preferable. With the strengthening of the business strategy then it will help the company in creating a new idea, exposing opportunity to penetrate the market and doing experiment even risky, so that it finally can be a leader of the market by implementing the strategy and long term goal. This finding describes that company has been attempting to implement the business strategy as the base in running the business activity. Through this process, company proves to be able to respond to the change of environment particularly in the tax consultant zone by implementing properly the business strategy so that it can last.

Technically, the first step that can be done by company in arranging the business strategy is by placing the employee based on qualification, different pricing strategy from other competitors, marketing is performed by direct approaching so that the services can be very optimal.

While for the lower factor is the autonomy and innovation in entirely implementing the dimension of entrepreneurial orientation that consists of innovativeness, competitive aggressiveness, personal initiative/proactive and risk-taking that are applied in company, less maximal of implementation is proven from the result of an interview with all informants (directors) can be figured out that company does not innovate much in the sector of service product that is offered to the prospective client. This thing is carried on for efficiency and effective case that is worked on.

This thing matches with the RBV point of view (Barney, 1991; Wernerfelt, 1984) that one of the main points in the literature of strategic management that offers a perspective that focuses on



the internal company about how the company improves the competitive advantage and make sure a long term success. The RBV shows that the competitive advantage of the company is placed on how the company efficiently and effective acquisition and utilize the strategic asset that differs itself from other companies in producing and delivering the service and product.

The base of the competitive advantage that is combined with the activity scope that wishes to be accomplished by the company directing to the three common strategies to achieve the performance above the average then the company requires; financial leading, differentiation, and focus (Porter's, 1985). The focus strategy has two variants consist of financial focus and differentiating focus.

The leading strategy and financial differentiating seek for the competitive advantage in various segments while the focus strategy aims to financial advantage or differentiating in the narrow segment. The specific actions that it takes to apply every generic strategy is very variety such as common strategy that is proper in a certain industry. Even though, choosing and implementing the generic strategy is far from simple but, they are the logical route for the competitive strategy that needs to be investigated in the industry.

The focus strategy has two variants. On financial focus, a company looks for the advantage cost in the segment of its target while in the differentiating focus, a company seeks differentiation in the segment of its target. These two variants strategies focus depending on the difference between the focusing target segment and another segment in the industry. The financial focus exploits the difference in the budgeting behavior in some segments while differentiating focus utilizes the special needs of the customer in a certain segment. This kind of differences implies that the segment is treated badly by the competitor that is targeted thoroughly that serves them at the same time when they serve others. Hence, the company can accomplish a competitive advantage by dedicating itself on the segments exclusively. The width of a target is the level problem but, the main of the focus is to exploit from the different of a narrow target from the industry balance. The narrow focus inside and from itself is not enough to achieve the performance above the average. If the company can accomplish sustainable financial leading or differentiating in its segment and the segment structurally is interesting then its focus will be the performance above the average in the industry.

This circumstance will bring a positive impact due to the potency of the company can keep increased and decreasing the poverty and unemployment rates in Indonesia. The increase of market in the company also the amount of client in the company which keeps escalating needs to be responded also requires an attempt from all sides so that the development and the empowerment are right on the target in company. The increase of the market in the nation is reflected from the increase of total consumer also the profit reaches out one billion in 2018. This potency will be one of the great power in the sector of tax case service if it is developed seriously.

The company performance is a display of the situation entirely of the company for a certain time period. It is the outcome or achievement that is influenced by the operational activity of the company in utilizing the resources. The performance is a term generally used for some or all acts or activities of the organization for the period with reference on the total standards such as previous or projected budgeting with the base of efficiency, responsibility or management accountability etc (Srimindarti, 2004).

The dominant aspects outcome a significant output in increasing the organization performance that is viewed by four perspectives consists of financial, customer, business process, growth

and learning. From the four perspectives can shape corporate entrepreneurship capability that is proof that it has a strong influence to escalate the organization performance through improving corporate entrepreneurship capability. The internal factor also persuades the increase of the organization performance together or partially. The internal factor has dominant value on the organization performance through improving the capability of entrepreneurial in company, by viewing variation data then not only knowledge but also has to be strong in increasing the capability so that it will form the entrepreneurial character as of the organization performance is getting improved too.

(Kaplan, 2010). There are four perspectives that can be an indicator to measure the company performance (Balanced Scorecard) which is:

### **1. Customer Perspective**

The customer perspective is focused on how the organization concerns the customer so it can work. Knowing the customers and their hopes are not enough. The organization has to give the incentive to the manager and the employees who can fulfill the customer expectation. Bill Mariot says "Take care of your employee and they take care of your customer". The retention barometer or customer's loyalty shows how good the company is to concern its customers.

### **2. Learning and Growth Perspective**

For the incentive purpose, learning and growth perspective focuses on the human's ability. The key standard to measure manager performance is the employee's satisfaction, retention, and productivity. The employee's satisfaction admits that the employee's moral is important to improve productivity, quality, customer's satisfaction and responsiveness on the situation. The employee's retention admits that the employee develops the intellectual capital and the activity of nonfinancial that is worthy for the company. The employee's productivity admits the importance of the employee's output that can be measured physically such as the produced page or financial barometer such as income and earnings per employee.

### **3. Financial Perspective**

The balanced scorecard uses financial performance barometer such as profit and returns on investment (ROI) due to this barometer describes common language to analyze and compare the company. The financial barometer is important but not enough to direct the performance in creating value. The nonfinancial barometer is not available to declare bottom line. The balanced scorecard quests a balance from the multiple performance barometer whether financial or nonfinancial to direct the organizational performance towards the successful.

### **4. Internal Process and Production Process Perspective**

The employee who works is the best idea source to proceed with the business properly. The supplier relation is critical to succeed especially in the retail business and manufacturing assembly. The company can stop producing if it has a problem with the supplier. The customer values the service and product if they hold lots of supply to assure that the products are available. To avoid excess supply, the possible alternative is to make the supplier decrease the products throughput time. Throughput time is the total time from the order is accepted by the company until the customer receives the product. To shortcut throughput time can be useful if the customer wishes the service and product as soon as possible.

The result of this study denies the previous study from (Wahyu Hartono et al., 2017) who claim that there is no different characteristic among the factors of Innovativeness, Risk-taking, Personal Initiative / proactive, Autonomy, Competitive Aggressiveness. The proof of the second hypothesis denied is that the items sequence between the context of the developed country and developing country. In this case, there is a different item sequence from the dimensions of

the forming entrepreneurial orientation in company and merging the autonomy dimension into personal initiative/proactive and competitive aggressiveness. The next one, it is found out that the construct of the new item that relates to each other between risk-taking and personal initiative/proactive. It is proof that heterogeneous and the characters different between the factors of entrepreneurial orientation that is applied in the sector of tax service and the characteristic of entrepreneurial orientation that is implemented in other sector business.

Based on the result of the study above shows that the implementation of the entrepreneurial corporation in the company of tax service is focused on the client's case interest. This finding corresponds with the contractor which is company based existing case. Besides that, the implementation of entrepreneurial is directed to face the client's needs. This thing corresponds with the particular condition on the working on the case where the owner involves if needed. In addition, the company expects the coming of repeated order from the client and recommendation's client to other prospective client is an effective way to get an opportunity for the new case.

### CONCLUSION

1. There are five indicators in the role of Entrepreneurial Orientation (EO) in this company which is
  - a) Proactive comprises identification of market opportunity, updating information access that is related to tax service, marketing by word of mouth (door to door) also optimal service
  - b) Innovative comprises verified product, and the company does not do much innovation in the service sector that is offered to the prospective client. It is carried out for efficiency and effective case that is worked on. Besides that, no infrastructure in escalating knowledge for staff through sustained training and development, or continuing study.
  - c) Courage is taking a risk, the company only offer service product to the prospective client and lack of human resource as quantity.
  - d) The aggressive competition comprises market identification by more concerning with the quality of human resource and pricing strategy so that the profit will be obtained by the company maximally and the customer can keep using the company service.
  - e) Autonomy comprises the company has legal certification, bad administration also SOP of employee and exercise working hours.
2. The dominant factor of Entrepreneurial Orientation (EO) in this company consists of proactive while the second dominant aspect is aggressive in competition. The third aspect, there is risk-taking while for the four and five aspects is autonomy and innovative dimension, the company has not given yet training for the employee so that it will impact on the company performance which is not maximal.

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