The Interaction Between Entrepreneurial Orientation, Strategic Orientation and Tourism marketing: Evidence from Iraqi Tourism Industry

¹ Fadhil Abbass Kareem, ² Bushra Shakir Abdulhussein Al-Shukri, ³ Natalya Ahmed Alkaseer

Abstract- This study aims to explore the relationships between tourism marketing of Iraqi hotels and their entrepreneurial orientation, and strategic orientation as well as to determine the interacted relationship between entrepreneurial orientation, and strategic orientation. To achieve the purposes of the study the quantitative method was used, and three layers questionnaire was organized to reflect the main variables of the study, entrepreneurial orientation, strategic orientation and tourism marketing. The organized questionnaire was applied to 40 hotels (3, 4, and 5 stars hotels) In Iraq by face-to-face interview with the executive managers and the obtained data was analyzed. The findings indicate that entrepreneurial orientation positively affects both of strategic orientation and tourism marketing in our sample. The results also indicate that strategic orientation has an effect on the level of tourism marketing measured by profitability, sales, market share, and overall performance. These results will create an incentive for Iraqi hotel managers to use the entrepreneurial orientation and strategic direction as tools to achieve the objectives of the enterprise, develop behaviors that are consistent with business strategies, and make all employees feel innovative thinking.

Keywords – Competitive Advantage, Entrepreneurial Orientation, Strategic Orientation, tourism marketing, Iraqi hotels.

I. INTRODUCTION

The Iraqi tourism sector is suffering from great stagnation and depression at a time when the Iraqi economy is moving to the spaces of the market economy, which rely heavily on productive sectors active and able to create a continuous economic cycle. One of the most attractive sectors is the tourism sector. Domestic markets of the phenomenon of dumping goods, and became a culture of consumption is prevailing in the absence of domestic industries. It is the responsibility of the Iraqi tourism companies to improve the level of performance in such a way that creates their ability to compete with foreign companies and increase their market share by an effective strategy management [1-2]. The analysis of the strategy formulation and implementation processes of enterprises has been the basis for strategic management studies for many years. The strategy influences and directs the day-to-day operations of the business. At the same time, the strategy is closely related to the development of the company's ability to adapt to environmental changes. This is also the basis for long-term business success [3]. The modern business strategy focuses on the ability of businesses to achieve sustainable competitive advantage with unique resources and capabilities that cannot be imitated by competitors [4]. The common point of recruiting successful businesses is that they have certain values and common goals beyond the strategies and practices they create in response to changing conditions [1-5-6-7-8].

¹ Department of Business Administration, Faculty of Administration and Economics, University of Kufa, Iraq Email- abbass fadhil@yahoo.com

²Department of Accounting, Faculty of Administration and Economics, University of Kufa, Iraq Email- alshukribushra234@gmail.com

³Department of Accounting, Faculty of Administration and Economics, University of Kufa, Iraq Email- atalya.akaseer@uokufa.edu.iq

At this point, the strategic orientation and entrepreneurial orientation that makes a link between strategy and firm culture is a long-running process that helps business people build up their values, beliefs and business behaviors to achieve sustainable competitive advantage [9]. The prior research on the potential impact of strategic performance and an entrepreneurial orientation on various performance criteria and on the achievement of strategies and objectives in various areas of marketing and business management has been the subject of many workshops and has been the basis for strategic management and marketing of increased business performance [10]. From this point of view, it has been tried to determine whether the research topic entrepreneurial orientation and strategic direction have an effect on business performance. In the study (a), the relationship between concepts is first theoretically defined; (b) the field survey and the findings were presented.

2. LITERATURE REVIEW

2.1 Entrepreneurial Orientation

Although entrepreneurial orientation first emerged from the behavioral standpoint to distinguish between managers and business owners, over time, strategic management and entrepreneurship have developed in the form of an organizational phenomenon that reflects managerial capabilities to change competitive conditions and achieve strategic objectives as a joint venture. In this respect, entrepreneurial orientation has a strategic characteristic that determines the competitive strengths of the firm [11]. Entrepreneurial orientation refers to the desire of the operator to pursue new market opportunities and to renew existing fields of activity. Tolerance to market opportunities, supports the values proactive towards innovations and market opportunities [12]. In particular, being proactive towards new opportunities allows the business to produce products and services not only in front of their competitors, but also beyond their wishes and / or needs of existing customers. In essence entrepreneurial orientation is a concept that is more active and more aggressive than rivalry. In particular, it relates to the elimination of advantageous practices of competitors rather than seizing the opportunities / possibilities of enterprises and monitoring competitors in producing new products, services, techniques and / or methods. Entrepreneurial orientation is an important source of both sustainable recyclability advantages and performance in terms of businesses. In addition, entrepreneurial orientation is evaluated as a set of behaviors at the enterprise level for risk taking, innovation, and competitive aggressiveness by effectively assessing performance and growth objectives and environmental opportunities. Entrepreneurial orientation shows a multidimensional structure. Lumpkin and Dess (1996) added autonomy and competitive aggressiveness in their work [13]. Although three-dimensional studies (innovation, risk taking and proactivity) were considered in studies conducted by [14-15-16-17-18]. In this study, five dimensions of Entrepreneurial Orientation are considered. These dimensions are described in Table 1 below.

Table 1. Dimensions of Entrepreneurial Orientation

Dimensions	Explanation				
Innovative adaptation	This dimension refers to dealing with new ideas, untested new				
(orientation)	products / services, or technological and resultant creative				
	processes. More specifically, it reflects the capabilities and trends				
Proactive	This dimension emphasizes the pursuit of new entrances to the				
	pajamas, as well as the operator's leadership and innovation				
	Proactive in the process, it pioneers to lead the way in tracking				
	technology and management-related techniques, innovations,				
	nroducts / services to businesses in the sector.				
Risk Taking	This dimension refers to risk taking and opportunities to follow				
	effectively, focus on resources and take bold steps. It also aims at				
	redefining environmental factors and collecting information				
	continuously at risk. It is emphasized that the risk may be reduced.				
	However, it cannot be ruled out that the opportunities that have not				

Autonomy	This dimension freely expresses the opinions and opinions of				
	employees throughout the competition and the employees are very				
	committed to using the initiative in writing.				
Competitive aggressiveness	This dimension emphasizes the power and competence of the				
	business to compete with its competitors. It reflects the competitive				
	nosition of the business and its competitors in the sector it is in				

Source: HAMŞIOĞLU (2019)

.

2.2. Strategic Orientation

Strategic orientations are the fundamental principles that influence the business's marketing and strategy-building activities.). In the prior literature the concept of strategic orientation was defined in different ways. Wright, McMahan, McCormick, and Sherman (1998) explore the strategic orientation, businesses' internal integrity, and external adaptation, exploring opportunities and avoiding threats [19]. Hitt, Dacin, Tyler, and Park (1997) studied the strategic direction in the study as a reflection of the belief and mental models of senior management. In addition, strategic direction is defined as a specific approach that businesses implement to create superior and continuous performance [20]. Strategic orientation reflects management's perceptions of the environment and its response to environmental conditions. For example, the way to use strategic direction in an effective way is to improve the ability of customers to provide superior performance and business by transforming the needs of the competitors, competencies of the competitors and intermediaries into a culture of operation [21]. Strategic orientation is addressed in both marketing and strategic management literature and the performance implications of different strategic orientations are examined. Many works on operational performance is central to strategic direction and different performance criteria are used in the work [22-23-24-25-26-27. In addition, studies were carried out to determine the structure of strategic direction in these studies and the different components of strategic direction were examined either together or individually in these studies. These components are generally identified as market, entrepreneur, technology, innovation, innovation and quality orientation. In this study, strategic orientation components are considered in three dimensions as market orientation, quality orientation and technology. Table 2 below shows the detailed explanations of the components of strategic orientation.

Table 2: Dimensions of Strategic orientation

	Proactive	The operator is trying to discover, understand and satisfy the secret needs of the customers		
	orientation	Proactive orientation develops a deep insight into the development of innovative products		
	orientation			
		or services. To take advantage of these opportunities by evaluating market opportunities in		
		areas that have not yet been serviced. Proactive directionality is defined as the learning of		
		the market in which the business is located, the understanding and perception of the		
		environment and the response. It is the discovery of the invisible and unexpressed requests		
		and / or needs of the customers. Proactive orientation creates a competitive advantage by		
		reflecting superior processes and capabilities that cannot be quickly imitated by the		
		competitors of the business. At the same time, proactive Orientation is also a guiding		
o u o		feature to its customers.		
tati				
Orientation	Reactive	It is the enterprise's attempt to understand and satisfy the needs expressed by its customers		
	orientation	Reactive aspect provides in-depth knowledge of the operator's current knowledge and		
ket		experience and the client's desires. Reactive aspects refer to businesses that radically		
Market		innovate. Reactive orientation is the key capability of the operator and the complexity		
	An alternative p	philosophy of business philosophy, emphasized in many management researches, is quality		
	orientation. Quality orientation emerged as an alternative business philosophy in the early 1990s to meet the			
Quality Orientation	needs of the dynamic environment. Quality orientation is also defined as providing the competitive advantage			
	by achieving customer satisfaction at the end of the distribution quality perceived by the customer in the			
lity	organization. There is a strong link between quality orientation and business performance. Namely; reduce			
Quality Orientat		w customers to the business, all of which returns profitability to the business. Turnover o		
\bigcirc \bigcirc	cosis, attract ne	reasonates to the business, and of which returns problability to the business. Furnover of		

Innovative businesses are focused on R & D and are proactive in acquiring new technologies and using advanced technologies to develop new products. Technological orientation is a business philosophy that sets out superior products and services. For this reason, a technology-oriented enterprise can be defined as an enterprise capable of using it to develop new products without acquiring an important technological field. In addition, a technology-oriented enterprise is the organizational norm and values—that drive the activities and strategies of creativity and innovation. Employees in the technology-oriented business are often encouraged to put forth something new and this becomes a strategic and cultural enterprise priority. The technology orientation helps to develop more innovative, technologically superior products that are superior

Source: Alani et al. (2019), Jeong, Pae, and Zhou (2006)

2.3. Tourism Marketing

Performance is the qualitative or quantitative assessment of all planned efforts and results in the achievement of objectives. It is defined as a multi-dimensional structure that includes business performance, financial performance, operational performance and organizational performance dimensions. Competition conditions require detailed and versatile handling of business performance. Financial and non-financial measures are measured in performance measurement. Because performance measurement affects the strategic decisions of the operator. It is of utmost importance to measure the performance of the company in a sustainable competitive advantage with the right criteria and an accepted method. Objective and subjective methods are used to measure business performance. Objective requires the use of subjective data with the provision that it is difficult to reach the data [28]. Objective data are based on financial data rather than on the entity, and include subjective perceptions of customer satisfaction, sales growth, stakeholders, market share, and retention of employees [29]. There is also a strong correlation between objective and subjective measures in the studies conducted [30-31]. It has been found that there is a positive relationship between entrepreneurial orientation and tourism marketing in strategic studies [32-33-34-35-36-37-38].

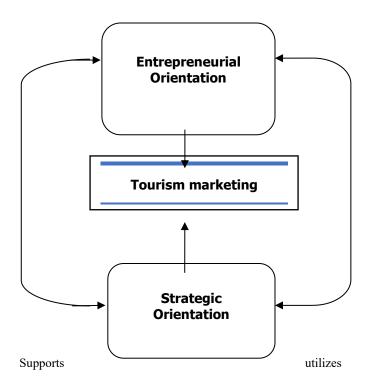


Figure 1. the relationships between Entrepreneurial Orientation, Strategic Orientation and tourism marketing

Finally, the interacted relationship between Entrepreneurial Orientation, strategic orientation and tourism marketing represent an integral relation, each part complies with another to support the business growth. Each business enterprise should utilize the available capabilities to improve the tourism marketing. Figure 1 shows these interacted correlations and indicate the direct impact of entrepreneurial orientation a strategic orientation on tourism marketing, and also reveals interacted correlations between the two variables.

3. DATA AND METHODOLOGY

3.1 Data Collection

The sample companies of this study include 10 of large and medium sized tourism enterprises operating in Iraq with emphasis on those working in the province of Najaf. An empirical study has been carried out according to the list of 3, 4, and 5 stars hotels. The total number of respondent s was determined as 40 executive managers at different levels of management (4 persons from each company), depending on the list obtained. A random sample was used for the questionnaire applied to 10 enterprises in the study. The number of subjects required for the study was determined as n = 40 (Newbold, 2008). Table 1 indicates the descriptive statistics of the study variable.

3.2. Measurements

All of the structures in the theoretical model are measured using multiple scales. The multiple scales used are explained in Table 2 below. Table 2 shows a summary of study's variables, their dimensions, and items. Scales used in the study were measured using the 5 Likert scale with interval scoring ranges from 1 to 5.

Table 2. The Summary of The Questionnaire

No.	Variables	Dimensions	No.	Source		
			Item			
1.	Entrepreneurial	Innovation	2	Miller and Friesen (1982)		
2.	Orientation	Risk Taking	1	Covin and Slevin (1989) and Miller and Friesen (1982)		
3.		Pro-activeness	2	Lumpkin and Dess (2001)		
4.		Autonomy	2	Shane (1995)		
5.	•	Competitive Aggressiveness	1	Lumpkin and Dess (2001)		
6.	Strategic	Market Orientation	10	Narver et al. (2004)		
7.	Orientation	Quality Orientation	10	Douglas and Judge (2001)		
8.		Technological Orientation	10	Jeong et al.'s (2006) study		
9.	Tourism marketing	Sales	1	Rose and Shoham (2002) and Matsuna and Mentzer (2000).		
10.		Profitability	1	Rose and Shoham (2002) and Matsuna and Mentzer (2000).		
11.		Overall Performance	1	Rose and Shoham (2002) and Matsuna and Mentzer (2000).		
12.		Market share	2	Rose and Shoham (2002) and Matsuna and Mentzer (2000).		

As shown above, three main variables considered in this study. The first variable is entrepreneurial orientation, this variable first refined Antoncic and Hisrich (2001), which were first reviewed by Khandwalla (1977) and then by many researchers to measure entrepreneurial orientation. In this study, the entrepreneurial orientation was evaluated in 5 dimensions depending on the work done by Dess and Lumpkin (1996). These dimensions; innovation, risk taking, productivity, autonomy and competitive aggressiveness. From this point on, the innovative orientation was measured by 2 items by the scale developed by Miller and Friesen (1982). Pro-activity scale was measured by 2 items by the scale developed by Lumpkin and Dess (2001). The risk-taking scale was measured by 1 item developed by Covin and Slevin (1989) and Miller and Friesen (1982). Competitive aggressiveness was measured by 1 item with the scale developed by Lumpkin and Dess (2001). These scales were measured with 5-point Likert type materials. The autonomy scale was measured by 2 items by the scale developed by Shane (1995).

Strategic orientation is the second variable, which it has been evaluated in three main dimensions, quality orientation, technological orientation and market orientation. In order to measure quality dimension, it was prepared by using the works done by Douglas and Judge (2001). The quality aspect is composed of seven items. These; decision of top management, quality philosophy, quality education, continuous improvement, quality data management, management of intermediaries and employees. Quality Orientation is measured by 10 questions. The technological orientation was measured by four questions using Jeong et al.'s (2006) study. Market orientation was assessed in two dimensions as a proactive and reactive market orientation prepared using the work of Narver et al. (2004). Two dimensions were measured with 10 questions. Finally, the tourism marketing is the third variable, it was prepared using the works of Rose and Shoham (2002) and Matsuna and Mentzer (2000). Tourism marketing scale consists of sales, profitability, overall performance, market share and is measured with 5 questions.

3.3. Research Hypotheses and Model

This study relies on a theoretical framework and was based on a model. (see Figure 2). The generated research model was constructed as a causality model and a causality research in the research (Malhotra, 2007), because the generated research model is aimed at finding causal relations between variables and testing these causal relations in the study.

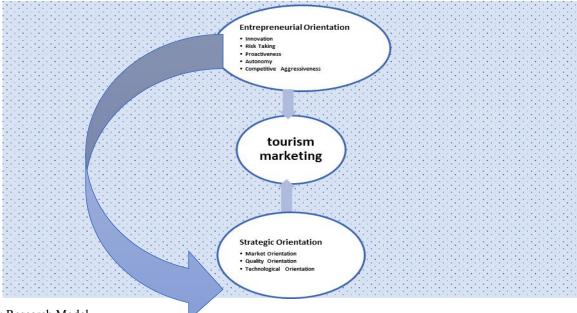


Figure 2: Research Model

Three hypotheses have been developed in the direction of the research model. These hypotheses are shown below.

H1: There is a positive relationship between entrepreneurial orientation and strategic orientation

H2: There is a positive relationship between strategic orientation and tourism marketing

H3: There is a positive relationship between entrepreneurial orientation and tourism marketing

4. RESULTS

Using Pearson Correlation Analysis and multiple regression model, the hypotheses of the study were examined, the Variables of Entrepreneurial Orientation: 16 items were examined to evaluate the entrepreneurial orientation dimensions. 2 items OTN1 and OTN3 from the autonomy dimension, 1 item AIN2 from the dimension of adaptive innovation, 1 item PRO3 from the proactivity dimension, and 2 items from the risk taking dimension RT1, since the model does not have the desired factor load values, the model does not give meaningful t values and the error variances are very high., RT3, 2 items COP1 and COP3 from competitive aggressiveness dimension were extracted from the analysis, and the measurement models that the measurement models were repeated and the items giving the significant t values and the compliance indexes were sufficient were included in the analysis. Table 3 shows the rating ratios of entrepreneurial orientation factors. Table 3 indicates the results of Pearson Correlation Analysis:

Table 3. Results of Pearson correlation analysis

Correlations

		EO	SO	FP
	Pearson Correlation	1	.878**	.949**
EO	Sig. (2-tailed)		.000	.000
	N	40	40	40
	Pearson Correlation	.878**	1	.854**
SO	Sig. (2-tailed)	.000		.000
	N	40	40	40
	Pearson Correlation	.949**	.854**	1
FP	Sig. (2-tailed)	.000	.000	
	N	40	40	40

^{**.} Correlation is significant at the 0.01 level (2-tailed).

Table 4. Results of regression models

Variables			В	t
Entrepreneurial Orientation		Strategic Orientation	0,86	4.56
Strategic Orientation —	→	Firm Performance	0,75	8.65
Entrepreneurial Orientation —	→	Firm performance	0.77	5.87

According to these results, hypotheses formed in the study were accepted. In other words, the first hypothesis was adopted that the research was formed as "positive effect of entrepreneurial orientation strategic direction". The standardized path coefficients (β) were found to be 0.86 and the relationship between these two variables was found to be high and meaningful (β 0,86; t = 4,56; p <0,05). This value implies that a one-point increase in entrepreneurial direction will result in a 0.86 percentage point decrease in strategic orientation of a 0.86 percentage point increase in strategic

direction or a one-point decrease in the opposite direction. The second hypothesis, "Strategic orientation, positively influencing Firm performance" was adopted. The standardized path coefficients (β) were found to be 0.75 and it was understood that the relationship between these two variables was high and meaningful (β 0,75; t = 8,65; p <0,05). This means that a one-point increase in strategic direction, a 0.75 percentage point increase in performance or a one-point decrease in the opposite direction would result in a 0.75 percentage point decrease in performance. The third hypothesis, entrepreneurial orientation, positively affects business performance, was adopted. The standardized path coefficients (β) were found to be 0.77 and it was understood that the relation between these two variables was high and meaningful (β 0,77; t = 5,87; p <0,05). This implies that a one-point increase in entrepreneurial direction, a 0.77-point increase in performance or a one-point decrease in the opposite direction would result in a 0.77-point decrease in performance.

5.CONCLUSION

This study aims to test the integrative relationship between the variables of the entrepreneurial orientation, the strategic direction and the level of performance in the tourism sector companies. The results obtained from the test of 400 companies operating in the tourism sector in Iraq were accepted; the first hypothesis was accepted that "the entrepreneurial approach has a positive impact on the strategic direction", and it was noted that the relationship between these two variables was high and meaningful (β 0,86; t = 4,56; P <0.05). It was found that there was a positive relationship between entrepreneurial direction and strategic direction in the studies conducted [12]. The results obtained from these studies support the results of the study. Moreover, the second hypothesis was adopted that "the strategic direction affects business performance positively", and it was understood that the relationship between these two variables was high and meaningful (β 0.75; t = 8,65; p <0.05). He also found a positive relationship between strategic direction and performance [32]. The results obtained from these studies support the results of the study. The third hypothesis was accepted that "entrepreneurial orientation affects business performance positively" and it was understood that the relationship between these two variables was high and meaningful (β 0,77; t = 5,87; p <0.05). It was found that there is a positive relationship between entrepreneurial orientation and business performance in a literature survey (Zahra and Garvis, 2000) [35]. The results obtained from this summer directional research support the results of this study. In addition, business managers 'decisions and behaviors play an important role in the success of the entrepreneurial direction and strategic direction, and in the impact of implementation, when companies operating in a rapidly changing and evolving environment enter new markets and achieve a sustainable competitive advantage. The fact that customers differ from field competitors in which companies operate depends on the uniqueness of customers and / for this reason, business managers need to use leadership and strategic direction as tools to achieve business goals and develop behaviors that are consistent with business strategies, and make all employees feel creative thinking. Some suggestions for future surveys: While research results are interpreted, some limitations are taken into account. In fact, study in the first sector is dealt with in one sector is one of the main limitations of the study, as the results obtained prevent it from being generalized to other sectors. Secondly, it is cross-sectionally designed to operate due to lack of time. Consequently, comparative research has been restricted in different sectors, especially those sectors where competition is severe, with results achieved, and a broader sample has been strengthened. The results that will be obtained from the works that will be implemented in the textile companies in the various countries that will be conducted in the future can be compared, and the number of samples can be expanded and a road map for tourism companies can be created with the results obtained. Finally, personal data may not necessarily reflect the actual situation due to the errors of the interviewer and a respondent. Thus, future studies can yield different results for different sector sizes, with different sample sizes.

REFERENCES

[1] Al-Wattar, Y. M. A., Almagtome, A. H., & AL-Shafeay, K. M. (2019). The role of integrating hotel sustainability reporting practices into an Accounting Information System to enhance Hotel Financial Performance: Evidence from Iraq. African Journal of Hospitality, Tourism and Leisure, 8(5), 1-16.

- [2] Ali, M. N., Almagtome, A. H., & Hameedi, K. S. (2019). Impact of accounting earnings quality on the goingconcern in the Iraqi tourism firms. African Journal of Hospitality, Tourism and Leisure, 8(5), 1-12.
- [3] Sinkovics, R. R., & Roath, A. S. (2004). Strategic orientation, capabilities, and performance in manufacturer—3PL relationships. Journal of business Logistics, 25(2), 43-64.
- [4] Hunt, S. D., & Lambe, C. J. (2000). Marketing's contribution to business strategy: market orientation, relationship marketing and resource-advantage theory. International Journal of Management Reviews, 2(1), 17-43.
- [5] Ali, M., Hameedi, K., & Almagtome, A. (2019). Does Sustainability Reporting Via Accounting Information System Influence the Investment Decisions in Iraq? International Journal of Innovation, Creativity and Change, 9(9), 294-312.
- [6] Almagtome, A., & Abbas, Z. (2020). Value Relevance of Financial Performance Measures: An Empirical Study. International Journal of Psychological Rehabilitation, 24(7), 6777-6791.
- [7] Almagtome, A., Shaker, A., Al-Fatlawi, Q., & Bekheet, H. (2019). The Integration between Financial Sustainability and Accountability in Higher Education Institutions: An Exploratory Case Study. International Journal of Innovation, Creativity and Change, 8(2), 202-221.
- [8] Once, S., & Almogtome, A. (2014). The relationship between Hofsted's national cultural values and corporate environmental disclosure: an international perspective. Research Journal of Business and Management, 1(3), 279-304.
- [9] Zhou, K. Z., Brown, J. R., & Dev, C. S. (2009). Market orientation, competitive advantage, and performance: A demand-based perspective. Journal of business research, 62(11), 1063-1070.
- [10] Arrfelt, M., Wiseman, R. M., McNamara, G., & Hult, G. T. M. (2015). Examining a key corporate role: The influence of capital allocation competency on business unit performance. Strategic Management Journal, 36(7), 1017-1034.
- [11] Covin, J. G., Green, K. M., & Slevin, D. P. (2006). Strategic process effects on the entrepreneurial orientation—sales growth rate relationship. Entrepreneurship theory and practice, 30(1), 57-81.
- [12] Zhou, K. Z., Yim, C. K., & Tse, D. K. (2005). The effects of strategic orientations on technology-and market-based breakthrough innovations. Journal of marketing, 69(2), 42-60.
- [13] Lumpkin, G. T., & Dess, G. G. (1996). Clarifying the entrepreneurial orientation construct and linking it to performance. Academy of management Review, 21(1), 135-172.
- [14] Zhang, J. A., Edgar, F., Geare, A., & O'Kane, C. (2016). The interactive effects of entrepreneurial orientation and capability-based HRM on firm performance: The mediating role of innovation ambidexterity. Industrial Marketing Management, 59, 131-143.
- [15] Lechner, C., & Gudmundsson, S. V. (2014). Entrepreneurial orientation, firm strategy and small firm performance. International Small Business Journal, 32(1), 36-60.
- [16] Anderson, B. S., Kreiser, P. M., Kuratko, D. F., Hornsby, J. S., & Eshima, Y. (2015). Reconceptualizing entrepreneurial orientation. Strategic Management Journal, 36(10), 1579-1596.
- [17] Wales, W., Gupta, V. K., Marino, L., & Shirokova, G. (2019). Entrepreneurial orientation: International, global and cross-cultural research. International Small Business Journal, 37(2), 95-104.
- [18] Oktavio, A., Kaihatu, T. S., & Kartika, E. W. (2019). Learning Orientation, Entrepreneurial Orientation, Innovation And Their Impacts On New Hotel Performance: Evidence From Surabaya. Jurnal Aplikasi Manajemen, 17(1), 8-19.
- [19] Wright, P. M., McMahan, G. C., McCormick, B., & Sherman, W. S. (1998). Strategy, core competence, and HR involvement as determinants of HR effectiveness and refinery performance. Human Resource Management: Published in Cooperation with the School of Business Administration, The University of Michigan and in alliance with the Society of Human Resources Management, 37(1), 17-29.
- [20] Hitt, M. A., Dacin, M. T., Tyler, B. B., & Park, D. (1997). Understanding The Differences In Korean And Us Executives'strategic Orientations. Strategic Management Journal, 18(2), 159-167.
- [21] McGee, J. E., & Peterson, M. (2019). The long-term impact of entrepreneurial self-efficacy and entrepreneurial orientation on venture performance. Journal of Small Business Management, 57(3), 720-737.
- [22] Alani, E., Kamarudin, S., Alrubaiee, L., & Tavakoli, R. (2019). A Model of the Relationship Between Strategic Orientation and Product Innovation Under the Mediating Effect of Customer Knowledge Management. Journal of International Studies, 12(3), 232-242.

- [23] Campbell, J. M., & Park, J. (2017). Extending the resource-based view: Effects of strategic orientation toward community on small business performance. Journal of Retailing and Consumer Services, 34, 302-308.
- [24] Dutot, V., & Bergeron, F. (2016). From strategic orientation to social media orientation: Improving SMEs' performance on social media. Journal of small business and enterprise development, 23(4), 1165-1190.
- [25] Mu, J., Thomas, E., Peng, G., & Di Benedetto, A. (2017). Strategic orientation and new product development performance: The role of networking capability and networking ability. Industrial Marketing Management, 64, 187-201.
- [26] Nicholls-Nixon, C. L., & Valliere, D. (2018). Strategic Orientation and Business Incubator Performance: An Effectuation Perspective. Academy of Management Global Proceedings(2018), 245.
- [27] Saebi, T., Lien, L., & Foss, N. J. (2017). What drives business model adaptation? The impact of opportunities, threats and strategic orientation. Long range planning, 50(5), 567-581.
- [28] Matsuno, K., Mentzer, J. T., & Özsomer, A. (2002). The effects of entrepreneurial proclivity and market orientation on business performance. Journal of marketing, 66(3), 18-32.
- [29] Venkatraman, N., & Ramanujam, V. (1987). Measurement of business economic performance: An examination of method convergence. Journal of management, 13(1), 109-122.
- [30] Perry, M. L., & Shao, A. T. (2002). Market orientation and incumbent performance in dynamic market. European Journal of Marketing, 36(9/10), 1140-1153.
- [31] Sin, L. Y., Tse, A. C., Yau, O. H., Lee, J. S., & Chow, R. (2002). The effect of relationship marketing orientation on business performance in a service-oriented economy. Journal of Services marketing, 16(7), 656-676.
- [32] Narver, J. C., Slater, S. F., & MacLachlan, D. L. (2004). Responsive and proactive market orientation and new-product success. Journal of product innovation management, 21(5), 334-347.
- [33] Slater, S. F., & Narver, J. C. (2000). The positive effect of a market orientation on business profitability: A balanced replication. Journal of business research, 48(1), 69-73.
- [34] Khaghaany, M., Kbelah, S., & Almagtome, A. (2019). Value Relevance of Sustainability Reporting Under Accounting Information System: Evidence from Tourism Industry. African Journal of Hospitality, Tourism and Leisure, 8(special issue), 1-13.
- [35] Hamşioğlu, A. B. (2019). Pazarlamada Paradigmik Değişim-Girişimci Pazarlama Davranişlarinin Belirlenmesi Ve Girişimci Yönlülüğün Rolü: Bir Araştirma-The Paradigmatic Change In Marketing-The Role Of Entrepreneurial Orientation And The Determination Of Entrepreneurial Marketing Behaviours: A Research. Mehmet Akif Ersoy Üniversitesi Sosyal Bilimler Enstitüsü Dergisi, 10(24), 199-222.
- [36] Jeong, I., Pae, J. H., & Zhou, D. (2006). Antecedents and consequences of the strategic orientations in new product development: The case of Chinese manufacturers. Industrial Marketing Management, 35(3), 348-358.
- [37] Almusawi, E., Almagtome, A., & Shaker, A. S. (2019). Impact of Lean Accounting Information on the Financial performance of the Healthcare Institutions: A Case Study. Journal of Engineering and Applied Sciences, 14(2), 589-599.
- [38] Kbelah, S., Almusawi, E., & Almagtome, A. (2019). Using Resource Consumption Accounting for Improving the Competitive Advantage in Textile Industry. Journal of Engineering and Applied Sciences, 14(2), 275-382.