

Exploration of Bali's Cultural Values and Entrepreneurial Orientation in Relation to Cooperative Managers In Bali

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Abstract

Bali is famous for its cultural diversity especially in the physical form. In addition, Bali also has a culture manifested in the form of values which support the creativity of Balinese. This study has three objectives: (1) to explore the cultural values of local Balinese that consist of *jengah*, *taksu*, and *menyama braya*; (2) to test the three dimensions of *jengah*, *taksu*, and *menyama braya* as a construct into the cultural values of local Balinese to be valid and reliable; and (3) to explain the relationship between the values of local culture and the entrepreneurial orientation. The research method was by combining qualitative and quantitative approaches. A qualitative approach draws on research by Templeton (2002) and Dewi (2013). A quantitative approach uses analytical techniques namely Content Validity Confirmatory Ratio and Factor Analysis. In this study, a qualitative approach was done towards informants who were experts and understood the culture of Bali, while a quantitative approach was used for respondents who were cooperative managers in Bali. The results show that *jengah*, *taksu*, and *menyama braya* are implementation of *Tri Hita Karana*. This study also confirms that *jengah*, *taksu*, and *menyama braya* are culturally valid and reliable to reflect the local culture of Bali. *Jengah* is dominantly reflected by the spirit of working hard to achieve a better life. *Taksu* is also dominantly reflected by honesty, which implies doing something right, while *menyama braya* is reflected by upholding the principle of mutual cooperation. The spirit of hard work and upholding the principles of honesty and cooperation reflect behaviors that support entrepreneurial orientation. *Jengah*, *taksu*, and *menyama braya* are formulated into a proposition: Stronger *jengah*, *taksu*, and *menyama braya* impact on higher entrepreneurial orientation.

Keywords: Cultural Values, *Jengah*, *Taksu*, *Menyama braya*, Entrepreneurial Orientation

1. Introduction

The influence of culture on entrepreneurial orientation has been studied in several countries, but the results seem inconsistent. Entrepreneurial orientation does not mediate the effect of Malaysian culture to organizational performance (Zainol, 2010), and culture has no effect on the religious dimension of entrepreneurship among Turkish businessmen in the UK (Altynay, 2011). Research in India (Gupta, 2008) and in China (Ruixiang, 2012, Arribs, 2013) show the orientation is supported by a culture of entrepreneurship. Inconsistent research results could be because culture is a very broad concept; to expand the concept of culture requires a qualitative approach. Research based on culture with an entrepreneurial orientation are more often done in countries that have been developed, while research with the same topic also needs to be done in developing countries (Stephen and Uhlaner, 2010).

Indonesia as a developing country has diverse cultures; one of them is Balinese culture. The values of Balinese culture that are still firmly entrenched in the lives of Balinese are togetherness values, harmony value, value of loyalty, and the value that can encourage a work ethic. Those values are retained as capital strength to build Bali. Some Bali's tangible cultural values are *jengah*, *taksu*, and *menyama braya*; those are the cultural values that are improving the creativity of the people of Bali (Geriya, 2010). *Jengah*, *taksu*, and *menyama braya* are also the social values of the Balinese that are culture-based and performance-based (Ardana, 2007). *Jengah*, *taksu*, and *menyama braya* are the implementation of *Tri Hita Karana* culture in Bali. A number of research associated with Balinese culture with an entrepreneurial orientation have already been studied (Riana, 2011, Kory, 2014). Those

research begin by exploring and formulating cultural variables into a construct that are valid and reliable by developing a qualitative approach.

The purpose of this study is to explore the cultural values of *jengah*, *taksu*, and *menyama braya*. This study also aims to test whether *jengah*, *taksu*, and *menyama braya* contain values that are valid and reliable as local Balinese culture, and explain their relationship with the entrepreneurial orientation.

2. Literatur Review

2.1 Orientation Entrepreneurship

Entrepreneurial orientation is reflected by a person's willingness to innovate, take risks, and become proactive. Innovation, risk, and proactive are the dimensions of entrepreneurial orientation (Patrik, 2002). Innovation is reflected by the ability to be ahead of the competitors; risk is the ability to calculate risk, while proactive is the ability to anticipate opportunities due to environmental changes. Entrepreneurial orientation is a multi-dimensional concept. The effect of entrepreneurial orientation towards performance is positive and has been recognized by many researchers (Irene, 2006; Li, 2008; Fairoz 2010; Najmababi 2013). Lumkin and Dess (1996) state that one of the important factors that could explain the concept of entrepreneurial orientation is a cultural factor. Cultural values can shape behaviors including entrepreneurial behavior. The relationship between culture and the entrepreneurial orientation is described in the Theory of Weber (1905) and supported by the results of research (Collin, 1997).

2.2 Culture

Social Theory of Culture explains that the importance of culture are beliefs, values, traditions, and patterns of behavior that are shared by a particular group. A certain group may be a nation, ethnic group, religious communities, and even student groups. Culture is taught by one generation to the next generation through the process of socialization. Social norms are rules and expectations about how group members should behave; they also have a role as an element of culture buffer (Taylor, 2012: 12). Consensus theory states that values are the main elements of social life. Every community upholds certain values, and values are the binding of a society. Values as the basis of upheld behavior color the life of a community (Artadi, 2011: 147). Cultural values are a form of abstract culture consisting of conceptions, which live in the minds of most citizens on matters that they deem to be most valuable in life.

Religion contains the values and norms inherited so that it becomes a culture, as a basis for behaving included in entrepreneurial behavior. The famous work of Max Weber's is *The Protestant Ethic and the Spirit of Capitalism* (Santoso, 2012: 25). According to Weber, no clear causal relationship between religion and economics exists. Guiso et al. (2007) found that the average religion is good for the development of attitudes which are conducive to economic growth. Nonetheless, religion cannot conclude which is better for economic growth. The values derived from religion are used as a guide in behavior, and maintained as culture. Balinese culture has been known throughout the world, especially in the physical form. In addition, Bali also has a culture in the form of values. Balinese culture that is already known in the world is *Tri Hita Karana*. *Tri Hita Karana* culture contains the values of harmony, which is implemented in the form of *jengah*, *taksu*, and *menyama braya*.

2.3 Balinese Culture: *Jengah*, *taksu*, and *menyama braya*

Culture is defined as a competitive pride. The concept of *jengah* in entrepreneurial behavior is an incentive to innovate or spiritual movement that becomes the base of all the changes in people's lives (Mantra, 1992: 17; Purawati 2011; Dibia, 2012). *Jengah* is one of the important terms in traditional Balinese culture that stimulates the emergence of self-motivation. Without a sense of *jengah*, a person does not have the passion to work hard to achieve a better life (Dibia, 2012: 93). Born from Hinduism, *jengah* is expressed as one of the values of Balinese culture.

Taksu is an important concept in the cultural traditions of Bali. Balinese people understand *taksu* in two meanings, abstract and concrete. In the abstract sense, *taksu* means spiritual power that can provide inspiration source, creativity power and intellectual ability that are inexhaustible. In concrete terms, *taksu* is a place of worship or corrected to invoke the energy/spiritual powers in accordance with the profession (Dibia, 2012: 10).

Balinese believe that every success is inseparable of grace or strength of *Ida Sang Hyang Widhi* (the name of God in Hinduism in Bali). *Taksu* in Balinese culture has a meaning as nature's creativity pure culture that gives spiritual strength to someone (Mantra, 1992: 7; Dibia 2012). *Taksu* reflects their confidence, particularly self-confidence because their inner strength and inner power give intelligence, beauty, and miracles. In western culture, *taksu* is known as stage presence or charisma. In India, the concept of *taksu* is known for sense. The sense in the Indian concept has the potential to fascinate and is magnetic (Dibia, 2012: 37-38). Geriya et al., (2010) found that *taksu* is local wisdom which serves as the cultural capital that inspires and becomes a source of creative industry development in Bali.

Menyama braya is etymologically composed of two words, *nyama* and *braya*. *Nyama* means brothers; behaving *braya* means that you are having a blood relationship (sibling or cousin). *Braya* may also mean neighbors or relatives of human beings. Behaving *braya* is a way of life that to be brothers, people are seen not only from their blood relations but all men are brothers (Damayana, in 2011). The concept of behaving *braya* is the same as *guanxi* in Chinese culture that is used to form a network for business purposes. The concept of *menyama braya* is implemented in the form of helping each other both among religions and between religious communities (Parimartha, 2011: 1). A tradition of *menyama braya* has been practiced by the people of Bali for generations that promotes family values, harmony among communities and individuals, as well as promoting the value of solidarity as if it has become part of public life (Geriya, 2010: 152).

3.1 Research Method

3.1 Location and time of research

This research was conducted in Bali using primary data from various informants in 2015. Informants were humanists, scholars, priests and practitioners by using a qualitative approach, while a quantitative approach was applied for respondents who were cooperative managers in Bali.

3.2 Research variable

This study used local cultural variables namely *jengah*, *taksu*, *menyama braya* and entrepreneurial orientation.

3.3 Methods of data collection

Data were collected by interviews which were both structured and unstructured, documentation, and triangulation.

4. Method of data analysis

This study used qualitative and quantitative approaches based on research (Churchill, 1988); (Templeton, 2002) and (the Goddess, 2013). The qualitative research process began with exploring *jengah*, *taksu*, and *menyama braya*. The exploration results were used for the next research steps. The steps in this study are presented in Figure 1.

4. Result Analysis

4.1 Results of the exploration of *jengah*, *taksu* and *menyama braya* culture

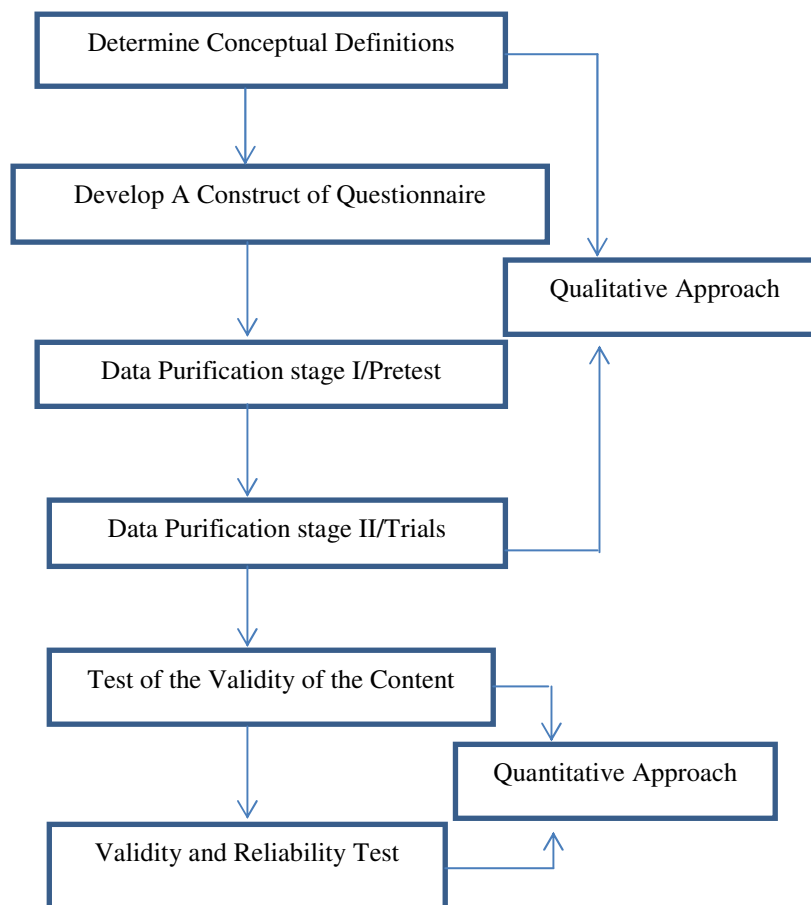
Exploration in this study aims to determine the meanings or values contained in the culture of *jengah*, *taksu* and *menyama braya*. At this stage, expert informants were involved, consisting of humanists, scholars, pastors, community leaders, and managers. The number of respondents consisted of six academics, three public figures, five managers, and three priests.

The result of interviews with the humanists who also work as academics is as follows:

Jengah, *taksu* and *menyama braya* are three concepts as the essence of *Tri Hita Karana* culture. *Tri Hita Karana* are three ways to achieve the goal of life in Hinduism that is also called *jagadhita*. *Tri Hita Karana*

culture in the daily life of Balinese is implemented in the form of *jengah*, *taksu* and *menyama braya*. *Jengah* is the competitive spirit, achievement motivation, thinking ahead, working hard, struggling for life and tendency to win competitions. *Taksu* is an inner power that comes from God, faith, trust, creativity, respect, and charisma. *Menyama braya* behavior prioritizes fraternal relations, helping each other, mutual cooperation, and togetherness

Figure 1. Research Steps



The concept of *jengah*, *taksu*, and *menyama braya* reflects the principles of entrepreneurial orientation required to achieve competitive advantages. *Jengah* emphasizes the spirit of competition; *taksu* reflects Balinese people who strongly believe in the power of God that can be seen from daily activities which are always preceded by *yadnya*. *Yadnya* is one of many ways that people do to connect to God. *Menyama braya* emphasizes the interaction between Balinese people and their environment. The concept of *jengah*, *taksu*, and *menyama braya* can work together for a better life.

The priests expressed their view about the concept of *jengah*, *taksu* and *menyama braya* as follows:

Any activity that humans do is due to the blessing of *Ida Sang Hyang Widhi* (the name of gods in Hinduism). With the blessing, humans will succeed with hard work and mutual need between each other. The blessing of God is called *taksu*, while the human interaction with each other is called *menyama braya*. Balinese society cannot be separated from *yadnya* to implore the blessing or the power from God. The presence of *yadnya* is the reason why *jengah*, *taksu* and *menyama braya* are implemented in the daily life of Balinese.

According to the priests, any success achieved depends on the blessing that comes from God. In Balinese culture, the power that is believed coming from God is named *taksu*. *Taksu* can be realized by doing *yadnya* before doing any activity. In the daily life, Balinese strongly believe in God's hand for their success that is implemented in the form of practicing *yadnya*. Dreams can be achieved with the blessing of God, followed with the spirit of hard work; this act is termed as *jengah*. *Jengah* is reflected by the spirit of working hard to achieve a better life. *Jengah* with positive perspective and coupled with *menyama braya* are the Balinese ways of life that concern the relationships in society.

Managers and traders revealed their opinion about the concept of *jengah*, *taksu* and *menyama braya*:

The concept of *jengah* motivates everybody to come forward to see the success of others. *Jengah* is a competitive spirit in a positive way that is based on honesty or work properly that reflects *taksu*. Meanwhile, the concept of *menyama braya* can be realized with a good cooperation and mutual help.

The manager/public figures and traders believe to be able to win a competition, people must know how to do the job properly, coupled with honesty and cooperation with others. The competitive spirit, honesty, and cooperation are the implementation of *jengah*, *taksu* and *menyama braya*.

The results of interviews with expert informants about the meaning of *jengah*, *taksu* and *menyama braya* are presented in Table 1.

Table 1

Glossary of *Jengah*, *Taksu*, *Menyama Braya* Terms

Profession	Item-item					
	J	<i>Jengah</i>	T	<i>Taksu</i>	M	<i>Menyama braya</i>
Humanists	1	Competitive Spirit	1	Inner power	1	Mutual Help
	2	Thinking Ahead	2	Appeal of	2	Help each other
	3	Achieving A Better Life	3	Creativity	3	<i>Tepo saliro</i>
	4	Working Hard	4	Trust Authority	4	Help each other
	5	Innovation	5	Being Respected	5	Mutual cooperation
	6	Winning Competitions	6	Charisma	6	Need each other
	7	Struggling For Life				
	8	Learning				
Priests	1	Competitive Spirit	1	Inner power	1	Mutual Help
	3	Motivation	2	Creativity	6	Need each other
	4	Hard Working	3	Confidence	7	Look fraternity
	5	Innovation	5	Being Respected		
	8	Learning	6	Charisma		
			7	Trust		
Public Figures	1	Competitive Spirit	1	Inner Strength	3	Rasa kasih
	4	Hard Working	2	Creativity	6	Need each other
	8	Learning	3	Trust	7	Look fraternity
			7	Confidence		
			8	Sincerity		
Managers	1	Morale	1	Power of God	1	Mutual Help
	2	Motivation	8	Doing Well	6	Need each other
	5	Achievement			7	Look fraternity
	8	Ability to Innovate				
Traders	1	Competing Positively	1	Inner power	2	Mutual Help
	2	Willingness to Go Forward			7	Look fraternity
	4	Hard Working				

The concept of *jengah*, *taksu* and *menyama braya* contains the values derived from the concept of *Tri Hita Karana*. The concept of *Tri Hita Karana* is a concept containing humanizing values, growing plants, and being grateful to gods. *Tri Hita Karana* are three ways to achieve goals in Hinduism called *jagadhita* or happiness. The concept of *jengah*, *taksu* and *menyama braya* is a cultural power as capital in life to gain welfare. Happiness can be realized if people are able to increase the prominence called *madawa*. Three things that humans can do to achieve excellence are implementing *jengah*, *taksu* and *menyama braya*.

4.2 Results of Developing A Culture of *Jengah, Taksu* and *Menyama Braya*

1) Defining a culture of *jengah, taksu* and *menyama braya*. Cultural definitions of *jengah, taksu*, and *menyama braya* are based on the previous research and literature that are already discussed in Literature Review chapter.

2) Developing a construct in the questionnaire

The questionnaire was developed based on cultural definitions of *jengah, taksu*, and *menyama braya* from literature and from the interview with informants. The items of the questionnaire are presented in Table 2.

Table 2 Items and Explanation of *Jengah, Taksu, Menyama braya*

Sub construct	Indicator/items	No.	Explanation
<i>Jengah</i>	Competitive Spirit	1	Eager to compete
	Self-motivation	2	Willingness to achieve a better life
	Willingness to learn	3	Tend to increase the capacity by continuous learning
	Working hard	4	Work hard to achieve a better life
	Thinking Ahead	5	Have a passion to be better in the future
	Innovation	6	Tend to be willing to produce something better
	The Will To Win Competitions	7	Tend to be ahead of competitors
<i>Taksu</i>	Inner Power	1	Tend to have inner power
	Appeal of creativity	2	Tend to have creativity
	Confidence	3	Tend to have confidence
	Charisma	4	Tend to have charisma in doing job
	Faith	5	Have faith in job
	Ability	6	Have the capability to do any job
	Be respected	7	Used as a role model
	Honesty	8	Fairness in doing job
<i>Menyama braya</i>	Fraternal relations	1	Tend to establish family relationships
	Help each other	2	Tend to provide aid to people in need
	Cooperation	3	Collaborate with fellow
	Mutual cooperation	4	Do work together for the benefit of individuals
	<i>Tepo saliro, Welas asih</i>	5	Care about other people's problems
	Need each other	6	Do work together for the common good
	Look fraternity	7	Build relationships
	Mutual needs	8	Feel unable to live alone
	9	Feel the need of help from others	

3).Refinement of the questionnaire phase I

Step of refinement of the questionnaire was revising the questionnaire that had been formed by involving informants considered capable, namely from academists and humanists. The discussion was conducted by interview directly with the respondents. They were asked to criticize the instrument with respect to the design of the questionnaire so it would be easy to understand. In the first phase, 24 indicators were revised to become 21 indicators.

4). Refinement of the questionnaire phase II

The instrument revised by expert informants was further tested by different informants. The method used at this stage was FGD respondents. The focus on the pilot phase was revising the items in the questionnaire to be easy to understand. The items were reduced, from 21 indicators to 20. Those items of questionnaire were considered to have validity.

2. The Test Results of Quantitative Approach

1). Determining Content Validity Ratio

This test aimed to test the validity quantitatively by using respondents who were humanists and academics in addition to the managers of cooperatives in Bali. To obtain the accuracy of the content from the dimensions of local culture, further content validity testing was conducted. Initial respondents involved to determine the content validity were 20 people who came from humanist and academic background. Each speaker was asked his opinion on any item that had been developed through a refinement process, by providing a choice of one of three ratings, 1 = irrelevant; 2 = relevant but not essential; and 3 = very relevant. Ratings given in category 2 or 3 were considered to have sufficient content validity. However, it should be tested quantitatively by the formula: $CVR = (n - N / 2) / (N / 2)$ (Templeton, 2002; Goddess, 2013). CVR = Content Validity Ratio, n = number of speakers who agreed with the grain assessed N = the number of speakers. The value of the CVR is presented in Table 3.

Tabel 3 CVR.

Dimension	No	Statement	n	mean	CVR
<i>Jengah</i>	1	Have a high motivation to compete fairly	20	3	1,00
	2	Have a passion to work hard in order to achieve a better life	20	2,9	1,00
	3	Have a willingness to learn	20	2,8	1,00
	4	Have a desire to improve the socio-economic status	20	2,3	1,00
	5	Work to produce something useful to meet the desires or ambitions	18	2,2	0,90
	6	Have a passion to be better than competitors	19	2,4	0,95
	7	Have a high motivation to get more achievement	20	3	1,0
<i>Taksu</i>	1	Have the internal strength that comes from faith in the power of God	20	3	1,0
	2	Be confident in their profession	19	2,85	0,95
	3	Have the ability to produce something for the interest of others	19	2,85	0,95
	4	Have confidence in the capabilities of doing a job	20	2,55	1,00
	5	Have the strength as a role model for every action performed	20	3	1,00
	6	Use the principles of honesty in making any decision	20	3	1,00
<i>Menyama braya</i>	1	Focus on the relationship of brotherhood, mutual respect, and mutual help in joy and sorrow (<i>paras paros salunglung sabayantaka</i>)	20	3	1,00
	2	Uphold the principles of mutual aid	20	3	1,00
	3	Establish cooperation for the common good or for the benefit of individuals	20	2,9	1,00
	4	Care and maintain solidarity for fellow	19	2,45	0,95
	5	Establish a relationship because they need each other	19	2,35	0,95
	6	Make decisions based on mutual agreement	19	2,35	0,95
	7	Increase tolerance in life	18	2,2	0,90

The test results show the content validity of all relevant indicators has a value above 0.7 which means all indicators are valid. Next, the indicators would be tested again by confirmatory factor analysis.

2). Validity and reliability test

The test results of confirmatory analysis on the managers in Bali are shown in Table 4.

Table 4. Results of Validity and Reliability Test of Questionnaire on *Jengah, Taksu and Menyama braya* Cultural Values

Variables	No	Statement	Alpha cronbach	Loading Factor
<i>Jengah</i>		<i>Jengah</i>	0,763	0,894
	1	Have a high motivation to compete fairly		0,602
	2	Have a passion to work hard in order to achieve a better life		0,703
	3	Have a willingness to learn		0,771
	4	Have a desire to improve the socio-economic status		0,536
	5	Work to produce something useful to meet the desires or ambitions		0,569
	6	Have a passion to be better than competitors		0,727
	7	Have a high motivation to get more achievement		0,574
<i>Taksu</i>		<i>Taksu</i>	0,734	0,883
	1	Have the internal strength that comes from faith in the power of God		0,585
	2	Be confident in their profession		0,769
	3	Have the ability to produce something for the interest of others		0,801
	4	Have confidence in the capabilities of doing the job		0,745
	5	Have the strength as a role model for every action performed		0,525
	6	Use the principles of honesty in making any decision		0,485
<i>Menyama braya</i>		<i>Menyama braya</i>	0,771	0,801
	1	Focus on the relationship of brotherhood, mutual respect, and mutual help in joy and sorrow (<i>paras paros salunglung sabayantaka</i>)		0,783
	2	Uphold the principles of mutual aid		0,786
	3	Establish cooperation for the common good or for the benefit of individuals		0,506
	4	Care and maintain solidarity for fellow		0,570
	5	Establish a relationship because they need each other		0,578
	6	Make decisions based on mutual agreement		0,646
	7	Increase tolerance in life		0,645

5. Conclusion

1. *Jengah, taksu* and *menyama braya* are implementation of the concept of *Tri Hita Karana* in Bali. *Jengah, taksu* and *menyama braya* contain their own respective meaning, but can work together to achieve a bargaining power in the competitive market. Three things that need to be achieved to gain the bargaining power are *jengah, taksu* and *menyama braya* that are also called *Tri Madawa Karana*. Humans are capable of improving themselves so as to have the bargaining power called *madawa*. The meaning and function of *jengah, taksu, and menyama braya* culture are presented in Table 5.

Function and meaning	Description
a. <i>Jengah</i>	
Identity	<i>Jengah</i> shows the people of Bali are inherited, that are originated from Hinduism, Bagavad Gita and the Vedas.
Existence	Intangible but can be reflected in the behavior with competitive spirit in a positive way
Characteristic	The spirit to compete that is always needed for meeting the desire to live better than people who are considered competitors in a positive way
Current condition	Still maintained despite the changes caused by the changing times; it now tends to be pragmatic and fast paced.
Meaning	<p><i>Jengah</i> is a culture that motivates people to have a spirit of willingness to compete, work hard, struggle for life, so they could produce something useful to win the competition in a positive way. Someone who implements the principle of <i>jengah</i> will never give up to improve his life to be better than competitors by learning and working hard. The people who implement <i>jengah</i> believe if others can succeed, they can succeed, too. <i>Jengah</i> serves to enhance the spirit to achieve a better life.</p> <p>The meanings contained in <i>jengah</i> are competitive spirit, self-motivation, willingness to learn continuously, working hard, struggling to survive, innovating and thinking ahead, and willing to win in the competition in a positive way.</p>
b. <i>Taksu</i>	
Identity	It has been believed by the people of Bali with their <i>sanggah taksu</i> .
Existence	Intangible
Characteristic	<i>Taksu</i> for the Balinese people means the ability to play its role well because it has the strength from within.
Current condition	<i>Taksu</i> is entrusted by carrying out <i>yadnya</i> before performing everyday activities.
Meaning	<p><i>Taksu</i> concept is the inner strength or inner power, trust, confidence, charisma, and honesty. People who have <i>taksu</i> are capable of carrying out their duties well. Managers are said to have <i>taksu</i> if they are able to do their job properly. The ability to do the job properly is the essence of honesty. <i>Taksu</i>'s function is to promote creativity in all aspects of life. <i>Taksu</i> helps achieve success for all types of professions, such as artists, farmers, traders, leaders in the community and so on. The meanings contained in the concept of <i>taksu</i> are inner strength, confidence, conviction, charisma, authority, and honesty.</p>
c. <i>Menyama Braya</i>	
Identity	<i>Menyama braya</i> is Balinese culture that is taught from generation to generation that is able to give the identity of Balinese.

Function and meaning	Description
Existence	<i>Menyama braya</i> is intangible that contains cultural values, togetherness, and kinship.
Characteristic	A tradition that is based on mutual need of each other
Current condition	Still maintained and supported by the system of institutions in Bali and the implementation is more flexible
Meaning	<i>Menyama braya</i> is Balinese tradition handed down by their ancestors. <i>Menyama braya</i> contains values which focus on the relationship of brotherhood, solidarity, togetherness as part of everyday life of the people in Bali. The function of <i>menyama braya</i> is to establish a relationship based on the reason that human cannot live without the help from others. All generated by humans is a result of cooperation. <i>Menyama braya</i> concept not only applies to family relationship but is also applicable to respect each other as social beings who always need the help of people around them.

2. *Jengah, taksu* and *menyama braya* contain values that are valid and reliable as the local culture of Bali. *Menyama braya* is stronger than *jengah* and *taksu* culture. *Jengah* is reflected by willingness to work hard to achieve a better life, working to produce something useful to satisfy the desire or ambition (innovate), motivation for achievement, having a desire to improve the status in the social and economic life, willingness to learn, have tendency to perform well compared to competitors. The dominant culture of *jengah* is seen from the willingness of Balinese people to work hard to achieve a better life.

Taksu is reflected by an internal strength that comes from faith in the power of God, having the power as a role model, using the principle of honesty in taking any decisions, being confident in their profession, having the ability to produce something unique, and having confidence in the ability to work. *Taksu* contains values that can improve creativity. The most dominant *taksu*'s construct is the principle of honesty. People who have behavior and put the principle of honesty above everything can be said to have *taksu*. Honesty in this case is to do something that is right.

Menyama braya is reflected by prioritizing fraternal relations, mutual respect, and mutual help in joy and sorrow; upholding aspects of mutual cooperation; cooperating for the common interest or for the benefit of individuals; caring and maintaining solidarity towards each other; finding relationships because they feel they need each other; taking decisions by consensus; and increasing tolerance in life. *Menyama braya* culture contains value-based social norms in the daily life of the Balinese.

3. The relationship between cultural values of *jengah, taksu* and *menyama braya* and entrepreneurial orientation

Based on the results of cultural exploration, *jengah, taksu* and *menyama braya* contain values that are valid and reliable as the local culture of Bali. Cultural values of *jengah, taksu* and *menyama braya* are used as a guide in shaping the behavior of the Balinese. Balinese believe in the power of God in their success that is termed as *taksu*. Before doing their job, the people of Bali do *yadnya* to please the power or the blessing of *Ida Sang Hyang Widhi* (the name of God in Hinduism in Bali). *Yadnya* is one way the Balinese people do to worship God. *Jengah, taksu* and *menyama braya* provide community identity for Balinese and are retained as local wisdom of Bali. The results support the research (Geriya et al., 2010) that *jengah, taksu* and *menyama braya* are Balinese culture to improve competitiveness to boost the creativity of the people in Bali. *Jengah* is reflected by the spirit of hard work, *taksu* is reflected by honesty, and *menyama braya* is reflected by togetherness. Balinese believe in working hard or *jengah* and promoting honesty so as to get the blessing or the power of God (*Taksu*); if followed with good cooperation (*menyama braya*), the desired goal is achieved. Cultural values of *jengah, taksu* and *menyama braya* are principles that are used as guidelines in the daily life of the people of Bali. Those principles are included in entrepreneurial behavior. Balinese entrepreneurial orientation cannot be separated from the role

of the local culture. *Menyama braya* implies almost the same as *guanxi* in Chinese culture. *Guanxi* culture is a culture in China that serves to build networks for business purposes, whereas *menyama braya* emphasizes fraternal relations function as social capital needed to boost the entrepreneurial orientation. Proposition relationship between cultural values of *jengah*, *taksu* and *menyama braya* can be formulated as follows:

Proposition:

The local culture in Bali namely *jengah*, *taksu* and *menyama braya* contain the values that support entrepreneurial orientation.

5.1 Implications For Research

Theoretical Implications

The results of this study can be used as a reference in improving the entrepreneurial orientation based on local culture. Entrepreneurial orientation is closely related with the role of culture. Cultural values in society determine the behavior of managers in determining the company's strategies that include innovation, risk-taking, and being proactive. The results of this study support research in India (Gupta, 2008); in China (Ruixiang, 2012; Arrib, 2013) which found the relationship between the entrepreneurial orientation and the role of local culture.

Practical Implications

The results of this study can be used as a reference by managers in improving the entrepreneurial orientation based on local culture. The entrepreneurs or investors are expected to consider the role of local culture in developing business. As known before, the people of Bali are very strong with culture, thus every decision taken by managers should not ignore the local culture.

Limitations of Research

This study is limited to exploring the cultural values of *jengah*, *taksu* and *menyama braya* so it does not represent all values of the local culture in Bali. This study also does not quantitatively test the influence of cultural values of *jengah*, *taksu* and *menyama braya* on the entrepreneurial orientation. Further research can continue this study with a quantitative approach to examine the influence of *jengah*, *taksu* and *menyama braya* on the entrepreneurial orientation and organizational performance.

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