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## RELATIONSHIP BETWEEN ENTREPRENEURIAL ORIENTATION, PERFORMANCE, AND ENVIRONMENT FROM THE PERCEPTION OF COOPERATIVE MANAGERS

*Relação entre orientação empreendedora, desempenho e ambiente  
a partir da percepção dos gestores de cooperativas*

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## ABSTRACT

*Entrepreneurial orientation assists in the strategic decision-making process in which managers define organizational purposes, thus seeking to create competitive advantage. The study evaluates the relationship between entrepreneurial orientation (EO), performance, and environment based on the perception of cooperative leaders. For EO the dimensions of Miller (1983) were used, for environment the proposal of Duncan (1972) and performance was measured subjectively. The approach is quantitative, with a descriptive-correlational character. OE and performance were analyzed by factor analysis. The perception of the environment made it possible to perform "Anovas", which showed significant differences for the second factor of OE. The correlations between OE and performance were positive and significant. The regressions for performance with EO as predictor were not affected by the environment, indicating lack of influence.*

**Keywords:** Entrepreneurial orientation, Performance, Environment, Cooperatives.

## RESUMO

*A orientação empreendedora auxilia no processo de decisão estratégica em que os gestores definem os propósitos organizacionais, buscando assim criar vantagem competitiva. O estudo avalia a relação entre orientação empreendedora (OE), desempenho e ambiente com base na percepção dos dirigentes de cooperativas. Para OE usaram-se as dimensões de Miller (1983), para ambiente a proposta de Duncan (1972) e o desempenho mensurou-se subjetivamente. A abordagem é quantitativa, com caráter descritivo-correlacional. OE e desempenho analisaram-se pela análise fatorial. A percepção do ambiente possibilitou realizar Anovas, que mostraram diferenças significativas para o segundo fator da OE. As correlações entre OE e desempenho foram positivas e significativas. As regressões para o desempenho com a OE como preditora não foram afetadas pelo ambiente, indicando falta de influência.*

**Palavras-chaves:** Orientação empreendedora, Desempenho, Ambiente, Cooperativas.

## 1 INTRODUCTION

The business environment today, due to the internationalization of markets and, consequently, the constant increase in competition, has led managers to adopt entrepreneurial actions in defining strategies, becoming an essential factor for the success of companies. Thus, it is necessary to act proactively in identifying opportunities and threats, making innovations, whether in products or services, taking risks, and developing growth management. Along with these essential characteristics, depending on the circumstances and type of organization, it is possible to identify other practices and activities, including autonomous actions or aggressive attitudes towards competitors.

One of the main topics in the study of strategic management is the performance of organizations, measured objectively or subjectively. For its understanding, it has been related to the most diverse determinants, one of the most recurrent aspects in research being the influence of the environment, recognized in different ways depending on the way it is considered. The environment properties, although common to all organizations competing in the same market, exert significantly different influences according to the characteristics that

companies have in their strategic behavior, resources, and capabilities. In this sense, it is the behavior that will promote or facilitate the changes to be made.

One particular type of behavior that has been the subject of studies, in view of its possible significance in performance, is corporate entrepreneurship or entrepreneurial orientation (OE). It refers to the strategic processes that provide organizations with a basis for decision making and, therefore, can be considered the strategic orientation of the company when it exhibits the will to develop entrepreneurial behavior, defined mainly by the ability to innovate, to act proactively, and the propensity to take risks.

Entrepreneurial orientation brings important gains to the organization as it positively impacts performance through the drive to improve the identification of new opportunities, a factor that generates differentiation and competitive advantage (Martens et al., 2015). In this sense, the construct emerges as an indicator of organizational behaviors that can provide greater entrepreneurial ability, representing a factor of differentiation and competitiveness (Andrade et al., 2020; Asemokha et al., 2019; Baker & Sinkula, 2019; Cassol et al., 2020; Lizote et al., 2020;). In the view of Akoumani et al. (2023), the dynamic environment has required proactiveness from companies in identifying opportunities, requiring them to also develop and maintain an entrepreneurial orientation capable of positively impacting organizational performance.

This paper aims to explain, based on the perceptions of cooperative managers, the relationship of entrepreneurial orientation in its three basic dimensions (innovativeness, proactivity, and risk-taking) with organizational performance, measured subjectively, considering the influence of environmental uncertainty.

Through the literature review that made it possible to delimit the theoretical framework of the study, it is perceived that the relationship between entrepreneurial orientation, based on Miller's model (1983), with organizational performance, worked together with environmental uncertainty, is still a gap to be explored, particularly with different types of organizations. Therefore, it is worth mentioning that the proposal of this article is an innovative approach, which has not been sufficiently explored in the literature of the area.

The importance of people in cooperativism is highlighted, considering what is recommended in article 4 of Law No. 5,764, of December 16, 1971, which defines: "Cooperatives are societies of people, with their own legal form and nature, of a civil nature, not subject to bankruptcy, established to provide services to members". In this context in which individuals stand out, understanding the influence of entrepreneurial orientation on performance and the organizational environment stimulates the need to deepen the understanding of the competitive advantages linked to people, who are responsible for the efficient mobilization of internal resources, especially due to the peculiar characteristic of cooperativism: creating organizational bonds with lasting perspectives (Pellin et al., 2021).

Among the contributions of this study, the practical implications that could be relevant for cooperatives stand out. The findings of this research may benefit cooperative managers about entrepreneurial orientation, environment and organizational performance, providing guidance for monitoring measures that can be used in the analysis of these organizations. Thus, based on the manager's perception of the organizational environment, he defines the organization's lines of action, that is, he develops organizational strategies. This process of creating strategies is directly linked to your entrepreneurial orientation and the organization's performance.

Furthermore, regulatory bodies and cooperatives will be able to use this research as a basis for better monitoring of cooperatives, seeking to increase their economic growth and thus add value to cooperative members, as well as seeking improvements in governance that can help maximize performance and their sustainability.

Thus, the originality and relevance of this article are, on the one hand, in bringing new empirical evidence about the relations of the proposed constructs, and, on the other, in proposing theoretical articulations not yet answered in empirical studies with the Brazilian reality.

To this end, this introduction presents the theoretical background necessary for such understanding, treating the constructs to be considered, which are entrepreneurial orientation, organizational environment, and performance. In the next section the methodological procedures are related, followed by the description and analysis of the data, where the results obtained in the empirical study are shown. Finally, the final considerations of the research are made and the bibliographic references are made available.

## 2 THEORETICAL REFERENCE

This item deals with the three constructs, entrepreneurial orientation, organizational environment and performance, whose relationships are analyzed below for cooperatives operating in the state of Santa Catarina.

### 2.1 ENTREPRENEURIAL ORIENTATION

Entrepreneurial orientation (EO) is a phenomenon that reflects the ability of efficient and effective management, in which companies engage in proactive and aggressive initiatives to change the competitive landscape in order to achieve advantage (Monteiro et al., 2013). In this sense, the construct emerges as an indicator of organizational behaviors that can provide greater ability to undertake, representing a factor of differentiation and competitiveness

(Andrade et al., 2020; Cassol et al., 2020; Clercq et al., 2013; França et al., 2012; Lazzarotti et al., 2015; Lizote et al., 2020).

Another important characteristic to consider, which acts in the consolidation of competitive advantages and in obtaining better performances, is the entrepreneurial orientation (Semrau et al., 2016). It reflects the extent to which a company is able to innovate, accept risks, compete aggressively, and be proactive in exploring opportunities (Covin et al., 2005). For Acs et al. (2014), the variable with the greatest impact on organizational performance is the entrepreneurial attitude of leaders, which has consistent results that demonstrate the relevance of entrepreneurial attitude as an inseparable variable in explaining better performance levels. Oliveira Jr. et al. (2016) point out that when entrepreneurial orientation is influenced by the environment, impacts occur on performance, which contributes to the development and performance of organizations.

According to Miller (1983), entrepreneurial orientation is associated with three dimensions: innovativeness, proactivity, and risk-taking. According to this author, innovativeness refers to the willingness to support and foster creativity and experimentation in the development of new products, the adoption of technology, and internal processes and procedures. Proactivity, in turn, is the ability of firms to develop and not only pursue market opportunities. Risk-taking is reflected by top management's willingness to allocate a large percentage of the firm's resources to new projects and to incur heavy debt in developing opportunities. This study will use Miller's (1983) model and investigate the entrepreneurial orientation in the three dimensions he proposes: proactivity, innovativeness, and risk-taking.

On the other hand, it is pointed out that in the business context, entrepreneurial orientation has emerged as an important concept to investigate the entrepreneurial spirit of firms and its influence on strategic processes and performance (Gupta & Dutta, 2016; Kraus et al., 2017).

Considering that performance is the main objective of an organization, it is generally accepted that the structure and decision making is influenced by environmental complexity and Volatility (Martins et al., 2021). Organizational performance evaluation serves to control a strategy defined by the organization, confronting its result with the established objectives (Carneiro-da-Cunha et al., 2016). In this view Rengel and Ensslin (2020) see it as a process of quantifying the efficiency and effectiveness of corporate actions.

## 2.2 ORGANIZATIONAL ENVIRONMENT

Research concerning the organizational environment has its origin in the systemic movement, originated in the research of biologist Ludwing Von Bertalanffy, and that influenced several areas of knowledge (Bataglia et al., 2009). A little over two decades ago,

Dess and Rashedd (1991) already pointed out that the organizational environment remained a vaguely defined concept and that this led to three interrelated problems: lack of consensus as to its relevant dimensions; disagreement as to how these dimensions should be measured; and uncertainty as to the effects of each dimension on organizational strategies, structures, processes, results, etc.

From Dess and Rashedd's (1991) perspective, the organizational environment had been measured through objective measures, as Neil et al. (1982), Hambrick (1983), Dess and Beard (1984) and Prescott (1986), among others; through subjective measures, as the studies of perception measures from sources inside the organization (Duncan, 1972; Lawrence & Lorsch, 1967); and, also, at different management levels: strategic and tactical, and also from external sources (Neil et al., 1982).

The research of Dess and Beard (1984) brought an important contribution to the study of the environment. They used the dimensions suggested by Aldrich (1979), operationalizing their study with a sample of fifty-two manufacturing sectors. Their conclusion was that all the dimensions used by Aldrich (1979), except that of consensus-dissensus, can be grouped into three categories which they called: munificence, complexity, and dynamism.

Sharfman and Dean Jr. (1991) assume that the study of the environment should include a discussion about the degree to which the number and sophistication of the elements in it make it difficult to understand, its stability and predictability, and the level of available resources in relation to the number of firms competing for them.

The various terms used to describe the environment, generally, are around three categories: complexity (the level of complex knowledge required to understand the environment), instability or dynamism (the rate of environmental change is unpredictable), and the availability of resources (the level of resources available to firms from the environment).

Another significant contribution to the understanding of the perceived environment was the work of Duncan (1972) who, according to his observations, should be considered as the totality of physical and social factors that are taken into account when analyzing the behavior of individuals in decision making and that, uncertainty is a consequence of the lack of predictability of the outcome of a given event.

Thus, regarding environmental instability, Duncan's (1972) work stands out for this study, where the author sought to identify the characteristics of the organizational environment that contribute to decision making at its various levels, in the face of the uncertainty variable. Duncan (1972) affirmed that managers who deal with more complex environments have a greater perception of uncertainty and developed a model that considers three aspects: the number of factors and components in the environment, the similarity between factors and components, and the rate of change of factors and components. To characterize an organization in terms of its way of understanding environmental uncertainty, we work with

two aspects related to perception: the frequency with which it occurs and the importance it has for the company. Thus, the topics considered for their evaluation are measured through a scale that includes both aspects mentioned.

From these two dimensions are defined. The one related to frequency is the one that considers the environment as dynamic or static, and the one linked to intensity refers to the simple or complex dimension.

The static-dynamic part indicates the degree to which the factors in the internal and external environment, of the decision unit, remain basically the same or are in a continuous process of change over time. In the simple-complex dimension, the simple deals with the degree to which the factors, in the environment of the decision unit, are few in number and similar to each other, and are found in few components. The complex side indicates that the factors, in the decision-making environment, are large in number.

## 2.3 ORGANIZATIONAL PERFORMANCE

The organizational performance is one of the mechanisms/processes that the company can use to identify, measure, quantify the efficiency and effectiveness of actions taken by the organization based on the interpretation and dissemination of collected data, comparing the actual results to the objectives and strategic goals established, as from indicators connected to the strategies and competencies established by the organization, usually represented by routines and formal procedures capable of directing managers to meet the goals (Friedrich et al., 2020).

According to Bortoluzzi et al. (2010, p. 428) "organizational performance is the management process used to build, fix and disseminate knowledge by identifying ... the aspects, of a given context, ... relevant to manage the performance of the organization's strategic objectives". For Martins et al. (2021) it is a thermometer that can measure the organization's ability to maintain its values and to produce with the resources it has available.

According to Nascimento et al. (2009) the evaluation of organizational performance acts as an instrument of control of the company's activities, being possible, through this evaluation, to verify whether the established goals were achieved and, if necessary, to realign the strategic planning that allows them to be reached. Bassi et al. (2021, p. 355) complement by stating that the performance evaluation systems "can be understood as artifacts or constructs that offer answers to the informational needs of managers and that are also subject to adjustments arising from demands of the different elements of the internal and external contexts of organizations".

Evaluating organizational performance, consists of attributing value to what an organization considers important in the face of its strategic objectives (Abernethy et al., 2013). In this line of thought, Souza et al. (2019) point out that organizations seeking to stand out among their peers, need better results and people who take greater risks. Organizational performance evaluation is also one of the ways in which stakeholders can know how resources are being used and, it is up to the managers involved to devise indicators capable of capturing adequate information about the performance that is intended to be measured (Chiareto et al., 2018)

Regarding measurement, Gunasekaran and Kobu (2007) consider it a great challenge for managers to develop appropriate measures for decision making that contribute to the achievement of competitiveness. Performance can be measured based on two perspectives: firstly as a subjective concept, which is related to the organizations' performance according to their own expectation or relatively to the competition (Pelham & Wilson, 1996). The second option is to analyze it by the objective method, based on absolute performance measures (Chakravarthy, 1996).

In this study, performance will be measured in a subjective way, working with the perception of managers of cooperatives in the state of Santa Catarina

## 2.4 PREVIOUS STUDIES

Several studies addressed the constructs entrepreneurial orientation, organizational performance, and organizational environment, relating them to each other or to other themes, as detailed in Table 1.

Table 1  
*Previous studies*

Author(s)/Year	Objectives	Results
Tan and Tan (2005)	Investigating the environment and strategic behavior in Chinese organizations	After 12 years of research, they concluded that behaviors are moderated by stages during the transition that organizations go through and that, specifically, younger firms are more proactive than older organizations.
Teixeira et al. (2009)	Verify the relationship between environmental uncertainty perceived by managers, described in the model proposed by Duncan (1972), and strategic behavior, as proposed by Miles and Snow (1978), adopted by Hotel Administrators in Florianópolis-SC, in the last 5 years.	The relationship between strategic behavior and the perception of environmental uncertainty showed that administrators who adopt prospector strategies tend to be the same ones who perceive more variables as generating environmental uncertainty.



Author(s)/Year	Objectives	Results
Lang et al. (2014)	Analyze the existence of a relationship between the external organizational environment perceived and strategic behavior adopted by IES course coordinators in Paraná and Santa Catarina.	The environment surrounding IES is perceived as dynamic-simple by 71.21% of coordinators. This indicates that coordinators have a moderately high perception of uncertainty. The predominant strategic behavior is the analyst, with 46.97% of respondents.
Werlang et al. (2018)	Analyze the relationship between entrepreneurial orientation and the performance of the business organization in a Credit Cooperative in Noroeste Gaúcho and Oeste Santa Catarina.	OE has a positive and direct relationship with the institution's performance.
Santos et al. (2015)	Investigate the importance of OE dimensions and their joint or independent influence on the performance of companies located in technology incubators in the southern region of Brazil.	The five dimensions of OE act independently in incubated companies and innovative behavior is the most significant dimension for performance.
Linton and Kask (2017)	Investigate how EO influences the performance of MSEs located in Sweden	T dimensions of EO are individual and distinct business attitudes. Thus, there are combinations of EO postures and strategy that can lead to high performance. It's about combining company-specific OE postures with the best competitive strategy.
Cho and Lee (2018)	Identify the relationship between an association between OE and DO, considering entrepreneurial education as a moderating variable of this relationship in Korean entrepreneurs.	The study corroborated the relationship between OE and OD regarding the proactive dimension, thus configuring the multidimensional model of the OE construct, in which the dimensions act independently. But it ruled out the significance of the moderating effect of entrepreneurial education.
Perera et al. (2019)	Analyze the relationship between OE and OD of micro and small companies from different sectors of the economy in the district of Kurunegala-Sri Lanka.	Existence of a strong OE in the companies investigated, which positively influences organizational performance.
Jeong et al. (2019)	Investigate the impact of organizational behavior variables on the relationship between OE and performance of South Korean industrial companies.	OE is positively related to company performance and that adaptive organizational culture and people-centered management have a multiple mediating effect on the relationship between OE and company performance.
Galbreath et al. (2020)	Analyze the relationship between entrepreneurial orientation and performance in Italian companies.	OE is positively associated with performance in the companies analyzed. Furthermore, competitive strategy acts as a moderating influence: a low-cost strategy negatively influences the relationship, while a differentiation strategy positively influences the relationship.
Lizote et al. (2021)	To analyze the relationship between entrepreneurial orientation and organizational performance under the influence of environmental uncertainty, in pet stores located in the state of Santa Catarina.	The correlations between entrepreneurial orientation and performance were positive and significant. Regressions for performance using the dimensions of entrepreneurial orientation and the environment indicated that it influences positively, together with proactivity and risk-taking.
Akouami et al. (2023)	To analyze the influences of entrepreneurial orientation on the relationship between business model innovation and organizational performance in super-markets in Santa Catarina.	Business model innovation does not influence organizational performance directly. Only by including entrepreneurial orientation was it possible to reveal the indirect relationship between business model innovation and organizational performance.

Based on the studies presented, it is observed that the greater the entrepreneurial orientation, the better the performance, competitiveness and socioeconomic growth will be, as well as that it helps managers in choosing the strategies to be followed. In this sense, the external environment, being broad, diverse, and complex, needs to be deciphered and interpreted by managers, and the adjustment of organizations' strategies to the environment in which they operate has been increasingly important for organizational survival.

### 3 MATERIAL AND METHODS

The data for this study were generated with managers of several cooperatives operating in the State of Santa Catarina through a questionnaire survey. The population under study was made up of 144 cooperatives in the health, credit and agroindustry sectors registered with the Organization of Cooperatives of the State of Santa Catarina (OCESC) to which the research questionnaires were distributed with the help of Google Forms, resulting in a sample of 54 respondents.

The questionnaire covered the three constructs: i) entrepreneurial orientation according to Miller's perspective (1983); ii) environment in the view of Duncan (1972); and, iii) organizational performance from a subjective perspective. The block referring to entrepreneurial orientation was composed of the nine statements used by Miller, presented as a semantic differential. The first three (OE1 to OE3) referred to innovativeness; the next three (OE4 to OE6) to proactivity and the last three (OE7 to OE9) to risk taking. The question relating to the environment comprised eight questions to be answered on a Likert scale and in two aspects: the frequency with which environmental changes are perceived and their intensity. Finally, the block aimed at measuring managers' subjective perception of performance, based on Gupta and Govindaranjan (1984), had seven statements to be answered using a seven-level agreement scale. The topics covered were: growth in market share (D1), profits (D3) and general performance (D7), achieving competitiveness (D2), maintaining (D5) and attracting (D6) customers and the return on capital or resources invested (D4). The choice of this model is justified by the difficulty in obtaining valid objective data for measuring organizational performance, as well as in determining which performance indicators best represent the general situation of companies (Carvalho, 2011).

Fifty-four cooperatives filled out the questionnaires, however, there were some with missing data. In the entrepreneurial orientation construct four data were missing, for the environment construct ten, and in relation to performance eight, making a total of twenty-two cells of the data matrix that were left blank. As this number, which represents 1.27% of the total of cells, is much smaller than the 10% taken as limit to be acceptable, we proceeded

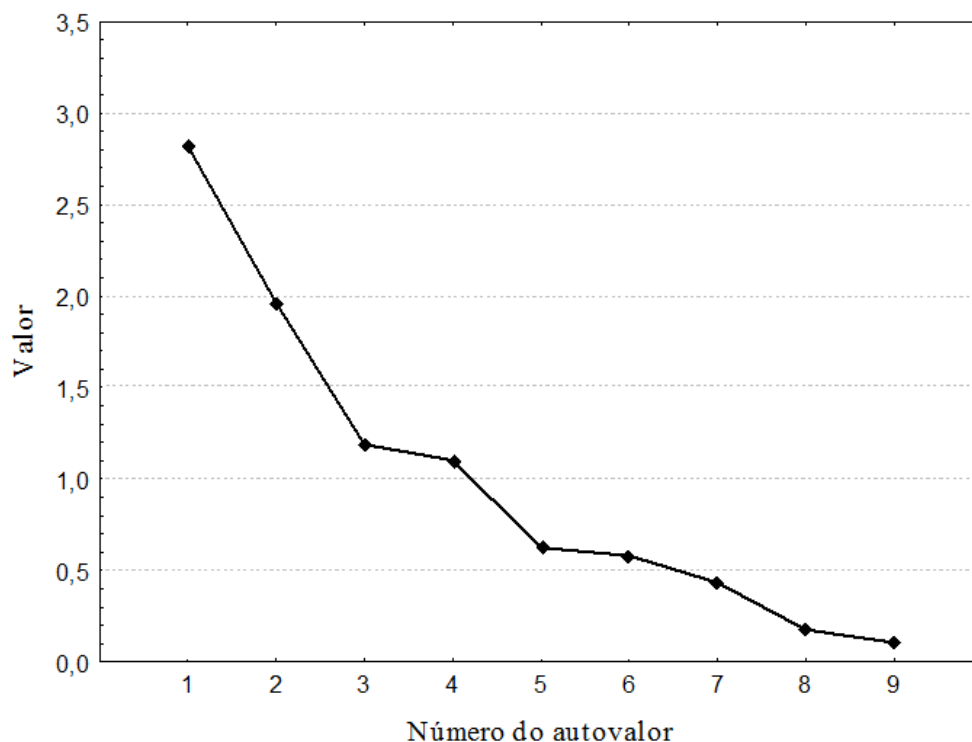
to fill in the missing data by the median of the question, respecting in such a way the corresponding ordinal scale.

With the database prepared in an Excel® spreadsheet for processing, it was imported into the software Statistica®, with which the univariate and multivariate statistical analyses were performed. Among the former were: analysis of variance, correlation and regression analysis. The multivariate method used was exploratory factor analysis, which was used to define the questions to be considered in each factor extracted, whether for entrepreneurial orientation or for performance. Also, with this analysis the factorial scores for the cooperatives relative to the extracted factors were generated.

## 4 RESULTS

Initially, an attempt was made to determine whether the OE was unidimensional for the data collected. That is, if the nine questions considered according to Miller's (1983) proposal were expressed in a single factor. This situation was not confirmed and, therefore, to extract the factors from the correlation matrix between the variables, Cattell's graphical criterion was chosen. In this way, three factors were selected that showed significant decreases in value, as shown in Figure 1.

Figure 1  
Decrease in entrepreneurial orientation eigenvalues

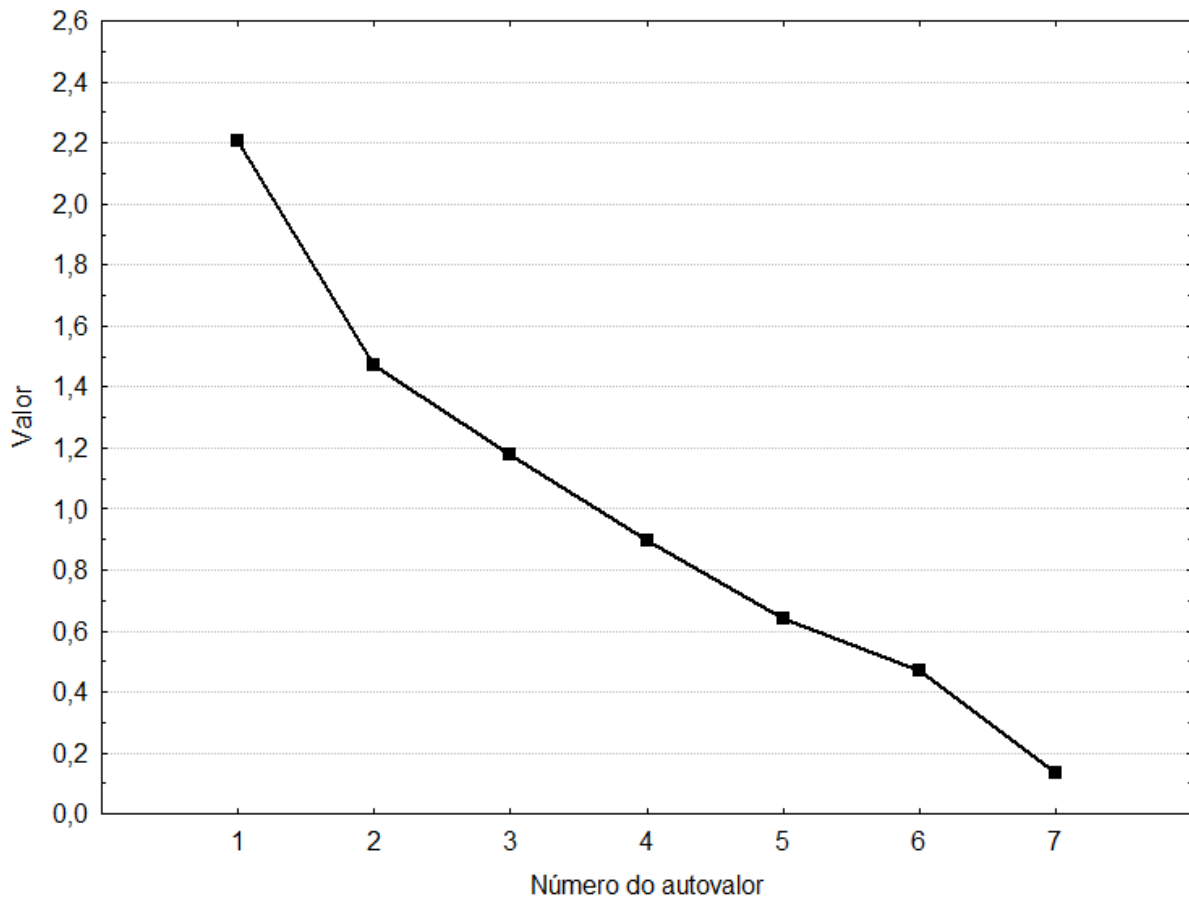


After processing the EO data together, we obtained the results shown in Table 1, which relates the questions in the questionnaire with the factors extracted after varimax rotation, representing 64.53% of the variance. Due to the exploratory nature of factor analysis, we chose a value of 0.5 in modulus for factor loadings, or correlations between variables and factors, to be considered significant, as shown in Table 1.

In the exploratory factor analysis of performance, the decrease in eigenvalues remained quite regular as shown in Figure 2, and therefore the Kaiser criterion was used to define the number of factors. That is, those derived from eigenvalues greater than 1, since the input matrix is the correlation matrix between the statements.

Figure 2

*Decreasing eigenvalues of performance*



Three factors were then retained, which recovered a total variance of 69.35%. The factor loadings of the questions that relate to the factors are shown in Table 2.

Table 2  
Factorial loadings of the OE questions after varimax rotation

	Fator 1	Fator 2	Fator 3
OE1	0,874638	-	-
OE2	0,733704	-	-
OE3	-	-0,8027	-
OE4	-	-	0,912163
OE5	0,890205	-	-
OE6	-	0,639379	-
OE7	-	-	0,543168
OE8	-	-0,603784	-
OE9	0,558583	-	-
Var. Expl.	2,461549	1,936676	1,409709
% explicada	0,273505		

As with entrepreneurial orientation, a minimum factor loading of 0.5 in modulus was used to consider the relationship of the variables with the corresponding factor as significant.

Table 3  
Factorial loadings of the performance questions after varimax rotation

	Fator 1	Fator 2	Fator 3
D1	0,514402	-	-
D2	-	0,851469	-
D3	-	-0,727232	-
D4	-	-	0,735788
D5	-	-	-0,716863
D6	0,922995	-	-
D7	0,838595	-	-
Var. Expl.	2,067851	1,65918	1,184207
% explicada	0,295407	0,237026	0,169172

From these two results obtained with the exploratory factor analysis a new database was generated, where the variables were the sums of the values assigned to the questions retained in each of the factors of EO and performance.

The environment perception data were processed using the averages of the values assigned to frequency and intensity to differentiate the static-dynamic and simple-complex conditions, respectively. With this procedure, each cooperative was associated with a

particular environmental perception within the four possible ones: static-simple (ES); static-complex (EC); dynamic-simple (DS); or, dynamic-complex (DC).

The results that are summarized in Table 4 show that the managers of seventeen and one cooperatives perceive the environment as static-simple; seven as static-complex; ten as dynamic-simple; and sixteen as dynamic-complex. That is, there is a clear predominance of organizations that fall into fields one and four of Duncan's model (1972), as had already been found in other studies with various types of organizations, such as the findings of Andretti (2008), Gulini (2005), Malgueiro (2011), Mariano (2011), Muniz Filho (2011) and Teixeira et al. (2009).

Table 4

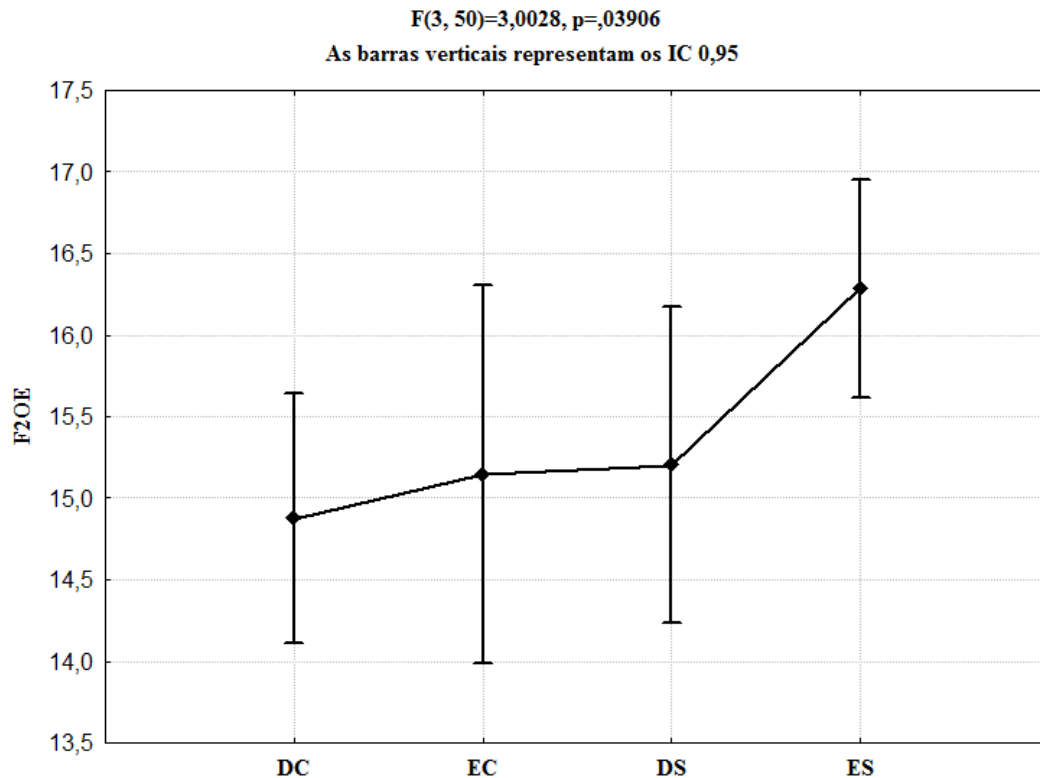
*Perception of the environment in the cooperatives according to Duncan's model.*

Cooperativa	Percepção	Cooperativa	Percepção	Cooperativa	Percepção	Cooperativa	Percepção	Cooperativa	Percepção	Cooperativa	Percepção
C1	DC	C10	ES	C19	DS	C28	DC	C37	DC	C46	ES
C2	DC	C11	ES	C20	DS	C29	ES	C38	DC	C47	DS
C3	DC	C12	EC	C21	ES	C30	ES	C39	EC	C48	DC
C4	EC	C13	DS	C22	DC	C31	ES	C40	ES	C49	DC
C5	DS	C14	DC	C23	ES	C32	DS	C41	DS	C50	DC
C6	EC	C15	ES	C24	ES	C323	EC	C42	ES	C51	DC
C7	DS	C16	ES	C25	DS	C34	DC	C43	ES	C52	DC
C8	ES	C17	ES	C26	DS	C35	DC	C44	ES	C53	ES
C9	ES	C18	EC	C27	ES	C36	DC	C45	ES	C54	EC

This new result was added to the database previously built, which allowed the analysis of variance to be performed with the perception of the environment as a categorical predictor of each of the sums of values assigned to the variables selected by the factor analysis. The only situation that showed significant differences in the simultaneous comparison was for the variables related to the second factor of the OE, as shown in Figure 3. The paired comparison performed by Tukey's test is shown in Table 5.

Figure 3

Simultaneous comparison in Anova of the sum of the scores given to questions 03, 06 and 08, selected by the second factor of the OE



It can be observed in the tabulated data that managers who perceive the environment as ES were those who gave the highest scores to questions 03, 06 and 08, concerning innovativeness, proactivity and risk taking, respectively, differing significantly from those who perceived the environment as DC.

Table 5

Paired comparisons by Tukey's test

	DC $\bar{y} = 14,88$	EC	DS
EC $\bar{y} = 15,14$	0,980118		
DS $\bar{y} = 15,20$	0,95192	0,99986	
ES $\bar{y} = 16,29$	0,036773	0,326654	0,262173

The analyses of the influence of the environment on OE and performance indicate that its perception is not very important, it only acts on the variables related to OE that were correlated with the second factor extracted. It now remains to evaluate the relationship between OE and performance. To do so, a correlation analysis was performed by crossing the factorial scores derived from the factors retained for OE and for performance. The result is shown in Table 6.

Table 6

*Correlations between the factor scores of the cooperatives for the factors entrepreneurial orientation and performance factors*

	SF1OE	SF2OE	SF3OE
SF1D	0,0025 p=0,986	-0,0062 p=0,964	-0,1636 p=0,237
SF2D	0,3280 p=0,015	-0,0247 p=0,859	0,0144 p=0,918
SF3D	0,2401 p=0,080	0,2104 p=0,127	0,3726 p=0,006

The analysis of Table 6 shows that the constructs entrepreneurial orientation and performance are related. Thus, the factorial scores derived from the first factor of entrepreneurial orientation (SF1OE), which, as shown in Table 1, includes two statements on innovativeness, one on proactivity, and one on risk-taking, correlate positively and significantly with the factorial scores derived from the second factor of performance (SF2D), which was correlated with profit growth and the achievement of a competitive position (Table 2). The factor scores generated from the third factor of entrepreneurial orientation (SF3OE), which had one statement about proactivity and another about risk-taking with high factor loadings, correlated positively and significantly with the factor scores derived from the third factor of performance (SF3D), which was correlated with the return on capital or resources invested in the business (D4) and with the cooperative's ability to maintain customers (D5).

Empirical studies by Basco et al. (2020), Covin and Slevin (1991), Galbreath et al. (2020), Miller (1983), Shirokova et al. (2016), Zahra (1993), Zahra and Covin (1995), Wiklund and Shepherd (2005), among others, verified the positive relationship between entrepreneurial orientation and performance measures. They also suggest that the most successful firms are those that engage in high levels of entrepreneurial activity.

Given the results obtained in this study, we proceeded to perform regressions between the factorial scores of factors 2 and 3 of performance as dependent variables and the factorial scores of factors 1 and 3 of entrepreneurial orientation as predictor variables. That is, the two regressions were: 1)  $SF2D = 0 + 1 SF1OE$ ; and, 2)  $SF3D = 0 + 1 SF3OE$ . Logically, since the factor scores are standardized variables the 0 were equal to zero and the 1 equal to the respective correlation coefficients. Next, in these equations, the sums of the values given by respondents to frequencies (SFr), to intensities (SIn), to both sums as two predictor variables, and also as the joint sum of frequency and intensity (SSFel) with which respondents perceived environmental changes were included as predictor variables. The results obtained for SF2D are shown in Table 6 and for SF3D in Table 7.



The analysis of Table 7 shows that the perceptions of the cooperative managers regarding the business environment in which their organizations operate do not modify the relationship between entrepreneurial orientation and performance.

Table 7

Regressions for SF2D with SF1OE predictor jointly with (a) frequency summation; (b) intensity summation; (c) frequency summation and intensity summation; and, (d) frequency summation plus intensity

**a**

	$\beta$	d.p.	B	d.p.	t(51)	p
Intercepto			-2,45220	2,016239	-1,21622	0,229499
SF1OE	0,298223	0,132670	0,29822	0,132670	2,24786	0,028937
SFr	0,161688	0,132670	0,07348	0,060296	1,21873	0,228555

**b**

	$\beta$	d.p.	B	d.p.	t(51)	p
Intercepto			-2,65624	1,439997	-1,84462	0,070905
SF1OE	0,274494	0,131269	0,27449	0,131269	2,09108	0,041522
SIn	0,243086	0,131269	0,10334	0,055805	1,85181	0,069845

**c**

	$\beta$	d.p.	B	d.p.	t(50)	p
Intercepto			-3,22764	2,070272	-1,55904	0,125294
SF1OE	0,270037	0,132876	0,27004	0,132876	2,03224	0,047458
SFr	0,058208	0,150315	0,02645	0,068315	0,38724	0,700220
SIn	0,214588	0,151457	0,09123	0,064388	1,41682	0,162736

**d**

	$\beta$	d.p.	B	d.p.	t(51)	p
Intercepto			-3,55213	1,976069	-1,79757	0,078166
SF1OE	0,272485	0,131918	0,27248	0,131918	2,06556	0,043970
SSFeI	0,237624	0,131918	0,06013	0,033381	1,80130	0,077569

Neither the isolated participations of the sum of the values attributed to the frequency of the changes (a) and to their intensities (b), nor the joint use of both sums as predictors (c), or even the sum of the values given to the frequencies plus those given to the intensities (d) appear as significant ( $p > 0.05$ ) or take away the significance of the factorial scores derived from the first factor of entrepreneurial orientation.

Table 8

Regressions for SF3D with predictor SF3OE together with (a) frequency summation; (b) intensity summation; (c) frequency summation and intensity summation; and, (d) frequency summation plus intensity.

**a**

	$\beta$	d.p.	B	d.p.	t(51)	p
<b>Intercepto</b>			-0,463467	1,978872	-0,234208	0,815761
<b>SF3OE</b>	0,374715	0,130203	0,374715	0,130203	2,877928	0,005834
<b>SFr</b>	0,030559	0,130203	0,013889	0,059175	0,234705	0,815378

**b**

	$\beta$	d.p.	B	d.p.	t(51)	p
<b>Intercepto</b>			-1,49280	1,425656	-1,04710	0,299993
<b>SF3OE</b>	0,352659	0,129947	0,35266	0,129947	2,71387	0,009049
<b>SIn</b>	0,136613	0,129947	0,05808	0,055243	1,05130	0,298077

**c**

	$\beta$	d.p.	B	d.p.	t(50)	p
<b>Intercepto</b>			-0,969875	2,030678	-0,477612	0,635008
<b>SF3OE</b>	0,344448	0,132986	0,344448	0,132986	2,590107	0,012538
<b>SFr</b>	-0,055646	0,152584	-0,025290	0,069346	-0,364692	0,716879
<b>SIn</b>	0,165991	0,153842	0,070566	0,065401	1,078971	0,285778

**d**

	$\beta$	d.p.	B	d.p.	t(51)	p
<b>Intercepto</b>			-1,44610	1,938360	-0,746044	0,459066
<b>SF3OE</b>	0,367976	0,129386	0,36798	0,129386	2,844015	0,006396
<b>SSFeI</b>	0,096739	0,129386	0,02448	0,032741	0,747677	0,458089

In the regressions for SF3D, in a similar way as for SF2D, the inclusion of the perceptions of the environment regarding the frequency of changes alone (a), the intensities with which they occur (b), of these two aspects taken simultaneously (c) or added together (d) has no significance in the equations ( $p > 0.05$ ) or alter the significance of the factorial scores derived from the third factor of entrepreneurial orientation.

Made additionally two factorial regressions to evaluate the possibility that the environment moderates the relationship between OE and performance, it was also not registered significance in the interactions, discarding the moderation.

Further addressing the relationship between Entrepreneurial Orientation (EO) and performance, works such as Carvalho (2011), Jogaratnan (2002), Mariano (2011), Rosenbush et al. (2007), Zahra (1993) and Zahra and Covin (1995), among others, included the organizational environment variable, worked under different approaches, to analyze its effect on firm performance.

Zahra (1993) analyzed the relationship between firms' external environment, OE and their financial performance and found that the relationship between OE and performance is moderated by environmental factors. Subsequently, Zahra and Covin (1995) point to the fact that entrepreneurial organizations have a positive impact on financial performance measures. According to them, these effects on performance tend to be modest over the first few years and grow over time, suggesting that entrepreneurial behavior can indeed contribute to the progress of the organization's financial performance in the long run.

Jogaratham (2002) showed that when the environment becomes more hostile and less munificent, companies tend to adopt more conservative strategies, avoiding attitudes that involve innovation and risk. However, Rosenbush et al. (2007) associated munificence with performance and confirmed the hypothesis that munificence influences performance.

Carvalho (2011) analyzed the relationship between the dimensions of the organizational environment, marketing and managerial capabilities, and strategic orientation, evaluating the impact that the various configurations of these variables generate on the performance of Brazilian hotels, reaching the conclusion that dynamism and complexity have an effect on strategic orientation, but no direct effects on hotel performance. Mariano (2011) concluded that there is a significant correlation in the relationship between entrepreneurial orientation and organizational performance, and that this correlation causes a positive effect on performance; however, the environmental perception by managers of Senac operating units in the southern region of the country does not affect this relationship.

## 5 FINAL CONSIDERATIONS

The results obtained allow us to make some reflections about the variables that were worked on in this research. At first, the unidimensionality of entrepreneurial orientation could be postulated, a situation that had been verified in the research of Mariano (2011), which gathered the operating units of Senac in the states of Paraná, Santa Catarina, and Rio Grande. However, this did not happen in the sample analyzed here. What leads to postulate this is due to the heterogeneity of the sectors in which the participating cooperatives operate (health, credit, and agribusiness).

A second aspect to consider is the fact that environmental perception only influences entrepreneurial orientation when considered by the variables retained by the second factor of the factor analysis: a question of innovativeness (emphasis on R&D, technological leadership and innovation); one of proactivity (adoption of a competitive posture); and one of risk-taking (propensity to develop far-reaching actions). It could be assumed that it affected the other dimensions of entrepreneurial orientation and the perception of business performance. As pointed out in empirical research by several authors, such as Covin and Slevin (1991),

Escobar et al. (2012), Miller (1983), Zahra (1993), Zahra and Covin (1995), Wiklund and Shepherd (2005) among others.

On the other hand, it is the perception of a simple static environment that is associated with the highest averages for entrepreneurial orientation. In other words, the environments perceived as dynamic do not influence or matter for cooperatives to assume a more entrepreneurial behavior.

The relationship between entrepreneurial orientation and performance, which shows to be positive and significant for two of the three factors extracted for both entrepreneurial orientation and performance, is not influenced by environmental perception in the sense of mediating or moderating the relationship. That is, environmental uncertainty does not alter or influence the relationship. This result diverges from some studies on the subject, such as those by Carvalho (2011), Jogaratnan (2002), Rosenbush et al. (2007), Zahra (1993), Zahra and Covin (1995), but corroborate the findings of Mariano (2011).

This seems to have logical support if one considers the type of organization analyzed, since it is expected that this variable does not significantly affect the cooperatives' performance due to the fact that the customers themselves are mostly the cooperative members.

Finally, and considering the results achieved, it is worth suggesting the expansion of these studies considering other types of organizations, as well as including moderating variables in the analysis of the relationship between entrepreneurial orientation and organizational performance, such as organizational culture, organizational learning, strategic behavior, among others. Without a doubt, obtaining new data, expanding knowledge of local and institutional realities, will make it possible to contribute effectively to the area of strategy.

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