

## **ABSTRACT**

*The theme of gender to be an interesting debate in the current era of gender equity. More interesting to discuss gender in the scope of small and medium enterprises (SME's). The purpose of this study wanted to know the entrepreneurship values and gender differences on strategy and business performance.*

*Variables used in this experiment were gender, the entrepreneurship values, strategy, and business performance. The method used analyze data of this study is Path Analysis. Samples taken as many as 305 samples from all SMEs in Kebumen district. This study model used Kotey's model of study in Ghana. Data type is crosssectional from survey method.*

*The entrepreneurship values has a dominant influence directly to performance business and indirectly on business performance through strategy to performance business. Although the owner/manager business women have a lower entrepreneurship values than men but in practice, women have a higher performance level than men. Because women have the potential and advantages of doing business*

**Key words:** *Entrepreneurship values, strategy, business performance*