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Cost Leader Strategies on Competitive Advantage of Entrepreneurial Firms in Delta State, Nigeria

ODITA, A.O
Department of Marketing and Entrepreneurship,
Faculty of Management Sciences.
Delta State University, Abraka Nigeria

EFE Andrew
Department of Marketing and Entrepreneurship,
Faculty of Management Sciences.
Delta State University, Abraka Nigeria

EBOH, M.E.
Department of Marketing and Entrepreneurship,
Faculty of Management Sciences.
Delta State University, Abraka Nigeria
ebelemercy73@gmail.com, Mercyeboh@delsu.edu.ng
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Abstract
The study investigates the impact of cost leader strategies on the competitive advantage of entrepreneurial firms in Delta State, Nigeria, with a focused analysis on three local government areas: Ukwani LGA, Oshimili LGA, and Aniocha LGA. The research examines how strategic outsourcing, logistical optimization, and operational efficiency—identified as critical proxies—contribute to achieving and sustaining a competitive advantage. Therefore, a sample size of Sixty three (63) respondents from a population of seventy five (75) members of the selected entrepreneurial firms from the three local Government areas in Delta State. The result shows that: Strategic Outsourcing has a significant effect on the competitive advantage of Entrepreneurial firms in Delta State, (Coef. = 0.15015, p = 0.000). Operational Efficiency has a significant effect on competitive advantage of selected Entrepreneurial firms in Delta state, (Coef. = 0.21453, p = 0.000). And that Logistical Optimization has a significant effect on competitive advantage of selected Entrepreneurial firms in Delta state (Coef. = 0.23681, p = 0.000). The study concludes that by strategically deploying outsourcing, enhancing operational efficiency, and optimizing logistics, these firms can effectively navigate competitive pressure, capitalize on market opportunities, and sustain long-term growth in their respective industries. The study recommends that Entrepreneurial firms should conduct regular assessments to identify non-core functions suitable for outsourcing to specialized vendors. Emphasis should be placed on selecting partners aligned with strategic objectives and maintaining collaborative relationships. Continuous monitoring and performance evaluations are essential to ensure outsourcing arrangements contribute effectively to cost reduction, operational agility, and overall competitive advantage.

Keywords: Cost leader strategy, Competitive advantage, Entrepreneurial firms, strategic outsourcing, operational efficiency

INTRODUCTION

Companies around the world are operating in very dynamic and unclear circumstances where competitiveness is unavoidable (Knoke, 2020). Thus, firms that wish to still be a head of competitors ought to get proper strategies. It has been noted that firm performance and growth is directly influenced by business strategies. Dess, McNamara, Eisner and Lee (2019) posit that, cost leadership strategy is a group of action which a firm takes to come up with services or goods which have features that the clients accept with a relatively loser price compared to competitors. Rather than client oriented, cost leadership is normally competitor oriented (Mohamed, Ndinya&Ogada, 2019). According to Ramdani, Primiana, Kaltum and Azis (2018), "a company that effectively goes after expenditure management approach highlights energetic search of expense 2 reduction, limited expense and overhanging control, research and development in addition to promo among others to complete an inexpensive placement. The purpose of companies is to maximize the equity value and consequently maximizing the company stock and value (Noe, Hollenbeck, Gerhart& Wright, 2017; Iyadi, 2023). The manager should use optimal strategy and financial resources and correctly perform to maximize the value of the company. Herman, Hady and Arafah (2018) believe that, staying ahead of competitors and efficiently allocating the limited resources is among every firm's objective.

Cost leadership strategy is brought forward as cost advantage that reflects the sale of services and goods at a price lower compared to rivals with regards to production and design (Bounds, Mbombo&Rossouw, 2018); its aim is gaining competitive advantage by reduction of prices of Research and development, marketing, sales and service activities (Lu, & Huang, 2019; Iyadi & Sado, 2023). According to Shingo (2019), organizations can obtain competitive advantage economic scale through the utilization of systems that are effective in reducing the human resources cost and reducing the prices with low priced raw materials, producing and distributing massively. Competitive advantage is provided by cost leadership in markets where clients are price sensitive. Organizations which conduct this strategy aim at reducing ever cost in the value chain (Ruto, 2018; Iyadi, 2023). The key principle is reducing all actions' costs. Through this, the gap between costs and market prices get longer and an organization gets a competitive advantage by getting a higher profit and income. Paauwe and Boon (2018) affirms that cost leadership's strategic logic normally require that an enterprise be the cost leader amongst the enterprises competing to satisfy the same customers' need. By not recognizing this, majority of the organizations have made strategic errors. With more than one cost leaders aspiring, the competition among them is normally stive since each market share point is regarded important (Iyadi & Oruakpor, 2023).

The SME sector is the major drive which promotes the growth of jobs in a country's economy. The development of the country is linked to the strengthening and enhancement of the private sector where SMEs play an important role (Iyadi & Ojumude, 2023). The growth of SME in services, agriculture, construction, and so on, has been considered as the engine growth and has contributed to the economy. Sustainable growth and the increase of SME competitiveness will provide the environment for investment and employment (Iyadi & Itimi, 2023). Small and medium sized technology enterprises have high technology content and strong innovation capabilities; they are the main body of innovation with great vitality and potential. They contribute more than 60% of GDP and are an important force in promoting economic development. Operational efficiency is an indicator used to measure the operation of an enterprise. Efficient management contributes to improve operational performance, operational efficiency and logistical optimization of the business and helps the business to meet its short term liabilities effectively.

Statement of the Problem

Entrepreneurial firms in Delta State, Nigeria, operate within a competitive and evolving economic landscape where achieving and maintaining competitive advantage is critical for long-term viability and growth. One strategic approach available to these firms is the adoption of a cost leadership strategy. This strategy involves becoming the lowest-cost producer in their industry or market segment, allowing firms to offer products or services at competitive prices relative to competitors. By doing so, firms aim to attract price-sensitive customers, increase market share, and potentially enhance profitability. Despite the potential benefits, the effective implementation of a cost leadership strategy among entrepreneurial firms in Delta State faces several challenges and uncertainties. Firstly, there is limited empirical research specifically focusing on how cost leadership strategies are adopted and operationalized within the unique context of Delta State. Understanding the nuanced factors and contextual variables that influence the feasibility and effectiveness of cost leadership strategies in this region remains underexplored in the existing literature.

Furthermore, while studies exist on cost leadership strategies in broader contexts or developed economies, there is a notable gap in research that examines these strategies within the entrepreneurial landscape of Delta State. This gap includes a lack of detailed analysis on how local market conditions, regulatory environments, resource constraints, and operational efficiencies impact the adoption and outcomes of cost leadership strategies among entrepreneurial firms. Moreover, the literature lacks sufficient exploration into the specific mechanisms through which cost leadership strategies contribute to competitive advantage for entrepreneurial firms in Delta State. Questions regarding whether and how cost leadership enables firms to sustainably differentiate themselves from competitors, particularly in a regional economy like Delta State, remain unanswered. This study aims to address these gaps by conducting a comprehensive investigation into the adoption, implementation, and outcomes of cost leadership strategies among entrepreneurial firms with focus on three local government areas(Ukwani, Oshimili, and Aniocha) in Delta state, Nigeria.

Objectives of the Study

The general objective of this study examined the effect of cost leader strategy and competitive advantage of Entrepreneurial firms in Delta state. While the specific objectives are to;

i. to determine the effect of strategic outsourcing and competitive advantage of entrepreneurial firms in Delta state.
ii. to evaluate the effect of operational efficiency and competitive advantage of entrepreneurial firms in Delta state.

Research Hypotheses

In line with the study objectives as earlier highlighted, the following hypotheses have been formulated:

HO1: Strategic Outsourcing does not significantly affect competitive advantage of Entrepreneurial firms in Delta state.

HO2: Operational Efficiency does not significantly affect competitive advantage of Entrepreneurial firms in Delta state.

REVIEW OF RELATED LITERATURE

Cost Leadership Strategy

Little is spent by most cost leaders in research and development, market research and advertising as a way of being effective. According to Dutse&Aliyu (2021), Cost leadership is a term used when a company projects itself as a certain commodity or product's cheapest provider or manufacturer in a competition. Deploying a strategy is challenging as the management has to continually work to reduce cost and each step to still be competitive. Cost leaders have a tendency to share some essential features; the capacity to costs affordable rate and still gain a profit is tough (Blanchard, 2022). Cost leaders handle by considering efficiency at each value chain step: customer service, sales, manufacturing and production Gure and Karugu (2018) posit that, beyond current rivals, benefits relative to potential new entrants are created by a cost leadership strategy. Cost leaders' presence in a sector has a tendency of discouraging upcoming enterprises from joining the business since they would struggle attracting clients by undercutting or matching the prices of cost leaders (Dess, McNamara, Eisner& Lee 2019). Consequently, cost-leadership technique aids create obstacles to entrance that secure the company along with its existing competitors from brand-new opponents. Cost management method involves developing a competitive advantage by having the lowest operation cost. Kiprotich, Gachunga and Bonuke (2018) assert that cost management is frequently driven by business effectiveness, size, range, extent and collective experience (discovering curve). Over the last few years, increasingly more business have picked a strategic mix to accomplish market management. Desyllas, Miozzo, Lee and Miles (2021) believe that cost leadership strategy performs good in particular conditions. First of all, the cost management approach can be used if the cost rivalry amongst competing vendors is strong; Also, if, the method is appropriate for readily available or standardized items from other enterprises in the sector and lastly, it functions well if the company has couple of methods of achieving product differentiation for consumers to be sensitive to differences in prices.

Strategic Outsourcing

Outsourcing is a contractual agreement between the customer and one or more suppliers to provide services or processes that the customer is currently providing internally. The fundamental difference between outsourcing and any other purchasing agreement is that the customer contracts-out a part of their existing internal activity. There are many reasons why a company may choose to outsource and rarely will it be for one single reason. Strategic outsourcing has been utilized for quite a long time, but much of the concept until the late 1990s was focused on informational technology outsourcing. The objective then was often largely restricted to achieving operational efficiencies. In the past, the world has witnessed a remarkably rapid growth in strategic outsourcing in different areas, the target is basically long-term and it focuses on representing a set of operations that are delegated by a company for management to a third-party service provider (Maku&Iravo, 2013). One of the strategies that firms can employ to acquire sustainable competitive advantage is strategic outsourcing. Strategic outsourcing is basically that part of an organization's process, which is sourced from outside suppliers with no regard for the type of relation with these suppliers (Kiongera, Wanyonyi, Musiega&Masinde, 2014). Many leaders consider strategic outsourcing as the only way to keep a business competitive in this century. The highly turbulent business environment coupled with almost insatiable customer demands for tailored services and products has forced organizations to evaluate, improve and re-engineer their operations. The decision regarding what functions to outsource and which ones to keep in-house depends on many factors from company to company such as the need to develop invest in resources, skills, and to stay abreast of to the evolving technology in any areas kept in-house (Welch &Nayak, 1992). Many organizations in different areas are now increasingly pursuing continuous improvement, leaned up production, reengineered business processes, and integrated supply chains. This is seen in the increasing number of firms utilizing strategic tools such as Japanese Gemba Kaizen, Total Quality Management, and Business Process Reengineering (Manning, 2013). As Maku and Iravo (2013) noted, over the past two decades there has been a growing recognition of the vital contribution of outsourcing strategy on the performance of organizations. The consequence of outsourcing is the reduction of employees in outsourcing company and the increase of employees in the outsource company (Harrigan, 2017) defines strategic outsourcing as a form of company organization, by which companies respond to competitive pressures, which require improved efficiency. Enterprises can reorganize through acquisitions and mergers, common investments, strategic alliances or through outsourcing to a connected company abroad or to an outsource – foreign or domestic. According to (Suhil ,2022) Strategic Outsourcing is a form of company control. Increasingly, companies are aware of the problems caused by outsourcing nonstrategic activities, as this de-ters them from their main activities. By outsourcing nonstrategic activities, companies can focus on strategically important areas; i. e. to what is required from them by the market and what they are good in doing currently.

Operational efficiency

Operational efficiency refers to a company's ability to deliver products or services to its customers in the most cost-effective manner without compromising quality. (Simchi, 2014) defined strategic outsourcing as the act of obtaining semi-finished products, finished products orservices from an outside company if these activities were traditionally performed internally. The aim of such a strategic outsourcing definition is to find, unlock, share and capitalize on the expertise and skills of employees (Levi et al., 2019).Den (2021) defines organization performance as the degree to which the organization, with some informational, financial, and human resources, positions itself effectively on the business market. All organizations have a mechanistic, organic as well as dynamic nature that influences how strategic outsourcing is handled among the participants in the organization (Sahle, 2020). The important thing is the recognition that the organization environment plays in outsourcing of non-core logistics and concentrating on only core activities in order to improve on organization performance.

Operational efficiency also plays a crucial role in securing competitive advantage, which is a company's ability to outperform its rivals.Operational efficiency is the cornerstone of achieving both cost leadership and competitive advantage in today’s dynamic business environment. This concept revolves around a company’s ability to deliver products or services to customers in the most cost-effective way while maintaining or enhancing quality. By reducing production and operational costs, companies can offer competitive pricing and still maintain profitability

(Christopher, 2020). For example, streamlined supply chain management and advanced manufacturing techniques can lower per-unit production costs (Harrison, Van Hoek, & Hill, 2022). By streamlining operations, a company can enhance its ability to compete effectively in the market. Efficient operations lead to faster delivery times, higher product quality, and better customer satisfaction (Slack, Chambers, & Johnston, 2010).

Competitive Advantage

In this era of globalization, enterprises are in the limelight of stiff competition wherein products or services offered by each entrepreneur must exceed the expectation of every customers, consumers or clients. Exceeding expectations requires every entrepreneur to have competitive advantage. According to Breznik (2012), "competitive advantage is a firm's unique market position that enables it to earn returns above the average for the industry." It has also been inferred that competitive advantage is the assessment of the firm's capabilities and market position with regard to the advantage it achieves in relation to competitors (Hay and Williamson, 1991). The other significant aspect about competitive advantage is that it cannot be easily observed but only inferred from the performance of the firm (Klein, 2002). Competitive advantage about how the company practices generic strategy (cost leadership or differentiation) in their daily actions (Porter, 1985). The sustained superior performance of a firm has specifiable causes and these are tied to competitive advantage (Powell, 2001). It thus conveys that competitive advantage is about firm's capabilities, market position, and superior performance. Al-alak and Tarabieh (2011) mentioned that competitive advantage is an advantage over competitors gained by offering consumers greater value, either by means of lower prices or providing greater benefits and services that justifies a higher price. It was clearly elaborated that being competitive is being able to offer greater value or greater benefits to the consumers. Also Kareh, Ahmadi, and Hashemi (2011) stated that competitive advantage as an organizational capability to perform in one way or many ways that competitors find difficult to imitate now and in the future. In other words, products produced or services rendered cannot be imitated by whoever entrepreneur.

Competitive advantage of a firm gives it an edge over it rivals and an ability to generate greater value for the firm and its stakeholders (Martinette& Lesson, 2012). To survive in a highly competitive environment as Nigeria, MSEs have to learn to whether the storm of competition and beat today's ferocious market forces and volatility by providing quality products, distinct products features and well packaged value adding products that satisfy customer needs at affordable prices with effective promotion (Olannye, Busari&Taiwo, 2002).

Conceptual Framework

This is a model of presentation showing the relationship of the variables independent and dependent graphically, or diagrammatically

Independent Variable **Dependent variable**

Cost Leadership Strategy

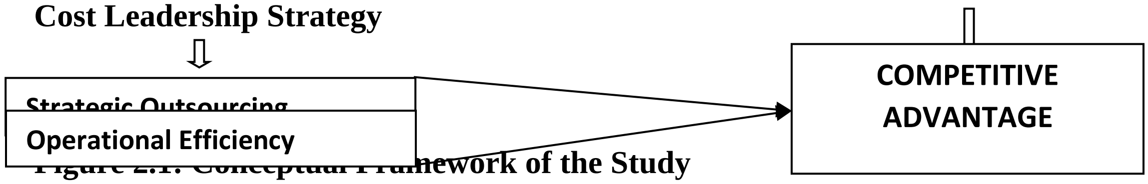

Figure 2.1: Conceptual Framework of the Study

Source: Researcher's Model (2024)

Cost Leadership Strategy and Competitive Advantage

Cost leaders are also better positioned to handle economic downturns and market fluctuations. Lower production costs provide a buffer against adverse economic conditions, helping these firms maintain profitability even when market conditions are challenging (Khan, 2021). Efficient resource allocation is critical due to typically limited financial and operational resources. Cost leadership strategies often involve optimizing internal processes, such as implementing lean manufacturing techniques and adopting energy-efficient technologies. These practices help SMEs reduce production costs and operational expenses, freeing up resources that can be reinvested into other strategic areas like marketing or product development (Heizer, Render, & Munson, 2020). Effective cost management thus enhances overall business efficiency and competitiveness. Cost leadership focuses on minimizing expenses, it does not exclude the possibility of innovation. SMEs that achieve cost savings through efficient operations often have additional resources to invest in new technologies or explore new market opportunities. This strategic flexibility allows SMEs to adapt to changing market conditions and emerging trends, further strengthening their competitive position (Brynjolfsson&McElheran, 2021). Thus, cost leadership can also support innovation and growth initiatives.

Offering lower prices while maintaining quality can significantly enhance customer loyalty. SMEs that successfully implement cost leadership can build a strong brand reputation based on value for money. This differentiation is crucial in competitive markets where price is a major factor in consumer decision-making. By delivering consistent value at lower prices, SMEs can foster strong customer relationships and reinforce their brand's competitive advantage (Khan, 2021).

Professional outsourcing, is the practice of contracting an individual specialists or professionals to handle multiple small tasks without the intention of outsourcing an entire function. (Martin, Pausing &Teo, 2021). Information Technology outsourcing is a strategy used by many firms to either reduce their total cost on information technology or gain information capabilities not available inhouse. Multi outsourcing is an approach to outsourcing in which information technology operations and technology infrastructure and are contracted to a number of vendors usually in combination with some internally provided elements of information technology. This multisourcing approach contrasts with fully inhouse information technology provisioning and sole source outsourcing models. (Liu & Peter, 2020). The value of Strategic outsourcing for the modern enterprise is increasingly being recognized the world over (Brown & Billy, 2021), and more enterprises are explicitly attempting to manage this important process. To be successful in the management strategic outsourcing, it is of fundamental importance to recognize that organisational performance is key, just as any other factor of the enterprise, should be managed in the context of the overall business (Hiram & Timothy, 2020). The focus is therefore on achieving high organisation performance. This is achieved by recognizing that strategic outsourcing is a valuable process that should be managed explicitly in an enterprise (Allan, 2019).

Theoretical Review

Theoretical frameworks serve as essential analytical tools for comprehending, elucidating, and forecasting phenomena within a given domain. This study is anchored on Resource-based view theory

Resource Based View Theory (RBV)

The resource based view (RBV) is a management tool used to evaluate the resources available in the firm. In essence, the resource based view is based on the idea that the effective and efficient application of all useful resources that the organization can gather helps determines its competitive advantage. It seeks to explain the internal sources of a firm's sustained competitive advantage. Its innermost proposition is that if a firm is to attain a state of sustained competitive advantage it must obtain and control valuable, rare, inimitable and non-substitutable (VRIN) resources and capabilities plus have the firm in the place that can absorb and apply them (Barney, 2014).

Wernerfelt (1984) proposed this theory; It is of the suggestion that by delivering superior value innovatively to clients, competitiveness can be attained. The resultant resource based theory (RBT) and resource-based view of the firm (RBV) give a crucial framework to help explain and predict the organization's performance basis (Vorhies and Morgan 2005; Slotegraaf, Moorman & Inman, 2003; Barney, Ketchen& Wright, 2011). The RBV as the firm's competitive advantage basis lies entirely in applying intangible of tangible resources' bundle at the disposal of the firm (Muema, 2014). The resources concept includes all the knowledge, information, firm attributes, organizational processes, capabilities, assets etc. that the firm controls and enables the conception and implementation of strategies by a firm for improvement of effectiveness and efficiency (Daft, 1983; Barney, 1991). If the existing strategy is not presently implemented by current or potential future rivals and is value creating, a competitive advantage can be achieved. The advantage will be short-lived if a firm's resources can be replicated easily by the rivals. It is however worth noting that, the valuable concept of Barney is an ambiguous criterion of measuring a firm's competitive advantage. Profitability should not gauge the value of the resources; hence it should take the shape of an economic asset without regarding its tangibility. Any resource's value must be gauged by the anticipated future income stream's discounted value which may be tied to it. Further, the rare resource concept does not essentially ensure the firm's competitive advantage, even though a large rent is generated by that resource because of it being scarce. According to Lewin& Phelan (2002), the resources yield service prices referred to as rents. In these circumstances, rent is not anything compared to the resource service's rental prices even if it is rare or not. After all the production factors have been remunerated, the firm is not left with any profit (Rumelt, 1987; Barney, 1986; Demsetz, 1973). If a company gains benefits from the resources, it means that the company is squeezing some portion of the rent from the resource owner. For entrepreneurial firms in Delta State pursuing cost leadership, resources such as efficient production processes, access to low-cost inputs, and managerial expertise in cost management are critical.

This theory is relevant to this study because it underscores the importance of internal strengths and capabilities that enable firms to achieve and sustain competitive advantage over time. By leveraging their distinctive resources effectively, firms can differentiate themselves from competitors and build barriers to imitation, thereby enhancing their position in the market.

Empirical Review

Serah, Godfrey and Anne (2022) studied Strategic Outsourcing as an Antecedent of Organization Performance: A Review of Literature, they looked at the unpredictability and uncertainty witnessed in the global business environment has seen a rise in intense competitiveness among firms. Some of the causes of this increased dynamism may be attributed to fast-paced technological change, shortening product cycles, globalization, changes in customers' demands and preferences, government regulation and supply of raw materials; thus, causing a major challenge on a firm's abilities to perform well. Consequently, intended planned strategies that were developed in relatively stable environments have failed in such hypercompetitive environments. A review of extant literature has demonstrated that firms which embrace strategic outsourcing, are able to identify and respond quickly to opportunities and threats, adopt strategic options to compete in product markets and deploy existing strategic resources to create new sets of resources to respond to changes. A review of both theoretical and empirical literature has also revealed various research gaps on the construct of strategic outsourcing. This paper makes theoretical contributions in strategic management because the inclusion of the moderating variable, environmental dynamism, and the mediating variable, competitive advantage, has led to the development of a proposed theoretical model that is expected to guide future studies examining influence of strategic outsourcing on firm performance.

Pellicelli and Riccardo (2021) the study examined outsourcing strategies: How to formalize and negotiate the outsourcing contract, this article analyzes the fundamental stages for an outsourcing strategy. It will demonstrate how, in order to achieve an outsourcing strategy, it is necessary to include outsourcing in the general strategy, gather suitable information for choosing the outsourcer, negotiate the contract with the supplier, choose the type of relationship to have with the supplier, and, finally, plan the transfer of activities and functions from the outsource to one or more outsourcers or providers. The study concludes that once the firm has decided on outsourcing and the activities that will be involved it must plan its implementation. The most important and complex phase is the choice of supplier, especially if the firm already has a network of relations with outside suppliers, each of whom is specialized in a particular area.

In Jordan, a study on how Jordanian listed manufacturing companies' performance was impacted by strategic operation was undertaken by Al-Ghazzawi and Joudeh (2015). The manufacturing companies were surveyed with 91 questionnaires being administered to the firms; the exercises yielded around 65.9%. It was evident that, in comparison to time before the adoption of strategic costing techniques, better performance was achieved by JLMC. One-sample t-test indicated that JLMC utilized all the strategic costing techniques. Multiple regression results indicated that JLMCs performance high variation percentage was explained and significantly contributed by these techniques. JLMCs' market, financial and overall performance was affected significantly and positively statistically by 3 of explanatory variables (COQ, TC and ABC). All the explanatory variables but attribute costing significantly and positively affected JLMC's production performance.

Li and Li (2017) in a study found that price leadership tries to provide a customary, highvolume product at the foremost competitive worth to clients. A corporation could be a cost to leader however this doesn't essentially mean that corporate product may have an occasional price. Essentially, the corporate will as an example, charge a mean worth whereas depending on the low-priced management strategy and reinvesting the additional gains in the business. Most companies are looking for a property competitive advantage; to outline the strategy direction, the porter's generic methods simply are often guided for companies.

Ifeakwem&Ademola (2016) investigated the impact of competitive strategies on the performance of selected small businesses in Lagos, Nigeria. Survey research design was used and the sample of 150. Estimated through regression analysis and the findings revealed that competitive strategies have an impact on the performance of MSEs.

Mohammed &Mahmood (2016) studied the influence of competitive strategy on the performance of MSEs in Kano Nigeria. Self-administered questionnaires were 78 employed to collect data from a total of 283 respondents. The study used the partial least squares structural equation modeling for data analysis and hypothesis testing. The results indicate significant and positive relationship between competitive strategy and the performance of small business. Noting competitive strategy are drivers of firms performance.

THE RESEARCH METHODS

Research Design

The research design method that was employed for this study is the cross sectional survey research design. The justification for choosing this method is that it aids the researcher in the assessment of employee's opinion using questionnaire at a particular point in time. Cross sectional survey research design method is ideal for scientific studies.

Population of the Study

The population of the study covered all employees of nine Entrepreneurial firms, three each from the local government areas choosen in Delta State, Nigeria. These comprises of:

Ukwani Local Government area: Best Buy supermarket, Supermart Discount store and Ogorode Supermarket.

OshimiliLocal Government area: De-king supermarket, Shoprite (located in Asaba Mall) and Market Square.

AniochaLocal Government area: Royal Supermarket, Jolly supermarket and Divine supermarket.

The population of the study will comprise of two hundred and eighty (280) members to whom the research was generalized. The lists of the employees gathered from the selected firms as shown in table 3.1:

Showing the Population Spread of Employees from the Selected Supermarkets

S/N	Senatorial Districts	Major Towns	Names of Supermarkets (Small and Medium Scale Enterprises)	Employees
1	Ukwani LGA	Ebedei	Best buy supermarket	06
		Umuaja	Supermart Discount store	09
		Obiaruku	Ogorode Supermarket	08
2	Oshimili LGA	Okpanam	De-king supermarket	09
		Asaba	Shoprite (located in Asaba Mall)	10
		Asaba	Market Square	09
3	AniochaLGA	Ogwashi-Uku	Royal Supermarket	07
		Ubulu-Uku	Jolly supermarket	08
		Issele-Uku	Divine supermarket	09

Total			**6**	**75**

Source: Analysis of Field Survey (2024)

Sample Size

The sample size that is a representation of the population which is studied in place of the entire population was determined by using Krejcie and Morgan as cited by Johnson and Shoulders (2019) sample size determination table. To make up this subset, the approximate number was seventy five (75) Therefore, a sample size of sixty three (63) respondents from a population of seventy five (75) members of the selected entrepreneurial firms from the three local Government areas in Delta State. The researcher therefore utilized the Bowley's (1964) population allocation formula to arrive at the exact sample figures for the Nine supermarkets in the three local government areas in Delta State.

$$nh = \frac{nNh}{N}$$

Whose nh = the number of units allocated to each company.

n = the total sample size
Nh = the number of employee in each company
N = population

Proportion of Sample Size from Each Supermarket

S/N	**Senatorial Districts**	**Major Towns**	**Names of Supermarkets (SMEs)**	**Staff Strength**	**Sample Proportion**
1	Ukwani LGA	Ebedei	Best buy supermarket	06	06*63/75=5
		Umuaja	Supermart Discount store	09	09*63/75=8
		Obiaruku	Ogorode Supermarket	08	08*63/75=7
2	Oshimili LGA	Okpanam	De-king supermarket	09	09*63/75=7
		Asaba	Shoprite (located in Asaba Mall)	10	10*63/75=8
		Asaba	Market Square	09	09*63/75=8
3	AniochaLGA	Ogwashi-Uku	Royal Supermarket	07	07*63/75=6
		Ubulu-Uku	Jolly supermarket	08	08*63/75=6
		Issele-Uku	Divine supermarket	09	09*63/75= 8
Total			**15**	**75**	**63**

Source: Analysis of Field Survey (2024)

Research Instrument

The research instrument that was used in this study is a structured questionnaire. The questionnaire was divided into two sections: Section A and Section B. Section A consists of the respondent's profile and Section B consists of the Questionnaire on the topic.

Measuring Scale of Cost Leadership Strategies (CLS)

Concept	Operational measures	Sources	Question
Independent variables			
Strategic outsourcing	5-4-3-2-1	Likert-type 5 scale	1-4
Operational efficiency	5-4-3-2-1	Likert-type 5 scale	5-8
Logistical optimization	5-4-3-2-1	Likert-type 5 scale	9-12
Dependent variable			
Competitive advantage	5-4-3-2-1	Likert-type 5 scale	13-16

Operationalization of Key Variables by Researcher (2024)

Validity and Reliability

The content validity depends on how well the researcher creates items that cover the content domain of the variable being measured. The questionnaire was given to other experts in this field to validate the instrument for data collection, their insights was instrumental in refining the questionnaire, ensuring that it effectively elicits the desired information and maintains high standards of validity. Consequently, adjustments and corrections were effected to ensure that it elicits the desired information.The measurement results can be trusted if relatively the same results are obtained after several tests are carried out on the same object (Suliyanto, 2018). To establish the reliability of the instrument, a test-retest method was adopted. Additionally, the internal consistency of each construct was evaluated using the Cronbach's alpha coefficient. According to Hair, Black, Babin, Anderson, and Tatham (2016), the lower limit of acceptability for Cronbach's alpha in quantitative research is between 0.60 and 0.70.

Reliability coefficients of study constructs

Dimension of study constructs	Items	Cronbach's Alpha
Strategic outsourcing	4	0.723
Operational efficiency	4	0.727
Logistical optimization	4	0.719
Competitive advantage	4	0.731

These reliability coefficients confirm that the instrument is robust and capable of providing consistent and accurate measurements of the constructs related to cost leadership strategy in the context of the study.

Data Analysis Techniques

Data was analysed on the basis of the number and types of responses given. The data were collected from the respondents were analyzed using descriptive as well as inferential statistical techniques at arriving at a conclusion. The descriptive statistics made use of simple percentage, pie chats to analyze the questionnaire response pattern; background profile. While inferential statistical technique that was used is the correlation and multiple regression analysis. It was used to analyse the pattern of responses from each of the constructs in the sub-scale and also to measure the degree of association between different variables under consideration. Olannye (2017) posited that regression analysis can be used to test the statistical significance that exists among variables. Multiple regression statistical method was used for the purpose of ascertaining the strength of relationship that exist among variables, determine to what extent the independent variable accounted for change on the dependent variable. This was done using SPSS version 23.0 for windows package.

RESULTS AND DISCUSSION

The data presented and analyzed in the study is of three (3) parts; the first is the descriptive analysis of respondents' profile with percentage weighting attached. The second is the correlation and regression analysis of the research questions and their respective variables, then the testing of hypotheses formulated for the study. Sixty three (63) copies of the questionnaire were administered. However, fifty six (56) copies were returned, seven copies of the questionnaire have some unanswered questions.

Table 4.1 Demographic Profile of Respondents

Options	Frequency	Percentage
Sex		
Male	25	47
Female	38	53
Total	**63**	**100**
Age		
17- 30 years	15	74
30-40 years	25	13
41-50 years	17	9
Above 50years	6	4
Total	**63**	**100**
Marital Status		
Married	34	25
Single	29	75
Total	**63**	**100**
Educational Qualification		
OND/NCE	25	24
HND/B.Sc.	28	65
M.Sc.	10	11
Total	**63**	**100**
Years of Experience		
0-5 years	38	67
6-10 years	15	22
Above 11 years	10	17
Total	**63**	**100**

Source: Field Survey, 2024

From the result of demographic profile of respondents in Table 4.1, it was observed that the respondents were made up of 25 males, representing 47% of total responses, while 38 respondents are female, representing 53% of total responses.

The age distribution of respondents shows that 15 respondents representing 74% are below the ages of 30, 25 respondents representing 13% are within the ages bracket of 30-40 years, 17 respondents representing 9% are within the ages of 41-50 years, while 6 respondents representing 4% are above 50 years of age, implying the dominance of middle age workers in the firm. For marital status, 34 respondents representing 25% are married, 29 representing 75% of the total respondents are not married. On educational qualification of respondents, 25 respondents representing 24% had OND/NCE, 18 respondents representing 65% had B.Sc., and 10 respondents representing 11% had M.Sc.

With respect to the years of experience, 38 of the respondents representing 67% has work 0-5 years, 15 of the respondents representing 22% has worked between 6-10 years, 10 of the respondents representing 17% has worked 16 years and above. Thus, we can infer that the respondents sampled are experience workers.

Analysis of Data

This section is concerned with analyzing the primary data sourced from the field survey in order to determine the pattern of responses using simple percentage and regression analysis approach to examine the relationship that existed among the studied variables.

Strategic Outsourcing

S/N	**Questionnaire Items**	U (1)		SD (2)		D (3)		A (4)		SA (5)	
1	Our enterprise has an effective outsourcing strategy	-	-	15	10	19	12.6	72	48	44	29.3
2	Outsourcing has significantly reduced our operational costs.	13	8.7	24	16	20	13.3	20	13.3	73	48.7
3	The quality of services we outsource meets our expectations.	5	3.3	13	8.6	9	6	78	52	45	30
4	Outsourced deliverables are consistently on time	10	6.7	9	6	25	16.6	59	39.3	47	31.3
5	Outsourcing allows our enterprise to focus more on core competencies.	-	-	4	3	15	10	87	58	44	29.3

Source: Analysis of Field Survey, 2024

for strategic outsourcing indicated that on the first questionnaire item, 116(77.3%) of the respondents strongly agree to the construct and 34(22.6%) disagree. On the second item, 93(62%) respondent agree that their enterprise outsourcing strategy is effective suggesting that enterprises can gain competitive advantage through well-planned and executed outsourcing.

Operational Efficiency

S/N	Questionnaire Items	U (1)		SD (2)		D (3)		A (4)		SA (5)	
6	Our Firm's processes are optimized to ensure maximum efficiency	5	3.3	13	8.6	10	6.6	77	51.3	45	30
7	We effectively utilize our resources to achieve operational goals	-	-	14	9.3	20	13.3	44	29.3	72	48
8	Our productivity levels have improved significantly due to operational strategies	12	8	24	16	21	14	20	13.3	73	48.7
9	We have successfully reduced operational costs without compromising on quality	13	8.6	5	3.3	5	3.3	82	54.7	45	30
10	We have integrated technology effectively to enhance our operational efficiency.	10	6.7	10	6.7	24	16	58	38.7	48	32

Source: Analysis of Field Survey, 2024

for operational efficiency indicates a strong focus on process improvement, which is crucial for operational efficiency and competitive advantage.

Measures of Gaining Competitive Advantage

S/N	Questionnaire Items	U (1)		SD (2)		D (3)		A (4)		SA (5)	
21	Our company has experienced significant growth in market share over the past year	-	-	4	2.6	14	9.3	88	58.6	44	29.3
22	We consistently achieve high levels of customer satisfaction	-	-	14	9.3	19	12.6	73	48.6	44	29.3
23	Our company frequently introduces innovative products or services			9	6	20	13.3	48	32	73	48.7
24	We are able to offer products or services at a lower cost than our competitors	-	-	13	8.6	9	6	83	55.3	45	30

Source: Analysis of Field Survey, 2024

The measure of gaining competitive advantage ; 132(88%) respondents agree that over the past two years their enterprise has experienced significant growth, indicating effective strategies and strong market performance. 117(78%) respondents agree that over the past two years their organization has improved its customer service and product quality, because of consistent high levels of customer satisfaction. while, 33(22%) disagree. 121(80. 7%) respondents agree that over the past two years their organization has improved its ability to satisfying customers demand in unique ways, while, 29(19.3%) of the respondents disagree. A total of 128(84.7%) respondents agree that over the past two years their organization has improved its ability to produce unique products with distinctive characteristics that serve to differentiate it from the competitor's, while, 22(14.6%) disagree to the statement.

Test of Hypotheses

Hypothesis One

H_1: Strategic Outsourcing does not significantly affect competitive advantage of Entrepreneurial firms in Delta state.

The regression result in showed that Strategic Outsourcing has a significant effect on the competitive advantage of Entrepreneurial firms in Delta State, (Coef. = 0.15015, p = 0.000). The p-value = 0.000 at 1% level of significance for Strategic outsourcing, hence we reject the null hypothesis and accept the alternate hypothesis which states that Strategic outsourcing has a significant positive effect on competitive advantage competitive advantage of Entrepreneurial firms in Delta State (Coef. = 0.15015, $p < 0.05$).

Hypothesis Two

H_2: Operational Efficiency does not significantly affect competitive advantage of Entrepreneurial firms in Delta state.

The regression result showed Operational Efficiency has a significant effect on competitive advantage of selected Entrepreneurial firms in Delta state, (Coef. = 0.21453, p = 0.000). The p-value = 0.000 at 1% level of significant for Operational efficiency, hence we reject the null hypothesis and accept the alternate, which state that Operational efficiency has a significant effect on competitive advantage of selected Entrepreneurial firms in Delta state (Coef. = 0. 21453, $p< 0.05$).

Discussion of Findings

Strategic Outsourcing has a significant effect on the competitive advantages of Entrepreneurial firms in Delta State (Coef. = 0.15015, $p < 0.05$). The test of hypothesis shows that Strategic Outsourcing has a significant effect on the competitive advantage of Entrepreneurial firms in Delta State. This aligns with the findings of Lacity and Willcocks (2013) and Quinn and Hilmer (1994). These authors have highlighted that strategic outsourcing positively impacts the competitive positioning of firms. This research underscores the strategic importance of outsourcing decisions in enhancing competitive advantage within specific regional contexts.

This is further supported by research by Mol (2011) and Kotabe (2017) has demonstrated that strategic outsourcing positively influences firms' competitive positioning. These studies emphasize how outsourcing enables firms to enhance operational efficiency, reduce costs, and access specialized skills and technologies, thereby strengthening their competitive advantage within regional markets. This body of research underscores the strategic importance of outsourcing decisions in fostering competitive advantage.

It was found in the OLS regression result in table 4.1.12 that Operational Efficiency has a significant effect on competitive advantage of selected Entrepreneurial firms in Delta state (Coef. = 0.21453, p = 0.000) and that Operational Efficiency has a significant effect on competitive advantage of selected Entrepreneurial firms in Delta State. (Coef. = 0.21453, $p< 0.05$). The finding was also supported with Pan (2020) found that improvements in operational efficiency significantly enhance the competitive advantage of entrepreneurial firms. They highlighted that firms achieving higher operational efficiency levels are better positioned to deliver products or services more effectively, thereby gaining competitive superiority in their markets, other researchers found like Antony et al. (2019) investigated the impact of lean manufacturing practices on the competitive advantage of SMEs. They concluded that implementing lean practices significantly improves operational efficiency and subsequently enhances competitive advantage by reducing waste and improving productivity.

Conclusion

Through an in-depth exploration of cost leadership strategy within the Entrepreneurial firms in Delta State, this study has revealed significant insights into their impact on competitive advantage. Strategic outsourcing emerged as a pivotal strategy, allowing firms to leverage specialized expertise, reduce costs, and enhance operational flexibility. Operational efficiency was identified as another critical determinant of competitive advantage. Firms that effectively streamlined processes, minimized waste, and optimized resource utilization demonstrated higher productivity levels and improved customer satisfaction. The study underscored the importance of continuous improvement initiatives and technological integration in achieving operational competitiveness. By strategically deploying outsourcing, enhancing operational efficiency, and optimizing logistics, these firms can effectively navigate competitive pressure, capitalize on market opportunities, and sustain long-term growth in their respective industries.

Recommendations

In light of the study, the following recommendations were made:

1. Entrepreneurial firms should conduct regular assessments to identify non-core functions suitable for outsourcing to specialized vendors. Emphasis should be placed on selecting partners aligned with strategic objectives and maintaining collaborative relationships. Continuous monitoring and performance evaluations are essential to ensure outsourcing arrangements contribute effectively to cost reduction, operational agility, and overall competitive advantage.
2. Firms should prioritize initiatives aimed at enhancing operational efficiency across all levels of the organization. This includes adopting lean management principles, implementing advanced technologies to streamline processes, and fostering a culture of continuous improvement among employees. Regular performance benchmarking and feedback mechanisms can help identify inefficiencies and areas for optimization, thereby bolstering productivity and customer satisfaction while reducing costs.

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