



# Influence Strategy Cost leadership And Differentiation To Performance Company On Industry Clothes Silk Regency Wajo BNI Village

Masrullah, Faidul Adziem, Muhammad Nasrun, Reski Yanti

Muhammadiyah University of Makassar

Email: [masrullah@gmail.com](mailto:masrullah@gmail.com)

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## Keywords:

Cost leadership strategy, Differentiation, performance

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## Abstract

This study aims to investigate the influence of cost leadership and differentiation strategies on the performance of companies operating in the silk fabric industry in Wajo Kampoeng district, BNI. The research adopts a quantitative approach. The study population consists of all employees within the silk fabric industry in Wajo Kampoeng Regency, BNI. Primary data was collected through the distribution of questionnaires to 30 respondents. The research instrument utilized the Likert Scales method, and data analysis was conducted using the Social Science Application Statistics Packages (SPSS) version 25. The research findings indicate that (1) the variable representing the cost leadership strategy has a significantly positive impact on company performance, and (2) the differentiation strategy variable also significantly influences company performance. Based on these results, it can be concluded that both cost leadership and differentiation strategies play crucial roles in enhancing company performance within the silk fabric industry. These findings provide valuable insights for businesses in this sector, highlighting the importance of strategic management in achieving and sustaining competitiveness and success.

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## 1. INTRODUCTION

Levels competition global in all fields Which happened in Indonesia is developing very rapidly. Companies must compete in face competition the. Every company own target, opportunity, And source Power different For can maintain continuity life his business. No only maintain, but the company must be able to develop the business the business so that it can compete with its competitors. Therefore, company sude For capable wins competition business, so that company need A strategy For Can maintain its existence in period long so that can increase performance company. In world business, strategy own roles important in determine success. Management consider Lots factors For determine strategy Which appropriate For applied in company.

According to Setiawan (2016) Performance business company is standards important Which worn by A entities economy for evaluate success business. Performance is summary objectives from unity organization. By Because That's it every business business

interested For prove the performance achieved with the achievement standards that have been achieved arranged And agreed together in organization. Standardization size performance become important US guidelines evaluate performance business. StandardizationSize needed US material parameter And material evaluation in drafting plans period front.

Performance Which optimal in A company, need the right strategy. Especially now, the business world is faced with levels competition Which the more strict, so that strategy become key success performance company. See importance strategy in create performance optimal for company, so needed A the right strategy. One strategy that companies can implement is strategy cost leadership And differentiation.

The cost leadership strategy is a corporate strategy in a way minimize costs so that costs incurred when using strategy This will more low compared to strategy other. Strategy Cost Leadership can make the



company gain more profits big because company can push cost production so that price can compete And profit company can increase. With thus performance company become more Good. (Kamalia : 2019)

According to Kamalia (2019) Enhancement performance company Which implementing a cost leadership strategy can be achieved with control tight fees. Companies must make efforts to minimize costs in all aspect business. In matter This company has emphasize on efficiency Where company produce with volumes that tall And product produced is product standards.

According to Maesaroh (2020), differentiation strategy is a strategy Which used For measure abilities company in produce mark more on product or service Which unique And own mark more on buyers in form quality products, properties special And other services. In essence, the focus of differentiation is how buyers give impressions Which Good. Buyers will willing emit cost Which premium For A product Which according to him own uniqueness And different processed by product with type Which The same.

Regency Wajo own units business weaving the most in between regency other. Existence Silk village BNI in Wajo Regency has influence for Wajo Regency, especially for the people in the village Pakkana. Silk Cloth Industry in Wajo District Kampoeng BNI (Central Craftsmen Bugis silk stirrup) is a which industry move in the sale of silk fabrics. Weaving in the City that has a nickname US City silk is industry House stairs Which grow develop and evolve massively which already dominates the necessities of life parts big public in Regency Wajo. (Body Center Statistics Regency Wajo. 2019)

On Industry Clothes Silk Regency Wajo Kampoeng BNI phenomenon.phenomenon Which happened can seen on performance his company Where Silk production in Wajo Regency tends to decrease. This matters followed by an increase in raw materials on the market. In a few years Recently, the silk industry has not experienced significant

development even tend experience decline. Matter This can caused by labor factor that many women are only interested in and is industry Which executed in a manner down hereditary Besides That's it, appearance various modern-style sarongs that have a wide variety of motifs interested in various circles And miscellaneous variety sarong Which apply standards price Which more cheap so that in a manner No direct influence movements markets sarong silk stirrup Which can results sale become weak.

Currently, competition between one business and another is ongoing very rapidly. To be able to maintain the business that is owned so that still be able to develop and compete with other businesses needed competitiveness strategy that can affect the company's performance. Wrong only one is with apply strategy cost leadership And differentiation.

Cost leadership strategy and differentiation is strategy that can be used in improving performance company. With strategy This company can minimize costs so that costs are incurred when using this strategy will be lower than the strategy other. Besides That's it, strategy This used For measure abilities company in generating more value in a unique product or service and has more value to the buyer in the form of product quality, properties special And service other.

This is in line with research conducted by Lina Marlina, Agus Rahayu, And Lily Adi W (2020) "Strategy Superiority competitive To Performance Industry Creative Embroidery Tasikmalaya Which state that strategy superiority competitive differentiation influential positive significant to performance industry creative SMEs Embroidery Tasikmalaya. Strategy superiority cost competitive Leadership also has a positive influence to performance industry creative SMEs Embroidery Tasikmalaya.

Based on Description on, so writer interested For researching about "Influence Strategy Cost leadership And Differentiation To Performance Company On Industry



Clothes Silk Regency Wajo BNI Village.

## 2. REVIEW REFERENCES

### 2.1 Theory Contingencies

According to Mariadi (2020), the contingency approach identifies optimal form of organizational control below condition operations Which different And try For explain How procedures operations controls organization the. Approach accounting on accounting management based on The premise that there is no universal accounting system is always correct to be applicable to every organization, but this depends on factors condition or situation Which There is in organization.

Para researchers has apply approaches contingency To use analyze and design control systems, especially in the field of systems accounting management. A number of researchers in fields accounting management do testing For see connections variable- variables contextual like uncertainty environment, uncertainty tasks, organizational structure and culture, strategic uncertainty with design system accounting management. (Mariadi 2020)

Contingency theory states that alignment between strategies with environment business external determine continuity life performance. Contingency theory also means how to plan strategy capable fulfilled demands environment, Which where If No created harmony between planning strategy with environment business external can caused down performance so that appearance crisis organization or company harmony between strategy organization with environment externally is focused study management strategic. Approach with use theory contingency This get support from Lots expert.

Proof empirical Which There is on generally shows that companies that successfully align their strategy with the environment external factors it faces will show better performance compared to companies Which not enough succeed align

its strategy. The contingency approach attracts the interest of the researchers because they want to know whether the level of reliability of a management accounting systems will always have the same effect on each condition or not. Based on the contingency theory, there are factors situational other Which Possible will each other interact in something certain conditions. Starting from this contingency approach, it appears again it is likely that decentralization will also make a difference need information accounting management. (Mariadi 2020)

The development of an organization is influenced by differences in features environment. More Far the hypothesis mentions that success an organization depends on uncertainty, internal factors, feedback come back with organization other, interaction external organization.

### 2.2 Strategy Cost leadership

#### a. Understanding Strategy Cost leadership

According to Marlina et al (2020) the Cost Leadership Strategy namely an integrative set of actions to produce and offer goods or services on cost most low to para competitors with characteristic features Which can accepted by para customers. If the company offers a product or services with quality standards, but costs are much lower than those of industry costs, then the organization will be said to be superior in costs And price.

According to Zain (2021) Strategy leadership cost (cost leadership) is series action integrative Which designed to produce or deliver goods or services on lowest cost relative to competitors, with features Which acceptable by para customers.

According to Alberto Dudung in Inne & Hendro (2020) Cost leadership or leadership cost is one generic strategy . Strategy This done with method produce goods at a cost Which more low with relative quality The same compared to with para its competitors. For can operate strategy This, company need



own economies of scale more tall or own superiority in productivity.

### b. Objective Strategy Cost leadership

According to Anga (2016) Objective strategy leadership cost is For give value Which The same or more Good on customers with cost (price) Which more low or The same compared competitors' cost levels. Cost strategy objectives low is giving the same or better value to customer level cost Which lower than competitors.

According to Marlina (2020) Companies that have advantages cost thorough can utilization superiority This For set price low or take margins profit Which more tall.

## 3. METHOD STUDY

### 3.1 Test Validity

Validity is a measure that shows the level valid or not an instrument. An instrument is said to be valid if can disclose data from variables Which researched in a manner appropriate. In this study to test the validity of the instrument using the formula calculations Statistics Correlation Products moments from Person . Researcher count with help program IBM SPSS Version 25 for windows .

As for criteria testing Validity US following:

- If  $r \text{ count} \geq r \text{ table}$  (2-tailed test with sig, 0.05) then the instrument or items statements correlated significant to scores total (stated Valid ).
- If  $r \text{ count} \leq r \text{ table}$  (2-sided test with sig, 0.05) then the instrument or items statements correlated significant to scores total (stated No Valid).

### 3.2 Test Reliability

Reliability is an index that shows the extent of something The measuring instrument is used twice to measure the same symptoms and results the measurements obtained were relatively consistent. To test the researcher's reliability Use Application IBM SPSS 25.0 Statistics For Windows . In In this research, the reliability of the instrument

can be measured using the method Cronbach'Alpha. This scale is measured based on Cronbach's Alpha scale 0 until 1. If scale That's it grouped to in five class with range Which The same, so size stability Alpha can interpreted US following:

- Mark Alpha Cronbach's 0.00-0.20
- Mark Alpha Cronbach's 0.21-0.040
- Mark Alpha Cronbach' 0.41-0.60
- Mark Alpha Cronbach's 0.61-0.80
- Mark Alpha Cronbach's 0.81-1.00

## 3.3 Test Hypothesis

### a. Test t (Test partial)

Test Persian done For test is each independent variable partially influential to the dependent variable. Test this can be done by comparing t arithmetic with t table, ie US following:

- If the value of t count  $>$  t table, then the independent variable has an effect on variables bound.
- If mark t count  $<$  t tables, so variables free No influentialto dependent variable.

## 4. RESULTS AND DISCUSSION

### 4.1 Results Analysis Data

#### a. Test Instruments Study

##### 1) Test Validity

Validity test done For valid measure or valid something questionnaire. A questionnaire is said to be valid if the questionnaire capable For disclose something Which will be measured. Criteria For measure levels validity can done with method compare with r count with r table For degrees of freedom (df)  $n-2$ , where n is amount sample i.e 30 samples so that  $df = 28$  is obtained. Using the value  $\alpha=0.05$  then obtained r table 0.361 by comparing r count  $>$  r table thenobtained data US following:

- Variables Strategy Cost leadership

Table 4.1 Results Test Validation Strategy Cost leadership

Items	r count	r table	Information
1	0.852	0.361	Valid
2	0.801	0.361	Valid
3	0.718	0.361	Valid



4	0.698	0.361	Valid
5	0.529	0.361	Valid
6	0.763	0.361	Valid

Source Data: Data processed SPSS, 2022

b) Variables Strategy Differentiation

**Table 4.2**  
**Results Test Validation Strategy**  
**Differentiation**

No. Items	r count	r table	Information
1	0.830	0.361	Valid
2	0.680	0.361	Valid
3	0.820	0.361	Valid
4	0.720	0.361	Valid
5	0.657	0.361	Valid
6	0.783	0.361	Valid
7	0.883	0.361	Valid

Data Source: Processed data SPSS, 2022

c) Variables Performance company

**Table 4.3**  
**Results Test Validation Performance**  
**Company**

No. Items	r count	r table	Information
1	0.800	0.361	Valid
2	0.684	0.361	Valid
3	0.679	0.361	Valid
4	0.757	0.361	Valid

Source Data: Data processed SPSS, 2022

Based on third table results Test validity in on, can explained that obtained r count in all instrument item variables study > r table Which set (0.361), matter This shows that's all items instruments Which used stated valid.

**2) Test Reliability**

Test reliability used US tools For measure questionnaire Which is indicators from variables. Something questionnaire said reliable or reliable If answers somebody to questions is consistent or stable from time to time. Reliability shows consistency And stability from something scores (measurement scale). Reliability is different from validity because that the first focuses on consistency issues, whereas the second is more concerned with accuracy issues. The questionnaire reliable is questionnaire Which if try it out repeatedly- repeat to groups

Which The same will produce data tend No different. Test reliability done with see mark Cronbach Alpha ( $\alpha$ ) each variables. If Cronbach Alpha

> 0.60 so indicators from variables stated reliable or can trusted as a variable measuring tool. Reliability testing results can be obtained seen US following:

**Table 4.4 Results Test Reliability**

No	Variables	Cronbach Alpha	Cronbach Alpha Which required	Conclusion
1	Strategy Cost leadership	0.819	>0.60	Realable
2	Strategy Differentiation	0.884	>0.60	Realable
3	Performanc e Company	0.709	>0.60	Reliable

Source Data: Data processed SPSS, 2022

Based on the table of reliability test results, it shows that the value Cronbach Alpha for each variable > 0.60. It shows that results test instruments third variables on can said reliable.

**b. Testing Hypothesis**

**1) Test Persian (Test t)**

Test Statistics t This aim for recognize bonds Which significant from every variables free to variables bound. To see the significant value of each parameter being estimated, until used damn.

- a) If the significance level is <0.05 and the regression coefficient ( $\beta$ ) is positive and If t count > t table so hypothesis in accept means available. enough evidence to know H0 on hypothesis testing 1,2 and 3, in other words, there is evidence to accept Ha in the hypothesis 1,2 And 3.
- b) If significance level >  $\alpha$  = 0.05 And t count < t table and coefficient regression ( $\beta$ ) is negative then the hypothesis rejected And means No Enough proof For accept

hypothesis.  
c) If the significance level  $> \alpha = 0.05$  and t count  $< t$  table then The hypothesis is rejected, which means there is not enough evidence to accept it hypothesis. In study

ttable obtained from  $df=nk-1$  ( $30-2-1=27$ ) with levels significant 0.05 as big as 2,052.

**Table 4.5**  
**Results Test Persian (Test t)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,879	2,876		2044	,051
	Cost Strategy leadership (X1)	,302	,091	,490	3,325	003
	Strategy Differentiation (X2)	,152	,063	,354	2,400	.024
a. Dependent Variable: Performance Company						

Source Data: Data processed SPSS. 2022

Based on table 4.5 above the t test data can be explained US following:

## 2) Test Hypothesis First (H1)

Based on results test damn For influence variables strategy cost leadership to Performance company shows a significance value of 0.003 which is less than ( $< 0.05$ ) and t count of 3.325 bigger ( $>$ ) than t table 2,052, so  $H_0$  rejected And  $H_a$  accepted with thus Hypothesis accepted. This shows that H1 is in study This accepted, Which It means variables strategy cost leadership have influence in a manner positive And significant to performance company.

## 3) Test Hypothesis Second (H2)

Based on results test damn For influence variables strategy differentiation to Performance company shows a significance value of 0.024 which is smaller than ( $< 0.05$ ) and t count as 2,400 greater ( $>$ ) than t table 2.052, then  $H_0$  rejected and  $H_a$  accepted thus the hypothesis is accepted. Matter the shows that H2 in study This accepted, Which It means differentiation strategy variables have an influence in a manner positive And significant to performance company.

## 4.2 Discussion

### a. Influence Strategy Cost leadership To Performance Company

Hypothesis 1 state that strategy cost leadership influential positive And significant to performance company on BNI Wajo Kampoeng Regency Silk Fabric Industry. Significance test results Individual parameters (t test) in this study show that the value The significance of the cost leadership strategy on company performance is  $0.003 < 0.05$  And coefficient value positive of 0.302 Which means H1 which states that there is an influence of cost leadership strategy on performance company accepted.

Results study This state that strategy cost leadership positive and significant effect on company performance. This matters can be seen from the cost leadership strategy or lower prices than competitors Which done by Industry with controls And suppression of raw material costs. The industry combines low prices by optimizing human resources so that output results are greater many and workers become productive. Apart from that, cost leadership for markets domestic very appropriate Because in accordance with



levels economy the people, with quality And price Which compete.

Cost leadership strategy is a company strategy with method minimize cost so that cost Which issued if using this strategy will be lower than other strategies. Strategy Cost leadership can make company obtain greater profits because the company can suppress cost production so that price can compete And profit company can increase. With thus performance company become more Good. (Kamalia : 2019)

Results study This in accordance with theory contingency Which states that the alignment between strategy and the business environment External factors determine the viability of performance. Contingency theory too means how strategic planning is able to meet demands environment, Which where If No created harmony between strategic planning with the external business environment can have discussions performance drops. companies that successfully align their strategy with environment external Which he faced will shows performance Which more Good compared to companies Which not enough succeed align strategy.

This is in line with research conducted by Lily Perwianti (2019) that the cost leadership strategy positive and significant effect on company performance. Cost leadership strategy as the main tool Which used in increase performance industry, by because That's it This strategy is an influential factor that can lead on performance company Which active.

## **b. Influence Strategy Differentiation To Performance Company**

Hypothesis 2 states that the differentiation strategy influential positive And significant to performance company on industry cloth silk wajo district, Kampoeng BNI. Parameter significance test results individually (t test) in this study shows that the significance value cost leadership strategy to performance company of  $0.024 < 0.05$  And mark coefficient positive as big as 0.152

Which means H2 Which states that there is an influence of differentiation strategy on performance company accepted.

Results study This state that strategy differentiation positive and significant effect on company performance. This matters can seen seen that strategy differentiation Which applied on industry cloth silk regency wajo Kampoeng BNI focused on unique form, features, quality, enhanced fit and style which is interesting in the silk fabric that is marketed so that it can compete with industry Which similar. Differentiation become something strategy company For look after loyalty the customer, with use strategy differentiation customers get mark more compared to with product the like so that will influential to performance company That's it Alone.

Differentiation Strategy is all the efforts that have been made company to differentiate between similar competitors with the aim to provide maximum and best value to the consumer. Strategy differentiation Keep going applied And improved Because own influence in increase performance industry. The more

strong differentiation strategy will further improve industry performance, on industry can seen that strategy differentiation focused on unique form, features, quality, enhanced fit and style which is interesting in the silk fabric that is marketed so that it can compete with which industry similar.

Results study This in accordance with theory contingency Which states that the alignment between strategy and the business environment External factors determine the viability of performance. Contingency theory too means how strategic planning is able to meet demands environment, Which where If No created harmony between strategic planning with the external business environment can have discussions performance drops. companies that successfully align their strategy with environment external Which he faced will shows performance Which more Good



compared to companies Which not enough succeed align strategy.

This is in line with the research conducted Afiyati, Sri Murni & Pramono Haryadi (2019) shows that strategy differentiation positive and significant effect on business performance. This is meaningful strategy differentiation is factors Which can determine tall low performance business. The more tall strategy differentiation Which done, so will the more tall also performance his business.

## 5. CLOSING

### 5.1 Conclusion

Based on results study about Influence Strategy Cost Leadership and Differentiation on company performance in the Fabric Industry Silk Regency Wajo Kampong BNI so can pulled conclusion US following:

- a. Cost Leadership strategy influences company performance in Fabric Industry Silk Wajo Kampong Regency BNI, where industry can reduce costs and optimize Human Resources, costs leadership make the price competitive and requests remains stable.
- b. Strategy Differentiation influential to performance company on Fabric Industry Silk Wajo Kampong Regency BNI, where industry give differences between competitors Which kind with objectives For give mark Which maximum and the best for consumers.

### 5.2 Suggestions

Based on problems in the BNI Kampong silk cloth industry Regency Wajo And results study Which got, researchers recommend:

- a. Industry cloth silk Kampong BNI Regency Wajo should more maximize again cost production And mark more on the product.
- b. Researcher hope, will There is study furthermore Which perfect study this by digging for more information detailed regarding the importance of strategy in

improving performance on something industry.

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