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# AN ANALYSIS OF COST LEADERSHIP, DIFFERENTIATION AND ORGANIZATIONAL GROWTH OF BUTALI SUGAR COMPANY IN KENYA

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## Abstract:

***Purpose of Study:*** The study sought to establish the effect of cost leadership and differentiation strategies on organizational growth at Butali Sugar Company Limited in Kakamega County, Kenya. Specifically, it examined how cost leadership and differentiation strategies influence customer acquisition, production efficiency, and market share, which are critical indicators of sustainable organizational growth.

***Methodology:*** The study adopted a descriptive research design targeting 74 senior and middle level employees through a census approach. Data were collected using structured and unstructured questionnaires, with 65 responses obtained. Descriptive statistics, Pearson correlation, and multiple regression analyses were conducted using SPSS to establish relationships between the study variables.

***Findings:*** The findings revealed that cost leadership and differentiation strategies positively and significantly influenced organizational growth. Cost leadership demonstrated a strong positive correlation with organizational growth ($r = 0.724$), while differentiation exhibited a stronger relationship ($r = 0.781$). Regression results indicated significant positive effects of cost leadership ($\beta = 0.287$, $p = 0.003$) and differentiation ($\beta = 0.364$, $p < 0.001$). The model explained 65.9% of organizational growth variation ($R^2 = 0.659$). Operational efficiency, economies of scale, resource utilization, product uniqueness, branding, and customer experience emerged as important contributors to customer acquisition, production efficiency, and market competitiveness.

***Conclusion:*** The study concluded that cost leadership and differentiation strategies significantly enhance organizational growth. Butali Sugar Company Limited should strengthen resource utilization, modernize machinery, improve procurement efficiency, and minimize operational wastage. Additionally, investment in product innovation, quality improvement, branding, and customer experience is essential for sustaining competitiveness and growth.

***Keywords***: *Cost Leadership Strategy, Differentiation Strategy, Organizational Growth, Production Efficiency, Market Share, Butali Sugar Company Limited.*

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## 1. INTRODUCTION

The sugar industry faces global market challenges due to rising production costs, climate change, old processing facilities, volatile sugar prices, and synthetic sweeteners (Porkodi, 2024) which in turn affect production efficiency, profitability, market share, investment, and growth potential. These constraints differ among sugar-producing countries such as India, Thailand, China, and Brazil (Liang & Li, 2024). Brazil and Finland's sugar industry is still one of the largest agro-industrial sectors in the world, with important sugar-producing regions, such as Sao Paulo, Paraná and Minas Gerais, having integrated mills and plantations with wide out-grower networks (Bagheri, 2023). Climate shocks such as longer droughts, frost and pest occurrences, which affect cane supply can also have severe impacts on production efficiency and the reliability of customer markets (Sarkar, 2022), and are significant obstacles to the growth. In addition, the high cost of mechanization, soil degradation and the obsolescence of mills and the falling sugar recovery rates pose a serious obstacle to productivity, which can affect the potential for firms to grow, maintain market share and keep competitive advantage. (Zalk, 2021). The sugar recovery rate throughout the country has decreased from 140kg/ton in 2019 to 132kg/ton in 2023, partly because of the exhaustion of the soil and the oldness of the mills (Bagheri, 2023). Despite regulation under the Sugarcane Industry Regulatory Framework, sugarcane production growth reduced from 4.1% in 2020 to 2.9% in 2024 (Zalk, 2021). Along with the fluctuating global cane price and the deceleration in national expansion of sugar production, these elements add to the financial uncertainty of the sugar companies, which are based in Brazil, making expansion, customer expansion and competitiveness difficult (Hall, 2024).

In Africa, the sugar industry faces organizational growth challenges due to rising production costs, climate variability, limited financial resources, outdated processing facilities, and volatile sugar prices (Bagheri, 2023). Growth in Africa's sugar industry remains limited because of falling productivity, insufficient reinvestment, and challenges in expanding processing capacity and market share and these pressures reduce profitability, sustainability, and competitiveness; therefore, strategic investments and operations are necessary to grow the business in the long term (Collatah, 2024). Productivity, profitability, market expansion, and competitiveness are challenges in sugar-producing countries such as Eswatini, Zambia, Zimbabwe, Mozambique, Malawi, and South Africa (Chelliah, 2022). Sugarcane crops are affected by drought, unreliable rainfall, and pest attacks hence reduced supply, along with lack of infrastructure, high energy and transport costs, which drive up operational costs (Haldar, 2020). Further, restrictions on technological investment also lead to competition from imported sugar, limiting the growth of local businesses (Sarkar, 2022). These challenges underscore the need for strategic orientation to improve operational efficiency, strengthen market positioning, attract investment, and foster organizational growth in Africa's sugar industry. Besides, the rising production costs and the deterioration of the infrastructure and sugar recovery rates limit the operational efficiency, customer responsiveness and profitability (Haldar, 2020). Further, the volatility in sugar prices, regulatory issues and investment in modernization compounds these growth pressures, making it challenging for companies to continue to grow, gain competitive advantage and hold on to market share in a volatile and unpredictable market.

Organizational growth in Kenya's sugar industry is hampered by high production costs, outdated machinery, poor cane sourcing, and frequent factory breakdowns and the difficulties reduce profitability, limit sugar companies' reinvestment, restrict market expansion, and undermine competitiveness, affecting long-term sustainability (Kipkorir, 2025). The sugar industry in Kenya is hindered by high production costs, sub-optimal factory performance, outdated machinery, and limited sugarcane availability (National Assembly report, 2024). Sugarcane is vulnerable to unreliable rainfall, drought, pests, and high farm input costs, which affect sugarcane production and factory performance (Agriculture & Food Authority report, 2024). Additional operating expenses are also incurred as a result of, poor feeder roads, frequent factory breakdown, which disrupt production (Kenya National Bureau of Statistics, 2025). The obstacles of organizational growth are sugar recovery that is inconsistent, increase in production costs, the lack of capital for investment and high operational debt, which restricts the competitiveness, production efficiency and market expansion (Nurani, 2025. Cost leadership strategy, through the adoption of efficient production technologies, economies of scale, cost-effective sourcing of raw materials and streamlined distribution systems, enables sugar companies to reduce operational costs, offer competitive prices and improve profitability (Zalk, 2021). By minimizing production expenses and enhancing operational efficiency, sugar companies can strengthen their market competitiveness, attract more customers and increase market share.

Differentiation strategy, such as the use of higher quality refined sugars and specialty products, value added products such as ethanol and bio energy, improves the overall positioning in the global market, retention of customers and market share growth (Muthaiyah, 2022). Through implementing cutting-edge logistics solutions, precision farming techniques and global best practices, sugar companies can enhance their efficiency, reliability and strategic goals, thereby bolstering their market competitiveness (Kipkorir, 2025).

### 1.1. Organizational growth

Organizational growth is defined as the firm's capacity to grow, gain market share and ensure long-term survival through effectively using available resources and keeping workforce capacity (Azeem, 2021). It is a conscious and strategic process for sustainable growth, aimed at the improvement of employee capabilities, creation of innovation and optimization of operational efficiency (Ahmed, 2021). Organizational growth can be achieved by implementing a strategy of cost leadership, product or service differentiation, market expansion and technological advancement and process improvement (Haider, 2021). Faster time to market gives organizations the chance to capitalize on new opportunities, gain a competitive edge and meet customer needs effectively (Oiku, 2022). Fast product development and quick time to market enable the growth of an organization by boosting revenue generation and market penetration (Obiekwe, 2022). One of the key factors that can be used to measure organizational growth is profit growth as stated by Obafemi (2022). Profit growth is the growth of net income over time and shows the organizations' capacity to create financial resources for reinvestment in its activities, to grow capacity and to sustain itself in the long-term (Saeed, 2023). Organizational growth can be measured in quantitative and qualitative metrics such as market share, capital growth, employee skill development, innovation, engagement of stakeholders, social responsibility and adaptability of

operations (Chatterjee, 2024). By focusing on these dimensions, organizations can continue to grow, achieve operational resilience and add value to stakeholders (Vrontis, 2024). According to Thrassou (2024), time to market is an indicator of organizational growth and the author explains that it refers to how quickly a company develops a product/service and puts it into the market. In the current study, customer acquisition as argued by Alkayyal (2023), production efficiency as argued by Alshehri (2022) and market share as suggested by Muranda (2022) were used as indicators of organizational growth.

Market share is a measure of organizational growth, showing how well it captures and retains the share of the target market (Muranda, 2022). It reveals the organization's competitiveness, effectiveness of marketing strategies and their responsiveness to customer preferences, which are crucial for the sustainability of the organization (Makanyeza, 2022). Market share helps build brand awareness, improves revenue potential and put the organization at an advantage relative to rivals by increasing market presence and keeping customers in the fold. This in turn plays a significant role in overall organizational growth and resilience in dynamic business environments and increasingly competitive markets (Manyanga, 2022). Market share represents a fragment of total market a business can command (Asayesh & Rousta, 2023 as cited in Kipkorir and Barsimo 2026). Market share can be measured using brand reputation, volume of production, economies of scale and level of sales (Cheruiyot & Langat, 2023 as cited in Kipkorir & Barsimo 2026). One of the major indicators of the growth of an organization is the number of customers acquired by the organization, which shows the organization's ability to attract new customers and expand its market (Alkayyal, 2023). In the current study market share was measured using customer retention rate and geographical market expansion.

Customer acquisition is directly linked to organizational growth and involves capability of the organization to acquire new customers and increase customer base (Alkayyal, 2023). Successful acquisition strategies can enhance a company's market share, brand recognition and revenue potential (Awais, 2024). Organizations that are acquiring new customers on a regular basis, indicate the adaptability and competitiveness in the changing market conditions (Majid &Laroche, 2025). High acquisition rates suggest that the marketing, sales and customer service strategies are well aligned with market needs and the continuous growth of the organization (Tirkkonen, 2025). In the current study, customer acquisition was determined by the number of new customers, increase in market share, effectiveness of marketing and sales effort.

Production efficiency is one of the determinants of organizational growth, described as an organization's ability in utilizing resources to generate goods or services (Alshehri, 2022). Production efficiency gives information about how resources are used to generate goods and services, which may be used to assess a business's efficiency, scalability, and cost control (Alshehri, 2023). Efficient production results in lower production costs, better utilization of resources and output is able to meet the market demands better (Edwards, 2021). Increased efficiency leads to more profits and competitiveness by reducing waste and improving their scalability (Alshehri, 2023). Organizations with a focus on production efficiency are more likely to ensure organizational growth, maintain quality standards and adapt to market dynamics (Wang,

& Shao, 2024). The measure of production efficiency in the current study was based on the output per input/factory throughput, sugar recovery rate and level of utilization of resources as at Butali Sugar Company Limited in Kakamega County, Kenya

### 1.2 Cost leadership

The effectiveness of cost leadership depends on industry structure and market conditions, as well as organizational capacity, resources, managerial competence and operational efficiency (Ibrahim, 2022). Cost leadership involves developing efficient production methods, minimizing waste, optimizing supply chains, and leveraging economies of scale to reduce overall costs (Nezhad, 2023. Cost leadership is a strategy implemented by an organization to provide products at an acceptable price to customers while keeping operational costs as low as possible in the industry (Kazemi, 2024). Resource utilization according to Heshmat (2024); economies of scale according to Ramayah (2022); and cost-effective resource according to Aduda (2022) were used as indicators of cost leadership. These indicators were appropriate because they reflect an organization's efforts to control production costs.

Resource utilization increases productivity by ensuring that production resources are used optimally throughout the industry's value chain and by minimizing idle time and unnecessary losses (Ali, 2022). High resource utilization by organizations can reduce production costs while maintaining product quality at a consistent level, which can be a competitive advantage for the organization in the market (Khan, 2022). Relevant to cost leadership is the use of resources, which enables firms to attain greater output from the same or fewer inputs than rivals do (Aduda, 2022). Resource utilization measures how well an organization uses its resources to produce maximum output with minimal waste, including labor, machinery, raw materials, etc., and indicates cost leadership (Heshmat, 2024).

Economies of scale are useful measures of cost leadership as they show how an organization can lower its unit costs when it increases the amount of its production (Cheah, 2022). In the case of firms, they gain cost benefits as they produce more, spreading fixed costs over a larger number of units (Ramayah, 2022). Economies of scale can play a crucial role for organizations that manage to utilize them effectively, as it enables them to deliver competitive rates while ensuring profitability (Yaqub, 2024). Economies of scale are an essential concept in cost leadership strategies, as they form the foundation of low-cost production.

Cost-effective resources are an important aspect of cost leadership, which addresses how the organizations uses financial, human and material resources (Yaqub, 2024). Optimizing the use of resources means ensuring inputs produce the most output without wasting money or resources (Alsabban, 2024). A business that focuses on using resources efficiently is better positioned to keep its operational costs low and maintain a strong competitive pricing strategy (Baig, 2024). In dynamic and competitive markets, resources must be managed at an affordable cost to maintain a cost leadership position, as argued by Grant (2022).

### 1.3 Differentiation strategy

Charging premium prices, building customer loyalty and minimizing competitive forces, organizations differentiate themselves (Mutunga & Minja, 2019). Hitt & Hoskisson (2020) suggest that differentiation is motivated by providing unique value that customers see as greater or better in quality, innovation, branding, or customer experience. Differentiation strategy, according to Rodrigues, Ruivo & Oliveira (2021 as cited in Kipkorir & Barsimo 2026,) is an integrated plan to engineer goods and services that consumer perceives as significant and superior. According to Akoi, Ali, Saleh, Najmalddin, Mustafa, Abdulmajid & Hama (2021 as cited in Kipkorir & Barsimo 2026) differentiation can be achieved by unparalleled technology, distinct features, suppliers' brand name or reputation. Managers need to monitor internal capabilities and external market requirements to ensure that the attributes they have chosen to differentiate on are relevant, sustainable and consistent with the organization's objectives, as argued by bajaba (2022). A differentiation strategy is the deliberate actions an organization takes to create unique products, services or brand experiences that differentiate it from its market competitors (Bajaba, 2024).

Product uniqueness as suggested by Li (2022), brand image enhancement as argued by aLIi & Abedin (2023), and customer experience design as pointed out by Joseph (2024) were used as indicators of differentiation strategy. Product uniqueness is a measure of the differentiation strategy, demonstrating that the company provides innovative, high-quality or distinctly designed products that differ from its competitors (Ali, 2022). The superior performance, advanced technology or specialized attributes of unique products add value to customers and warrant high prices (Yaqub, 2024). Huber & Pooripakdee (2023) explain that product uniqueness helps to give the organization a competitive edge by building perceived value that other companies can't easily copy. It provides businesses the opportunity to target a specific customer base, build loyalty and have a competitive edge in the market.

Brand image enhancement as a measure of differentiation strategy emphasizes the differences between the brand's reputation and identity, as well as market perception, between the company and its competitors (Ali, 2022). In the most competitive markets, a strong brand image can enhance customer trust, lessen perceived risk and foster brand loyalty (Khan, 2022). Ali (2022) points out that improved brand image indicates a long-term focus on providing value to customers and helps to differentiate the company from its competitors.

Customer experience design as an indicator of differentiation strategy shows an organization's capability to provide better and unforgettable experiences at every touch point (Ramayah, 2022). Firms committed to personalized service, responsive communication and streamlined processes can foster emotional and functional value for their customers (Jashnabadi, 2024). This alignment helped customers always feel more satisfied, which creates loyalty and positive word of mouth (Heshmat, 2024). Creating experiences that go beyond expectations ensures businesses maintain their competitive edge, foster better customer relationships and contribute to long-term organizational success (Kazemi, 2024).

### 1.4 Statement of the Problem

Erosion of market share continues to threaten growth, as Butali Sugar Company's domestic market

share of refined sugar market dropped from 14% to 9% between 2021 and 2024, with imports filling the gap (Andika, 2025). Shrinking market penetration threatens economies of scale and reduces returns on investment, making it difficult for the company to justify capital expenditures or expand production capacity in future (Makau, 2025).

Customer retention is a concern as the company's internal data reveals that Butali Sugar Company Limited there was a decline in repeat customers from 78% in 2019 to 62% in 2024, representing a decrease of 16%. At the same time, customer complaints rose by 45% per month and more than 25% of the lost customers migrated to other suppliers within the region in 2023 (Githaiga, 2024). Without a solution, poor retention can tarnish market trust, making it harder to grow the customer base, which can offset the results of other strategies (Mohammed, 2024).

Operational efficiency seems to be low, as the sugar recovery rate of the Butali Sugar Company Limited decreased from 9.8% in 2020 to 8.4% in 2024 and the average downtime per milling shift also increased from 2.5 hours to 4.1 hours. Cost per tonne of processed cane rose by 18%, attributed to old plant equipment and poor maintenance practices (Juma, 2025). Because of reduced processing yields, lost resources and increasing process costs, the company cannot maximize resource utilization or expand production, which reduces profitability and competitiveness compared to a mill that manages resources well (Onywere, 2025).

### 1.5 Objectives

i To establish the effect of cost leadership strategy on organizational growth of Butali Sugar Company Limited in Kakamega County, Kenya

ii To determine the effect of differentiation strategy on organizational growth of Butali Sugar Company Limited in Kakamega County, Kenya

## 2. LITERATURE REVIEW

### 2.1 Theoretical Review

#### 2.1.1 Porter's Generic Competitive Strategies Theory

Porter's Generic Competitive Strategies Theory was developed by Porter (1980) and further advanced in 1985. The theory proposes that organizations achieve competitive advantage through three strategies: cost leadership, differentiation, and focus. Cost leadership emphasizes minimizing operational costs through efficient resource utilization, economies of scale, and effective production processes. Differentiation involves developing unique products or services that provide superior customer value, while focus concentrates on serving specific market segments. According to the theory, organizations adopting appropriate competitive strategies can strengthen their market positions, improve profitability, and achieve sustainable growth. The theory is relevant to the current study because it explains how cost leadership and differentiation strategies influence organizational growth. At Butali Sugar Company Limited, cost leadership involves improving operational efficiency, reducing production costs, and optimizing resource utilization. Differentiation emphasizes product uniqueness, brand image, and customer experience. These strategies can strengthen customer acquisition, production efficiency, and market share. Therefore,

the theory provides the primary foundation for examining the relationship between competitive strategies and organizational growth.

### 2.1.2 Economic Theory of Product Differentiation

The Economic Theory of Product Differentiation was advanced by Chamberlin (1933) through the concept of monopolistic competition. The theory explains how organizations distinguish their products from competing offerings through quality, branding, packaging, innovation, and customer experience. Product differentiation enables firms to establish unique market identities, strengthen customer preferences, and reduce direct price competition. Consumers may demonstrate greater loyalty toward products offering distinctive characteristics and superior perceived value, thereby improving organizational competitiveness and market performance. The theory is applicable to Butali Sugar Company Limited because differentiation strategy is an important determinant of organizational growth. Through improved product quality, innovative packaging, brand image enhancement, and positive customer experiences, the company can strengthen customer loyalty and expand its market presence. The theory therefore supports the examination of product uniqueness, brand image enhancement, and customer experience design as indicators of differentiation strategy. These dimensions are expected to contribute to customer acquisition, market share expansion, and sustainable organizational growth.

### 2.1.3 Contingency Theory

Contingency Theory was developed through the contributions of Burns and Stalker (1961) and Lawrence and Lorsch (1967). The theory argues that no single management strategy is universally effective because organizational performance depends on the alignment between internal capabilities and external environmental conditions. Factors such as organizational resources, technological capabilities, competitive pressures, market dynamics, and managerial competencies determine the suitability and effectiveness of particular strategies. Organizations must therefore adapt their management practices and competitive approaches to changing business environments. The theory is relevant to the current study because the effectiveness of cost leadership and differentiation strategies depends on the operational capabilities and market conditions facing Butali Sugar Company Limited. Cost leadership requires efficient production systems, effective procurement practices, and appropriate resource allocation, while differentiation requires responsiveness to customer preferences and competitive developments. Consequently, the theory explains the importance of aligning competitive strategies with organizational capabilities and environmental conditions to enhance production efficiency, customer acquisition, market share, and overall organizational growth.

### 2.1.4 Greiner's Growth Model

Greiner's Growth Model was developed by Greiner (1972) to explain organizational development through successive stages of growth and change. The model identifies five original growth phases:

creativity, direction, delegation, coordination, and collaboration. Each phase presents organizational challenges requiring adjustments in management practices, operational structures, and strategic approaches. The model emphasizes that sustainable organizational growth depends on the ability to overcome managerial and operational challenges associated with expansion. The model is relevant to Butali Sugar Company Limited because organizational growth requires continuous improvements in production efficiency, resource management, customer acquisition, and market expansion. As the company expands, challenges involving production capacity, operational coordination, and resource allocation may emerge. Cost leadership can support efficient resource management, while differentiation can strengthen market competitiveness and customer retention. Therefore, Greiner's Growth Model provides a foundation for understanding how organizational adjustments and competitive strategies contribute to sustainable growth.

## 2.2 Empirical Review

### 2.2.1 Cost Leadership Strategy and Organizational Growth

Too and Makhamara (2025) examined the influence of cost leadership strategy on organizational performance at Unilever Kenya Limited. The researchers adopted a descriptive survey research design involving 125 employees from different functional departments. Regression analysis revealed that cost control, resource optimization, operational efficiency, and economies of scale positively influenced organizational performance. Effective cost management enabled the company to offer competitive prices, attract customers, and increase sales. However, the study focused on a multinational manufacturing company whose operational characteristics differ from those of sugar-processing firms. This created a contextual gap addressed by the current study, which examined cost leadership strategy and organizational growth at Butali Sugar Company Limited in Kakamega County, Kenya.

Langat and Musimba (2025) investigated the influence of cost leadership strategy on organizational growth among commercial state-owned enterprises in Nairobi County, Kenya. The study surveyed senior managers from 37 enterprises and established that cost reduction, resource optimization, and operational efficiency explained 88.7% of the variation in organizational growth. The study was guided by Resource-Based View, Lean Management Theory, and Public Interest Theory. Findings indicated that effective cost leadership improved organizational efficiency, profitability, and long-term growth. However, the study concentrated on public enterprises operating under different governance and regulatory structures. The current study addressed this contextual gap by examining cost leadership in a private sugar-processing company, emphasizing resource utilization, economies of scale, and cost-effective resources.

Ogutu and Magutu (2023) investigated the relationship between cost leadership strategy and organizational growth among 40 companies implementing cost-minimization strategies. The researchers adopted a descriptive cross-sectional research design and collected data from company executives. Regression analysis established that cost leadership had a significant positive influence

on organizational growth. Organizational resources, operational efficiency, and managerial capabilities were identified as important factors influencing strategic effectiveness. However, the study did not establish which specific operational practices contributed most significantly to organizational growth. Additionally, its theoretical foundation emphasized Resource-Based View, Dynamic Capability Theory, and Competitive Advantage Theory. The current study addressed these conceptual and theoretical gaps by examining resource utilization, economies of scale, and cost-effective resources within the sugar-processing industry.

Mburu and Musyoka (2020) examined the influence of cost-minimization practices on organizational growth among medium-sized manufacturing firms in Nairobi City County, Kenya. The study adopted a descriptive research design and collected quantitative data using structured questionnaires administered to production, procurement, and operations managers. Regression analysis revealed that standardized production methods, bulk purchasing, and operational efficiency contributed to reduced production costs and improved organizational growth. However, organizational growth was measured through return on assets, innovation, and profitability. This created a conceptual gap because the current study measured organizational growth using customer acquisition, production efficiency, and market share. The current study therefore extended previous findings by examining how cost leadership contributes to these growth indicators at Butali Sugar Company Limited.

### 2.2.2 Differentiation Strategy and Organizational Growth

Modi and Wambua (2024) examined the influence of differentiation strategy on organizational performance among milk-processing firms in Kiambu County, Kenya. The study considered product uniqueness, value-added products, service differentiation, and responsiveness to customer preferences as important differentiation practices. Findings revealed that product innovation, distinctive product features, and improved service delivery positively influenced organizational competitiveness and performance. Differentiation enabled firms to attract customers, strengthen satisfaction, and improve market positioning. However, the study concentrated on milk-processing firms whose production processes and market conditions differ from those of sugar-processing companies. This presented a contextual gap addressed by the current study, which examined product uniqueness, brand image enhancement, and customer experience design at Butali Sugar Company Limited.

Ndegwa, Kamau, and Kimani (2024) investigated the influence of differentiation strategy on the performance of deposit-taking Savings and Credit Cooperative Organizations in Kirinyaga County, Kenya. The study employed a census involving six SACCOs and collected data from 37 managers. Correlation and regression analyses revealed a positive relationship between differentiation strategy and organizational performance ($r = 0.598$), with differentiation explaining 33.9% of performance variation ($R^2 = 0.339$). Service customization, brand reputation, and unique financial products were identified as important differentiation dimensions. However, the study focused on financial institutions rather than manufacturing enterprises. The current study

addressed this contextual gap by examining differentiation strategy in the sugar-processing industry, emphasizing product quality, branding, packaging, and customer experience.

Metito et al. (2023) investigated the joint influence of organizational characteristics, strategic alliances, and competitive advantage on the performance of strategically allied enterprises in Kenya. The study adopted a descriptive cross-sectional research design involving 40 executives from manufacturing and service enterprises. It was guided by Network Theory, Resource Dependency Theory, and Resource-Based View. Findings highlighted the importance of organizational characteristics and competitive advantage in explaining enterprise performance. However, the study did not sufficiently distinguish between different strategic alliances and their contributions to organizational performance. Furthermore, its theoretical orientation differed from the current study. The current study addressed this theoretical and contextual gap by examining differentiation strategy and organizational growth within the sugar-processing industry.

## 3. METHODOLOGY

A descriptive research design was used. The target population was 74 comprised of senior and middle level staff and a census was used. Data was collected using an open and closed ended questionnaire whose validity and reliability were determined. The data was analyzed using descriptive and inferential statistics. The confidentiality and anonymity of the participants were respected and no personal identification was disclosed.

## 4. RESULTS AND DISCUSSION

### 4.1 Response Rate

A total of 74 questionnaires were distributed to staff members and 65 of the 74 questionnaires were completed and returned, reflecting an 88% response rate, whereas 9 questionnaires were not returned, accounting for 12% non-response. The 88% response rate showed that the research instrument was reliable

### 4.2 Descriptive Statistics and inferential statistics

Data was analyzed using descriptive and inferential statistics with the aid of statistical package for social science (SPSS). To interpret the mean, values between 3.5 to 5.0, 2.5 to 3.4 and 2.5 and below signified high, medium and low respectively (Mugenda and Mugenda, 2003).

**Table 1**

*Descriptive Statistics on Cost Leadership Strategy*

| Cost leadership Strategy | N | Mean | Standard Deviation |
|---|---|---|---|
| Operational efficiency at Butali Sugar Company Limited is streamlined in a way that significantly supports effective resource allocation. | 65 | 4.18 | 0.71 |
| Improvements in operational efficiency have enhanced standardized procedures Butali Sugar Company Limited. | 65 | 4.06 | 0.82 |
| The company's economies of scale have led to competitive prices. | 65 | 4.12 | 0.76 |
| Butali Sugar Company Limited benefits from economies of scale due to bulk purchasing leading to substantial cost savings. | 65 | 4.03 | 0.88 |
| Resources at Butali Sugar Company Limited are utilized effectively leading to low operating costs. | 65 | 3.89 | 0.91 |
| Cost effective utilization of resource has strengthened the company's competitive pricing strategies. | 65 | 4.11 | 0.79 |
| Cost leadership strategy affects organizational growth. | 65 | 4.23 | 0.68 |
| Aggregate | 65 | 4.09 | 0.79 |

*Note.* Source: Research Data (2026)

The findings in Table 1 indicate that cost leadership strategy contributes to organizational growth. Operational efficiency was rated high as shown by a mean of 4.18, suggesting that streamlined operations support effective resource allocation. However, there was low variation as indicated by a standard deviation of 0.71. Improvements in operational efficiency were enhanced standardized procedures, indicated by a mean of 4.06 though variation was low as per a standard deviation of 0.82. The findings showed that economies of scale contributed to competitive pricing, as indicated by a mean of 4.12 though a standard deviation of 0.76 showed little variation. Bulk purchasing was also considered an important source of cost savings, as per mean of 4.03. However, variation was low, according to standard deviation of 0.88. There was effective resource utilization shown by a mean of 3.89 but a low variance as indicated by a standard deviation of 0.9. Cost-effective utilization of resources strengthens competitive pricing strategies, as shown by a mean of 4.11 but a low variance as indicated by a standard deviation of 0.79. Cost leadership strategy, as shown by

a mean of 4.23 affects organizational growth which in turn didn't vary much as shown by standard deviation of 0.68.

The aggregate mean of 4.09 showed that cost leadership strategy through Resource utilization, economies of scale and cost-effective resources had a substantial contribution to organizational growth. However, there was low variation in the growth as shown by standard deviation of 0.79. Efficient resource allocation, standardized operational procedures, economies of scale, bulk purchasing and effective cost management can enable the company to reduce operating costs and offer competitive prices. These practices can consequently improve production efficiency, customer acquisition, market share and overall organizational growth. The findings are consistent with research results of Too & Makhamara (2025), who established that cost leadership through tight cost control, resource optimization and economies of scale significantly improved organizational performance at Unilever Kenya Ltd. The findings also agree with Ogutu & Magutu (2023), who found that cost leadership had a significant positive influence on organizational growth among manufacturing and service enterprises in Kenya. Similarly, Mburu & Musyoka (2020) established that standard production methods, bulk purchasing and operational efficiency contributed to substantial reductions in unit costs and supported firm growth. The current findings therefore demonstrate that effective cost management remains an important competitive strategy for enhancing organizational growth in the sugar manufacturing sector.

### 4.3 Qualitative data on Cost Leadership

The respondents were asked: "*What improvements would you recommend to ensure more cost-effective resource allocation at Butali Sugar Company Limited?"* A majority of them recommended that there should be modernization and regular maintenance of machinery to reduce production downtime and repair costs. They emphasized the need for better procurement planning and bulk purchasing, improved monitoring of use of resource, reduction of wastage and stronger financial controls. These suggestions indicate that employees perceive efficient management of physical, financial and operational resources as important in reducing production costs and improving competitiveness.

For example, one respondent stated that the company *"modernize old machinery and introduce preventive maintenance programmes to reduce frequent breakdowns and production downtime."* This response suggests that investment in efficient production equipment and preventive maintenance could reduce operational disruptions and improve utilization of installed milling capacity.

Another respondent stated that the company should *"strengthen procurement planning by purchasing essential inputs in bulk while closely monitoring wastage and unnecessary expenditure."* This view emphasizes the importance of economies of scale and expenditure controls in achieving cost savings.

Qualitative data reinforces the quantitative findings, particularly on operational efficiency, economies of scale, bulk purchasing and effective resource utilization. The qualitative responses further suggest that equipment modernization, preventive maintenance, procurement efficiency, wastage reduction and stronger resource monitoring could strengthen the company's cost

leadership strategy and ultimately contribute to organizational growth.

**Table 2**
*Descriptive Statistics on Differentiation Strategy*

| Differentiation strategy | N | Mean | Standard. Deviation |
|---|---|---|---|
| The uniqueness of Butali Sugar Company's products contributes to creation of perceived value. | 65 | 4.15 | 0.73 |
| Distinct product features offered by the company enhance long-term market advantage. | 65 | 4.09 | 0.78 |
| The enhanced brand image of Butali Sugar Company Limited positively influences perceived risk. | 65 | 3.91 | 0.86 |
| Consumers' trust in the company's brand image promotes loyalty. | 65 | 4.18 | 0.70 |
| Customer experience at Butali Sugar Company contributes greatly to positive word of mouth. | 65 | 4.05 | 0.81 |
| The company's customer experience design has strengthened customer relationship. | 65 | 4.02 | 0.84 |
| Differentiation strategy affects organizational growth | 65 | 4.22 | 0.67 |
| Aggregate | 65 | 4.09 | 0.77 |

*Note.* Source: Research Data (2026)

The findings in Table 2 indicate that the uniqueness of the company's products shown by a mean of 4.15 created perceived value among customers. However, the variance in perceived value was low (standard deviation of 0.73). Distinct product features as per of mean of 4.09, suggested that product features enhance the company's long-term market advantage which in turn didn't vary much as shown by a standard deviation of 0.78.

The findings show that an enhanced brand image influences customers' perceived risk, as shown by a mean of 3.91. However, variation in perceived risk was low as shown by standard deviation of 0.86. Consumer trust in the company's brand image represented by a mean of 4.18 indicated that brand trust promotes customer loyalty whose variation was low as indicated by a standard deviation of 0.70. Customer experience was perceived to contribute to positive word of mouth as indicated by mean of 4.05 but variation was low as shown by a standard deviation of 0.81. Customer experience design contributes to stronger customer relationships given a mean of 4.02. The variation in customer relationships was low as show by standard deviation of 0.84.

The mean of 4.22 showed that differentiation strategy affects organizational growth and a standard deviation of 0.67 indicated that organizational growth due to differentiation was low
The aggregate mean of 4.09 indicates that differentiation strategy in terms of product uniqueness, distinct product features, strong brand image, customer trust and positive customer experiences affect organization growth. However, the variation in organizational growth was low as shown by a standard deviation of 0.77.

The findings are consistent with Obanda, Ndegwa and Okech's (2025) results that there was a a significant positive relationship between differentiation strategy and organizational performance among fintech firms in Kenya. In the study innovation, service customization and strong brand positioning were emphasized as important sources of competitive advantage. The current findings concur with the research results of Modi (2024), who found that product, service, market and content differentiation significantly contributed to the performance of milk-processing firms in Kiambu County, Kenya. Ndegwa, Kamau & Kimani (2024) established a positive relationship between differentiation strategy and performance among deposit-taking SACCOs in Kirinyaga County. Kenya. These findings demonstrate that creating unique offerings, strengthening brand reputation and improving customer experience can enhance competitiveness and organizational growth.

### 4.4 Qualitative Data on Differentiation Strategy

The respondents emphasized the need for product innovation, improved packaging, quality enhancement, development of value-added sugar products, stronger branding and responding to changing customer preferences.
For example, one respondent suggested that the company should *"improve packaging and develop different sugar products that meet the changing needs of customers."* This indicates that product innovation and attractive packaging could increase perceived value and strengthen the company's market position. Similarly, another respondent recommended that the company should *"invest in quality improvement and branding while introducing value-added products to differentiate Butali sugar from competing brands."* This response highlights the importance of quality, branding and product diversification in strengthening differentiation.
Quantitative data augmented the quantitative data. The former signifies that innovation, quality improvement, attractive packaging, branding and value addition as key approaches through which Butali Sugar Company Limited can strengthen product uniqueness and enhance organizational growth.

**Table 3**
*Descriptive Statistics on Organizational Growth*

| Organizational Growth | N | Mean | Standard Deviation |
|---|---|---|---|
| The company's customer acquisition strengthens brand visibility hence positively contributes to organizational growth. | 65 | 4.15 | 0.73 |
| An increase in the number of new customers creates opportunity for revenue growth hence enhances organizational growth. | 65 | 4.22 | 0.68 |
| The production efficiency of optimizes resource allocation hence improved organizational growth. | 65 | 4.08 | 0.77 |
| Production efficiency ensures operational scalability hence contributing to organizational growth. | 65 | 4.03 | 0.81 |
| Growth in market share due to responsiveness to customer preferences significantly contributes to the organizational growth | 65 | 4.17 | 0.71 |
| The company's competitive position in the market has strengthened its long-term organizational growth. | 65 | 4.11 | 0.76 |
| Aggregate | 65 | 4.13 | 0.74 |

*Note.* Source: Research Data (2026)

The findings in Table 3 indicate that customer acquisition and brand visibility shown by a mean of 4.15 strengthen organizational growth although its variation was low as shown by a standard deviation of 0.73. New customers create opportunities for revenue growth hence organizational growth as shown by a mean of 4.22. However, organizational growth didn't vary much as indicated by a standard deviation of 0.68. Production efficiency represented by a mean of 4.08 ensures operational scalability hence organizational growth which in turn didn't change as shown by a standard deviation of 0.77.

Increased market share resulting from responsiveness to customer preferences contributes significantly to organizational growth, as indicated by mean of 4.17 but there was low variation in organizational growth as shown by standard deviation of 0.71. The company's competitive position as shown by a mean of 4.11 has strengthened its long-term organizational growth. A standard deviation of 0.76 indicated that variation in organizational growth was low.

The aggregate mean of 4.13 shows that customer acquisition, production efficiency and market share had an effect on organizational although its variation was low as indicated by a standard deviation of 0.74. The findings demonstrate that customer acquisition, production efficiency, market share and competitive positioning are important aspects of organizational growth at Butali

Sugar Company Limited. Strengthening these areas can enable the company to increase revenues, improve resource utilization, expand its customer base, enhance market penetration and sustain its competitive position.

### 4.5 Qualitative Data on Organizational Growth

The respondents mainly emphasized the need to improve product quality, strengthen marketing and customer service, modernize production equipment, reduce production downtime, expand distribution networks and responding more effectively to customer needs.

For example, one respondent recommended that the company should *"strengthen marketing and customer service while offering competitive prices to attract and retain more customers."* This suggests that improved customer engagement and competitive pricing could enhance customer acquisition and retention.

Another respondent suggested that the company should *"modernize production equipment, reduce machine breakdowns and expand distribution to reach more customers and increase market share."* It means production efficiency and wider market coverage are important in improving organizational growth.

Customer acquisition, improved production efficiency, product quality, effective marketing, equipment modernization and expansion of distribution networks are key areas for enhancing organizational growth at Butali Sugar Company Limited.

**Table 4**

*Analysis of Pearson Correlation Matrix Using SPSS Version 21*

| Variables | | Cost Leadership Strategy | Differentiation Strategy | Focus Strategy | Organizational Growth |
|---|---|---|---|---|---|
| Cost | R | | 0.682* | 0.641* | 0.724* |
| Leadership | Sig | 1 | 0.000 | 0.000 | 0.000 |
| strategy | | 65 | 65 | 65 | 65 |
| Differentiation | R | 0.682* | | 0.713* | 0.781* |
| strategy | Sig | 0.000 | 1 | 0.000 | 0.000 |
| | | 65 | 65 | 65 | 65 |
| Organizational | R | 0.724* | 0.781* | 0.756 | |
| Growth | Sig. | 0.000 | 0.000 | 0.000 | 1 |
| | | 65 | 65 | 65 | 65 |

*Note.* Correlation is significant at the 0.01 level (2-tailed). Source: Research Data (2026)

The correlation results further indicated positive relationships among the independent variables. Cost leadership was positively correlated to differentiation strategy ($r = 0.682$, $p < 0.01$). These results suggest that cost leadership and differentiation strategy are complementary and that improvement in one strategy may be associated with improvement in the others and subsequently organizational growth.

**Table 5**
*Analysis of Coefficient of Determination Using SPSS Version 21*

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | 0.812[a] | 0.659 | 0.642 | 0.421 |

*Note*. a. Predictors: Cost Leadership, Differentiation Strategy, Focus Strateg. Source: Research Data (2026)

Table 5 shows that the correlation coefficient (R = 0.812) suggests a significant positive association between cost leadership strategy, differentiation strategy, focus strategy, and organizational growth. The R Square value of 0.659 indicates that cost leadership and differentiation strategy account for 65.9% of the variation in organizational growth at Butali Sugar Company Limited. The remaining 34.1 % is attributed by other factors which were not considered in the current study

**Table 6**
*Analysis of Variance using SPSS Version 21.0*

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|
| Regression | 8.742 | 3 | 2.914 | 38.617 | 0.000[a] |
| Residual | 4.605 | 61 | 0.075 | | |
| Total | 13.347 | 64 | | | |

*Note*. a. Dependent Variable: Organizational Growth
b. Predictors: (Constant), Cost Leadership Strategy, Differentiation Strategy, Focus Strategy
*Note.* Source: Research Data (2026)
Table 6 illustrates that the cost leadership, differentiation and focus strategies were significant in predicting organizational growth as shown by a significance value of 0.000, which is below significance level of 0.05. The calculated F-value of 38.617 exceeds the critical F-value of 2.760 at 5% level of significance.

**Table 7**
*Analysis of Coefficient Analysis Using SPSS Version 21*

| Model | Unstandardized Coefficients B | Std. Error | Standardized Coefficients Beta | T | Sig. |
|---|---|---|---|---|---|
| (Constant) | .584 | .216 | | 2.704 | .009 |
| Cost Leadership Strategy | .287 | .091 | .298 | 3.154 | .003 |
| Differentiation Strategy | .364 | .087 | .371 | 4.184 | .000 |

*Note.* Source: Research Data (2026)
The regression equation established was:
$Y = 0.584 + 0.287X_1 + 0.364X_2$
Where:

Y = Organizational Growth
$X_1$ = Cost Leadership Strategy
$X_2$ = Differentiation Strategy

Table 7 shows that organizational growth would be 0.584 if all the study variables were held constant. A unit change in cost leadership strategy leads to 0.287 units change in organizational growth, while the other factor remains constant. A one-unit improvement in differentiation strategy leads to 0.364 units rise in organizational growth, while the other factor remains unchanged. The findings show that targeting specific market groups, providing specialized products, and knowing customer expectations can all help in improving organizational growth. The findings demonstrate that cost leadership and differentiation strategies positively and significantly influence organizational growth. Differentiation strategy had the strongest contribution, followed by cost leadership strategy.

## 5. CONCLUSION

In conclusion cost leadership and differentiation strategies were significant and had positive effect on organizational growth. The findings illustrated that cost leadership and differentiation strengthen the company's organizational growth, improve operational efficiency and market share. The strategies contributed 65.9% variation in organizational growth. Cost leadership through effective resource allocation, economies of scale, bulk purchasing, standardized procedures and efficient utilization of resources enable the company to reduce unnecessary costs. Differentiation strategy through Product uniqueness, distinct product features, strong brand image, customer trust and positive customer experience affect organizational growth. Cost leadership and differentiation improve customer acquisition, production efficiency, market share and long-term organizational growth.

## 6. RECOMMENDATIONS

There is need to strengthen cost leadership through resource allocation, reducing wastage and operational efficiency. The company need modernize old machinery and introduce regular preventive maintenance to minimize machine breakdowns, production downtime and unnecessary repair costs. There is need for better procurement planning, bulk purchasing, monitoring of resource utilization and financial controls to reduce unnecessary cost. Differentiation strategy through continuous product innovation, quality improvement and stronger branding is required. The company should improve product packaging, introduce value-addition, improve quality, and use branding & product diversification. The company should strengthen customer service; regularly collect customer feedback to enhance customer experience, trust and loyalty.

## 7. RECOMMENDATIONS FOR FURTHER STUDIES

Further studies can be carried out on other factors that were not considered in the current study but influence organizational growth at Butali Sugar Company Limited. Cost leadership and differentiation strategy contributed to 65.9% of the variation in organizational growth. The remaining percentage is attributed to other factors not considered in the current study. These may include technological innovation, employee competencies, supply chain management, financial management, government policies and market conditions and focus strategy. Similarly, studies should be conducted in other sugar companies and agro-processing firms to allow comparison of findings across different organizational and geographical contexts. Future researchers can use

longitudinal research designs to establish how cost leadership and differentiation strategies influence growth over time.

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