

## ***ABSTRACT***

Business is a daily activity that produces goods or services, has the aim of creating jobs, meeting daily needs with goods and services, and improving the economy of society. Business people must implement strategic steps due to increasingly fierce business competition and the emergence of the Covid-19 pandemic resulting in the paralysis of the world economy. A comprehensive cost control strategy is applied in order to gain a competitive advantage by reducing operational expenses below the level of expenditure that has been incurred, cost reduction has an impact on low product sales prices to attract consumers while generating profits. This research uses a type of qualitative research that involves the use and collection of various materials derived from potential data collection activities, such as interviews, observations, and collecting data. The process of processing and analyzing data manually so that it takes a long time for the process of scripting from the interview results and the data reduction process. The results of this study show that cost efficiency strategies are applied to gain competitive advantage by emphasizing operational costs below operating costs in general. Cost reduction affects the low selling price of the product to attract consumers to make a profit. A successful business must have a strategic plan to ensure a stable market position and achieve the desired results. Competitive advantage is the key to high income and long-term success. The most successful companies have executives who are heavily involved in executing the chosen strategy and making sure the strategy goes according to plan. Each company can adopt different strategies depending on the advantages and uniqueness of the company's resources.

***Keywords : Business, Efficiency, Covid-19***