



اونیورسیتی تکنولوژی مارا
 UNIVERSITI
 TEKNOLOGI
 MARA

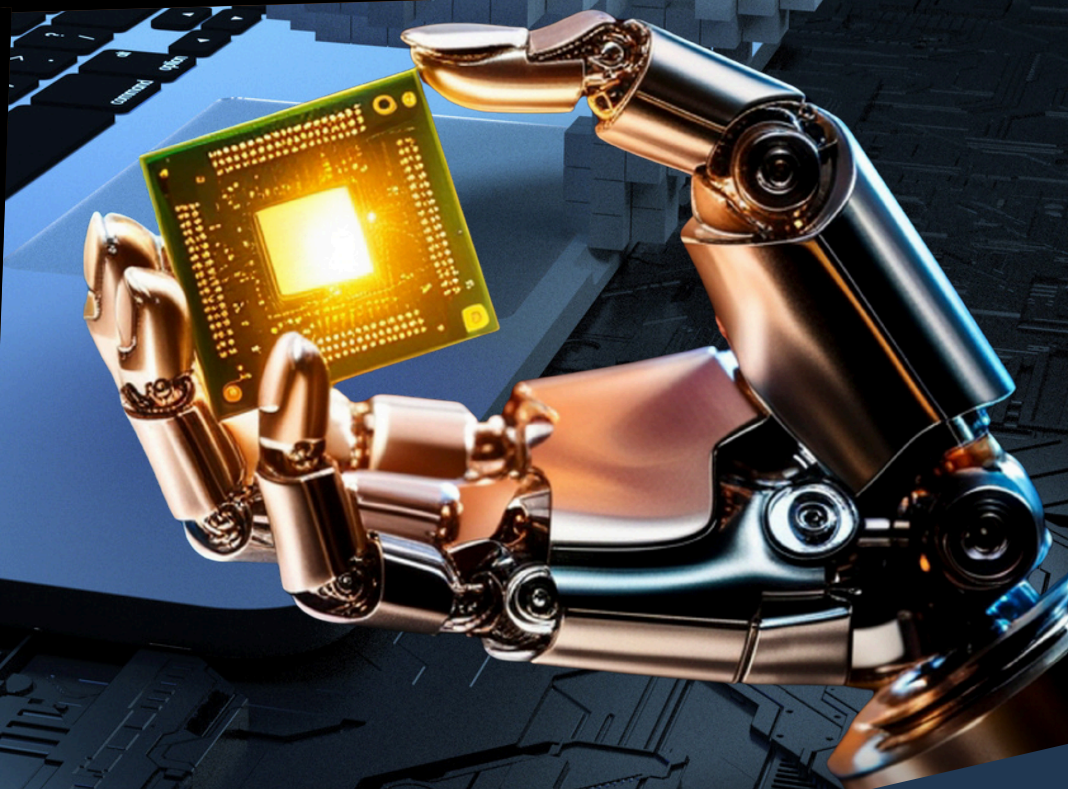


FBM

FACULTY OF BUSINESS
 AND MANAGEMENT
 UNIVERSITI TEKNOLOGI MARA,
 CAWANGAN KEDAH

2026
 VOLUME 13

Insights



e-ISSN 2716-599X



e-ISSN 2716-599X

FBM INSIGHTS

Faculty of Business and Management

Universiti Teknologi MARA Cawangan Kedah

e-ISSN 2716-599X

The editorial board would like to express their heartfelt appreciation for the contributions made by the authors, co-authors and all who were involved in the publication of this bulletin.

Published by : Faculty of Business and Management,
Universiti Teknologi MARA Cawangan Kedah

Published date : 17 May 2026

All rights reserved. No part of this publication may be reproduced, copied, stored in any retrieval system or transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior permission from the Rector, Universiti Teknologi MARA Cawangan Kedah, Kampus Sungai Petani, 08400 Merbok, Kedah, Malaysia.

The views, opinions, and technical recommendations expressed by the contributors and authors are entirely their own and do not necessarily reflect the views of the editors, the publisher and the university.

FBM INSIGHTS EDITORIAL BOARD

Advisor

Dr. Yanti Aspha Ameira binti Mustapha, Universiti Teknologi MARA Cawangan Kedah

Chief Editor

Dr. Zuraidah binti Mohamed Isa, Universiti Teknologi MARA Cawangan Kedah
Dr. Norhidayah binti Ali, Universiti Teknologi MARA Cawangan Kedah

Managing Editor

PM Dr. Azyyati binti Anuar, Universiti Teknologi MARA Cawangan Kedah
Puan Nurfaznim binti Shuib, Universiti Teknologi MARA Cawangan Kedah
Puan Nurul Izzati binti Idrus, Universiti Teknologi MARA Cawangan Kedah

Editors

Dr. Dahlia binti Ibrahim, Universiti Teknologi MARA Cawangan Kedah
Dr. Roziyana binti Jafri, Universiti Teknologi MARA Cawangan Kedah
Puan Rosliza binti Md. Zani, Universiti Teknologi MARA Cawangan Kedah
Puan Najah binti Mokhtar, Universiti Teknologi MARA Cawangan Kedah
Puan Hanani binti Hussin, Universiti Teknologi MARA Cawangan Kedah
Puan Shakirah binti Mohd Saad, Universiti Teknologi MARA Cawangan Kedah
Puan Wan Shahrul Aziah binti Wan Mahamad, Universiti Teknologi MARA Cawangan Kedah
Puan Syukriah binti Ali, Universiti Teknologi MARA Cawangan Kedah
Puan Fatimah Norazami binti Abdullah, Universiti Teknologi MARA Cawangan Kedah
Puan Jamilah binti Laidin, Universiti Teknologi MARA Cawangan Kedah
Dr. Norhafizah binti Abdul Halim, Universiti Teknologi MARA Cawangan Kedah
Puan Farah Merican Binti Isahak Merican, Universiti Teknologi MARA Cawangan Kedah
Puan Ety Harniza Binti Harun, Universiti Teknologi MARA Cawangan Kedah

Manuscript Editor

Dr. Siti Norfazlina binti Yusof, Universiti Teknologi MARA Cawangan Kedah
Dr. Berlian Nur binti Morat, Universiti Teknologi MARA Cawangan Kedah

Secretary

Puan Intan Nazrenee binti Ahmad, Universiti Teknologi MARA Cawangan Kedah
Dr. Syahrul Nadwani binti Abdul Rahman, Universiti Teknologi MARA Cawangan Kedah

Technical Board

Dr. Afida binti Ahmad, Universiti Teknologi MARA Cawangan Kedah

Graphic Designer

Dr. Shafilla binti Subri, Universiti Teknologi MARA Cawangan Kedah

TABLE OF CONTENTS

Editorial Board.....	iii
1. TIME FOR CHANGE: REPLACING OUTDATED VIP SPEECHES WITH MEANINGFUL ENGAGEMENT IN MALAYSIAN CEREMONIAL PROTOCOLS <i>Nurliyana Abas*, Nabila Ahmad & Norlizawati Md Tahir</i>	1
2. PSYCHOLOGICAL ORIENTATIONS OF FOMO AND JOMO IN THE DIGITAL AGE <i>Ramli Saad*, Wan Shahrul Aziah Wan Mahamad & Yong Azrina Ali Akbar</i>	5
3. EMBEDDING ISLAMIC ETHICAL PRINCIPLES IN EMOTIONAL INTELLIGENCE DEVELOPMENT FOR CUSTOMER SERVICE: A SCOPUS AI-BASED REVIEW <i>Shakirah Mohd Saad*, Rosliza Md Zani, Abd Rasyid Ramli</i>	9
4. ARTIFICIAL INTELLIGENCE (AI) IN BANK LENDING: MOVING BEYOND HEURISTIC- BASED CREDIT <i>Anita Abu Hassan*</i>	14
5. THE LECTURER'S ROLE IN SHAPING MEANINGFUL LEARNING <i>Nurul Hayani Abd Rahman*, Rabitah Harun & Nani Ilyana Shafie</i>	17
6. WORK-LIFE BALANCE AND THE FUTURE OF EMPLOYEES' WELL-BEING <i>Nurul Hayani Abd Rahman*, Nurul Fazila Abd Rahman & Nani Ilyana Shafie</i>	20
7. ECO-MICROCREDIT AS A CATALYST FOR RURAL SUSTAINABILITY <i>Zuraidah Mohamed Isa*, Dahlia Ibrahim & Zaiful Affendi Ahmad Zabib</i>	23
8. THE ATTRACTIVENESS OF PAWNING GOLD FOR SHORT-TERM FINANCING <i>Dahlia Ibrahim* & Zuraidah Mohamed Isa</i>	27
9. DIGITALISATION AND ECONOMIC GROWTH: INSIGHTS FROM ENDOGENOUS GROWTH THEORY <i>Shahiszan Ismail*, Nor Azira Ismail & Jamilah Laidin</i>	29
10. SUBSIDY DELIVERY IN THE DIGITAL ERA: MALAYSIA'S HYBRID DISTRIBUTION MECHANISMS <i>Anita Abu Hassan*, Syukriah Ali & Najah Mokhtar</i>	33
11. ENDS JUSTIFY THE MEANS: MACHIAVELLIANISM AND COUNTERPRODUCTIVE WORK BEHAVIOUR <i>Mohd Najmie Osman* & Nor Shuhada Mansor</i>	36
12. THE SANDWICH GENERATION: EXPLORING ITS TYPES AND CONSEQUENCES <i>Wan Shahrul Aziah Wan Mahamad*, Ramli Saad & Yong Azrina Ali Akbar</i>	40

BALANCING COST EFFICIENCY IN OPERATIONS MANAGEMENT

Rosliza Md Zani*

Faculty of Business and Management, Universiti Teknologi MARA Cawangan Kedah
rosaliza568@uitm.edu.my

Shakirah Mohd Saad

Faculty of Business and Management, Universiti Teknologi MARA Cawangan Kedah
shakirahmdsaad@uitm.edu.my

Abd Rasyid Ramli

Faculty of Business and Management, Universiti Teknologi MARA Cawangan Kedah
arasyidr@uitm.edu.my

*Corresponding Author

INTRODUCTION

Cost efficiency is a central objective of operations management and a key determinant of organizational competitiveness. In an increasingly dynamic and competitive business environment, organizations face rising input costs, global competition, and pressure to maintain profitability while delivering value to customers. Operations management plays a critical role in addressing these challenges by ensuring that resources such as labor, materials, technology, and capital are used optimally. Cost efficiency is not merely about cost cutting; rather, it involves systematic efforts to improve processes, eliminate waste, and enhance productivity without compromising quality or operational performance. This paper focuses on the importance of cost efficiency in operations management and discusses how organizations achieve and sustain sustainability implementation in a contemporary business context.

COST EFFICIENCY IN OPERATIONS MANAGEMENT

Cost efficiency in operations management refers to the ability of an organization to produce goods or deliver services at the lowest possible cost while maintaining required standards of quality and reliability. Efficient operations are characterized by optimal resource utilization, minimal waste, and streamlined processes. According to Slack et al. (2022), cost is one of the five core performance objectives of operations management and directly influences an organization's ability to compete on price and profitability. Organizations that fail to manage operational costs effectively risk losing market share and financial stability.

One of the primary contributors to cost efficiency is process optimization. A well-designed process is able to reduce unnecessary steps, minimize delays, and lower the likelihood of errors and rework. Lean operations principles emphasize the elimination of non-value-adding activities, which helps organizations reduce excess labor, materials, and time. Heizer et al. (2023) highlight that continuous improvement initiatives enable firms to identify inefficiencies and implement incremental changes that lead to sustained cost reductions over time. Such approaches indirectly shift the focus from short-term cost reductions to long-term operational excellence. One practical example of cost-efficient operations is Toyota Motor

Corporation, which applies both the Toyota Production System and lean manufacturing principles to eliminate waste and improve productivity. Through continuous improvement and defect reduction, Toyota has succeeded in lowering production costs while maintaining high quality standards. This approach has enhanced its operational efficiency, global competitiveness, and long-term profitability, demonstrating the positive impact of cost efficiency on organizational performance.

Another critical factor influencing cost efficiency is effective capacity and inventory management. Poor capacity utilization results in idle resources and higher fixed costs per unit, whereas excessive inventory increases storage, handling, and obsolescence costs. Operations managers use forecasting, scheduling, and inventory control techniques to align production levels with demand. Just-in-time systems and improved demand planning reduce unnecessary inventory holdings. This indirectly improves cash flow and contributes to overall cost efficiency.

Technological advancements have also become essential enablers of cost efficiency in modern operations. Automation, enterprise resource planning systems, and data analytics are instrumental in increasing coordination, reducing manual errors, and improving decision-making. Digital technologies also allow organizations to monitor operational performance in real time, identify bottlenecks, and respond quickly to inefficiencies. Tiwari et al. (2024) argue that digital transformation in supply chain and operations management supports cost efficiency by enhancing coordination, improving productivity, and reducing operational and transaction costs across organizational functions.

Despite these benefits, achieving cost efficiency presents several challenges. The initial investments in technology and process redesign can be significant, and organizations may face resistance to change from employees. Moreover, excessive emphasis on cost reduction can negatively affect quality, employee morale, and customer satisfaction. Therefore, managers must adopt a balanced approach that integrates cost efficiency with broader operational and strategic objectives. Embedding cost efficiency into the organizational culture and encouraging employee involvement are critical to sustaining efficiency gains.

CONCLUSION

Cost efficiency remains a fundamental pillar in ensuring effective operations management and is a key driver supporting organizational competitiveness. By optimizing processes, managing capacity and inventory effectively, and leveraging technological advancements, organizations can achieve significant cost advantages. However, efforts to improve cost efficiency should be pursued strategically rather than through short-term cost-cutting measures. A balanced and continuous approach can ensure that efficiency improvements not only support long-term performance, but also maintain service quality and customer satisfaction. Ultimately, organizations that embed cost efficiency into their operational strategies are in a better position to sustain profitability and achieve success in an increasingly competitive business environment.

REFERENCES

Heizer, J., Render, B., & Munson, C. (2023). *Operations management: Sustainability and supply chain management* (13th ed.). Pearson.

Slack, N., Brandon-Jones, A., & Johnston, R. (2022). *Operations management* (10th ed.). Pearson.

Tiwari, M. K., Bidanda, B., Geunes, J., Fernandes, K., & Dolgui, A. (2024). Supply chain digitisation and management. *International Journal of Production Research*, 62(8), 2918–2926. <https://doi.org/10.1080/00207543.2024.2316476>