
Short-Run Costs And Sharia-Based Efficiency

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ABSTRACT

In the context of increasing competition and resource constraints faced by micro-enterprises, effective cost management and production efficiency have become crucial for business sustainability, particularly when aligned with Islamic economic principles. This study aims to analyze the short-term cost structure and the implementation of production efficiency based on Islamic economics at the Ummuza Brownies Bakar Store as a micro-enterprise case. The research employs a descriptive qualitative approach, with data collected through in-depth interviews with the owner and employees, participatory observation of operational activities, and document analysis of financial reports and cost records. Data were analyzed thematically to identify fixed and variable cost management practices as well as efficiency strategies applied in the production process. The findings reveal that short-term costs consist of fixed costs, including cashier application subscriptions, employee wages, and transportation expenses, as well as variable costs such as raw materials, packaging, energy consumption, and promotion costs. Cost management is conducted in a structured manner and adjusted to production volume to minimize inefficiencies and waste. The study concludes that production efficiency at Ummuza Brownies Bakar is not solely oriented toward cost optimization but also emphasizes compliance with Islamic values, including halal assurance, transparency, fairness, and the avoidance of *riba* and *isrāf*, indicating that sharia-based efficiency can serve as a sustainable strategy for enhancing both economic performance and ethical business practices in micro-enterprises.

Keywords: Short-term costs; Production efficiency; Islamic economic principles; Sharia-based efficiency; Micro-enterprises

INTRODUCTION

Production costs constitute one of the fundamental components of business activities, as they determine efficiency levels, pricing decisions, and business sustainability. In the context of micro-enterprises, cost management becomes increasingly critical due to limited resources and intense market competition. Production costs encompass all expenditures incurred by firms to acquire production inputs, including raw materials, labor, and supporting facilities, which are utilized in the process of producing goods or services. Efficient cost management not only affects profit generation but also enhances a firm's ability to survive and grow in the long term. (Nuraini et al., 2025) Therefore, the issue of production cost structure and efficiency based on Islamic economics becomes relevant, as it not only addresses the technical aspects of cost management but also integrates Sharia values into production practices.

From the perspective of Islamic economics, production activities and efficiency are not merely assessed based on material profit attainment but must also be aligned with sharia principles. The production process is required to avoid practices involving *riba*, *gharar*, and *maysir*, and to be oriented toward achieving *falah*, which represents comprehensive welfare encompassing material, social, and spiritual dimensions. Efficiency in Islam emphasizes the proportional use of resources, the avoidance of waste (*isrāf*), the maintenance of balance between individual interests and public welfare, and the promotion of producers' social responsibility through distribution mechanisms such as *zakat*, *infaq*, and *sadaqah* (Sachio et al., 2025).

Previous studies have examined production costs and efficiency from the perspective of Islamic economics, both in small business sectors and Islamic financial institutions. However, most existing studies remain conceptual in nature or focus on efficiency at the macro level and within formal institutions. Empirical studies that specifically analyze short-term cost structures and the implementation of sharia-based production efficiency in micro-enterprises within the real sector remain relatively limited. In fact, micro-enterprises exhibit cost characteristics and production patterns that differ significantly from those of large-scale firms, thereby requiring a more contextualized analytical approach (Safitri et al., 2024).

Based on these conditions, the main research problem addressed in this study concerns how short-term cost structures are formed in micro-enterprises and how production efficiency aligned with Islamic economic principles is implemented in daily operational practices. This study is grounded in the assumption that sharia-based efficiency is not solely oriented toward cost reduction, but also toward adherence to ethical values and justice in economic activities. (Muqorobin, 2023)

Therefore, the purpose of this article is to analyze the short-term cost structure and the implementation of production efficiency based on Islamic economic principles at the Ummuza Brownies Bakar Store as a micro-enterprise, as well as to examine the extent to which sharia principles are applied in cost management and production processes.

THEORETICAL FRAMEWORK AND EMPIRICAL STUDIES

Production Costs and Cost Structure

Production is an activity carried out by a firm to process and transform raw materials into finished goods through the utilization of labor and other production facilities (Haritsa et al., 2025). According to Imam Al-Ghazali, in his explanations he frequently uses the terms *kasab* and *islah*. The former refers to the physical effort exerted by humans, while the latter denotes human endeavors to manage and transform available resources so that they generate greater benefits and value (Irawan, 2015).

Production costs represent a fundamental component of business activities as they reflect the economic resources sacrificed to produce goods or services. In the context of micro-enterprises, cost structure plays a strategic role due to limited capital and scale, requiring more efficient cost management. Production costs are commonly classified into fixed costs and variable costs, each of which has distinct characteristics and implications for production decisions and operational efficiency. Fixed costs remain unchanged despite fluctuations in output levels, whereas variable costs change in accordance with production volume (Saputra et al., 2021; Widiayanti, 2024).

In the long run, all production inputs are variable, allowing producers to adjust capacity and overall cost structures. In contrast, short-term production involves constraints on input adjustments, making cost analysis focus on the relationships among fixed costs, variable costs, and total costs. Empirical studies frequently employ short-term cost indicators such as total cost, marginal cost, average fixed cost, average variable cost, and average cost to evaluate production efficiency and cost optimization strategies (R. Mayang, 2024).

Long-Run Costs

Long-run costs refer to expenditures incurred for long-term investments or costs that are not paid on a daily or monthly basis. In the long run, producers have full flexibility to adjust all production inputs; consequently, no input is fixed. As a result, the distinction between fixed costs and variable costs becomes irrelevant in long-run production analysis. All costs are variable, and firms can modify their scale of operation, technology, and production capacity to achieve optimal cost efficiency (Simanjuntak et al., 2025).

This flexibility allows producers to reorganize their cost structure in response to changes in market conditions, demand, and technological progress. Therefore, long-run cost analysis primarily focuses on cost minimization and optimal scale of production rather than short-term operational constraints.

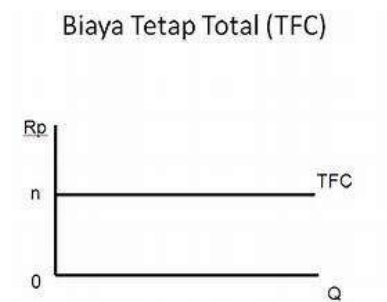
Short-Run Costs

The short run is defined as a period during which producers are unable to change the quantity of at least one production input. This period may span days, weeks, months,

or other relatively short time frames (K. Damayanti, 2024). Due to these constraints, production costs in the short run are categorized into several components as follows:

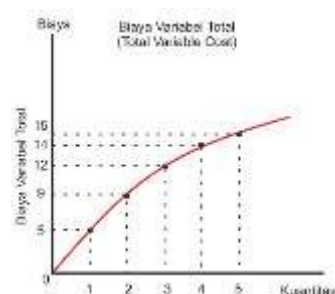
Total Fixed Cost (TFC)

Total Fixed Cost refers to costs that remain constant regardless of the level of output produced. Even if production is temporarily halted, fixed costs must still be paid in the same amount (Nabila et al., 2024). Examples of fixed costs include expenditures for buildings, machinery, rental fees, taxes, and other capital-related expenses.



Total Variable Cost (TVC)

Total Variable Cost represents costs that vary directly with the quantity of output produced. As production volume increases, variable costs also rise (Nabila et al., 2024). Typical examples include raw material costs, direct labor wages, and other input costs that change with production levels.



Total Cost (TC)

Total Cost is the sum of total fixed costs and total variable costs. (K. Damayanti, 2024). It can be expressed mathematically as:

$$TC = TFC + TVC$$

Marginal Cost (MC)

Marginal Cost measures the change in total cost resulting from a one-unit change in output. It reflects the additional cost incurred to produce an extra unit of output and is expressed as:

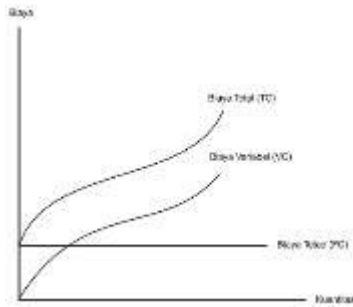
$$MC = \frac{\Delta TC}{\Delta Q}$$

Average Fixed Cost (AFC)

Average Fixed Cost is the fixed cost allocated to each unit of output. It declines as output increases and is calculated as:

$$AFC = \frac{TFC}{Q}$$

$$TC = FC + VC \dots \dots \dots$$



The horizontal shape of the fixed cost curve indicates that fixed costs do not depend on output levels. The variable cost curve typically exhibits an inverted S-shape, reflecting the inverse relationship between productivity and cost due to increasing and decreasing returns. The total cost curve runs parallel to the variable cost curve, indicating that short-run changes in total cost are driven solely by changes in variable costs.

Average Variable Cost (AVC)

Average Variable Cost represents the variable cost incurred per unit of output and is calculated as: $AVC = \frac{TVC}{Q}$

Average Cost (AC)

Average Cost refers to the total cost per unit of output, incorporating both fixed and variable costs. It is calculated as: $AC = \frac{TC}{Q}$

Sharia Principles in Cost Analysis

In Islamic economics, cost analysis is not solely oriented toward profit maximization but is grounded in sharia principles that emphasize ethical and social responsibility. According to Panjaitan, the key principles underlying sharia-based cost analysis include (Panjaitan et al., 2025):

- a. Halal and Efficiency, ensuring that production processes and cost components comply with halal standards while maintaining operational efficiency.
- b. Ethics in Production and Consumption, promoting moral conduct and discouraging exploitation, waste, and unethical practices.
- c. Balance between Profit and Maslahah, emphasizing the alignment of financial gains with social welfare and public benefit.

- d. Transparency and Proper Record-Keeping, ensuring openness, accountability, and accurate cost documentation as part of moral and managerial responsibility.

These principles position cost management not merely as a technical economic function but as an integrated framework that combines efficiency, ethics, and sustainability in accordance with Islamic economic values.

Production Costs from the Islamic Economic Perspective

From the perspective of Islamic economics, the management of production costs is not solely oriented toward economic efficiency but must also adhere to sharia principles. Production activities are required to avoid practices involving *riba*, *gharar*, and *maysir*, while upholding values such as *halal* assurance, fairness, and transparency in economic transactions (Panjaitan et al., 2025). Sharia principles in cost analysis emphasize a balance between profit generation and *maslahah*, as well as the importance of accountable cost recording as a form of moral and social responsibility.

Several empirical studies indicate that the application of sharia principles in cost management contributes to business sustainability, particularly among small and micro-enterprises. Sharia-based cost efficiency is viewed not merely as a mechanism for cost reduction but also as a means of achieving ethical resource allocation and long-term business resilience.

Sharia-Based Production Efficiency

Production efficiency is generally defined as the ratio between output produced and input utilized. A production process is considered efficient when it generates maximum output with minimum input or optimally utilizes available resources. In business contexts, efficiency is closely related to cost control, productivity improvement, and sustainable performance. (Bakhitah, 2021)

In Islamic economics, efficiency encompasses broader dimensions beyond quantitative performance. Sharia-based efficiency emphasizes the avoidance of waste (*isrāf*) and excessive behavior (*tabdzīr*), and is grounded in the concept of *maslahah*, which prioritizes benefits for multiple stakeholders, including producers, workers, consumers, and society at large (Fathonah et al., 2025). Consequently, sharia-based production efficiency integrates economic, ethical, and social considerations in evaluating business performance.

Research Conceptual Framework

Based on the synthesis of previous theories and empirical findings, this study develops a conceptual framework that links short-term cost structures to sharia-based production efficiency in micro-enterprises. Short-term cost structures, consisting of fixed and variable costs, are assumed to influence production efficiency both economically and ethically. Production efficiency is interpreted not only in terms of cost minimization but

also in terms of compliance with Islamic economic principles in resource utilization and production processes.

The conceptual framework is presented in the form of a figure illustrating the relationship between short-term cost structure and sharia-based production efficiency. This framework serves as the foundation for empirical analysis and supports the interpretation of research findings.

RESEARCH METHODS

This study employs a descriptive qualitative approach to examine the implementation of short-term cost management and sharia-based operational efficiency at Ummuza Brownies Bakar Store, a micro-enterprise operating in the food processing sector. This approach is considered appropriate as the research aims to explore practices, processes, and meanings underlying cost management and efficiency within the real operational context of a micro-business.

The population of this study comprises all parties involved in the operational activities of Ummuza Brownies Bakar Store. Informants were selected using purposive sampling, focusing on individuals who possess relevant knowledge and direct experience related to production activities and cost management. The main informants include the business owner and employees directly involved in the production and operational processes.

Data were collected through in-depth interviews, participatory observation, and document analysis. Semi-structured interviews were conducted to obtain detailed information regarding short-term cost structures, production processes, and the application of Islamic economic principles. Participatory observation was carried out to directly observe daily operational activities and efficiency practices. Document analysis included financial reports, cost records, and internal policies related to cost control and operational efficiency. The research instruments consisted of interview guidelines and observation sheets developed in accordance with the research objectives. A pilot test was not conducted as the instruments were adapted directly to the specific field context.

Data analysis was performed using thematic analysis, involving data reduction, data display, and conclusion drawing. Data from multiple sources were analyzed concurrently to identify patterns of short-term cost management and sharia-based efficiency strategies. To ensure data credibility, source and method triangulation were applied. As this study is qualitative in nature, statistical hypothesis testing was not employed.

RESULTS AND DISCUSSIONS

Results

Long-Term Cost Structure

The long-term cost structure of Ummuza Brownies Bakar Store is primarily composed of fixed asset investments, as presented in Table 1. The findings indicate that Ummuza Brownies Bakar Store has a relatively limited yet strategic long-term cost structure, primarily in the form of fixed asset investments that support the sustainability of the production process. These long-term costs include the acquisition of a large-capacity oven, mixer, baking trays, display showcases,

tables and chairs, and display racks, representing a substantial total investment value. These assets are non-consumable within a single production period and function as the main operational backbone of the business.

Table. 1 Long-Term Cost (Fixed Asset Investment)

Asset Component	Investment Value (IDR)
Large Oven	24,000,000
Mixer	10,000,000
Baking Trays	10,000,000
Display Showcase	30,000,000
Tables and Chairs	10,000,000
Display Racks	10,000,000
Total Investment	94,000,000

From the perspective of production cost theory, long-term costs reflect strategic investment decisions, as all inputs can be adjusted by producers in the long run. Ownership of production assets provides micro-enterprises with greater flexibility to increase production capacity without incurring recurring rental expenses. From an Islamic economics standpoint, investment in real assets is also consistent with the principle of asset-backed activities and avoids speculative practices, thereby supporting business sustainability in a halal and productive manner.

Short-Term Cost Structure

In the short run, Ummuza Brownies Bakar Store faces routine operational costs that are highly influenced by production volume. The findings show that the short-term cost structure consists of fixed costs and variable costs, which are managed separately to enhance operational efficiency. The structure of short-term fixed costs at Ummuza Brownies Bakar Store reflects the minimum operational commitments required to sustain production activities. Details of these fixed cost components are presented in Table 2.

Table. 2 Short-Term Fixed Cost (TFC)

Fixed Cost Component	Amount (IDR/month)
Cashier Application Subscription	1,500,000
Permanent Employee Wages	10,000,000
Transportation Cost	1,000,000
Total Fixed Cost (TFC)	12,500,000

Total fixed costs include cashier application subscriptions, permanent employee wages, and transportation expenses. These costs must be incurred regardless of fluctuations in production volume, indicating a minimum level of operational commitment required to maintain production continuity and service quality.

Meanwhile, total variable costs are dominated by primary raw materials such as flour, eggs, butter, chocolate, sugar, and cheese, as well as supporting costs including electricity, water, LPG gas, packaging, and promotion. The analysis reveals that variable costs constitute the largest proportion of total production costs. This finding is consistent with microeconomic theory, which suggests that in small and micro-scale enterprises, variable costs tend to be more dominant due to their strong dependence on output levels.

Table. 3 Total Variable Cost (TVC)

Variable Cost Category	Amount (IDR/month)
Raw Materials	34,065,000
Utilities (Electricity & Water)	1,000,000
LPG Gas	1,000,000
Packaging	2,000,000
Promotion	1,500,000
Total Variable Cost (TVC)	39,565,000

The calculation of total costs at table 3 shows that total production costs represent the accumulation of fixed and variable costs. This finding confirms the theoretical concept that, in the short run, changes in total costs are primarily driven by variations in variable costs. Marginal cost analysis further indicates that increases in output lead to proportional increases in total costs, reflecting production conditions that remain within an efficient scale and have not yet experienced significant diminishing returns.

The average fixed cost, average variable cost, and average total cost per unit indicate that the cost structure per box of brownies remains at a manageable level for the business. This information serves as an important basis for pricing decisions and production strategies to remain competitive in the market.

Production Efficiency from an Islamic Economics Perspective

The findings demonstrate that production efficiency at Ummuza Brownies Bakar Store is not measured solely by the ratio of output to input, but also by the conformity of business practices with Islamic economic principles. Based on observations and interviews, variable costs are carefully monitored and managed to prevent waste of raw materials and energy. The production process is designed to be systematic and measurable, ensuring that the inputs used generate optimal output.

Table. 4 Cost Structure and Efficiency Indicators

Cost Indicator	Value
Total Cost (TC)	52,065,000
Production Volume (units/month)	1,000
Average Fixed Cost (AFC)	12,500
Average Variable Cost (AVC)	39,565
Average Cost (AC)	52,065

As presented in Table 4, the total monthly production cost incurred by Ummuza Brownies Bakar Store amounts to IDR 52,065,000, with an average production volume of 1,000 units per month. This cost structure results in an average fixed cost of IDR 12,500 and an average variable cost of IDR 39,565 per unit. Consequently, the average total cost per unit is IDR 52,065. These figures indicate that the cost structure remains manageable and allows the enterprise to operate efficiently while maintaining competitive pricing. Furthermore, the dominance of variable costs suggests that production efficiency is highly sensitive to output levels, highlighting the importance of effective cost control in supporting sustainable, sharia-based business operations.

The use of halal and high-quality raw materials is a top priority, not only ensuring product halalness but also enhancing consumer trust. In addition, the business applies allocative efficiency by ensuring that resources are allocated to activities that generate the greatest value added. The

practice of purchasing raw materials through cash transactions and cooperating with suppliers who comply with halal standards reflects efforts to avoid *riba* and non-sharia-compliant transactions.

These findings reinforce the perspective in Islamic economic literature that efficiency is not solely oriented toward cost minimization, but also toward achieving *maslahah*. By avoiding *isrāf* and *tabdzīr* and balancing economic and ethical considerations, sharia-based efficiency can serve as a sustainable strategy for micro-enterprises to improve economic performance while maintaining moral and social values.

Discussion

Research findings on long-term cost structures indicate that Ummuza Brownies Bakar Store relies on investments in fixed assets as the primary foundation of its operations. This aligns with recent literature in production economics, which states that for microenterprises, owning fixed assets is a strategy to enhance long-term efficiency and reduce dependence on external costs such as rent (Sriwijayanti et al., 2022). From an Islamic economic perspective, these findings are also consistent with the concept of an asset-based economy, where economic activities must be grounded in real assets and avoid speculation (*gharar*). Thus, investment in fixed assets not only has economic implications but also strengthens the Sharia legitimacy of production activities.

From the perspective of short-term cost structure, the dominance of variable costs reflects a common characteristic of microenterprises that are highly dependent on production volume. This finding reinforces previous research stating that the flexibility of variable costs is key to efficiency in the MSME sector because it allows for rapid adjustment to market demand fluctuations (Miradji et al., 2025). However, in the context of Islamic economics, the management of variable costs is not only oriented toward technical efficiency but must also consider ethical aspects such as the avoidance of waste (*isrāf*) and the proportional use of resources.

Furthermore, an analysis of total costs and marginal costs indicates that the business remains within an efficient scale of production. This suggests that an increase in output still incurs proportional additional costs without causing inefficiencies. This finding aligns with cost behavior theory in microeconomics and is supported by empirical studies showing that MSMEs capable of consistently controlling marginal costs possess higher competitiveness in the market (Hurdawaty, 2024). Theoretically, this contributes to the understanding that the concept of efficiency in microenterprises can be measured not only through conventional approaches but also integrated with Sharia principles.

From an Islamic economic perspective, the production efficiency identified in this study indicates an integration between technical efficiency and normative efficiency. This reinforces the argument in the literature that efficiency in Islam is not solely oriented toward cost minimization but also toward the achievement of *maslahah* (public interest) (Lestari et al., 2026). In other words, efficiency in this context encompasses economic, social, and spiritual dimensions simultaneously. This finding has theoretical implications suggesting that a Sharia-based concept of efficiency could serve as an alternative paradigm in the study of production economics, particularly within the microenterprise sector.

Empirically, the results of this study offer several technical implications for the development of microenterprises, particularly for Ummuza Brownies Bakar Store and similar businesses. First, the dominance of variable costs indicates the need for a raw material cost control strategy through supply chain efficiency, such as selecting stable suppliers, purchasing in

economically viable quantities, and reducing production waste. Second, the still-efficient cost structure suggests opportunities to scale up production to lower average costs per unit and increase profit margins.

Third, from an operational management perspective, the use of simple technologies such as digital cash register systems and systematic cost tracking needs to be continuously developed to improve the accuracy of decision-making. This aligns with modern management practices in MSMEs that emphasize the importance of digitalization in operational efficiency.

Fourth, in the context of the Sharia-based food industry, the application of halal principles is not only a normative obligation but can also serve as a market differentiation strategy. Consumer trust in halal products has been shown to enhance business loyalty and competitiveness. Therefore, strengthening halal certification, ensuring transparency in raw materials, and communicating Sharia values to consumers are strategic steps that need to be reinforced.

Fifth, more broadly, this study indicates that sharia-based microenterprises have the potential for sustainable growth if they can integrate economic efficiency with Islamic ethical values. This serves as a key recommendation for MSME industry players to focus not only on profitability but also on the sustainability and blessings of their businesses.

CONCLUSION, SUGGESTION, AND LIMITATION

Conclusion

This study examines the short-term cost structure and the implementation of sharia-based production efficiency at Ummuza Brownies Bakar Store as a micro-enterprise operating in the real sector. The findings indicate that the business exhibits a clear distinction between long-term costs in the form of fixed asset investments and short-term costs consisting of fixed and variable operational expenses. In the short run, variable costs dominate the overall cost structure, reflecting the strong dependence of production activities on output levels.

The analysis of cost indicators shows that the average cost per unit remains at a manageable level, enabling the enterprise to operate efficiently while maintaining competitive pricing. Marginal and average cost calculations suggest that production activities are still conducted within an efficient scale and have not yet experienced significant diminishing returns. These findings confirm conventional microeconomic theories regarding short-term cost behavior in small and micro-scale enterprises.

From the perspective of Islamic economics, production efficiency at Ummuza Brownies Bakar Store is not solely oriented toward cost minimization but also toward compliance with sharia principles. The implementation of halal assurance, transparent cost management, avoidance of riba-based transactions, and efforts to prevent waste (*isrāf*) demonstrate that efficiency can be achieved alongside ethical and social considerations. Overall, the study concludes that sharia-based production efficiency can serve as a sustainable strategy for micro-enterprises to enhance economic performance while upholding Islamic values.

Suggestion

Based on the findings, several recommendations can be proposed. For micro-enterprises, it is recommended to strengthen cost recording and monitoring systems to improve decision-making related to pricing and production planning. Enhancing efficiency through better control of variable costs, particularly raw materials and energy usage, can further improve operational performance. From a sharia perspective, micro-enterprises should continue to integrate Islamic values into cost management practices to ensure business sustainability and social responsibility.

For policymakers and institutions supporting micro and small enterprises, this study suggests the importance of providing guidance and training related to sharia-based cost management and production efficiency. Such support can help micro-enterprises improve competitiveness while remaining aligned with Islamic economic principles.

Limitation

This study has several limitations that should be acknowledged. First, the research is based on a single case study of one micro-enterprise, which limits the generalizability of the findings to other sectors or regions. Second, the qualitative approach relies heavily on interviews, observations, and document analysis, which may be subject to subjective interpretation. Third, the study focuses primarily on short-term cost structures and does not extensively examine long-term efficiency dynamics or financial performance indicators.

Future research is encouraged to employ comparative or mixed-method approaches involving multiple micro-enterprises across different sectors to enhance generalizability. Further studies may also integrate quantitative efficiency measurement techniques or examine the long-term impact of sharia-based cost management on business growth and resilience.

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