

## Pengukuran kinerja bank syariah: integrasi pendekatan DEA dengan analisis rasio keuangan

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### Abstrak

This paper integrated DEA method with financial ratio "Return on Assets" (ROA) to analyze efficiency and performance of Shariah Business Unit at four Indonesian Banks in two years period, January 2004 to December 2005. The Shariah Business Unit that used as a research sample in this paper can be classified as the big of four in term of asset accumulation which commanding up to 71% of all Indonesian Shariah banking total asset. The big of four are BNI Syariah (commanding 35% total asset), BRI Syariah (commanding 18% total asset), Danamon Syariah (commanding 10% total asset), and Bukopin Syariah (commanding 8% total asset). By integrating DEA with ROA as analysis tools, this paper could identify four difference performance conditions in each unit.