ABSTRACT

Performance is one of the indicator of efficiency a firm. Performance measurement of office's branch that commonly done by company is financial ratio. Whereas performance measurement of office's branch by using financial ratio don't be able to show operational condition of the company truthfully. Data Envelopment Analysis (DEA method) can overcome that restrictiveness which able to handle many input and output. DEA method is a linear programming which aim to maximilize input and output. This study aims to analyze relative efficiency of Baitul Mal Wa Tamwill Bina Ummat Sejahtera (BMT BUS) branches office in Central Java in 2009 and also determining input and output target for inefficient branches to improve their efficiency.

This study use Data Envelopment Analysis (DEA) method, which is using Variabel Return to Scale (VRS) assumption, intermediation approach and maximize the output (output oriented). Input variables consist of saving's amount and operational expenses and also using output variables consist of other operational income, financing and cash.

This study show that there are 5 branhces office which relative efficiency, Blora's branch, Purwodadi's branch, Tawangharjo's branch, Nambuhan's branch and Kendal's branch whereas 26 brances are inefficiency

Key word: Relative Efficiency, Baitul Mal Wa Tamwill, Data Envelopment Analysis