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Volume 16, Issue 1, 2015, Pages 19-38

Malaysian islamic banks' efficiency: An intra-bank comparative analysis of islamic windows and full-fledged subsidiaries (Article)

Salami, O.L.^a, Adeyemi, A.A.^b  ^a University Technology Petronas, Malaysia^b International Islamic University Malaysia, Malaysia[View references \(38\)](#)

Abstract

This paper aims to fill an apparent dearth of empirical studies that compare the **efficiency of Islamic banks** in Malaysia during their operation as **Islamic windows** and later transformation to **full-fledged Islamic banks**. Data obtained from the annual financial reports of the sampled **banks** is analyzed using the Data Envelopment **Analysis (DEA)** via DEAP 2.1 software to assess both the technical and scale **efficiency** of the **banks** under sample. Results obtained indicate that the **banks** have improved over the years in terms of both scale and technical **efficiency** although the former takes prominence. In general, the **banks** were found to be more efficient as **Islamic windows** compared to being **full-fledged subsidiaries**. This augurs well for the current disposition where, as per the **Islamic Financial Service Act 2013**, **Islamic banks** in Malaysia may now operate as **full-fledged banks** from their hitherto **Islamic banking window** status. © 2015, Universiti Malaysia Sarawak, All Rights Reserved.

Author keywords

Full-Fledged Banks; Islamic Window; Scale Efficiency; Technical EfficiencyISSN: 15116670 | **Source Type:** Journal | **Original language:** English**Document Type:** Article**Publisher:** Universiti Malaysia Sarawak

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