

## الخلاصة

This paper aims to use Data Envelopment analysis in measuring and analyzing the relative cost efficiency of 24 Islamic banking institutions. Cost efficiency considered the most important type of efficiency that firms can achieve it, by find a combination of inputs which enable them to produce the desired outputs at minimum costs. The most recent style in measuring efficiency is DEA, which is a linear program approach based on this concept. DEA measures the efficiency of Decision Making Units by doing linear program for each one as a comparison to other units. Accordingly the DMUs lie on frontier curve (which envelops the data) are efficient in choosing the optimal mixture of inputs to achieve the aimed level of outputs. whereas the DMUs that isn't lie on the curve are considered inefficient. This paper shows that most Islamic banking institutions which are the sample of the paper are efficient and the rest is on the ....

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