

Review of: "Strategic Insights: The Paradox of Intellectual Capital's Role in Bank Efficiency"

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Potential competing interests: No potential competing interests to declare.

The paper entitled Strategic Insights: The Paradox of Intellectual Capital's Role in Bank Efficiency is a good and interesting paper. After carefully reading the paper, it was found that the dual nature of intellectual capital (IC) and its components—human capital efficiency (HCE), structural capital efficiency (SCE), capital employed efficiency (CEE), and relational capital efficiency (RCE)—in influencing Vietnamese banks' technical efficiency is worth exploring.

The basic idea of the paper is interesting and adds a new and important contribution to previous literature that is clearly lacking in this area of research on IC and its components. However, in the introduction section, I see that this particular section (introduction) still lacks a clear presentation of the research question(s), theory, and methodology, as well as a summary of findings that need to be further elaborated in line with the theory used in this study, resource-based theory.

The literature on the IC components - HCE, SCE, CEE, and RCE needs to be added in influencing efficiency.

The results were presented clearly and analysed appropriately. Congratulations. As presented, the paper has interesting empirical data.

The paper should include implications for research practice that show the bridge of gap between theory and practice.

Other than the above comments, the paper needs to be improved in terms of reference styles used in the content of the paper; there's inconsistency found in either numbered or APA style of referencing.

The overall conclusion also needs to include citations from previous research findings.

The paper is recommended for publication with minor revision.