

# Review of: "Does Intellectual Capital Efficiency Translate in the Post-pandemic Era for Islamic Banks in Indonesia?"

Prof,Dr,Abdulnaser Nour<sup>1</sup>

<sup>1</sup> An-Najah National University

Potential competing interests: No potential competing interests to declare.

\*Comments to the authors

## Does Intellectual Capital Efficiency Translate in the Post-Pandemic Era for Islamic Banks in Indonesia?

The topic of the paper is interesting and relatively important and provides an insight into the emerging markets. The objective of this study emerged from the fact that it provides a clear and sound database for investors when they need it, as a result of its impact in avoiding high-risk investments and facilitating and rationalizing their investment decisions efficiently and effectively, which leads to increasing their wealth and maximizing their returns. This study might have good potential to provide a proper case and arguments relative to the literature.

The paper is an interesting piece of work to read and would provide an important contribution to a less explored area in the international research agenda in **Indonesia** and other countries. The manuscript is well reasoned and contains rich information about the topic. However, I have some concerns that will be mentioned in the following part.

The paper is in a well-established area of research which is Financial Information Quality Contributes to Influencing Investors Decisions in **Indonesia** Stock Exchange value and adds to it by investigating the relation from a country perspective and the culture as a whole as well. The introduction and theoretical part of the study seems to be very general and needs to be specific and follow a reasonable sequence from general to specific as the title reflects. On the other hand, the methodology part has some drawbacks that need to be better explained by the authors to consider publishing the paper. The manuscript was written in good language.

The abstract needs an update and to be made short and to the point; it should include the main results, findings, and recommendations.'

Please fully describe the source of the data, methods of data collection, and a scientific rationale for any selections in the methods section; the authors should justify why they used a sample of responses from banks.

Explain. How was the sample chosen? Are the social, cultural, regulatory, and political settings of these firms located different from other settings across other banks? Please explain.

Literature review: Authors may make use of the following updating and related papers: The author provided a good and relative literature review; however, more studies related to some variables of study may be added to enrich this part:

Al Momani K., Nour AN., Jamaludin N., Zannani Wan Abdullah W.Z.W. (2021) Fourth Industrial Revolution, Artificial Intelligence, Intellectual Capital, and COVID-19 Pandemic. In: Hamdan A., Hassanien A.E., Khamis R., Alareeni B., Razzaque A., Awwad B. (eds) *Applications of Artificial Intelligence in Business, Education and Healthcare. Studies in Computational Intelligence*, vol 954. Springer, Cham.

Nour, A., Bouqalieh, B., & Okour, S. (2022). The impact of institutional governance mechanisms on the dimensions of the efficiency of intellectual capital and the role of the size of the company in the Jordanian Shareholding industrial companies. *An-Najah University Journal for Research - B (Humanities)*, 36(10), 2181–2212. <https://doi.org/10.35552/0247-036-010-006>

Al Momani, K.M.K., Jamaludin, N., Abdullah, W.Z.W.Z.W., Nour, AN.Ih. (2021). The Influence of Relational Capital on the Relationship Between Intellectual Capital and Earnings Per Share in the Digital Economy in the Jordanian Industrial Sector. In: Musleh Al-Sartawi, A.M.A. (eds) *The Big Data-Driven Digital Economy: Artificial and Computational Intelligence. Studies in Computational Intelligence*, vol 974, pp59-76. [https://doi.org/10.1007/978-3-030-73057-4\\_5](https://doi.org/10.1007/978-3-030-73057-4_5)

Al Momani, K., Nour, AN., Jamaludin, N., Zannani Wan Abdullah, W.Z.W. (2021). Fourth Industrial Revolution, Artificial Intelligence, Intellectual Capital, and COVID-19 Pandemic. In: Hamdan, A., Hassanien, A.E., Khamis, R., Alareeni, B., Razzaque, A., Awwad, B. (eds) *Applications of Artificial Intelligence in Business, Education and Healthcare. Studies in Computational Intelligence*, vol 954, pp81-100. [doi.org/10.1007/978-3-030-73080-3\\_5](https://doi.org/10.1007/978-3-030-73080-3_5)

Business, Education and Healthcare. *Studies in Computational Intelligence*, vol 934, pp1-100, [doi.org/10.1007/978-3-030-72000-3\\_3](https://doi.org/10.1007/978-3-030-72000-3_3)

Al Momani, K.M.K., Nour, A.-N.I., Jamaludin, N., Abdullah, W.Z.W. (2021). The Relationship Between Intellectual Capital in the Fourth Industrial Revolution and Firm Performance in Jordan. In: Hamdan, A., Hassanien, A.E., Razzaque, A., Alareeni, B. (eds) **The Fourth Industrial Revolution: Implementation of Artificial Intelligence for Growing Business Success. Studies in Computational Intelligence**, vol 935. PP71-97, [https://doi.org/10.1007/978-3-030-62796-6\\_4](https://doi.org/10.1007/978-3-030-62796-6_4)

Alqaraleh, M. H., Thuneibat, N. S. M., Nour, A. I. (2020). The factors affecting the adherence of Islamic accounting standards AAOIFI in Jordan **Journal of Governance & Regulation**, 9(4), 69-75. <https://doi.org/10.22495/jgrv9i4art6>

Kamelia Mohd Khier Al Momani, Abdalnaser .I nour,(2019), "The influence of Intellectual Capital on the Return of Equity Among Banks Listed in Amman Stock Exchange", **Int.J.ofElectronicBanking(IJEBANK)**, Inderscience.com, March, Vol,(1),No(3), (2019), PP220232, <https://www.inderscienceonline.com/doi/epdf/10.1504/IJEBANK.2019.09961>

Saleh F. A. KHATIB, Abdul-Naser Ibrahim NOUR. (2021). The Impact of Corporate Governance on Firm Performance During The COVID-19 Pandemic: Evidence from Malaysia. *Journal of Asian Finance, Economics and Business* Vol 8 No 2 (2021) 0943–0952. <https://doi.org/10.13106/jafeb.2021.vol8.no2.0943>

5) The authors need to provide better discussions for the findings; I found the results to be very interesting. However, the discussion part did not reflect that properly.

I suggest the authors to provide a justification and in-depth explanation of the explanatory variables.

Researchers should improve the contribution of the research by comparing the results of their research with the results of previous research and studies on the topic.

Authors need to address what lessons can be learned from this piece of research.

I recommend the author(s) need to send it to the expert or professional to enhance the level of writing language and develop the quality of the paper's communication; English proofreading is necessary since mistakes are observed.).

I believe this piece of work provides an important and timely relative research that is a valuable contribution to knowledge about emerging markets and, more specifically, about Financial Information Quality Contributes to Influencing Investors Decisions

Thanks