

Review of: "Navigating Complexity: Uncovering the Intricate Dynamics Between Intellectual Capital, Efficiency, and Performance in Taiwan's Banking Sector"

Vladimir Dzenopoljac¹

¹ Zayed University

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The manuscript is interesting, and it analyzes an important contemporary topic. The paper is based on a well-known link between the resource-based view (RBV) and intellectual capital (IC). It could be added that RBV provides an explanation of why some firms are more or less successful, based on the various combinations of resources they possess. It would also be valuable to introduce the link between IC and the dynamic capabilities framework in order to avoid sole reliance on the static nature of RBV.

In terms of defining hypotheses, I am always more for having them flow out of the relevant literature rather than just listing them. It would be useful to connect the literature review with each hypothesis in the text. Also, the title reads "Research Questions," but the author lists hypotheses. In my opinion, these are not exactly the same. It could be considered to have a broad research question(s) in the introductory section of the paper and then move to more specific research hypotheses that are derived from relevant literature.

Next, I believe that the limitations of the Modified Value Added Intellectual Coefficient (MVAIC) should be more thoroughly addressed. For example, the reliance on static data from financial statements is an important consideration in this regard. The author could mention the fact that investments in IC usually have delayed effects on organizational performance, which is also a limiting factor.

I hope my suggestions will be useful for the improvement of the manuscript. Best of luck!