

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

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Potential competing interests: No potential competing interests to declare.

There are several issues about this article that need to be improved:

1. The title of the research and the purpose of the study are inconsistent. The authors need to make sure that they are consistent.
2. A sample size of two banks is another issue. Yes, the data is from 2016 to 2020, but that will be a time series study instead. To consider the data as panel data is also insufficient since only two banks are included; for a time series, maybe yes. If time series, then the purpose of the study must be related to a time series study to predict or forecast.
3. If the data is considered as panel data, then use statistics for panel data. If panel, I would suggest adding more banks.