

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

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Potential competing interests: No potential competing interests to declare.

The paper is well structured. Here are some suggestions that will help the authors to improve the paper:

1. In the abstract, provide key information about the sample - the number of banks and the research period;
2. In the Introduction, the motive of the research is explained in detail. However, the author(s) did not highlight the observed research gaps. Also, in the introductory part, it would be useful to point out the contribution of the study (considering that in this part you also mention the results of the research);
3. Correct the headings of subsection 2.1 to omit "Components" because they are described in subsection 2.2. - 2.1. Definition and **Components** of Intellectual Capital and Its Global Impact and 2.2 **Components** of Intellectual Capital
4. In part 2.7, research questions are not defined, but research hypotheses;
5. There is a lack of explanation of why the research hypotheses are examined/analyzed, what they reveal that was not analyzed in other studies;
6. Strengthen the relationship between the obtained results and the results of previous research (one part is presented in the conclusion).
7. Bearing in mind the limitations of the VAIC and MVAIC methods, it is advisable to point out these limitations in the part of "Limitations of the research" as well as how the authors overcame them in the paper.