

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 study investigates the impact of intellectual capital efficiency, income diversity, and technical efficiency on the performance of Taiwan's banking sector. The study contributes to the literature and Taiwan's banking industry by highlighting the importance of well-managed intellectual assets and technical efficiency in improving innovation, knowledge management, employee productivity, customer satisfaction, and competitive advantage. However, this paper has some limitations, which are discussed below:

- The study needs a better flow of words to explain the ideas precisely. Therefore, further clarity and justification are needed throughout the study to ensure a smooth and coherent flow of ideas.
- The study's novelty and contribution can be better explained and discussed.
- The literature review section needs more depth and should adequately incorporate recent studies, weakening the foundation of the research. Strengthening this section with a more comprehensive review of relevant recent literature will enhance the credibility and relevance of the study.
- Table 2 outlines the names of banks taken as samples, but it is named "Descriptive statistics of key variables," which may be altered with a suitable title.
- A proper description of how variables are measured is not given. For example, how SC is calculated is not given.
- The implications section appears underdeveloped and could benefit from further elaboration and specificity. Enhancing this section with a deeper exploration of the practical implications of the findings will provide readers with valuable insights and strengthen the study's overall impact.