

# Review of: "Does Intellectual Capital Efficiency Translate into Financial Performance for Islamic Banks in Indonesia? Evidence from the Pre-Pandemic Period"

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Potential competing interests: No potential competing interests to declare.

The manuscript reveals that the author understands the theoretical part of the subject matter. However, data constraints remain a major challenge, and this could be corrected by increasing the number of Islamic banks in the study or considering comparison studies between Islamic banks and conventional banks. This is because the data used in this study is too short. Therefore, the findings may be spurious in all aspects. These misleading findings may result in controversies. Similarly, the findings may mislead young researchers as they may be their reference point when embarking on any form of analysis, especially when they have insufficient data. Also, the interpretation of the coefficient findings is merely from a statistical point of view without making inferences from the economic perspective. Even if the financial perspective is expressed, there is a high likelihood that the coefficients will generate misleading information and could result in adopting the wrong strategy where required in its present status.

I encourage the author to add more data on Islamic banks to provide convincing findings. The interpretation may align with market reality even if the author wants to study only Islamic banks.