

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_130090
Title of the Manuscript:	Analysis of Intellectual Capital and Good Corporate Governance on the Financial Performance: A Study on Financing Services Sub-Sector Companies in Indonesia
Type of the Article	Empirical Research

#### **General guidelines for the Peer Review process:**

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

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#### **PART 1: Comments**

	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.	Company with good management of intellectual capital tends to be more adaptive to market changes, more innovative in developing products and services, as well have a sustainable competitive advantage. Recently the financial sector shows the trend increase in market capitalization of financial sector companies on the Indonesian Stock Exchange. So it is important to know how important intellectual capital in financial sector that seems to grow rapidly by technology development. Please explain more about this in your research background.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title suitable but for the sentence "Financing Services Sub Sector Companies". If you refer to financing companies like banking, insurance, leasing, etc than it will be more suitable using sentence "Financial Sector Companies". But if you refer to only banking, than it will be more suitable using sentence "Banking Sub Sector Companies".	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	Please state more clearly about your sample group, for example Banking or Financial Services.	
Is the manuscript scientifically correct? Please write here.	The results of the research in this article will be more acceptable if the data processing methods used are appropriate to the type of data held. Considering that the type of data used is unbalanced panel, it is best to process it using eviews, not SPSS.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references sufficient and recent.	

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Is the language/English quality of the article suitable for scholarly communications?	The language/English quality suitable.	
<b>Optional/General</b> comments	<b>There are no ethical issue here</b> There are no competing interest issues in this manuscript	

**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

**Reviewer Details:**

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