



Ref: COGENTBUSINESS-2021-0133 216144827

The Influence of the SSB's Characteristics toward Sharia Compliance of Islamic banks

Cogent Business & Management

Dear Dr. rifqi muhammad,

Your manuscript entitled "The Influence of the SSB's Characteristics toward Sharia Compliance of Islamic banks", which you submitted to Cogent Business & Management, has now been reviewed.

The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript.

Please submit your revision by Mar 04, 2021, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to https://www.editorialmanager.com/cogentbusiness/ and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on business@cogentoa.com

Please ensure that you include the following elements in your revised submission:

^{*} public interest statement - a description of your paper of NO MORE THAN 150 words suitable for a non-specialist reader, highlighting/explaining anything which will be of interest to the general public (to find about more about how to write a good Public Interest Statement, and how it can benefit your research, you can take a look at this short article: http://explore.cogentoa.com/author-tool-kit/public-interest-statement)

^{*} about the author - a short summary of NO MORE THAN 150 WORDS, detailing either your own or your group's key research activities, including a note on how the research reported in this paper relates to wider projects or issues.

You also have the option of including the following:

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If you require advice on language editing for your manuscript or assistance with arranging translation, please do consider using the Taylor & Francis Editing Services.

Please ensure that you clearly highlight changes made to your manuscript, as well as submitting a thorough response to reviewers.

We look forward to receiving your revised article.

Best wishes,

Collins G. Ntim, PhD

Senior Editor

Cogent Business & Management

Comments from the Editors and Reviewers:

Thank you for submitting your paper for consideration. Before I can put the paper under review, I will require a structured manuscript as follows:

- 1. Please re-structure paper as follows: 1. Introduction, 2. Background, 3. Theoretical literature review, 4. Empirical literature review and hypotheses development, 5. Research design, 6. Empirical results and discussion, and 7. Summary and conclusion. Please let me kindly emphasise that this structure must be followed if you would like your paper to progress in this journal, and if you do not or you are unable to re-structure your paper this way (following this 7 part structure), I will like to be clear, frank, honest and upfront that the paper will be rejected. This is the minimum quality standard of the journal. So please kindly take your time to follow and effect this revision.
- 2. Introduction: Please clarify your research questions, objectives, background motivation, theoretical and empirical motivation and the lines of contributions to the literature. You can do this by sharply articulating your research questions/objectives, identify the potential theoretical, background and theoretical motivation or gaps, and explain how your study contributes to the literature. You can do this by highlighting the weaknesses of prior studies as well. Currently, your introduction is very dry. Additionally, you need state clearly the contributions of the paper. For example, "Consequently, the current paper seeks to make the following contributions to the existing literature. First,..., Second,...., Third, ..., Fourth,... and so on". The introduction should be about 5 pages long.
- 3. Background you need to explain why this is the appropriate context to conduct this study by exploiting regulatory, reform and policy issues and developments within the research context or setting. This should be about two to three pages long.
- 4. Theoretical framework Please an overarching theoretical framework that will explain the underlying predictions and hypotheses of interest. In doing so, please explicitly outline how they help link the dependent and independent variables together by drawing on both seminal (old) and recently (newly) published studies. This should be about two to three pages long.
- 5. Literature review and hypotheses Development please enhance your hypotheses by: (i) drawing on the theory; (ii) empirical literature; (iii) research setting/contextual insights; and (iv) then setting up your hypotheses. You will do this for each hypothesis. Currently, you have not developed your hypotheses in this way. You will need to so by drawing on both seminal (old) and recently (newly) published studies.
- 6. Research design Please identify, classify and explain your variables dependent, independent and control variables, as well as any others, such as moderating or mediating variables. Please also explain your sample selection clearly (insert a table tabulating the steps how many was missing, many had data, how many selected and why) and also clarify in a normative way how

the variables are operationalised. Similarly, explain your sample in a tabular form, outlining step by step the total population to the selection of the final sample. Label all your equations, figures and tables in a consecutive manner. Make the tables self-contained by clearly identifying dependent, independent and control variables in the tables.

- 7. Empirical findings please link your findings more strongly to the: (i) theory, (ii) empirics, (iii) context; and (iv) highlight their economic, academic/research and policy implications. Closely link up and cite the papers that you have discussed in the background, theory and empirical literature review & and hypotheses development section to the findings you are presenting here.
- 8. Conclusion Please outline a summary of findings, contributions, implications, limitations and avenues for future research. Especially, expand the discussions relating to implications, limitations and avenues for future research.
- 9. Robustness or additional analyses please demonstrate how your findings are to alternative measures (e.g., different ways of measuring the key dependent and independent variables), estimations (e.g., lagged structure, GMM estimator, Generalised Least Square regressions, Fixed or random effects regressions, two- or three-stage least squares regression, propensity score matching, difference in difference estimation, probit and logit models, Heckman selection models, and instrumental variables estimation, amongst others) and general endogeneities. This is completely missing.
- 10. Please in order to build on this area of research in this journal, cite relevant and related papers published in this journal, and highlight those in the colour yellow.
- 11. Typos please there are considerable number of typos, spelling errors and grammatical mistakes throughout the paper that a careful reading will help you to eliminate them. Seek professional proof-reader's help if deemed appropriate. Improve presentation by clearly labelling equations, tables, sections and subsections.
- 12. Please highlight all these changes in the colour yellow and offer a point by point response of the changes that you have made in the paper to the above comments (the above 11 comments) in your detailed author report of amendments to the editor.

I look forward to receiving your revised manuscript.

Best regards Collins Ntim (PhD), ACGBE.







