

Reviewer Comments to Author:

Reviewer:

Overall, the paper was well-written and very informative

See below comments

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?:

At a glance, it can be concluded that this article discusses the sustainability performance of sharia-based institutions during the pandemic so that it is sufficient for publication. The subject of the paper looks interesting and suitable for JIABR.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?:

Sustainability is said to have 3 pillars, namely economic, social, and environmental. Since the beginning of the discussion, it has only discussed the economy so that the literature on the other two pillars is less relevant, so the review on sustainability is not comprehensive.

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?:

Referring to the description no. 2. The methodology does not seem appropriate if measuring sustainability performance using one measure so that the way the three pillars are aggregated into a value is doubtful.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?:

The findings are well discussed but a detailed explanation is still needed regarding the following statement: Why is H1 accepted while H3 is not accepted?

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?:

Referring to point 4, the suggestion in the form of "investors are right to invest in Sharia-compliant" becomes contradictory because there is no difference between investing in Sharia-compliant and conventional. I am not sure about the point.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.:

It's a good choice of diction. Although some minor corrections can be made to several typo mistakes that were found in the paper.