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*Dear Al-Iqtishad Editor,*

*Assalaamu’alaykum wr.wb.*

Please find enclosed a manuscript in your online system entitled: “Meta-analysis on direction of accounting standards for Islamic financial institutions, Case studies; UK and Indonesia” which I am submitting for exclusive consideration of publication as an article in your journal.

The main objective of this paper is to analyse determinants that influence implementation of accounting standards for Islamic financial institutions by examining the history of accounting standards and two different contexts as applied to Islamic financial institutions in the United Kingdom and Indonesia.

The originality of this paper is the expose of two countries with two different country settings but yet achieved fast development in Islamic finance. The setting also leads the direction of the accounting standards adopted by Islamic finance industries in the two countries.

I hope that the paper would be of interest to a broad readership in your journal, including those interested in Islamic financial institutions, standard setting and financial reporting.

Thank you for your consideration.

*Wassalaamu’alaykum wr.wb.*

Best regards,

Dr. Murniati Mukhlisin, M.Acc, Lecturer in Islamic Accounting

Dr. Muhammad Syafii Antonio, M.Ec, Lecturer in Islamic Finance