



Letter from the Editor: The importance of the cover letter

Dear EAA Members, EAR Readers, Authors and Reviewers:

Like many other accounting journals¹, the instructions for authors who wish to submit a paper to *European Accounting Review* (see the publisher's website <http://www.tandfonline.com/action/authorSubmission?show=instructions&journalCode=rear20>) do not include any specific requirement concerning the "cover letter"². Consequently, the submitting authors discover this possibility (not a requirement) to submit a cover letter³ during the submission process on the ScholarOne website (<https://mc.manuscriptcentral.com/rear>). This letter can be submitted as a text copied and pasted into a box, or as an uploaded file (in Word or pdf format).

With the hindsight of more than two years as the Editor of EAR, I would like to share some views about the cover letter by discussing some general issues about the importance/interest of the cover letter from an Editor's perspective. To illustrate my arguments, I will use excerpts of letters that I found either useful or, conversely, useless or even detrimental for the review process. I will conclude with a few ideas about the content of the letter. I would like to emphasize that this text only reflects my views about the role of the cover letter.⁴ I welcome and encourage constructive discussion about this topic. As you will see from this text, some elements discussed are highly subjective and can

¹ I checked the instructions for authors (also called "author instructions", "guide for authors" or "author guidelines") of the following non-comprehensive sample of accounting journals: *Accounting and Business Research*; *Accounting in Europe*; *Accounting, Organizations and Society*; *Contemporary Accounting Research*; *Journal of Accounting Research*; *Journal of Accounting and Economics*; *Journal of Accounting and Public Policy*; *Review of Accounting Studies*; *The Accounting Review*. I also checked two journals which publish accounting papers: *Journal of International Business Studies* and *Management Science*. In my sample, all journals but two do not refer to a cover letter. The exceptions are: *Contemporary Accounting Research* and *Management Science* (see below).

² The cover letter is also called "submission letter" or "letter to the editor". For the sake of simplicity, I will keep the term "cover letter" throughout this text.

³ Some authors call "cover letter" a text that is actually a "cover page", i.e., a title page (page with the paper's title and the authors' names).

⁴ As is the case for all the "Letter[s] from the Editor" published in the EAA Newsletter, the text has neither been submitted to a review process nor been discussed with the editorial team (associate editors, editorial board). I thank Luc Paugam for his helpful comments. Of course, all errors and misunderstandings remain my own responsibility.

relate to my own appreciation (i.e., they are related to my experience and personal reactions). Other Editors with different personalities could of course react differently to similar cover letters.⁵

A few general questions about the cover letter

On the same line as Kenar (2016), an editor of a scientific journal, I confirm that I read all cover letters and have asked my associate editors and guest editors to do the same. So, as a general principle, I think that although not compulsory, the cover letter can be a useful and even a strategic tool for authors in the submission process (Kenar, 2016; Volmer, & Stokes, 2016, p. 2573). Conversely, a poorly written cover letter may have a negative impact on the process.

The drafting of a cover letter raises several questions:

- Which salutation should be used to begin the letter?
- What topics deserve to be included in the body of the letter?
- What is the place of the abstract in the letter?
- What is the ideal length of a cover letter?

To write this text, I have read a sample of several hundred cover letters received by EAR over the period 2016-2018. I will answer the above questions mostly using examples found in these sample letters. In statistical terms, I hope this sample offers sufficient power and allows generalizability for cover letters submitted to EAR.

“Positive” examples

I provide below a few examples of excerpts from letters that I consider as being “positive”, i.e., useful for the ultimate publication of the article, and I will explain why. Of course, to respect the authors’ anonymity, I removed elements of the letters enabling identification of the authors. I replace these elements by generic keywords in square brackets.

Example 1. Related papers

In the previous newsletter (Stolowy, 2017), I emphasized the importance of mentioning related papers published by the same authors to avoid any ethical problem⁶. The letter below is a good example of a reference to a related paper.

1.1 “The results reported in this manuscript have not been published elsewhere, nor is it currently under review at another journal. This manuscript shares data with a paper [RELATED ARTICLE NAME] that appears in [JOURNAL NAME, YEAR, VOLUME, ISSUE, PAGE NUMBER]. This study examines [TOPIC 1].

Data for both papers was gathered from the same participant pool, using the instrument that we submitted along with our manuscript. They both incorporate [TOPIC 1] data gathered using the questions on p. 19 of the instrument; however, the two studies address different issues and have

⁵ My views are based on accounting journals and accounting sections of generalist journals. I acknowledge that other fields can value differently the cover letter.

⁶ The instructions for authors explicitly refer to related papers (<https://www.tandfonline.com/action/authorSubmission?journalCode=rear20&page=instructions>).

different dependent measures. The submitted manuscript treats [TOPIC 2] as independent measures, along with the manipulated variables of [VARIABLE NAMES 1]. This study examines the effects of these variables on [TOPIC 1], obtained using the questions on p. 9 of the experimental instrument. The [RELATED ARTICLE NAME] manuscript also incorporates [TOPIC 2] as independent measures, but the dependent measures are [VARIABLE NAMES 2], assessed using the questions on p. 16 of the experimental instrument”.

Here are other good examples of cover letters mentioning a related paper linked to a global research project:

1.2 “This is the second paper that we have written as part of a research project on [TOPIC]. The data for this research project were collected by sending out a questionnaire (...). In the first paper ([AUTHORS] 2015), which has been accepted for publication in [JOURNAL NAME]), we mainly focus on [SUB-TOPIC 1]. In this second paper ([AUTHORS], 2016) [submitted to EAR], we examine [SUB-TOPIC 2].

Due to the fact that both papers are based on data that have been collected in the same research project and using the same questionnaire, there is some overlap between them (most notably, in subsection 4.1, where we describe the sample and data collection). However, given that both papers have a different focus and are based on different parts of the questionnaire, we believe that each of these two papers offers a unique and interesting contribution to the literature”.

1.3 “I disclose that this study is related to another separate study of mine [PAPER TITLE] under review at [JOURNAL NAME], which uses some of the same data used in our study. The attached manuscript represents a distinct and separate project. It addresses a separate research question and uses a different research design. My authors on the attached manuscript have no involvement in my other study”.

1.4 “[W]e also acknowledge two related papers that share approximately one third each of the qualitative interview evidence used in this submission. The papers are listed below. [PAPERS REFERENCES].

The key differences between the EAR submission and these published papers concern both research focus and data set”. [A DETAILED EXPLANATION ON THE DIFFERENCES FOLLOWS].

Example 2. Competing papers

One major cause of (desk) rejection of papers is the lack of contribution with regard to similar/closely related, also-called competing, papers (Stolowy, 2017). It is of course important to explain in the body of the paper the incremental contribution of the submitted paper with regard to past literature. It is all the more important in the case of a paper relatively close to the submitted paper in terms of research question.

I find useful to refer to this “problem” of competing papers in the cover letter. Here is one interesting

example.

2.1 “Our study, which is most closely related to [AUTHOR 1 AND AUTHOR 2] (2016), contributes to the literature in several ways. Firstly, we provide archival evidence on [TOPIC 1]. Secondly, we contribute to the literature on consequences of [TOPIC 2]. Thirdly, we provide evidence pertaining to [TOPIC 3]”.

Here are other good examples:

2.2 “We also note that there is a related paper by [AUTHOR ET AL.] (2017) which was written after our paper but which was accepted at the [JOURNAL NAME]. Our paper differs in two important ways. First, we derive a [MODEL]. Second, and in contrast to [AUTHOR ET AL.] (2017), we use a [METHOD] and not two separate measures that can cause econometric issues. We explain these differences in the paper.”

2.3 “I would like to mention a possible conflict of interest regarding a related working paper, [PAPER TITLE] by [AUTHORS]. My research question is almost the converse of theirs: [RESEARCH QUESTION]. They document a negative association between [TOPIC]. In contrast to their paper, I use a natural experiment and find that [RESULT], which is the opposite of their conclusion”.

Example 3. Non-preferred reviewers

The current EAR editorial policy does not mention the possibility to suggest reviewers’ names or to refer conversely to “non-preferred” (sometimes called “unwanted”) reviewers. However, on an exceptional basis, I think it is possible to mention this second category of reviewers in the cover letter if there is a potential conflict of interest from the author’s perspective. Of course, as usual, the Editor (or the Associate Editors) in charge of the paper have their final say concerning the choice of the reviewers. I provide below an interesting example.

3.1 “As a matter of transparency, please note that Professor [NAME 1] and Professor [NAME 2] are not in a position to act as blind reviewers under EAR standards”.⁷

The idea of “non-preferred reviewers” can be linked to the existence of competing papers mentioned above. Here is an example that I found very well written:

3.2 “If possible, we would rather NOT have [NAME 1] [INSTITUTION 1] and [NAME 2] [INSTITUTION 2] as the reviewers of the paper. Our study was initially a concurrent and competing study of [NAME 1] and [NAME 2] with the same message (our paper was presented at conferences as early as 2013). Given their paper has been published first, we have to differ sufficiently and make an incremental contribution. We have re-positioned our paper and believe we are providing a distinct message that

⁷ In this case, one “non-preferred” reviewer was not a “professional adversary” of the authors but, actually, the former PhD supervisor and current coauthor of one author with several collaborations (I guessed that the request formulated in the cover letter was the result of the author’s honesty).

meaningfully extends our own earlier and their study. We spend ample space in the Introduction to talk about this issue. Nonetheless, we believe an independent reviewer is better in making the judgement in this situation”.⁸

Nonetheless, it is important to be wary of how the authors identify “non-preferred” reviewers. Here is another example that I found relatively too aggressive.

3.3 “As one of my main findings, I find the opposite of the main result in [AUTHORS] ([JOURNAL NAME], 2005) in my comprehensive sample for the recent period. I was unable to attribute the difference in results to any of the specific reasons that I outline in the paper. I made an attempt to get more information from the corresponding author of that study (which happens to use a random sample), but did not receive a response. I request that the authors from [AUTHORS] (2005) be considered ‘non-preferred reviewers’”.

Example 4. To avoid an out-of-scope submission

As explained in the previous newsletter mentioned above (Stolowy, 2017), many desk rejections are explained by submissions that cover a topic which is out of the scope of the journal. For one submission, which, in the authors’ view, could be considered as “out of scope” or, at best, “borderline”, the cover letter included the following text:

Together with my co-authors [NAME 1] and [NAME 2], I hereby submit the paper [TITLE] to the review process of the European Accounting Review. We reply to recent calls in the accounting literature to measure and define [TOPIC] ([AUTHORS 1], 2011; [AUTHORS 2], 2015; [AUTHORS 3], 2007). Our paper is an attempt to classify [TOPIC] with cluster analysis based on publicly available data. We have picked the [INDUSTRY] since gathering additional information on [TOPIC] has become a main focus of many (trans-)national regulators. (...). Our work is linked to previous work published in accounting journals ([AUTHORS 1], 2011; [AUTHORS 2], 2015; [AUTHORS 3], 2007)”.

I found this text useful because I thought it was an elegant way to defend the inclusion of the paper in the journal’s scope. Here is another example that shows how to anchor the submitted paper in the EAR’s scope:

“We believe that European Accounting Review is the appropriate journal for our paper because it examines similar topics published in this journal, such as [TOPIC 1] [ARTICLE 1] or [TOPIC 2] [ARTICLE 2] or [TOPIC 3] [ARTICLE 3]. Furthermore, our paper uses the same methodology used in another paper published in EAR, that is [METHOD] [ARTICLE 4].

⁸ The question of satisfying the authors in that case is debatable. Soliciting the author of a competing paper as reviewer has advantages (knowledge of the topic) and drawbacks (possible lack of independence and fairness). But this subject is a separate issue which is beyond the scope of this text.

Example 5. To mention the research stream

The following example is a good illustration of a letter that highlights the main research topic of the paper and explains how this topic fits in one of the research fields which fall under the scope of EAR.

“This paper, thus, contributes to the existing literature in the arena of [TOPIC], an important issue of [FIELD]. And, it is the first paper investigating the economic consequences of [TOPIC] in [COUNTRY]⁹.”

Example 6. Reference to acknowledgments about presentations and conferences

The reference to a non-comprehensive list where the paper has been presented (see comments below) can be problematic and give the impression that the paper has not been extensively presented. In the following example, I found it was a good idea to refer to the acknowledgments.

“This paper is based on the doctoral research of the first author and is presented at various conferences and seminars (see acknowledgements), which, we believe, has benefitted the clarity and robustness of the paper and its findings.”

“Negative” examples

I provide below examples of cover letters that I found useless, and sometimes detrimental to the ultimate likelihood of publication of the paper. However, I have never taken an editorial decision based on a cover letter. Problems with cover letters were usually in addition to more fundamental issues. As explained above, I have removed several elements of these letters to respect the author’s anonymity.

Example 7. Wrong name of Editor or typo in the Editor’s name

I received a cover letter which began in the following way:

“Dear Mr. [NAME 1] and Mr. [NAME 2],
We wish to submit an original research article entitled [PAPER TITLE] for consideration by European Accounting Review”.

The paper was desk rejected (for some other reasons) and I added the following text in my editorial decision:

“On a minor point, I am neither Mr. [NAME 1] nor Mr. [NAME 2], which, as I found out on the web, seem to be the editors of [JOURNAL NAME].”

At the beginning of my term, as could be expected, I received several letters addressed to my predecessor’s name. From time to time, I receive letters with a typo in my name (“Stolowi”) or first name (“Harve”)¹⁰.

⁹ The incremental contribution of the replication of some studies to another country is debatable. But, at least, the cover letter helped me to quickly understand the potential contribution (or lack thereof).

Of course, such mistakes can be considered as minor and the Editor's ego should not matter for the review process. However, these mistakes could also reflect a lack of interest in the journal and/or a lack of professionalism from the authors. It is a simple matter to check the name of the Editor(s) on the journal's website.

Example 8. Which salutation should be used?

There is of course no standard rule about how to begin the cover letter. I think that several possibilities coexist. When the Editor's name is publicly available (which is in principle the case), I find it preferable to mention the name in the letter (e.g., "Dear Professor X", "Dear Editor X") rather than using an anonymous formula (e.g., "Dear Editor"). I list below a few examples of salutations that I found strange or somewhat anonymous:

"Dear European Accounting Review editorial staff", "Dear Sir /Madam", "Dear Sirs/Madam", "Dear Sir or Madame", "Dear editorial team at the European Accounting Review", "Dear Editors", "Dear Editor(s)", "Dear Chief-Editor", "Dear the Editor" (sic), "Dear Editor Tem" (sic), "Dear European Accounting Review", "Dear Journal Editor", "Dear the Editors of EAR" (sic), "Dear the Editorial Board" (sic).

Example 9. Letter addressed to an Associate Editor

Some letters are addressed to an Associate Editor. If EAR gives the possibility to authors to suggest one or more associate editors to handle their paper, the choice of the (associate) editor in charge of the paper is made by the Editor. I think that the letter should always be addressed to the Editor. In some cases, the letters are addressed to former associate editors: in one case, the paper was submitted 16 months after the beginning of the current editorial team; in a second case, it was 21 months.

Example 10. Wrong journal title and typos

Cover letters should be checked for typos and appropriate journal title before being submitted. Here are a few examples of errors:

10.1: "Please consider the attached manuscript titled: [PAPER TITLE] for possible publication in the Journal of European Accounting Review".

10.2: "We pleased to submit our original research article entitled [PAPER TITLE] for publication in European Accounting Research" (sic).

10.3: "We wish to submit an original research article entitled [PAPER TITLE] for consideration by Journal of Business Finance and Accounting".

¹⁰ I must apologize for having a last name (and a first name) that may be considered unusual, but I am still happy when those are well written.

10.4: “My co-authors and I wish to submit the manuscript [PAPER TITLE] to the Accounting and Business Research”.

10.5: “We would like to submit the attached manuscript titled [PAPER TITLE] in the European Accounting Review Journal for publication.

10.6: “Please find the enclosed paper entitled [PAPER TITLE] for consideration at the Review of Accounting Studies”.

10.7: “for consideration by the European Accounting Review” (sic).

In the third case, one can make the assumption that the submitted paper was previously rejected from the other journal. This paper was desk rejected by EAR for some other reasons. Here is an excerpt of my editorial decision:

“You mention a submission to the Journal of Business Finance and Accounting. The JBFA is an excellent journal but I am the Editor of the European Accounting Review”.

The second and seventh case also refers to the quality of the English language (see below).

As a general comment about these errors in the journal’s name, it is usual practice to submit to journals papers that have been rejected elsewhere. We do not have statistics to measure this phenomenon (which may be best). However, making a mistake in the journal’s name in the cover letter increases the probability that the paper has been rejected elsewhere and casts some doubts about the paper’s quality, which is psychologically negative in the eyes of the Editor.

Example 11. Quality of the English language

Many authors, especially when there is no native English speaker in the authors’ team, hire a professional language copy editor to improve the English language of the paper. However, I noticed that it sometimes seems as if the authors forgot to edit the cover letter as well. Here is an example which gives a bad impression:

“Dear Sirs/Madam,

In attach all files of my paper that I woul like to edit in your Journal” (sic).

Example 12. Typos in the content

Some typos related to content raise suspicion about the technical knowledge of the authors.

“The result showed that size of a company and auditor type ‘big 4’ (Ernest Young, Deloitte, KPMG and PWC) influence the relationship (...)” (sic).

Example 13. Encouragements to submit

“Dear Sirs, I present the document, which was part of the doctoral thesis, defended in July 2017. Before the submission, the manuscript was read by some colleagues from the Accounting Department and the History Department, who encouraged me to send the article to the EAR”.

This paper was submitted in 2017, soon after the PhD defense mentioned in the letter. It raises two concerns: (1) The encouragements of colleagues, even if they are highly respected scholars, are not sufficient to submit a paper. (2) It is more important in my view to present the paper at workshops, congresses and conferences; given the timeline that is implicit in the cover letter, there is a doubt that these presentations ever took place. As a side comment, “Dear Sirs” is again a general way to start the letter and makes me think that the author has not visited the journal’s website to look at the editorial organization.

Example 14. Basic comments on the methodology

The following example refers to a very basic statistical technique and is not particularly informative. Conversely, it may lead one to think that the paper only applies a very simple statistical tool.

“We employ quantitative methodologies, namely, regression analysis to test our hypotheses”.

Example 15. Challenging the journal’s respect for diversity

Some cover letters take an overly defensive stance and can appear to be too aggressive.

“Please accept my co-authors’ and my paper for editorial consideration. This paper is the first to investigate [TOPIC]. While I see that you have yet to publish work in this area, I am hopeful that this absence is a lack of good manuscripts being sent to you and not an editorial policy that views this work as unimportant or lying outside the remit of your journal. I note that there are EAR associate editors that regularly conduct similar types of research to ours (e.g., [NAME 1]), and members of your editorial board who do so as well (e.g., [NAME 2]).

As I trust that even the most cursory reading of our paper will show, the paper makes a substantial contribution to the literature on accounting for [TOPIC].”

I found the beginning of the first paragraph very accusatory not to say aggressive, pleading for diversity in a rather undiplomatic way. At the end of the first paragraph, the authors provide the name of an associate editor and of an editorial board member who could be able to handle/review the paper. This raises two concerns. (1) Given that, according to EAR editorial policy, submitting authors have the possibility to suggest the name of one (or more) associate editor(s) during the submission process, mentioning the same name in the cover letter is not necessary. (2) EAR editorial policy does not include the possibility to suggest reviewers’ names (unlike some other journals which however represent, to the best of my knowledge, a minority). Mentioning a name of a potential

reviewer in the letter does not correspond to usual practice for EAR.

Example 16. Good/positive news

Some cover letters specify the expectation of the authors with regard to the outcome of the review process (which is rarely to see their study being rejected). This can send the wrong signal.

16.1: “We look forward to hearing **good** news from you soon”.

16.2: “Look forward to seeing your positive news.”

16.3 “We would like to submit the attached manuscript titled [TITLE] in the European Accounting Review Journal for publication. Would you please accept our submission?”

In the first example, the word “good” was bold and underlined in the original letter. As can be seen from these examples, some authors do not realize that mentioning “good” news in the cover letter is embarrassing.

Example 17. News to be received “soon”

Other cover letters explicitly mention the speed at which they would like to obtain an answer from the review process. Again, most authors would like to obtain a (positive) answer sooner rather than later.

Example 17.1: “I and my co-authors look forward to hearing from you soon.”

Example 17.2: “We certainly appreciate your editorial efforts and look forward to hearing from you in the near future”.

Example 17.3: “I look forward to hearing from you at your earliest convenience”.

I can only refer authors to the statistics published once a year in the journal¹¹ and/or available on the EAA website¹² which show a turnaround for the first decision (time lag between the first submission and the first editorial decision of 65 days (mean), excluding desk rejection). So, in brief, the whole editorial team does its best! No need to remind us that authors are impatient.

Example 18. Detrimental letter

The following letter is undoubtedly the result of the authors’ honesty but is also detrimental to the reputation of the authors.

“To be completely honest, we also need to tell you that a prior version of this paper was analyzed by [NAME] (a member of your editorial board), a colleague of our university (...) and we asked privately (...) opinion as a discussant, and (...) opinion is that the paper is not going to be accepted. We also

¹¹ E.g., “Editorial statistics”, European Accounting Review, Volume 26, issue 3, September 2017, unpaginated.

¹² http://www.eaa-online.org/r/EAR_Editorial_Reports.

presented the paper in the [CONGRESS NAME], and the participants and reviewers strongly supported our research. So, we decided to take the risk and this is the first attempt to get a publication with the paper. We would like to have your support”.

With the following example, it is important to remind authors that presenting papers at conferences/workshops/congresses is an essential step in the improvement process of a paper. Unfortunately, asking the opinion of “high-caliber colleagues” (whatever this expression means) is not sufficient.

“While the paper has not benefited from presentations at conferences, it has benefited from circulation among high-caliber colleagues, most notably Professor [NAME 1] and Professor [NAME 2] and both provided feedback and indicated that submitting the paper to EAR is appropriate”.

Example 19. Very short letter

The length of the cover letter is not standardized. Given the number of papers submitted to the journal and the objective to process them quickly and efficiently, I think that the letter should not be longer than one page, unless there are some specific elements concerning the submission, such as related papers or competing papers. While some cover letters are extremely long (e.g., 2-3 dense pages), sometimes the opposite occurs, and the letter is reduced to a mere sentence or phrase. The following cover letter represents such a brief case. I copy below the full text of the letter (and must add that the letter had no salutation and no signature).

“Please find attached a copy of our paper [TITLE], which we wish to be considered for publication in the European Accounting Review”.

Here is an example of an even shorter letter:

“Please find enclosed my submission for your journal.

Yours,

Dr. XXX”¹³.

Example 20. Abstract and cover letter

Several cover letters include in their body a copy of the abstract. This is useless. I have even received some cover letters which consisted of only the abstract. (These letters were not submitted as files but as texts copied and pasted into textboxes during submission.) This is even less useful.

¹³ The “XXX” was included in the original letter. The author probably thought that the cover letter should be anonymous, which is not necessary as the cover letter is only viewed by the Editor and the Associate Editors but not by the reviewers.

Example 21. Letters of praise

Some letters contain so much praise for the journal that it is embarrassing to read them. In certain cases, this can probably be explained by the personal views and understanding of how the academic review process works for the authors. These views are sometimes quite different from reality.

21.1: "I want first to congratulate you for this journal. It is a great pleasure to submit my paper entitled (...). I hope that it will be accepted in your precious journal".

21.2: "As the European Accounting Review is one of the most important, most highly-esteemed accounting journals, it is a privilege for us to submit our paper entitled [TITLE].

21.3 "I would consider it a great privilege to be able to advance and display my work through your prestigious journal. All comments are duly welcome and highly encouraged. You have my genuine thanks for your support and attention."

Example 22. Request for "open-minded reviewers"

The following letter is also problematic because it is an obvious attempt to influence the review process.

"The topic of this paper is [TOPIC 1]. Some researchers believe that this item is not important because it is subsumed under previous research on [TOPIC 2]. If the editors can choose more open minded reviewers, I would appreciate it very much".

Example 23. Excess of non-preferred reviewers

I referred above to the (exceptional) possibility of mentioning non-preferred reviewers. However, authorizing authors to mention non-preferred reviewers has some limitations. The following example is interesting from this perspective:

23.1 "As the papers [AUTHOR 1] and [AUTHOR 2] (2012) and [AUTHOR 3] and [AUTHOR 4] (2015) are to a significant extent competing papers (although less sophisticated) we would appreciate if you will not choose these authors or members of their research groups as reviewers (e.g., [AUTHOR 1], [AUTHOR 2], [AUTHOR 3], [AUTHOR 4]) to avoid conflicts of interest".

This request raises several concerns. (1) This list of "non-preferred reviewers" becomes long with four authors. (2) The existence of two competing papers is also problematic. If there are two good competing papers, showing the incremental contribution becomes harder. (3) To bash competing papers through a simple parenthesis without using valid objective argument ("although less sophisticated") is not a very fair and ethical way to behave.

The example below is also difficult to solve:

23.2 “As my results are problematic to supporters of fair value (sic) accounting, a conflict of interest may arise in such respect. Hence, I would kindly ask you to have referees who are not enthusiastic fair value advocates”.

Example 24. Legal elements

Several cover letters include the usual legal disclaimers related to paper submission:

“This work is original and has not been published elsewhere, nor is it currently under consideration for publication elsewhere”.

If I believe these legal (and ethical) elements are extremely important for the proper functioning of the journal, I do not see a real interest in including them in the letter as the authors must certify all these aspects during the submission process on the ScholarOne platform. In a few cases, papers which included such a statement have been rejected for ... plagiarism or ... self-plagiarism. I provide below an excerpt of my editorial decision where I refer to the cover letter:

“As you might know, all papers submitted to EAR are screened through Urkund, an anti-plagiarism system. For your submission, Urkund has identified numerous similarities with one article that the same coauthors published in [JOURNAL NAME].

To avoid an endless discussion, I attach to this mail the report generated by this system (please look at the second part of this report where your paper and the sources are displayed side by side). I also attach the related paper.

Beyond the similarities in the text, identified by Urkund, there are also many similarities in the content of the paper (database, research questions...).

This constitutes without any doubt a case of duplicate publication, also called self-plagiarism, which violates the ethical rules of the European Accounting Review. May I remind you that, in your cover letter, you wrote: ‘The co-authors and I confirm that this work is original and has not been published elsewhere’.”

Example 25. Presentation of the authors

The instructions for authors do not include a presentation (bio, resume) of the authors. Some letters include some statements (of course positive, not to say extremely positive) about the authors. Here is an example that I find counter-productive:

25.1 “The corresponding author of this research has been focused on the field of [TOPIC 1] in his PhD program at [INSTITUTION]. The coauthor of this research, Prof. [NAME], is one of the most well-known and cited scholars in the field of [TOPIC 2].

Some letters begin with a presentation of the authors, which is not desirable.

25.2 “Firstly, let me introduce. My name is Prof. [NAME] and I am a Professor of Accounting at

[INSTITUTION] and one of my main research fields is about [TOPIC]”.

25.3 “My name is [NAME]. I am full professor of accounting and director of the department of [DEPARTMENT]. In [COUNTRY], I am in the editorial board of [JOURNAL NAME]. The paper that I am submitting is [TITLE]. The collection of data takes more than 1 year. (...) This is the google scholar profile of my co-author where you can find also my publications”.

Example 26. Naïve cover letter

I found the following example honest but, unfortunately, too naïve.

“We are very happy to submit our latest paper to the EAR. After the publication of [NUMBER] paper(s) in Accounting in Europe ([http://www.tandfonline.com/\[DOI\]](http://www.tandfonline.com/[DOI])) we would be very proud to publish a paper in the other prestigious journal of the European Accounting Association. We hope that you react favorably to our submission”.

Example 27. Email address of the corresponding author

The following statement is not useful because EAR uses a submission system (ScholarOne) and the email address of the corresponding author is mentioned during the submission process and subsequently used during the whole review process.

“Please address all correspondence concerning this manuscript to me at [EMAIL ADDRESS].”

As a more general comment, many letters contain elements which obviously date back to a period when the online submission systems did not exist (e.g., “Please find attached my paper”).

Example 28. Request for acknowledgment of receipt

The previous comment could apply to the example below. It is not necessary to request an acknowledgment as the submission process is entirely automated.

“Hope you would very kindly acknowledge the receipt of the manuscript”.

Example 29. Details on the writing of the paper

In the following example, the details provided about the writing of the paper are not useful. In addition, they give the impression that the paper has only been presented twice (see my comments above concerning the presentation of the paper at conferences).

“In 2016, I presented my paper amongst others at the congresses of the European Accounting Conference and the American Accounting Association. During summer, I revised the paper based on the feedback that I received at these congresses”.

Example 30. Paper oversold

Highlighting the contribution of the paper in one or two lines can be useful for the Editor. However, overselling the paper is often counter-productive. Here are a few interesting examples.

30.1 “The manuscript is simple and short with profound insights for [TOPIC].”

30.2 “The consequence of our substantial investment in this paper is, we believe, a clearly articulated exposition of highly refined research methods, applied to a topic of broad interest that produces conclusions of serious importance to researchers, policy makers and capital market participants in this area. Consequently, we think both the subject matter and method will be of considerable interest to (...) readers”.

30.3 “We are very proud of the work we have put into this study”.

30.4 “The paper has been very well received so far and we hope that you and the reviewers will like it.”

Conclusion

I would like to stress again the fact that I have never desk rejected a paper because the cover letter was of poor quality. However, from the perspective of an Editor, I deeply believe in the positive impact of a cover letter that is well written, short (maximum one page, single spaced), does not copy the abstract yet explains the contribution (particularly with regard to competing or related papers), and if relevant, outlines the possible conflicts of interest and/or ethical issues which could arise in relation to the submission.

The cover letter is the first document that the Editor (or the Associate Editor handling the paper) reads. We are all human beings and a positive impression is always better than a negative one.

In Appendix A, I copy the references made to the cover letter in the instructions to authors by the two journals that I mentioned earlier (*Contemporary Accounting Research* and *Management Science*), even though I have divergent views about some elements of these instructions (e.g., inclusion of the abstract). In appendix B, I reproduce a few examples of full letters.

What the cover letter		
Should	Could	Should not
Include		
<ul style="list-style-type: none"> - Competing papers - Related papers - History of the paper¹⁴ 	<ul style="list-style-type: none"> - Contribution - Anchoring into the field 	<ul style="list-style-type: none"> - Full abstract - Praises about the journal - Email address of the corresponding author - Legal disclaimers - Presentation of the authors

Table 1- Ideas on the content of the cover letter

In the above Table (Table 1), I summarized my views about the content of the cover letter.

Hervé Stolowy

EAR Editor (2016-2019)

HEC Paris

ear@hec.fr

¹⁴ Some papers are rejected with the exceptional authorization to resubmit a completely rewritten paper. It is important to recall the history of the paper in the cover letter.

Appendix A

Contemporary Accounting Research¹⁵

Cover Letter to Editor

The cover letter is available to any Editor assigned to the paper and is not available to the reviewers. Authors should use a cover letter or memo to the Editor to discuss any special circumstances or ancillary details that will be useful in evaluating the manuscript. Examples include: disclosure of related research by the author team, discussions of potential conflicts of interest, issues arising from the author declaration form, or descriptions of prior review history. The cover letter should not repeat the paper's abstract.

Authors may also use the cover letter to express preferences about reviewers or editors but must understand that granting such requests is at the Editor's discretion.

Management Science¹⁶

Step 5: Details & Comments (cover letter, ethics policy, and department editor preference): Submitting authors will enter their cover letter first. The cover letter should include the abstract of the manuscript and whether the paper is being submitted to the fast-track category. It may also include (i) a brief description for the author's choices of 5 reviewers and 3 Associate Editors (in particular if a guest AE was recommended) and/or (ii) any additional comments to convey to the department editor.

¹⁵ Source: <https://www.caaa.ca/media/201779/author-guidelines-20171128.pdf> (Accessed: March 9, 2018).

¹⁶ Source: <https://pubsonline.informs.org/page/mnsc/submission-guidelines> (Accessed: March 9, 2018).

Appendix B: Examples of letters

Example of a letter that is not useful but is clean and well written

[DATE]

Professor Hervé Stolowy

Editor,

European Accounting Review

Professor of Accounting

HEC Paris

Dear Professor Stolowy,

I am submitting my paper titled [TITLE], coauthored with [CO-AUTHORS], for review to European Accounting Review.

I thank you for considering this paper and look forward to receiving your decision.

Sincerely,

[AUTHOR]

[INSTITUTION]

Example of letter that explains the contribution with regard to an article published in EAR

“Dear Professor Stolowy,

Enclosed is the manuscript of my paper [TITLE] for publication consideration in the European Accounting Review. (...) The article tests for [TOPIC]. I believe the European Accounting Review is the appropriate outlet for the paper because my findings complement the results of [AUTHOR 1] et al. (2016) that were recently published in the EAR. Whereas [AUTHOR 1] et al. (2016) [RESULT], I add an empirical test for [TOPIC]. The manuscript contains an appendix with all empirical results that are not tabulated in the main part of the paper. This appendix is not intended for the print version but might be used as an online supplement.

I am looking forward to hearing from you and thank you for your effort in the process.

Sincerely,

AUTHOR 2”

Example of letter that explains the contribution vis-à-vis two related papers (clear and short letter)

Dear Herve,

Please find attached our paper entitled [PAPER TITLE 1] that we submit for consideration for

publication in European Accounting Review.

Our paper has not been previously published and is not under review for publication elsewhere. The empirical findings that are used in our paper are drawn from a larger study that examines [TOPIC]. As part of this project we have published two papers: a paper entitled [PAPER TITLE 2] (in press in European Accounting Review), and a paper entitled [PAPER TITLE 3] ([JOURNAL NAME]). The paper we now submit focuses [TOPIC].

We look forward to hearing from you regarding our paper in due course.

Best regards,

[AUTHORS].

Example of a clean, short, well written letter explaining the contribution of the paper

“I hereby submit the paper [PAPER TITLE] (co-written with [CO-AUTHOR]) to European Accounting Review. The paper examines [TOPIC 1] and it particularly considers the challenges [TOPIC 2]. The paper draws upon several studies published in European Accounting Review and contributes to our understanding of [RESEARCH FIELDS].

Thank you for considering the paper for publication in the journal”.

Example of a useless cover letter with no Editor’s name, no Journal’s name and no paper title (a typical boiler-plate cover letter, easy to recycle ... in case of rejection)

Dear Editors,

This paper is a [METHOD] paper that examines [RESEARCH QUESTION 1]. The paper examines [RESEARCH QUESTION 2].

My contact information is as follows:

[CONTACT INFORMATION]

[AUTHOR]

[INSTITUTION]

Please let me know if you need any more information.

Thank you for your consideration.

Best regards,

[AUTHOR]”

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- Stolowy, H. (2017). Letter from the editor: Why are papers desk rejected at European accounting review ? *European Accounting Review*, *26*(3), 411-418.
- Volmer, D. A., & Stokes, C. S. (2016). How to prepare a manuscript fit-for-purpose for submission and avoid getting a 'desk-reject'. *Rapid Communications in Mass Spectrometry*, *30*(24), 2573–2576.
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