



# Research on Ideological and Political Education of Chinese Taxation Curriculum Based on the “Metaverse”

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**Abstract.** The proposal of the concept of metaverse has had a significant impact on China’s educational reform, and the metaverse is the future of digital education. The article first analyses the difficulties encountered in teaching the course “Chinese Tax System”. Through a survey of ideological and political education in Chinese universities, it finds that 41.38% of students are very satisfied with the ideological and political reform of the course, while 51.72% of students are satisfied; in terms of promoting learning enthusiasm through teaching reform, 31.03% of students believe it is very high, while 65.52% of students have relatively high enthusiasm; in terms of whether they are willing to continue with curriculum reform, 35.63% of students are very willing, while 59.77% of students choose to be willing. This article believes that the emergence of the metaverse will become inevitable for the reform of ideological and political education in the curriculum of “Chinese Tax System”. Driven by the technological revolution of the “meta universe”, the reform of ideological and political education in the “Chinese tax system” is turning to intelligence, networking, interaction and virtual simulation. The learning environment provided to the teaching objects must comprehensively support students’ personalized learning, interactive learning and experiential learning. Secondly, the article elaborates on the characteristics of the Chinese tax system curriculum in the metaverse, analyses the technical advantages and main techniques of metaverse, and elaborates on the content of the ideological and political reform in the “Chinese tax system” curriculum in the metaverse, and finally constructs a theoretical framework model for the application of metaverse technology in the ideological and political education of the “Chinese tax system” curriculum. It points out that metaverse technology can not only bring new technologies to social networks, but also promote the transformation of the ideological and political teaching mode of the “Chinese tax system” curriculum, transforming the ideological and political teaching mode of the “Chinese tax system” curriculum from the traditional education mode to the digital education mode. On the one hand, metaverse technology can simulate traditional teaching models, and on the other hand, it can also use the virtual world to completely change the organization of ideological and political education in the “Chinese Tax System” course. Based on the underlying technology of the metaverse, it is possible to construct an ideological and political teaching scenario for the “Chinese Tax System” course in a virtual world that is exactly the same as a real classroom. In the virtual world, students and teachers can use tactile devices to achieve interaction between reality

and virtual reality. Teachers use offline hardware devices to interact with students, achieving the same teaching effect as in a real classroom. The ideological and political education of the “China Tax System” course supported by artificial intelligence and information technology provides a new model for the ideological and political education of the “China Tax System” course with cutting-edge technological advantages such as immersion, interaction, experience, data coordination and intelligent algorithms. The metaverse-based ideological and political education of the Chinese tax system course has broad prospects.

**Keywords:** Metaverse · Model · China’s tax system · Curriculum reform

## 1 Introduction

The metaverse is considered to be the epitome of digital technology, and the proposal of the concept of metaverse has had a significant impact on China’s education reform. At present, China’s education is facing digital transformation of education. The new generation of information technology, especially artificial intelligence technology, has had a profound impact on traditional teaching of Chinese tax system courses. The digital education based on the “metaverse” provides a new form and approach for ideological and political education in China’s tax system curriculum. The “metaverse” can make the ideological and political teaching process of Chinese tax system courses full of realism, experience, and immersion.

The “Education Informatization 2.0 Action Plan” and other documents have put forward requirements for the digitization of ideological and political education in China’s tax system curriculum. The digitization of China’s tax system curriculum teaching is the only way for this course to move towards educational modernization. The emergence of the “metaverse” can not only assist in the reform of ideological and political teaching methods in China’s tax system curriculum, but also change students’ traditional learning methods and cultivate new educational forms. The ideological and political education of China’s tax system curriculum based on the “metaverse” is student-centered. Through artificial intelligence technology, it emphasizes personalized development of learners, interaction between learning groups, and the empowerment of high-tech equipment in the “metaverse” to enhance learners’ interest in learning and enhance learning effectiveness [1].

In fact, the synchronous development of ideological and political education in China’s tax system curriculum with digitization is an inevitable trend in the future. The various digital technologies contained in the metaverse have enormous application value in the field of ideological and political education in China’s tax system curriculum. However, there is currently a lack of relevant research on the relationship between the Chinese tax system curriculum and the metaverse in higher education in China.

Based on the above analysis, this study attempts to preliminary explore the ideological and political education of Chinese tax system curriculum based on the “meta universe” in the Digital transformation era, with a view to providing some reference for the integration and development of the meta universe and the ideological and political

education of Chinese tax system curriculum, and for the design, development and application of the ideological and political education of Chinese tax system curriculum in the future.

## **2 The Problems Faced in the Teaching of the Course “Chinese Taxation System”**

“Chinese tax system” is the core professional course of finance and taxation majors in colleges and universities. The problems faced in teaching the course ‘Chinese Taxation System’ are as follows:

### **2.1 “More” Is Mainly Manifested in More Types of Taxes and More Specific Provisions of Each Type of Tax**

The content of the taxation system is complicated and frequently changes, which makes it difficult for students to accept it. After the founding of New China, the Chinese government unified the national taxation system in 1950. In 1994, China carried out a large-scale tax system reform, which established the framework of the tax system, involving more than 20 types of taxes. Some major taxes have complex content and cumbersome calculations. Starting from January 1, 2004, China launched a new round of tax system reform. According to the new round of tax reform, the content of China’s tax system is undergoing profound changes. The constantly introduced administrative regulations such as documents and notices have a lot of content, and these adjustments are often timely and irregular, which brings difficulties to the information collection of teachers and students. Students face significant difficulties in their studies [2].

### **2.2 “Scattered” Is Mainly Manifested in Various Forms of Specific Tax Laws and Regulations in China, with Scattered Sources**

The specific provisions and enforcement rules of each tax are mostly scattered in various circular documents issued at different times by the State Administration of Taxation, the Ministry of Finance, customs and other departments. For this reason, the State Administration of Taxation has a database of tax regulations updated on its official website. In the database, there are about 100 items of minor taxes in general, and more than 500 items of major taxes such as value-added tax and corporate income tax [3].

### **2.3 “Changes” Are Mainly Manifested in the Fact that Tax Regulations, Especially the Specific Implementation Rules, Are Always Changing**

After more than 20 years of reform, the structure of China’s tax system has been gradually rationalized and simplified, with the number of taxes in force having been reduced from 23 at the time of the 1994 tax reform to 18 in 2022. However, the problems of tax approximation, overlap and lack of taxation still exist. The result of this constant change and updating is that more and more content is being accumulated, which can be difficult to keep up with if you are not careful. For our teaching, it is important to keep up to date

with the new policies and documents issued by the various tax types in order to avoid outdated lectures and to remind students of the changing nature of the tax system when teaching.

#### **2.4 “Difficulty” Is the Natural Result of “Abundance, Dispersion and Variability”**

On the whole, the content of Chinese Tax System is relatively rich, and its prominent feature is “more scattered becomes more difficult” [4]. In fact, this course has many and scattered knowledge points, and students generally report that it is difficult to learn and the process of learning is painful. In the face of four or five hundred pages of densely packed textbooks with hundreds of thousands of words, first of all, there will be no small psychological pressure.

The drawbacks of the traditional teaching method for the course “Chinese Tax System”: Traditional teaching occupies a considerable proportion in the teaching of Chinese tax system in universities, and the “cramming” method cannot stimulate students’ interest in learning. Students feel bored and uninterested in the ideological and political education of Chinese tax system courses.

### **3 The Emergence of the Metaverse Has Become Inevitable for the Reform of Ideological and Political Education in the “Chinese Tax System” Curriculum**

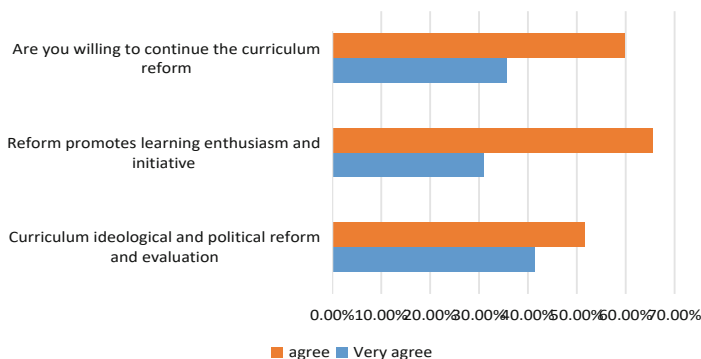
#### **3.1 The Survey of Ideological and Political Teaching in Chinese Universities**

According to the questionnaire survey of ideological and political teaching in Chinese universities, 41.38% of students are very satisfied with the ideological and political reform and evaluation of curriculum, 51.72% of students are satisfied, and the overall satisfaction is 93%; in terms of promoting learning enthusiasm and initiative through reform, 31.03% of the students think it is very high, and 65.52% of the students have high enthusiasm; in terms of whether they are willing to continue the curriculum reform, 35.63% of the students are very willing, and 59.77% of the students choose to be willing [5] (Fig. 1).

In the process of ideological and political elements entering the classroom, the development of information technology has brought great impact on ideological and political elements education. In recent years, scholars at home and abroad have conducted a lot of research on the integration of new media technology and ideological and political education elements. This paper tries to analyse the ideological and political teaching reform of “China’s Fiscal System” course under the background of metauniverse.

#### **3.2 The Concept of Chinese Tax System Curriculum in the “Metaverse”**

The metaverse is a virtual world that is connected and created by scientific and technological means, that maps and interacts with the real world, and that has a digital habitat with a new social system. In essence, the meta-universe is a process of virtualization and digitization of the real world, which requires a massive transformation of content



**Fig. 1.** Questionnaire survey on ideological and political effects of college curriculum

production, the economic system, user experience and the content of the physical world. However, the development of the meta-universe is a gradual process that will ultimately be shaped by the continuous integration and evolution of many tools and platforms, supported by common infrastructure, standards and protocols [6].

The “Metaverse” Chinese tax curriculum is based on digital technologies such as the Internet of Things, AI, VR, and blockchain to reshape and upgrade the teaching environment, resources, models, and evaluations of online Chinese tax courses.

### 3.3 The Characteristics of Chinese Tax System Curriculum in the “Metaverse”

The “metaverse” is a virtual world connected and created by scientific and technological means, mapped and interacted with the real world, and is a digital living space with a new social system. It is conceptualized under new disruptive technologies such as artificial intelligence, augmented reality, block chain, Internet of Things and cloud computing. Its main characteristics are shown in Table 1 [7].

The “metaverse” provides a new perspective for the space environment of the ideological and political education reform of “China’s tax system”. Driven by the technological revolution of “metaverse”, the ideological and political teaching reform of “China’s Tax System” is turning to intelligence, networking, interaction and virtual simulation. The learning environment provided to the teaching objects must fully support students’ personalized learning, interactive learning and experiential learning.

## 4 The Technical Advantages and Main Techniques of Metaverse

### 4.1 The Technical Advantages of Metaverse

Digital twins are an important technological form in the teaching of the Metaverse’s “Chinese Tax System”, providing immersive and interactive learning. Implement a virtual simulation, real-time interaction, and deep immersion teaching environment. Integrating data and intelligence to achieve intelligent personalized teaching. Intelligent perception of data, intelligent calculation, and intelligent decision-making provide a data-driven teaching analysis platform for online education. Advantages of Metaverse Technology is as Table 2 [8].

**Table 1.** Characteristics of the “metaverse”

Characteristic	Content
Digital twin	The “metaverse” space includes both the digital mapping of the real environment and the artificial creation of the virtual scene. The deep integration of reality and virtual reality is the most fundamental feature of the meta-universe.
Symbiosis of reality and emptiness	Each individual in the metaverse will transcend the shackles of the code and form an independent individual’s digital DNA. Through the identification of the digital DNA, the virtual social interaction behaviour in the “metaverse space” will match the real communication perception, and the identity can be freely switched between the real and the virtual society at will.
Imagery concomitant	The “metaverse” provides the individuals who live in it with a deep fusion space system of immersive experience and interaction between the virtual and the real.

## 4.2 Main Technologies of the Metaverse

Fundamentals of the Metaverse includes Block chain, artificial intelligence, intelligent robot, big data, VR AR, 5G or 6G network, cloud computing, Edge computing, Distributed Storage, cloud computing, Edge computing, Distributed Storage. (Fig. 2.)

## 5 The Content of Ideological and Political Reform in the Course of “Chinese Tax System” Under the Metaverse

In the traditional “Chinese Taxation” course in the past, teachers’ classes were held in traditional classrooms, and due to physical constraints, it was difficult to digest, absorb and implement the advanced teaching concepts, teaching methods, teaching tools and teaching achievements of the experts. Along with the rise of metaverse, the reform of Chinese “Chinese taxation system” course has brought a new direction. The ideological and political elements of each chapter in the “Chinese Tax System” course under the metaverse should be excavated and refined, including the following aspects.

### 5.1 Ideological and Political Elements of the Tax System

In terms of the teaching content arrangement of Tax System in China, special chapters are set to systematically introduce the history of the development of China’s tax system from the aspects of background, objectives, contents and effects, especially the reform history of China’s tax system over the past 40 years of reform and opening up, revealing that the “people-centered” tax administration thought is the embodiment of the Party’s original aspiration, mission and service purpose. It is the development and integration of

**Table 2.** Advantages of Metaverse Technology

Name	Content	Technology
Virtual and Real Fusion	Immersion Interactive Learning	In terms of technical realization, virtual reality, augmented reality, mixed reality, holographic projection and other extended reality technologies have created a simulated immersive teaching space environment for the teaching of the universe
Digital Intelligence Integration	Intelligent personalized teaching	With the deep integration of big data, distributed computing, artificial intelligence, and machine learning technology, data intelligent perception, intelligent calculation, and intelligent decision-making provide a data-driven teaching analysis platform for online education.
Human-machine integration	Open and shared teaching	The immersive online teaching platform is built and shared in an open mode to participate in the entire teaching process. With the further deepening of human-machine integration, the proportion of digital humans and virtual humans in teaching activities is gradually increasing, and teaching aids and teaching substitutes have become important components of human-machine integration teaching practice.

Marxist tax thought and Chinese traditional tax thought, and it is the inevitable choice for the Party to lead the people to save the nation and realize national rejuvenation. It shows that tax plays an important supporting role in “seeking national rejuvenation” [9].

## 5.2 The Ideological and Political Elements of the People’s Nature of the Tax System

The essence of Chinese tax revenue is the basic form of state revenue in order to realize its function by virtue of political power and the value orientation of people’s supreme fully demonstrates the essential attribute and the connotation of The Times of our tax system. In the teaching of “China’s Tax System”, it explores the connotation of “people’s nature” of tax revenue, People’s nature is its fundamental attribute, and it is also the fundamental

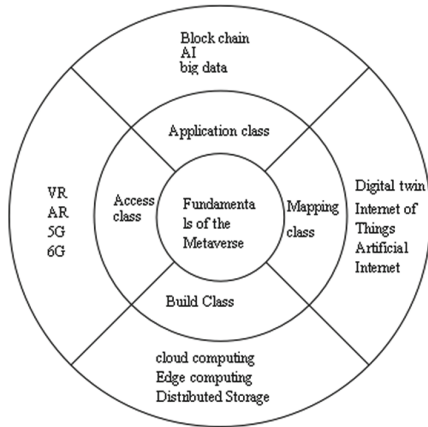


Fig. 2. Main Technologies of the Metaverse

purpose of tax governance, “People’s nature” can better reflect the essence of “taking from the people and using for the people” of China’s tax revenue and understands the important role of tax reduction and fee reduction reform, VAT reform and individual income tax reform in optimizing social governance, demonstrates demonstrate the tax guarantee function in our social development and improve citizens’ pride in paying taxes.

**5.3 Global Ideological and Political Elements of Tax System**

The Tax System in China is not only about Chinese taxes, but also about international comparisons of some taxes. Since the reform and opening up, China has initially formed a foreign-related tax system, which meets the needs of China’s introduction of foreign capital and foreign economic and technical cooperation in the early stage of opening up. The value-tax reform draws on France, China’s VAT reform includes various policies such as tax rate, tax base and tax amount, which will ultimately reflect the level of VAT tax burden, ensuring that the tax burden of all industries will only be reduced and not increased. The expansion of opening to the outside world will produce bilateral tax policies and profit distribution principles, and the profits brought by market premium and cost saving should be more reasonably retained in developing countries, from which an overall view of global vision can be established [10].

**5.4 Ideological and Political Elements of Tax System Rule of Law**

Under the condition of socialist market economy, the construction of modern country must include the content of tax rule by law construction. The teaching of “China’s Tax System” should impart and publicize the spirit of the legal principle of taxation, guide students to have a comprehensive grasp of China’s existing tax laws and regulations, in-depth understanding of the object of taxation, taxpayers, calculation of the amount of tax payable, tax incentives and tax collection and administration, and clarify what should be done and what should not be done in the face of the tax law. The purpose, principle



and policy guidance of tax legislation should be thoroughly explained to realize the internalization of the rule of law education and cultivate the consciousness of following the tax law.

## 6 Theoretical Model of the Application of Metaverse Technology in the Course Thought of “China’s Tax System”

The metaverse technology not only brings new technologies to the fields of games and social networking, but also makes the teaching of Chinese taxation course from the traditional education method of “offline - teacher – student” to the digital education method. The digital education method has been changed. The metaverse technology can simulate all the modes of traditional offline teaching, and also make use of the characteristics of the virtual world to fundamentally change the organization and teaching mode of the Civics and Political Science teaching in “Chinese Taxation” course.

Based on the underlying technology of metaverse, it is possible to create a Civics teaching scene in the virtual world that is exactly the same as the real classroom. In the virtual world, students and teachers can interact with each other through tactile devices. The teacher can use the above-mentioned equipment to transmit his own movements to the online avatar offline, and the students can simulate the movements of the teacher’s avatar to achieve the same teaching effect as offline learning. The specific technical logic is shown in Fig. 3.

Based on the underlying technology of the meta-universe, we can create an ideological and political teaching scene of the “Chinese Tax System” course that is exactly the same as the real classroom in the virtual world. In the virtual world, students and teachers can interact with the real world and the virtual world through touch devices. Teachers

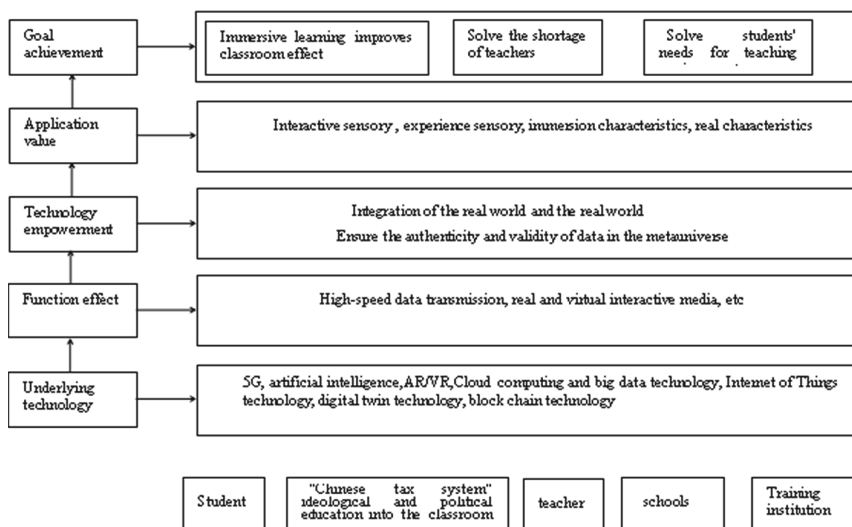


Fig. 3. Theoretical Model of the Application of Metaverse Technology in the Course Thought of “China’s Tax System”

can use the above devices to transfer their own actions to online virtual characters offline. Students can achieve the same teaching effect as offline learning by simulating the actions of teachers' virtual characters. See figure for specific technical logic [11].

Integrating new technologies such as metaverse media and artificial intelligence to support the integration of ideological and political courses with professional courses. In the blueprint for ideological and political education services in the "China Taxation" course, student behavior corresponds to user behavior, teaching behavior corresponds to front-end behavior, metaverse teaching resource organization corresponds to back-end behavior, and big data, artificial intelligence, user profiling and other technologies correspond to support behavior, forming a service hierarchy structure for ideological and political education in the "China Taxation" course. Starting from the user experience journey, the blueprint for designing ideological and political services for courses includes the student learning process before and after the service, teacher-student interaction, and intelligent platform support process [12].

Take advantage of the "Rain Classroom. Learning Pass" and other platforms innovate teaching modes, combining online and offline mixing, in-class and extracurricular links, and combining theory and practice, so that ideological and political thinking can be "put into the mind and turned into action", and the ideological and political content runs through the whole process to broaden the ideological and political space of the curriculum. The choice of ideological and political teaching methods in the course of Chinese Tax System is as follows. Choice of offline teaching methods. Offline teaching is a more traditional teaching method, teachers and students coexist in the classroom environment, can feel the state of teaching and learning closely, under the "student-centered" teaching concept, offline teaching should change the traditional single teaching mode. On the basis of knowledge education, teachers can adopt the combination of "task + project" method, students are required to group or independently complete the ideological and political elements of the collection, comparison and analysis, for example, for example, in the chapter on Introduction to Taxation, the essence of China's taxation "taken from the people, used by the people" is compared with Western taxation, and students are required to collect evidence in practice. At the same time, offline teachers can guide students to complete ideological and political tasks or projects.

The second is the choice of online teaching methods. During the epidemic, many teaching methods were used online, and in the post-epidemic era, online teaching has become a helpless choice in many times. Online teaching teachers and students can not feel the most real state face to face, but they can more flexibly use the network platform to provide materials for students, teachers and students jointly analyze, discriminate and summarize. The unique advantages and unlimited vitality of online teaching make it an irreversible trend in the development of education. Online teaching also takes "student-centered" as the guiding ideology of teaching, which should take into account students' difficulties in online learning. Teachers can flexibly change teaching requirements according to students' learning conditions, and the ideological and political teaching in online teaching can better refine the spirit of patriotism, social responsibility, mission responsibility and so on. In teaching practice, students are required to show the changes of their hometown through the network platform, express their praise for their

hometown, introduce the economic development process of their hometown, and finally implement the role of tax on economic development [3].

Thirdly, the choice of online and offline blended teaching methods has witnessed rapid development in the post-epidemic era. A single online teaching platform may not be able to meet the needs of online teaching of international students in the post-epidemic era, and often requires mutual assistance between two or more online live teaching platforms. Combining the advantages of online and offline teaching, the teaching effect can be better improved in blended teaching. Ideological and political teaching of the course can achieve better results in the mixed teaching of online, online and offline. Blended teaching expands the length of teaching and learning, improves the efficiency of classroom teaching, puts the explanation of simple knowledge points online for self-study, explains the difficult knowledge offline, and uploads teaching materials for students to learn repeatedly. In the blended teaching, ideological and political teaching expands knowledge points and cases through online uploading of taxation, discusses and debates social hot issues offline, allows students to actively identify the driving force of China's rapid tax development, cultivates students' critical thinking ability, and allows students to independently establish family and country feelings, professionalism, scientific attitude, international vision and awareness of the rule of law in active participation.

## 7 Conclusion

The emergence of the metaverse will become inevitable for the reform of ideological and political education in the curriculum of "Chinese Tax System". Driven by the technological revolution of the "meta universe", the reform of ideological and political education in the "Chinese tax system" is turning to intelligence, networking, interaction and virtual simulation. The learning environment provided to the teaching objects must comprehensively support students' personalized learning, interactive learning and experiential learning. Metaverse technology can not only bring new technologies to social networks, but also promote the transformation of the ideological and political teaching mode of the "Chinese tax system" curriculum, transforming the ideological and political teaching mode of the "Chinese tax system" curriculum from the traditional education mode to the digital education mode. Metaverse technology can also use the virtual world to completely change the organization of ideological and political education in the "Chinese Tax System" course. Based on the underlying technology of the metaverse, it is possible to construct an ideological and political teaching scenario for the "Chinese Tax System" course in a virtual world that is exactly the same as a real classroom.

Using artificial intelligence The ideological and political education of the "China Tax System" course, supported by information technology, has achieved a "student-centered" approach "With teachers as the core and the improvement of classroom teaching ability as the key, it has built a digital classroom teaching environment, comprehensively promoted the Digital transformation of classroom teaching, and improved the innovation and exploration ability of teachers and students. Meta-universe Empowered Online Education is an iterative upgrade of the technology, concept and practice of distance education in the current information age. It provides new development ideas for online education, outlines a new blueprint for the construction of modern education infrastructure, and provides new opportunities for the comprehensive development of quality

teaching with its deep immersion, embodied social attributes, real-time interactive experience, data coordination and intelligent algorithms, and other cutting-edge technology advantages.

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