



# Research on the impact of tax and fee reduction on enterprise ambidextrous innovation

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**Abstract.** Reducing taxes and fees is an important fiscal policy to promote the innovation activities of micro subjects. This paper takes the ambidextrous innovation of Chinese enterprises as the starting point, selects the data of Chinese A-share listed companies from 2008 to 2021, examines the impact of tax and fee reduction policies on the ambidextrous innovation of enterprises, and explores the internal control and institutional environment from the internal and external perspectives. The relationship between tax and fee reduction and enterprise ambidextrous innovation. The results show that: (1) Tax and fee reduction have a significant positive impact on both exploratory innovation and exploitative innovation, and have a greater impact on exploitative innovation. (2) Internal control positively moderates the relationship between tax cuts and enterprise ambidextrous innovation, and the moderating effect on exploratory innovation is more significant. (3) The institutional context solely serves as a positive moderator in the relationship between tax reduction and exploratory innovation. Hence, to effectively enhance the influence of tax and fee reduction policies on the dual innovation of firms, it is imperative to enhance the creation and implementation of enterprises' internal control system and establish a attractive institutional environment.

**Keywords:** tax and fee reduction; enterprise dual innovation; internal control; institutional environment.

## 1 Introduction

Innovation is the first driving force leading to the sustainable and healthy development of enterprises, which will promote national economic growth and enable enterprises to gain core competitiveness. According to the different risks and rewards of enterprise innovation activities, divides enterprise innovation activities into: exploratory innovation and exploitative innovation. Exploratory innovation is the process in which a company disrupts its existing product technology, gains new information, and creates new goods to strengthen its core competitiveness. Exploitative innovation involves enhancing and expanding businesses by incorporating current items and technologies, utilising the various types and functionalities of those existing products [1]. Enterprise innova-

tion efforts encounter significant uncertainties and are also influenced by the availability of money and risk tolerance. The R & D level of existing enterprises is usually lower than the social optimal average level. It is difficult to form the optimal incentive by market forces alone, and the government needs to encourage enterprises directly or indirectly. Tax and charge reduction is a key fiscal policy tool for encouraging business innovation. China has increased its tax cuts and fee reductions during the last ten years, which has helped to lower market actors' burdens, boost market vigour, and encourage corporate innovation and R&D at the same time.

The firm's exploratory innovation and exploitative innovation activities are necessarily influenced by the environment within as well as outside of the enterprise. According to the principal-agent theory, internal control, as a systematic mechanism of corporate governance, will reduce the principal-agent and information asymmetry costs of enterprises, and then affect the ambidextrous innovation decision of enterprises [2]. According to the theory of new institutional economics, the institutional environment is an external determinant that affects the innovation activities of enterprises. Their level will influence how well tax and duty relief is implemented, and this will influence firms' decisions to innovate [3]. Therefore, the following questions are worth discussing: What impact do tax and fee reduction initiatives have on firms' capacity for ambidextrous innovation? If so, how will the institutional context and internal governance of businesses affect the effect of tax and fee reductions on enterprise ambidextrous innovation? This is what this article will discuss next. This paper examines the impact of tax cuts and fee reductions on corporate ambidextrous innovation in China's A-share listed companies from 2008 to 2021 through theoretical analysis and empirical tests. It focuses on testing the regulatory effects of internal control and institutional environment on the above effects. It provides certain theoretical value for clarifying the mechanism of tax cuts and fee reduction policies on corporate ambidextrous innovation and expanding the economic consequences of internal control and institutional environment, and provides feasible suggestions for promoting two innovative activities of listed companies and optimizing government tax cuts and fee reduction policies.

## **2 Research hypothesis**

### **2.1 The impact of tax reduction and fee reduction on enterprise ambidextrous innovation**

The tax and fee reduction policy is a common policy tool to encourage enterprises to engage in ambidextrous innovation activities, which directly affects the operating efficiency of micro subjects. The majority of current research primarily examines the influence of tax policy on company innovation. However, there is a need to further develop the literature in the specific area of ambidextrous innovation. Nukhet Harmancioglu introduced the idea of ambidextrous innovation, which distinguishes between exploratory innovation and exploitative innovation in terms of risk, reward, and reliance on capital. Exploitative innovation increases profits for enterprises in the short term, and exploratory innovation provides core competitiveness for enterprises in the

long term [4]. From an innovation cost standpoint, it can lower the tax burden on businesses, alleviate their financial strain, enhance their competitive edge in the market, and incentivize them to engage in technological innovation more proactively. From the theoretical analysis of public economics, it can reduce the risk and externality of innovation activities, bear part of the innovation risk for the enterprise by reducing or exempting part of the tax, and is expected to make up for the possible loss of innovation activities, so as to promote enterprises to engage in R & D activities. Finally, according to the signal theory, a reduction in taxes and fees, as a beneficial fiscal policy, can convey positive indications to investors, mitigate the financial difficulties arising from information asymmetry, and encourage enterprises to engage in both exploratory and exploitative innovation activities that align with the corresponding product market.

In summary, this paper presents the following hypothesis: tax reduction and fee reduction have a positive incentive effect on corporate ambidextrous innovation.

## **2.2 The moderating effect of internal control and institutional environment**

The impact of tax and fee reduction on the dual innovation of firms is also influenced by the internal control and external institutional environment of enterprises. An effective internal control system promotes the efficient allocation of innovation resources, objective evaluation of innovation projects, and prevents excessive focus on a single project. This leads to a balanced development of exploratory and exploitative innovation [5]. An effective internal control system is also conducive to the division of labor and cooperation among various departments of the enterprise, forming a scientific and effective checks and balances mechanism, which is conducive to solving the operational errors in the business process of the enterprise, and enhancing the marketing of tax reduction and fee reduction to support the dual innovation of enterprises [6]. Liu Fang posits that regions with superior institutional environments exhibit more favourable conditions for company research and development, hence fostering the innovative capacity of businesses and facilitating the seamless integration of scientific and technological advancements with industrial progress [7]. In areas with poor institutional environment, imperfect regional legal system and market mechanism will lead to higher investment risks for enterprises, weak awareness of local property rights protection, and greater risk impact on enterprise innovation activities, hence impeding the eagerness of businesses to invest in innovation. An optimal institutional context fosters the enhancement of market resource allocation efficiency, facilitating the acquisition of innovative resources, promoting the government to abide by the functional boundaries, and promoting enterprises to increase innovation investment according to policy expectations and using existing resources [8].

In summary, this paper presents the following hypothesis: internal control and institutional environment have a positive moderating effect between tax reduction and ambidextrous innovation.

### 3 Research design

#### 3.1 Sample selection and data sources

This paper selects China's A-share listed companies from 2008 to 2021 as the research sample, and screens the original data according to the following principles: (1) Financial and real estate firms are not included. (2) Excluding ST, \* ST and other enterprises. (3) Winsorize the 1 % and 99 % quantiles of continuous variables to overcome the effects of outliers and extreme values. After the above processing, 320,47 samples of 3361 enterprises were finally obtained. The financial data of the enterprise is derived from the CSMAR database, and the patent application data is derived from the CNRDS database. Excel 2010 and STATA17.0 are used for data processing and empirical testing.

#### 3.2 Variable enactment

##### **variable being explained.**

Enterprise ambidextrous innovation: exploratory innovation (Explor) and exploitative innovation (Exploi). Referring to the patent data method adopted by Tang Li [9], this paper uses  $\ln(\text{number of invention patent applications} + 1)$  to measure exploratory innovation, and uses  $\ln(\text{number of utility model patent applications} + \text{number of design patent applications})$  to measure exploitative innovation.

##### **explanatory variables.**

Tax reduction (Tax). This paper selects the intensity of tax and fee reduction as an explanatory variable, which is measured by the opposite number of corporate tax burden. Refer to Kong Jun et al. [10] To measure the tax burden of enterprises:  $\text{Tax} = \text{TaxNCF} / \text{Sales}$ . TaxNCF is the net cash outflow generated by enterprises to pay various taxes and fees, which comes from the difference between 'paid taxes and fees' and 'received taxes and fees returned' in the subject of cash flow statement. "Sales" comes from the "operating income" in the enterprise income statement, and the inverse number is the tax reduction and fee reduction.

##### **regulated variable.**

(1) Internal control. With reference to Yang Jiameng research, the 'Dibo · Internal Control Index of Listed Companies in China' is used, and the standardized internal control index and logarithm are taken as the standard to measure whether the internal control is effective [11].

(2) Institutional environment. Referring to the common practice of the existing literature, the comprehensive score of the annual marketization index of each province in China in the "China's provincial marketization index report (2018)" compiled by Wang Xiaolu et al. is used as an alternative variable to measure the institutional environment [12].

### control variable.

This paper sets the following control variables: (1) Size, quantified by the logarithm of total assets. (2) Roa, this research employs the nett profit to total assets ratio as a measurement. (3) Iar, this article employs the nett intangible assets to total assets ratio as a measurement. (4) Ato, this article employs the operating income to average total assets ratio as a measurement. (5) Cashflow, the study's measurement is the operating activities' net cash flow divided by total assets. (6) Growth, this study employs the ratio of the discrepancy between the operating income of the current year and the operating income of the previous year to the operating income of the previous year. (7) Invest, this study employs the ratio of cash disbursed for the acquisition and development of fixed assets, intangible assets, and other long-term assets in relation to total assets as a measurement. (8) FC, which is quantified by calculating the ratio of financial expenses to total liabilities. (9) Mshare, this article employs the ratio of managerial ownership to total equity as a measurement. (10) FirmAge, this article is measured by  $\ln(\text{the year of the year-the year of the company} + 1)$ .

### 3.3 Model construction

In this paper, a two-way fixed effect model is established as follows:

In order to test the impact of tax reduction and fee reduction on exploratory innovation and exploitative innovation of enterprises, models (1) and (2) are constructed:

$$Explor_{i,t} = \alpha_0 + \alpha_1 Tax_{i,t} + \sum \alpha_j Controls_{i,t} + \mu_i + \lambda_t + \varepsilon_{i,t} \quad (1)$$

$$Exploi_{i,t} = \alpha_0 + \alpha_1 Tax_{i,t} + \sum \alpha_j Controls_{i,t} + \mu_i + \lambda_t + \varepsilon_{i,t} \quad (2)$$

In order to test the moderating effect of internal control between tax reduction and fee reduction and enterprise exploratory innovation and exploitative innovation, models (3) and (4) are constructed:

$$Explor_{i,t} = \beta_0 + \beta_1 Tax_{i,t} + \beta_2 IC_{i,t} + \beta_3 Tax_{i,t} \times IC_{i,t} + \sum \beta_j Controls_{i,t} + \mu_i + \lambda_t + \varepsilon_{i,t} \quad (3)$$

$$Exploi_{i,t} = \beta_0 + \beta_1 Tax_{i,t} + \beta_2 IC_{i,t} + \beta_3 Tax_{i,t} \times IC_{i,t} + \sum \beta_j Controls_{i,t} + \mu_i + \lambda_t + \varepsilon_{i,t} \quad (4)$$

In order to test the moderating effect of institutional environment between tax reduction and fee reduction and exploratory innovation and exploitative innovation, models (5) and (6) are constructed:

$$Explor_{i,t} = \gamma_0 + \gamma_1 Taxb_{i,t} + \gamma_2 MAR_{i,t} + \gamma_3 Tax_{i,t} \times MAR_{i,t} + \sum \gamma_j Controls_{i,t} + \mu_i + \lambda_t + \varepsilon_{i,t} \quad (5)$$

$$Exploi_{i,t} = \gamma_0 + \gamma_1 Taxb_{i,t} + \gamma_2 MAR_{i,t} + \gamma_3 Tax_{i,t} \times MAR_{i,t} + \sum \gamma_j Controls_{i,t} + \mu_i + \lambda_t + \varepsilon_{i,t} \quad (6)$$

In the above formula, *i* and *t* represent the individual and year of the enterprise, respectively. *Explor* represents exploratory innovation, *Exploi* represents exploitative innovation, and *Tax* represents the intensity of tax reduction and fee reduction. *IC* and *MAR* are moderating variables, representing internal control and institutional environment respectively. *Controls* are a series of control variables. The model also controls the individual and time variables. The objective is to mitigate the impact of time-invariant factors and manage the macroeconomic factors and policy fluctuations that can affect all businesses within a given year. This is achieved by accounting for individual fixed effects, time fixed effects, and random disturbances.

## 4 Empirical results and analysis

### 4.1 Descriptive statistic

The variables' descriptive statistical results are presented in Table 1. Exploratory Innovation (*Explor*) has a mean value of 0.9879 and a standard deviation of 1.2676. The mean value of *Exploi* is 1.0682, with a standard deviation of 1.3994, suggesting a significant disparity in ambidextrous innovation levels across most firms. The mean corporate tax reduction (*Tax*) is -0.0554, with a minimum value of -0.2713, and the maximum value is 0.0608, reflecting the difference in tax burden between enterprises, but the average value is close to the maximum value, indicating that most enterprises enjoy the policy dividend brought by tax reduction. Furthermore, the descriptive statistical findings of the remaining control variables in the model align closely with the existing body of literature, suggesting that the total sample possesses a degree of representativeness.

**Table 1.** Descriptive statistics of variables

Variable	Obs	Mean	Std.Dec	Min	Max
<i>Explor</i>	32047	0.9879	1.2676	0	5.1299
<i>Exploi</i>	32047	1.0682	1.3994	0	5.3279
<i>Tax</i>	32047	-0.0554	0.0549	-0.2713	0.0608
<i>IC</i>	32047	0.4813	0.1162	0	0.6257
<i>MAR</i>	32047	9.3595	1.7521	4.1380	12.39
<i>Size</i>	32047	22.0995	1.2996	18.8362	25.9711
<i>Roa</i>	32047	0.0383	0.0704	-0.2822	0.2527
<i>Iar</i>	32047	0.0489	0.0533	0	0.3274

Ato	32047	0.6718	0.4608	0.0643	2.7225
Cashflow	32047	0.0484	0.0703	-0.1793	0.2589
Growth	32047	0.1796	0.4461	-0.6002	2.8929
Invest	32047	0.0511	0.0479	0.0003	0.2376
FC	32047	0.0087	0.0357	-0.1827	0.0744
Mshare	32047	0.1183	0.1879	0	0.693
FirmAge	32047	2.8642	0.3453	1.6094	3.4965

## 4.2 Regression analysis

The empirical analysis in this research utilises the Stata 17.0 programme. The Hausman test yielded a P value of 0.0000, leading to the rejection of the first hypothesis. Hence, this research use the two-way fixed effect model for regression analysis. In order to control the possible problems of autocorrelation or heteroscedasticity, this paper increases the clustering robust standard error at the company level, and controls the year and individual fixed effects. The following is an empirical analysis of the regression results.

### The regression results of tax and fee reduction on enterprise ambidextrous innovation.

Table 2 displays the regression findings. Column (1) findings show that the regression coefficient of tax and fee reduction (Tax) on enterprise exploratory innovation (Explor) is 0.2973, with a statistically significant significance level of 5%. Column (2) findings show that the regression coefficient of tax reduction (Tax) on exploitative innovation (Exploi) is 0.3883, which is also statistically significant at the 5% level. The empirical evidence shows a strong and positive relationship between tax cuts and both exploratory and exploitative innovation in enterprises, therefore confirming the idea.

**Table 2.** The impact of tax and fee reduction on enterprise ambidextrous innovation

	(1) Explor	(2) Exploi
Tax	0.2973** (1.986)	0.3883** (2.035)
Constant	-0.5420 (-1.120)	0.4983 (0.919)
Controls	YES	YES
Year	YES	YES
Individual	YES	YES
N	32047	32047
Adj-R2	0.7061	0.7070
F	4.4411	4.1521

Note : \*, \*\*, \*\*\* represent significant at the significance level of 10 %, 5 %, and 1 %, respectively. The brackets represent the t value, the same below.

### Tax reduction and fee reduction and enterprise ambidextrous innovation-the moderating effect of internal control and institutional environment.

Table 3 depicts the moderating effect of internal control and institutional context. Table 3 columns (1) and (2) show the regression findings of the internal control effectiveness adjustment variables. The internal control regression coefficients in column (1) and column (2) for exploratory and exploitative innovation are 0.1772 and 0.2415, respectively, and are both significant at the 1% level, indicating that the effectiveness of internal control significantly promotes enterprise ambidextrous innovation. In Column (1), the model coefficient for the interaction term between tax and fee decrease and internal control effectiveness is 0.0306. The coefficient is statistically significant at the 1% level, demonstrating that internal control successfully moderates the association between tax cuts, fee cuts, and enterprise exploratory innovation in a positive way. Column (2) has a regression coefficient of 0.2415 for the interaction term between tax reduction and fee reduction and internal control effectiveness, which is statistically significant at the 1% level. This implies that the effectiveness of internal control influences the impact of tax cuts and fee reductions on enterprise exploitative innovation, hence verifying the theory. Columns (3) and (4) of Table 4 show the regression findings that contain adjustment factors for the external institutional context. Column (3) has a regression coefficient of 0.0033 for the interaction between tax reduction and fee reduction and the institutional environment, indicating a statistically significant association at the 1% significance level. This means that the institutional framework influences the relationship between tax cuts, fee reductions, and enterprise exploratory innovation. Nonetheless, the empirical findings fail to show that the institutional environment has a positive impact on tax reduction, fee reduction, and enterprise exploitative innovation.

**Table 3.** The moderating effect of internal control and institutional environment on the relationship between tax reduction, fee reduction and ambidextrous innovation

	(1) Explor	(2) Exploi	(3) Explor	(4) Exploi
Tax	0.3027** (2.007)	0.3873** (2.020)	0.3054** (2.027)	0.3881** (2.019)
IC	0.1772*** (3.408)	0.2415*** (3.989)		
Tax×IC	0.0306*** (2.794)	0.0205** (2.053)		
MAR			0.0017 (0.117)	-0.0242 (-1.429)
Tax×MAR			0.0033*** (3.168)	-0.0003 (-0.186)
Constant	-0.4812 (-0.993)	0.5817 (1.074)	-0.5582 (-1.112)	0.7311 (1.278)
Controls	YES	YES	YES	YES
Year	YES	YES	YES	YES
Individual	YES	YES	YES	YES
N	32047	32047	32047	32047
Adj-R2	0.7062	0.7072	0.7061	0.7070
F	4.8434	4.4740	4.1399	3.8142



### 4.3 Robustness test

To address the issue of endogeneity arising from the potential bidirectional causal relationship between tax reduction and ambidextrous innovation, this paper conduct a two-way fixed effect regression analysis, incorporating the lag phase of tax reduction and fee reduction. This approach is inspired by the methodology employed by Jiang San-liang in their study [13]. The regression results align with the empirical findings mentioned earlier, and all of them have successfully passed the significance test. This suggests that there is no issue of endogeneity resulting from the two-way causal relationship between the core explanatory variables and ambidextrous innovation. Furthermore, the regression results demonstrate greater stability and reliability.

**Table 4.** Tax reduction and fee reduction lag one period

	(1)	(2)	(3)	(4)	(5)	(6)
	Explor	Exploi	Explor	Exploi	Explor	Exploi
L.Tax	0.2654*	0.3456*	0.2700*	0.3488*	0.2685*	0.3471*
	(1.724)	(1.818)	(1.755)	(1.835)	(1.742)	(1.825)
IC			0.1733***	0.2406***		
			(3.335)	(3.991)		
Tax×IC			0.0279***	0.0166**		
			(3.258)	(2.357)		
MAR					-0.0007	-0.0247
					(-0.048)	(-1.437)
Tax×MAR					0.0029***	-0.0007
					(3.628)	(-0.465)
Constant	-0.1900	0.9166	-0.1352	0.9936*	-0.1827	1.1528*
	(-0.380)	(1.614)	(-0.270)	(1.752)	(-0.352)	(1.932)
Controls	YES	YES	YES	YES	YES	YES
Year	YES	YES	YES	YES	YES	YES
Individual	YES	YES	YES	YES	YES	YES
N	30807	30807	30807	30807	30807	30807
Adj-R2	0.7130	0.7123	0.7131	0.7126	0.7129	0.7124
F	4.9485	4.4389	5.3145	4.8285	4.6894	4.0150

## 5 Conclusions

This study conducts an empirical analysis to examine the influence of tax reduction and fee reduction on enterprise ambidextrous innovation. It also investigates the moderating effects of internal control and institutional environment. The research reveals that tax reduction and fee reduction exert a substantial favourable influence on both exploratory innovation and exploitative innovation, with a bigger effect on exploitative innovation. Furthermore, the efficacy of internal control plays a crucial role in regulating the correlation between tax reduction and fee reduction in fostering enterprise ambidextrous

innovation. Moreover, the moderating impact on exploratory innovation is particularly noteworthy. Furthermore, the influence of the external institutional context is solely beneficial in mitigating the relationship between tax reduction and exploratory innovation.

Based on the above research conclusions, the following policy recommendations are proposed to promote fiscal policy to promote enterprise innovation and development: Firstly, comply with the implementation of tax reduction and fee reduction programmes and strengthen policy direction. The risks and uncertainties faced by exploitative innovation are low, and enterprises are more inclined to invest in it and can rely more on the regulation of market mechanisms. Exploratory innovation faces greater risks and externalities, and the degree of financing constraints is heavier. The existing tax reduction and fee reduction policies should consider more inclined to exploratory innovation, promote enterprises to engage in substantive innovation activities, and improve the substantive innovation output of enterprises. Second, optimize the internal and external environment of enterprises and amplify the innovation effect of tax and fee reduction policies. Enterprises should establish and improve the internal control system related to ambidextrous innovation decision-making and management, and effectively promote the implementation of the system, implement risk monitoring for the whole process of innovation activities, When formulating tax and fee reduction policies, the government should fully consider the differences in the institutional environment of each region. By creating a good institutional environment, improving the level of government governance, and giving full play to its incentive role in enterprise innovation activities, we should further promote market-oriented reforms to make it easier for enterprises to obtain innovative resources, so as to further improve their dual innovation capabilities and gain sustainable competitive advantages.

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