



Research on the Application of Travel Expense Management Supervision Mechanism Based on Audit Rules

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Abstract. Due to its wide coverage, complex situation, and high risk, travel expenses pose difficulties for financial supervision of enterprises. A certain enterprise, based on the principle of risk orientation and relying on information technology, has established corresponding audit rules to address the problems in travel expense management, form a supervision mechanism for travel expense management methods, and achieve good supervision results.

Keywords: Travel expenses; Regulation; Audit rules

1 Introduction

The travel expenses of communication enterprises mainly include various expenses such as accommodation, intercity transportation, meal allowances, and intracity transportation. Generally, they account for a relatively low proportion of the total cost of the enterprise; however, they occur frequently and are difficult to control. Effective travel expense management can not only help companies control costs, but also improve employee satisfaction, thereby enhancing the overall operational efficiency of the enterprise. However, how to prevent cost overruns, avoid compliance issues, and improve management efficiency make risk control and compliance management research in travel expense management particularly important.

2 Characterization of Problems in Travel Expense Management

2.1 Travel Expenses Cover a Wide Range, with High Risks and Difficulty in Regulation

1. Travel expenses involve a wide range of groups and numerous documents, In recent years, travel expense reimbursement documents has accounted for more than 27% of

the total reimbursement documents. In 2023, travel expense reimbursement documents accounted for 75% of employee expense reimbursement documents, with an average of more than 5400 transactions per month.

2. Some employees have a mentality of taking chances and falsely claiming travel expenses: During the actual inspection work, it was found that employees had falsely issued accommodation and transportation invoices to claim travel expenses; Falsely reporting, over reporting travel subsidies, and other situations.

3. The reimbursement review process is complex and involves multiple audit points: employee travel scenarios are complex, and different situations require different handling. There are many types of travel, and subsidies involve complex calculations. There are dozens of audit points, and manual reviews are prone to omission.

2.2 The Problem of Irregular Reimbursement has been Repeatedly Investigated and the Phenomenon of Repeated Violations Still Exists

1. False reimbursement for travel expenses, Through monitoring, it was discovered that in a certain year, three companies in the city were required to conduct special inspections, and it was found that some employees had falsely submitted travel application forms, fabricated complete sets of information for reimbursement, and fraudulently used travel expenses for business expansion.

2. False and repeated receipt of subsidies, After inspection, it was found that employees of a certain company had merged and submitted travel approval forms, took leave during the period or did not actually leave their permanent residence, but still falsely claimed travel subsidies; or there may be issues such as receiving travel subsidies for business trips with assigned or taxi services, unified meals, or receiving multiple subsidies for incorrect types of business trips.

3. There is a situation of approval after leaving the office, in a certain year, the average number of post office travel approval forms drafted in the entire district was 1%, but there were still 3 companies that exceeded the recommended control value, among which one company's post office travel approval form reached 3.4%;

4. The hotel consolidation rate needs to be improved, In a certain year, the hotel consolidation rate in the entire district was 91%, but some city companies were below 90%, indicating that employees did not book hotels on the business travel system during business trips.

5. The high cost of ticket refunds, In a certain year, the total handling fee for ticket refunds and refunds in the entire region was over 100000 yuan, with more than 300 refunds and refunds. The refund and refund handling fee accounted for 2% of the total ticket price, indicating that the planning of employees' travel itineraries needs to be improved.

3 Background of the Measures for the Supervision and Management of Travel Expenses

Although the company's travel expenses account for less than 1% of the total cost, they involve a wide range of areas, complex scenarios, and high control requirements, making them a key focus of inspections and SOX audits^[2]. At the same time, the issue of

travel expenses is easily judged as a problem of work style and integrity, from the perspective of national requirements, the Central Office and the General Office of the State Council have issued notices to implement the detailed rules for the implementation of the "Eight point Regulations",^[6] which include strict requirements for taking transportation according to regulations in the eight point regulations.

From the perspective of the requirements of the group company, the group company has issued the "Regulations on Further Deepening Work Style Construction in Implementing the Spirit of the Central Eight point Regulation", which regards travel expense management as an important chapter. It has also issued the "Guidelines for Self inspection of the Implementation of the Spirit of the Central Eight point Regulation" and the "Risk Warning Manual for Typical Scenarios Violating the Spirit of the Central Eight point Regulation", clarifying the content and standards of self inspection in travel expense management, the risks of violations, typical scenarios, and guiding all units to promote the implementation of processes and improve their ability to prevent corruption risks.

Therefore, under the requirements of the system, in response to the current problems with the company's travel expenses, the company aims to change employees' attitudes towards travel expenses, make them comply with regulations and discipline, highlight the rigid constraints of travel expenses, and achieve integrity. Based on the existing "Travel Expense Management Measures", the company breaks down the travel expense management system according to the risk assessment model, sorts out the workflow and job actions, as well as the record files and fields generated in each process link, and designs audit rules for the risk points and key points in the travel expense process, in order to achieve supervision and management of the company's travel expenses.

4 Supervision and Inspection Plan for Travel Expense Management of a Certain Company

4.1 Identify Risks and Establish Audit Rules through Institutional Dismantling

According to the risk assessment model, the travel expense management system is broken down into 53 overall explanatory rules, 15 specific explanatory rules, and procedural rules based on the "Travel Expense Management Measures" (updated annually). The workflow and job actions are sorted out (as shown in Figure 1), and the record files generated in each process link (1. Travel Approval Form; 2. Travel Expense Reimbursement Form; 3. Subsidy List; 4. Hotel, Airline, and Train Ticket Consolidation Form; 5. Special Matters Application Form; 6. Leave Record; 7. Employee List; 8. Vehicle Travel Trajectory; 9. Marketing Punch in Record; 10. Attendance Punch in Record; 11. Invoices, Itineraries and Other attachments; 12. Travel Basis Document; 13. Travel Approval Record) are used to classify the eight types of travel expenses in the travel expense process. Risk points (risk 1: reimbursement of accommodation and transportation expenses beyond the standard; risk 2: non-standard filling, overstatement, or misreporting of travel subsidies; Risk③ Non-compliant attachments such as

reimbursement invoices; Risk ④ False reporting, overstatement, and fraudulent claim of travel subsidies; Risk ⑤ Failure to strictly implement prior approval for business trips; Risk ⑥ Fabricating travel itineraries and falsely claiming travel expenses; Risk ⑦ Violation of reimbursement for training and accommodation expenses within the designated area; Design audit rules for risk ⑧ other risks and key points of the system.

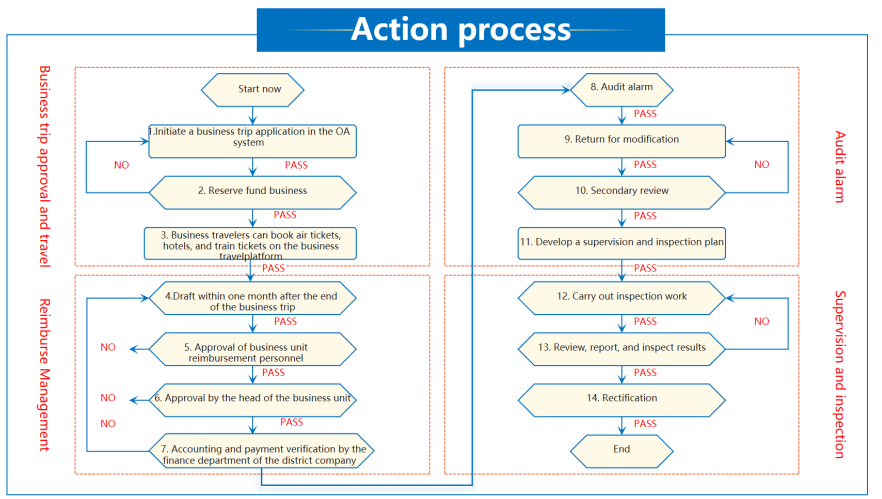


Fig. 1. Workflow and Job Actions of Travel Expense Management

4.2 Sort Out the Risk Case Library, Formulate Audit Rules and Embed Controls

By collecting risk issues related to travel expenses from various inspections such as central inspection and rectification, embedded prevention and control risk points^[8], eight regulated risk points, and group company notifications, eight types of risks were classified and sorted out, and risk audit rules for each link were summarized. (As shown in Table 1)

Table 1. Eight Types of Risk Audit Rules

Risk classification	Risk description	Audit rules
Group Company Announcement	Exceeding the standard for reimbursement of travel expenses (Risk ①)	1. Travel expense report: If the "seat level" is identified as first-class and business class, is the corresponding "business traveler" a company leader? Satisfied=0, unsatisfied=1 2. Invoice: If the first point is 1, it judge the amount of transportation in the travel report bill = invoices amount, and prompt an exception. 3. Travel expense report: The invoice amount for accommodation expenses, based on the position, whether it exceeds the following criteria: meets=0, does not meet=1

Key points of the system	The business trip approval form was not filled in properly, and the business trip location was not filled in according to regulations (Risk 2)	<ol style="list-style-type: none"> 1. Travel expense report: whether the "station name" in the transportation invoice is included in the "travel location" in the travel approval form, if it meets=0, if it does not meet=1 2. Travel expense report: Check if the "date of travel" on the transportation invoice, the "accommodation time" in the remarks on the accommodation invoice, and the seller's address match the "start time, end time," and "location" on the travel approval form. If they do not match, indicate the reason for the inconsistency in the "reason for departure" or "remarks column" of the travel approval form and the "remarks column" of the travel reimbursement form. If there is no reason for the inconsistency, indicate an abnormal prompt.
Embedded prevention and control risk points	The supporting basis for travel expense reimbursement is not standardized (Risk ③)	<ol style="list-style-type: none"> 1. Invoice: OCR recognizes whether the invoice has been altered. Whether there are sensitive words such as "insurance, travel, tourism, laundry, dining, water bar services" in the invoice content or travel statement "summary", and whether there are any abnormal prompts. 2. Travel expense report: If the travel method is training or conference, identify whether there are corresponding training or conference notification related documents attached to the reimbursement, and if there are no, prompt an exception. 3. Invoices and itinerary: Identify the existence of ride hailing invoices, whether there is a corresponding itinerary, whether the "itinerary date" is within the business trip date, and whether there is no/inconsistent prompt exception.
Inspection reveals issues	Repeatedly receiving food and city transportation expenses (Risk ④)	<ol style="list-style-type: none"> 1. Travel expense report: Is the attachment material of the reimbursement form marked with the words "dispatch, including accommodation and meals"? Yes, it exists, but the travel subsidy list: dispatch days and internal unified meal days are 0, indicating an exception.
Embedded prevention and control risk points	Failure to strictly implement pre-approval for business travel approval (Risk ⑤)	<ol style="list-style-type: none"> 1. Business trip approval form: If the approval time in the "Department Leader" column of the business trip application form is later than the "Business Trip Start Time", it is judged as post approval: satisfied=0, not satisfied=1
Embedded prevention and control risk points	Fictitious business trip itinerary, lax review and control (Risk ⑥)	<ol style="list-style-type: none"> 1. Marketing check-in record: Verify whether the "travel method" in the travel approval form is "county company going to the countryside marketing", and whether the "travel start period" and "travel end time" match the "marketing participants and check-in time" in the marketing check-in record: meet=0, not meet=1 2. Vehicle operation trajectory: Verify whether the "travel location", "travel start time", and "travel end time" in the travel approval form match the "time" and "location" in the vehicle operation trajectory, and prompt an exception; 3. Attendance clock in record: Verify whether the "business traveler" and "travel time" in the travel approval form correspond to the "name" and "date" in the attendance clock in record, and if there are corresponding abnormal prompts. 4. Leave Record: Verify the "submitter, start time, end time" in the record and compare it with the "business traveler, start time, end time" in the travel expense reimbursement form. If there is a business trip during the leave period, meet=0, not meet=1
Key points of the system	Violation of reimbursement for accommodation expenses incurred during training	<ol style="list-style-type: none"> 1. Travel expense report: If the travel method is training and the travel type is "within the area", check if the accommodation expense amount in the reimbursement form is 0. If the amount is not 0, it will prompt an exception.

	within the designated area (Risk ⑦)	
Key points of the system	Violation of reimbursement for expenses incurred due to failure to timely change transportation or cancel hotel bookings after itinerary changes (Risk ⑧)	<ol style="list-style-type: none"> 1. Hotel, air ticket, and train ticket consolidation table: Big data statistics show the top 20 departments and personnel in terms of ticket and train ticket refund amount and frequency over a period of time, and provide prompts. 2. Hotel, air ticket, and train ticket consolidation table: Whether the "usage status" is for those who have not checked in or taken the train, with a value of 1 for satisfaction and 0 for dissatisfaction.

4.3 Supervision Approach: Focus on the Closed-Loop Process of Travel Management and Prevent Risks in Each Link

Based on the P (plan), E (execute), and C (inspect) processes, a chain audit rule is developed (as shown in Figure 2), using IT technologies such as RPA and OCR. The system process manager embeds various risks throughout the entire process through a "digital avatar" to supervise them. The supervision results are shared with relevant department management personnel with just one click, reducing proxy supervision, increasing management transparency, and ensuring comprehensive and in-depth supervision work.

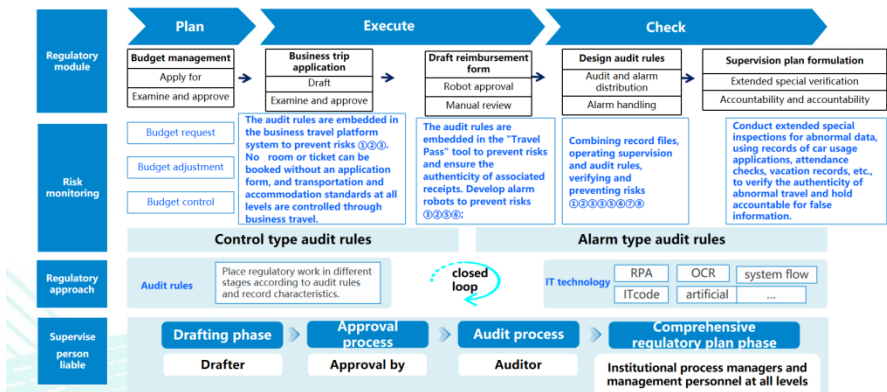


Fig. 2. PEC Chain Audit Rules

The specific application of PDC chain audit rules in risk prevention is as follows:

During Business Trips, Rely on the Business Travel System to Prevent Excessive Risks (Risk Prevention ①). This includes embedding audit rules to the business travel application and booking process^[3], utilizing the unified function of the business travel platform, and controlling the transportation and hotel standards that business

travelers can choose through the system, to prevent the risk of exceeding the standard for transportation and reimbursement of accommodation expenses.

Airline Ticket Consolidation. Function prevention function: After the business traveler submits the travel approval, they can only book economy class tickets for the travel period and from the departure location to the destination as recorded on the travel application form through Business Travel 100, effectively preventing detours and exceeding the standard risks.

System control logic: [If (hotel, air ticket, train ticket consolidation table, seat class!=business class, first class), then pass; otherwise, an alarm will be triggered and reservation will not be allowed].

Train Ticket Consolidation. Function prevention function: Business travelers who book train tickets through Business Travel 100 can only purchase train tickets within the standard range corresponding to the travel period and destination in the approved travel approval form, effectively preventing the risks of exceeding the standard and false information.

System control logic: [if (business trip approval form, business traveler=company leader) then card (seat level \geq first-class seat) OR (seat level! \geq first-class seat)]

Accommodation Hotel Consolidation. Function prevention function: After the business traveler submits the travel approval, they can only book hotels within the standard range of the business traveler, travel period, and travel destination recorded on the travel application form through Business Travel 100, to prevent the risk of issuing false invoices.

System control logic: [if (business trip approval form, business traveler=company leader) then card (accommodation standard \leq company leader and equivalent rank standard) OR (accommodation standard \leq accommodation standard for other personnel)]

Unified Management of Travel Vehicles. Function prevention function: Through the consolidation function, business travelers can only book vehicles corresponding to the start time, end time, starting and ending time, as well as the travel location, destination airport, and train station in the travel approval form, effectively preventing the risk of false invoicing^[4].

System control logic: if (vehicle order, vehicle time, travel approval form, travel start time, travel end time) Then card (vehicle order, vehicle location, travel approval form, travel location)

During the Reimbursement Process, Use the "Travel Pass" to Prevent the Risk of Multiple and Incorrect Receipts (Risk Prevention 2). Build a "Travel Pass" intelligent reimbursement system and embed audit rules. When employees submit reimbursement requests, they will automatically calculate travel allowances based on the approved travel type, location, duration, and type of vehicle used in the travel application form. Through the automatic recognition of invoice amounts and other functions, it effectively prevents the risk of misreporting and overpayment of allowances in the

travel reimbursement process; At the same time, it verifies the invoice information and other related tax systems to prevent non-compliance risks such as false invoices.

According to the requirements of the system, the audit rules are set as follows: based on the type of business trip, location, number of days, and whether the person is responsible for food and accommodation on the business trip application form, the system judgment rules are set as follows:

(1) Travel Approval Form: If [Travel Approval Form. Travel Method \geq General Business and (Travel Approval Form. Travel Location = Within Area and (Travel Approval Form. Whether to Dispatch a Car! = Yes)] Then card (Meal Allowance = Travel Approval Form. Travel Days * 50, Transportation Allowance = Travel Approval Form. Travel Days * 80] OR (Meal Allowance = Travel Approval Form. Travel Days * 60, Transportation Allowance = Travel Approval Form. Travel Days * 120).

In the Reimbursement Process, Relying on Robots to Audit Compliance Accuracy Alerts (to Prevent Risks ③).

Due to the large amount of travel audit content, complex rules, and high requirements for accurate calculation and verification, an audit alarm robot has been developed to respond to audit alarms such as completeness of reimbursement basis^[5], accuracy of invoice content, accuracy of calculation subsidies, and whether they exceed standards (more than 40 audit judgment rules in total). Documents that fail the robot audit will be alerted, and the accounting personnel of the finance department will review them again to confirm whether to process the refund. Among them, the robot audit rules for subsidy audit are shown in Table 2, and the process of robot compliance audit and personnel review is shown in Figure3:

Table 2. Robot Review Rules for Subsidy Review

Key points of review	Robot review rules
Subsidy review	1. The travel method on the travel approval form should be consistent with the travel method in the subsidy calculation table, or judged as low standard (1. For general official business trips, the low standard can be "county company employees going to the countryside", "meetings", "training". 2. For group special audits and inspections, disciplinary inspection case verification, provincial special audits and inspections, disciplinary inspection case verification, rural revitalization, meetings, training, secondment, or secondment, the low standard should be judged, and only consistency judgment should be made)
	2. The amount received by the business traveler should be greater than or equal to the subsidy amount under their name, which means that the travel subsidy must be received by themselves
	3. The transportation subsidy, meal subsidy amount, and business traveler on the reimbursement form must be consistent with the amount and business traveler on the travel subsidy table
	4. Determine the number of taxi days in the subsidy calculation table, ① The value-added tax ordinary invoice in the image, such as the itinerary date and roll up taxi ticket date corresponding to the ride hailing invoice, can only have two different dates and cannot have a third different date. ② If there are two different dates, the number of taxi days must be 2. If there is only one date, the number of taxi days is 1. If there is no ticket, the number of taxi days is 0

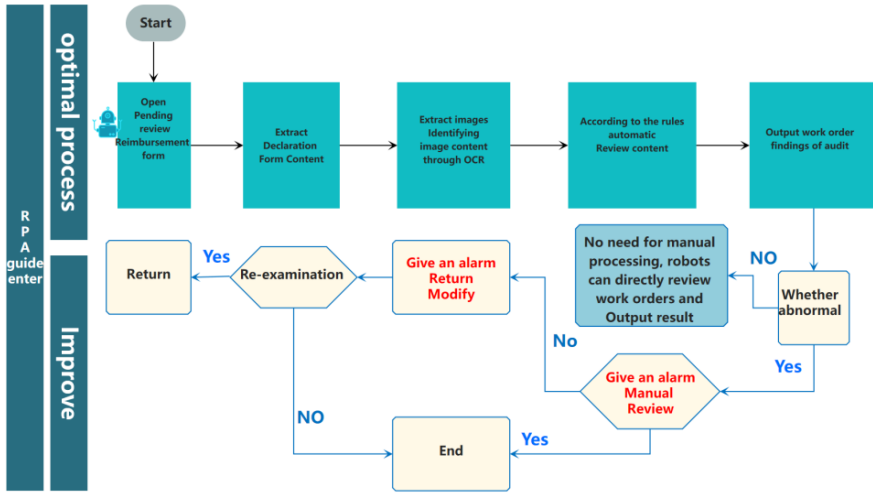


Fig. 3. Process diagram of robot compliance audit and manual review

Check the Process and Implement Audit Rules to Prevent the Risk of Fictitious Claims (Risk Prevention ④). Through the front-end travel consolidation function, most of the risks of fictitious and fraudulent claims have been avoided. To prevent false reporting and fraudulent claims, multiple system data, such as the human vacation system, grid clock in system, fleet dispatch system, and attendance system are integrated, and big data models are used for monitoring and analysis to identify other abnormal issues and risks such as fictitious travel itineraries in travel expense reimbursement^[7], and to organize and promote verification and rectification.

The corresponding audit rules are: set audit rules for whether the business trip is real, whether the business trip itinerary is fictitious, etc.:

(1) Marketing Check in Record: If [Travel Approval Form, Travel Method, County Company Going to the Countryside Marketing Then Card]

(2) Vehicle running trajectory: if [Vehicle running trajectory, location, date \geq Travel approval form. Travel location, Travel approval form. Travel start time, Travel end time]

(3) Attendance clock in record: if [attendance clock in record, name, attendance clock in record, date, travel approval form, traveler, travel approval form, travel start time, travel end time]

(4) Leave Record: If [Leave Record. Submitter, Start Time, End Time \geq Travel Expense Reimbursement Form. Traveler, Travel Expense Reimbursement Form. Travel Start Time, Travel End Time]

Establish Audit Rules to Prevent Post Approval Risks (Risk Prevention ⑤). According to the system requirements, company employees must go through the application and approval procedures for business trips: managers should strictly implement the

reporting system for going out; Employees who do not hold positions should apply for approval from their immediate superiors.

The corresponding audit rules must meet the following conditions to pass the audit:

Business trip approval form: If the approval time of the department head is later than the start time of the business trip, it is judged as post approval: if [Business trip approval form. Department head approval time \leq Business trip approval form. Business trip start time]

Establish Audit Rules to Prevent Inaccurate Reimbursement of Travel Expenses (Risk Prevention ⑥). In terms of institutional requirements, the time and location of the business trip invoice should be consistent with the business trip approval form. If there are multiple locations, they should be listed separately. In special circumstances, they need to be explained in the business trip approval form to prevent the risk of over-statement of travel expenses due to personal travel, illegal detours, etc.

The corresponding audit rules are that if the following conditions are met, the audit will pass:

(1) Travel expense reimbursement form: whether the "station name" in the transportation invoice is included in the "travel location" in the travel approval form, if it meets=0, if it does not meet=1. If [Business Travel Approval Form, Business Travel Location, Travel Expense Reimbursement Form, Site Name]

(2) Travel expense reimbursement form: Check if the "date of travel" on the transportation invoice, the accommodation time and "seller's address" in the remarks on the accommodation invoice are consistent with the "start time, end time," and "location" on the travel approval form. If they are inconsistent, please check the "reason for travel" or "remarks column" on the travel approval form, and "whether the reason for the inconsistency is indicated" in the remarks column of the travel reimbursement form. If there is no reason, the prompt will be abnormal.

If [Travel Approval Form, Travel Start Time, Travel End Time \supseteq Travel Expense Reimbursement Form, Travel Date \wedge Travel Expense Reimbursement Form, Accommodation Time, Sales Address \supseteq Travel Approval Form, Travel Start Time, Travel End Time, Travel Approval Form, Travel Location]]then card [Travel Approval Form, Remarks Column or Special Matters Application Form, Remarks \supseteq Reason Explanation]

Establish Audit Rules to Prevent Reimbursement of Accommodation Expenses for Training (Risk Prevention ⑦). According to the system requirements, accommodation expenses incurred during the training (including social training) organized by the company are strictly prohibited from being included in travel expenses; Employees who have been approved to go out for official training, competitions, or meetings, and whose meals are arranged by the organizing unit, will not be paid for during this period.

The corresponding audit rules set are: If the following conditions are met, the audit is passed:

(1)If [Travel Expense Reimbursement Form. Travel Method \supseteq Training \supseteq Travel Expense Reimbursement Form. Travel Type \supseteq Within the area, then card (Travel Expense Reimbursement Form. Accommodation Expense Amount=0)]

(2) If [(Travel Expense Reimbursement Form, Travel Method, Training) then card (Subsidy Days>2 Days, Attachment Explanation - Dispatch of Vehicles, Including Accommodation and Food)]

5 Application and Effectiveness of Supervision Plan

Through multi-level and multi-dimensional special supervision and verification of travel expenses, corresponding branch offices are required to conduct targeted and in-depth inspections for any abnormal issues discovered, such as abnormal travel days, abnormal non settlement accommodation times, and abnormal frequency of occurrence in a certain location. Report the relevant issues confirmed during the final inspection and hold accountable those who violate the rules.

Taking the application of the business travel system as an example, in 2023, no cases of exceeding the standard for taking airplanes or trains were found; No cases of exceeding the standard for reimbursement of accommodation expenses have been found, and no cases of falsely claiming accommodation expenses have been discovered so far; No false or excessive reimbursement of travel vehicle invoices has been found yet.

6 Next plan: Utilize the Existing Audit Alarm Function and Expand the Application of the Model

Based on the existing audit alarm function, continuously revise and improve the audit rules, and promote them to the city audit and review process on the basis of comprehensive application in the district company, to assist the city company in strengthening the management of travel expense reimbursement.

Strengthen the implementation of supervision and the application of typical cases, implement supervision and rectification, and report typical cases in response to the problems discovered during inspections, play the role of "warning with cases", enhance employees' awareness of rules and regulations, and prevent and control travel expenses management risks.

7 Conclusion

Travel management is just the tip of the iceberg in the application of artificial intelligence in the financial field^[1]. By implementing targeted risk control and supervision management plans, we can better address the challenges in travel management, play the role of finance in fulfilling our responsibilities in cost and expense management, ensure the effective implementation of company rules and regulations, achieve the goal of cost reduction and efficiency improvement, and promote the long-term stable development of the company.

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