ACCOUNTING, ORGANIZATIONS AND
SOCIETY
An International Journal Devoted to the Behavioural, Organizational & Social Aspects of Accounting

DESCRIPTION

Accounting, Organizations & Society is a leading international interdisciplinary journal concerned with the relationships among accounting and human behaviour, organizational and institutional structures and processes, and the wider socio-political environment of the enterprise. It aims to challenge and extend our understanding of the roles of accounting and related emergent and calculative practices in the construction of economic and societal actors, and their modes of economic organizing, including ways in which such practices influence and are influenced by the development of market and other infrastructures.

We aim to publish high quality work which draws upon diverse methodologies and theoretical developments from across the social sciences, and which illuminates the development, processes and effects of accounting within its organizational, political, historical and social contexts. AOS particularly wishes to attract innovative work which analyses accounting phenomena to advance theory development in, for example, the psychological, social psychological, organizational, sociological and human sciences.

The journal's unique focus covers, but is not limited to, such topics as:

• The roles of accounting in organizations and society;

• The contribution of accounting practices to the emergence, maintenance and transformation of organizational and societal institutions;

• The roles of accounting in the development of new organizational and institutional forms, both public and private;

• The relationships between accounting, auditing, accountability, ethics and social justice;

• Behavioural studies of accounting practices and the providers, verifiers, and users of accounting information, including cognitive aspects of accounting, judgment and decision-making processes, and the behavioural aspects of planning, control and valuation processes;

• Organizational process studies of the design, implementation and use of accounting, information and management control systems;
• Accounting for human actors, and the impact of accounting technologies upon human subjectivities and evaluations;

• The roles of accounting in shaping the design, operation and delivery of public service providers, not-for-profit entities, government bodies, as well as local, national and transnational governmental organizations;

• Social, organizational, political, and psychological studies of the standard-setting process, and the effects of accounting regulations and rules;

• The roles and practices of audit, auditors and accounting firms in the construction and understanding of organizational and societal valuations;

• Accounting for sustainability and the environment, including studies of environmental and social reporting;

• Historical studies of the emergence, transformation and impact of accounting calculations, practices, and representations, including the development and the changing roles of accounting theories, techniques, individual and teams of practitioners and their firms, professional associations, and regulators.

Benefits to authors
We also provide many author benefits, such as free PDFs, a liberal copyright policy, special discounts on Elsevier publications and much more. Please click here for more information on our author services.

Please see our Guide for Authors for information on article submission. If you require any further information or help, please visit our Support Center

AUDIENCE
Researchers and students involved in behavioural, organizational and social aspects of accounting. personnel managers, information technologists.

ABSTRACTING AND INDEXING
Research Alert
Current Contents
Social Sciences Citation Index
RePEc
Academic Journal Guide (Chartered Association of Business Schools)

EDITORIAL BOARD

Editors-in-Chief
Marcia Annisette, York University Schulich School of Business, Toronto, Ontario, Canada
Martin Messner, University of Innsbruck, Innsbruck, Austria
Hun-Tong Tan, Nanyang Technological University, Singapore, Singapore

Editors
Ranjani Krishnan, Michigan State University, East Lansing, Michigan, United States of America
Bertrand Malsch, Queen’s University, Kingston, Ontario, Canada
Andrea Mennicken, The London School of Economics and Political Science, London, United Kingdom
Brendan O’Dwyer, The University of Manchester, Alliance Manchester Business School, Manchester, United Kingdom and University of Amsterdam, Amsterdam Business School, Amsterdam, Netherlands
Mark E. Peecher, University of Illinois Urbana-Champaign Gies College of Business, Champaign, Illinois, United States of America
David Piercey, University of Massachusetts Amherst, Amherst, Massachusetts, United States of America
Keith Robson, HEC Paris Accounting and Management Control Department, Jouy en Josas, France
Michael Williamson, University of Illinois Urbana-Champaign, Urbana, Illinois, United States of America
BEFORE YOU BEGIN

*Ethics in publishing*
Please see our information on Ethics in publishing.

*Declaration of interest*
All authors must disclose any financial and personal relationships with other people or organizations that could inappropriately influence (bias) their work. Examples of potential competing interests include employment, consultancies, stock ownership, honoraria, paid expert testimony, patent applications/registrations, and grants or other funding. Authors must disclose any interests in two places: 1. A summary declaration of interest statement in the title page file (if double anonymized) or the manuscript file (if single anonymized). If there are no interests to declare then please state this: 'Declarations of interest: none'. 2. Detailed disclosures as part of a separate Declaration of Interest form, which forms part of the journal's official records. It is important for potential interests to be declared in both places and that the information matches. More information.

*Full Online Submission*
Submission to this journal proceeds totally online and you will be guided stepwise through the creation and uploading of your files. The system automatically converts source files to a single PDF file of the article, which is used in the peer-review process. Please note that even though manuscript source files are converted to PDF files at submission for the review process, these source files are needed for further processing after acceptance. All correspondence, including notification of the Editor's decision and requests for revision, takes place by e-mail removing the need for a paper trail. https://www.editorialmanager.com/AOS/default.aspx

When submitting a paper that contains a survey or experiment, the submission must include a copy of the complete research instrument as an appendix, before review of the paper will commence. For survey papers this includes the cover letter, and all questions and items included in the survey whether they are used in the evidence presented in the submitted paper or not. Please note that you should upload the complete research instrument with formatting and layout as actually used. Be sure to blank out identifying names and logos to allow for a blind review process.

*Declaration of generative AI in scientific writing*
The below guidance only refers to the writing process, and not to the use of AI tools to analyse and draw insights from data as part of the research process.

Where authors use generative artificial intelligence (AI) and AI-assisted technologies in the writing process, authors should only use these technologies to improve readability and language. Applying the technology should be done with human oversight and control, and authors should carefully review and edit the result, as AI can generate authoritative-sounding output that can be incorrect, incomplete or biased. AI and AI-assisted technologies should not be listed as an author or co-author, or be cited as an author. Authorship implies responsibilities and tasks that can only be attributed to and performed by humans, as outlined in Elsevier’s AI policy for authors.

Authors should disclose in their manuscript the use of AI and AI-assisted technologies in the writing process by following the instructions below. A statement will appear in the published work. Please note that authors are ultimately responsible and accountable for the contents of the work.

*Disclosure instructions*
Authors must disclose the use of generative AI and AI-assisted technologies in the writing process by adding a statement at the end of their manuscript in the core manuscript file, before the References list. The statement should be placed in a new section entitled ‘Declaration of Generative AI and AI-assisted technologies in the writing process’.

*Statement:* During the preparation of this work the author(s) used [NAME TOOL / SERVICE] in order to [REASON]. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication.
This declaration does not apply to the use of basic tools for checking grammar, spelling, references etc. If there is nothing to disclose, there is no need to add a statement.

**Submission declaration and verification**

Submission of an article implies that the work described has not been published previously (except in the form of an abstract, a published lecture or academic thesis, see 'Multiple, redundant or concurrent publication' for more information), that it is not under consideration for publication elsewhere, that its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder. To verify compliance, your article may be checked by Crossref Similarity Check and other originality or duplicate checking software.

**Use of inclusive language**

Inclusive language acknowledges diversity, conveys respect to all people, is sensitive to differences, and promotes equal opportunities. Content should make no assumptions about the beliefs or commitments of any reader; contain nothing which might imply that one individual is superior to another on the grounds of age, gender, race, ethnicity, culture, sexual orientation, disability or health condition; and use inclusive language throughout. Authors should ensure that writing is free from bias, stereotypes, slang, reference to dominant culture and/or cultural assumptions. We advise to seek gender neutrality by using plural nouns ("clinicians, patients/clients") as default/wherever possible to avoid using "he, she," or "he/she." We recommend avoiding the use of descriptors that refer to personal attributes such as age, gender, race, ethnicity, culture, sexual orientation, disability or health condition unless they are relevant and valid. When coding terminology is used, we recommend to avoid offensive or exclusionary terms such as "master", "slave", "blacklist" and "whitelist". We suggest using alternatives that are more appropriate and (self-) explanatory such as "primary", "secondary", "blocklist" and "allowlist". These guidelines are meant as a point of reference to help identify appropriate language but are by no means exhaustive or definitive.

**Reporting sex- and gender-based analyses**

**Reporting guidance**

For research involving or pertaining to humans, animals or eukaryotic cells, investigators should integrate sex and gender-based analyses (SGBA) into their research design according to funder/sponsor requirements and best practices within a field. Authors should address the sex and/or gender dimensions of their research in their article. In cases where they cannot, they should discuss this as a limitation to their research's generalizability. Importantly, authors should explicitly state what definitions of sex and/or gender they are applying to enhance the precision, rigor and reproducibility of their research and to avoid ambiguity or conflation of terms and the constructs to which they refer (see Definitions section below). Authors can refer to the [Sex and Gender Equity in Research (SAGER) guidelines](https://sagerguidelines.org/) and the SAGER guidelines checklist. These offer systematic approaches to the use and editorial review of sex and gender information in study design, data analysis, outcome reporting and research interpretation - however, please note there is no single, universally agreed-upon set of guidelines for defining sex and gender.

**Definitions**

Sex generally refers to a set of biological attributes that are associated with physical and physiological features (e.g., chromosomal genotype, hormonal levels, internal and external anatomy). A binary sex categorization (male/female) is usually designated at birth ("sex assigned at birth"), most often based solely on the visible external anatomy of a newborn. Gender generally refers to socially constructed roles, behaviors, and identities of women, men and gender-diverse people that occur in a historical and cultural context and may vary across societies and over time. Gender influences how people view themselves and each other, how they behave and interact and how power is distributed in society. Sex and gender are often incorrectly portrayed as binary (female/male or woman/man) and unchanging whereas these constructs actually exist along a spectrum and include additional sex categorizations and gender identities such as people who are intersex/have differences of sex development (DSD) or identify as non-binary. Moreover, the terms "sex" and "gender" can be ambiguous—thus it is important for authors to define the manner in which they are used. In addition to this definition guidance and the SAGER guidelines, the [resources on this page](https://sagerguidelines.org/) offer further insight around sex and gender in research studies.
Changes to authorship
Authors are expected to consider carefully the list and order of authors before submitting their manuscript and provide the definitive list of authors at the time of the original submission. Any addition, deletion or rearrangement of author names in the authorship list should be made only before the manuscript has been accepted and only if approved by the journal Editor. To request such a change, the Editor must receive the following from the corresponding author: (a) the reason for the change in author list and (b) written confirmation (e-mail, letter) from all authors that they agree with the addition, removal or rearrangement. In the case of addition or removal of authors, this includes confirmation from the author being added or removed.
Only in exceptional circumstances will the Editor consider the addition, deletion or rearrangement of authors after the manuscript has been accepted. While the Editor considers the request, publication of the manuscript will be suspended. If the manuscript has already been published in an online issue, any requests approved by the Editor will result in a corrigendum.

Article transfer service
This journal uses the Elsevier Article Transfer Service to find the best home for your manuscript. This means that if an editor feels your manuscript is more suitable for an alternative journal, you might be asked to consider transferring the manuscript to such a journal. The recommendation might be provided by a Journal Editor, a dedicated Scientific Managing Editor, a tool assisted recommendation, or a combination. If you agree, your manuscript will be transferred, though you will have the opportunity to make changes to the manuscript before the submission is complete. Please note that your manuscript will be independently reviewed by the new journal. More information.

Copyright
Upon acceptance of an article, authors will be asked to complete a 'Journal Publishing Agreement' (see more information on this). An e-mail will be sent to the corresponding author confirming receipt of the manuscript together with a 'Journal Publishing Agreement' form or a link to the online version of this agreement.

Subscribers may reproduce tables of contents or prepare lists of articles including abstracts for internal circulation within their institutions. Permission of the Publisher is required for resale or distribution outside the institution and for all other derivative works, including compilations and translations. If excerpts from other copyrighted works are included, the author(s) must obtain written permission from the copyright owners and credit the source(s) in the article. Elsevier has preprinted forms for use by authors in these cases.

For gold open access articles: Upon acceptance of an article, authors will be asked to complete a 'License Agreement' (more information). Permitted third party reuse of gold open access articles is determined by the author's choice of user license.

Author rights
As an author you (or your employer or institution) have certain rights to reuse your work. More information.

Elsevier supports responsible sharing
Find out how you can share your research published in Elsevier journals.

Role of the funding source
You are requested to identify who provided financial support for the conduct of the research and/or preparation of the article and to briefly describe the role of the sponsor(s), if any, in study design; in the collection, analysis and interpretation of data; in the writing of the report; and in the decision to submit the article for publication. If the funding source(s) had no such involvement, it is recommended to state this.

Open access
Please visit our Open Access page for more information.

Accounting, Organizations and Society is compliant with the Open Access requirements of the Research Councils in the United Kingdom (RCUK compliant): the UK embargo period is 24 months.
Researcher Academy is a free e-learning platform designed to support early and mid-career researchers throughout their research journey. The "Learn" environment at Researcher Academy offers several interactive modules, webinars, downloadable guides and resources to guide you through the process of writing for research and going through peer review. Feel free to use these free resources to improve your submission and navigate the publication process with ease.

Language (usage and editing services)
Please write your text in good English (American or British usage is accepted, but not a mixture of these). Authors who feel their English language manuscript may require editing to eliminate possible grammatical or spelling errors and to conform to correct scientific English may wish to use the English Language Editing service available from Elsevier's Author Services.

PREPARATION

Peer review
This journal operates a double anonymized review process. All contributions will be initially assessed by the editor for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two independent expert reviewers to assess the scientific quality of the paper. The Editor is responsible for the final decision regarding acceptance or rejection of articles. The Editor's decision is final. Editors are not involved in decisions about papers which they have written themselves or have been written by family members or colleagues or which relate to products or services in which the editor has an interest. Any such submission is subject to all of the journal's usual procedures, with peer review handled independently of the relevant editor and their research groups. More information on types of peer review.

Double anonymized review
This journal uses double anonymized review, which means the identities of the authors are concealed from the reviewers, and vice versa. More information is available on our website. To facilitate this, please include the following separately:

Title page (with author details): This should include the title, authors' names, affiliations, acknowledgements and any Declaration of Interest statement, and a complete address for the corresponding author including an e-mail address.

Anonymized manuscript (no author details): The main body of the paper (including the references, figures, tables and any acknowledgements) should not include any identifying information, such as the authors' names or affiliations.

Essential title page information
• Title. Concise and informative. Titles are often used in information-retrieval systems. Avoid abbreviations and formulae where possible.
• Author names and affiliations. Please clearly indicate the given name(s) and family name(s) of each author and check that all names are accurately spelled. You can add your name between parentheses in your own script behind the English transliteration. Present the authors' affiliation addresses (where the actual work was done) below the names. Indicate all affiliations with a lower-case superscript letter immediately after the author's name and in front of the appropriate address. Provide the full postal address of each affiliation, including the country name and, if available, the e-mail address of each author.
• Corresponding author. Clearly indicate who will handle correspondence at all stages of refereeing and publication, also post-publication. This responsibility includes answering any future queries about Methodology and Materials. Ensure that the e-mail address is given and that contact details are kept up to date by the corresponding author.
• Present/permanent address. If an author has moved since the work described in the article was done, or was visiting at the time, a 'Present address' (or 'Permanent address') may be indicated as a footnote to that author's name. The address at which the author actually did the work must be retained as the main, affiliation address. Superscript Arabic numerals are used for such footnotes.

Highlights
Highlights are optional yet highly encouraged for this journal, as they increase the discoverability of your article via search engines. They consist of a short collection of bullet points that capture the novel results of your research as well as new methods that were used during the study (if any). Please have a look at the examples here: example Highlights.
Highlights should be submitted in a separate editable file in the online submission system. Please use 'Highlights' in the file name and include 3 to 5 bullet points (maximum 85 characters, including spaces, per bullet point).

Abstract
A concise and factual abstract is required. The abstract should state briefly the purpose of the research, the principal results and major conclusions. An abstract is often presented separately from the article, so it must be able to stand alone. For this reason, References should be avoided, but if essential, then cite the author(s) and year(s). Also, non-standard or uncommon abbreviations should be avoided, but if essential they must be defined at their first mention in the abstract itself.

Keywords
Immediately after the abstract, provide a maximum of 6 keywords, using American spelling and avoiding general and plural terms and multiple concepts (avoid, for example, 'and', 'of'). Be sparing with abbreviations: only abbreviations firmly established in the field may be eligible. These keywords will be used for indexing purposes.

Abbreviations
Define abbreviations that are not standard in this field in a footnote to be placed on the first page of the article. Such abbreviations that are unavoidable in the abstract must be defined at their first mention there, as well as in the footnote. Ensure consistency of abbreviations throughout the article.

Formatting of funding sources
List funding sources in this standard way to facilitate compliance to funder's requirements:

Funding: This work was supported by the National Institutes of Health [grant numbers xxxx, yyyyy]; the Bill & Melinda Gates Foundation, Seattle, WA [grant number zzzz]; and the United States Institutes of Peace [grant number aaaa].

It is not necessary to include detailed descriptions on the program or type of grants and awards. When funding is from a block grant or other resources available to a university, college, or other research institution, submit the name of the institute or organization that provided the funding.

If no funding has been provided for the research, it is recommended to include the following sentence:

This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors.

Nomenclature and units
Follow internationally accepted rules and conventions: use the international system of units (SI). If other quantities are mentioned, give their equivalent in SI. Authors wishing to present a table of nomenclature should do so on the second page of their manuscript.

Math formulae
Please submit math equations as editable text and not as images. Present simple formulae in line with normal text where possible and use the solidus (/) instead of a horizontal line for small fractional terms, e.g., X/Y. In principle, variables are to be presented in italics. Powers of e are often more conveniently denoted by exp. Number consecutively any equations that have to be displayed separately from the text (if referred to explicitly in the text).

Footnotes
Footnotes should be used sparingly. Number them consecutively throughout the article. Many word processors can build footnotes into the text, and this feature may be used. Otherwise, please indicate the position of footnotes in the text and list the footnotes themselves separately at the end of the article. Do not include footnotes in the Reference list.

Artwork
Electronic artwork
General points
• Make sure you use uniform lettering and sizing of your original artwork.
• Embed the used fonts if the application provides that option.
• Aim to use the following fonts in your illustrations: Arial, Courier, Times New Roman, Symbol, or use fonts that look similar.
• Number the illustrations according to their sequence in the text.
• Use a logical naming convention for your artwork files.
• Provide captions to illustrations separately.
• Size the illustrations close to the desired dimensions of the published version.
• Submit each illustration as a separate file.
• Ensure that color images are accessible to all, including those with impaired color vision.

A detailed guide on electronic artwork is available. **You are urged to visit this site; some excerpts from the detailed information are given here.**

**Formats**

If your electronic artwork is created in a Microsoft Office application (Word, PowerPoint, Excel) then please supply 'as is' in the native document format.

Regardless of the application used other than Microsoft Office, when your electronic artwork is finalized, please 'Save as' or convert the images to one of the following formats (note the resolution requirements for line drawings, halftones, and line/halftone combinations given below):

- **EPS (or PDF):** Vector drawings, embed all used fonts.
- **TIFF (or JPEG):** Color or grayscale photographs (halftones), keep to a minimum of 300 dpi.
- **TIFF (or JPEG):** Bitmapped (pure black & white pixels) line drawings, keep to a minimum of 1000 dpi.
- **TIFF (or JPEG):** Combinations bitmapped line/half-tone (color or grayscale), keep to a minimum of 500 dpi.

**Please do not:**

- Supply files that are optimized for screen use (e.g., GIF, BMP, PICT, WPG); these typically have a low number of pixels and limited set of colors;
- Supply files that are too low in resolution;
- Submit graphics that are disproportionately large for the content.

**Color artwork**

Please make sure that artwork files are in an acceptable format (TIFF (or JPEG), EPS (or PDF), or MS Office files) and with the correct resolution. If, together with your accepted article, you submit usable color figures then Elsevier will ensure, at no additional charge, that these figures will appear in color online (e.g., ScienceDirect and other sites) regardless of whether or not these illustrations are reproduced in color in the printed version. **For color reproduction in print, you will receive information regarding the costs from Elsevier after receipt of your accepted article.** Please indicate your preference for color: in print or online only. [Further information on the preparation of electronic artwork.](#)

**Figure captions**

Ensure that each illustration has a caption. Supply captions separately, not attached to the figure. A caption should comprise a brief title (not on the figure itself) and a description of the illustration. Keep text in the illustrations themselves to a minimum but explain all symbols and abbreviations used.

**Tables**

Please submit tables as editable text and not as images. Tables can be placed either next to the relevant text in the article, or on separate page(s) at the end. Number tables consecutively in accordance with their appearance in the text and place any table notes below the table body. Be sparing in the use of tables and ensure that the data presented in them do not duplicate results described elsewhere in the article. Please avoid using vertical rules and shading in table cells.

**Supplementary data**

Elsevier accepts electronic supplementary material to support and enhance your scientific research. Supplementary files offer the author additional possibilities to publish supporting applications, high-resolution images, background datasets, sound clips and more. Supplementary files supplied will be published online alongside the electronic version of your article in Elsevier Web products, including ScienceDirect: [http://www.sciencedirect.com](http://www.sciencedirect.com). In order to ensure that your submitted material is directly usable, please provide the data in one of our recommended file formats.

**References**

**Citation in text**

Please ensure that every reference cited in the text is also present in the reference list (and vice versa). Any references cited in the abstract must be given in full. Unpublished results and personal communications are not recommended in the reference list, but may be mentioned in the text. If these references are included in the reference list they should follow the standard reference style of the...
journal and should include a substitution of the publication date with either 'Unpublished results' or 'Personal communication'. Citation of a reference as 'in press' implies that the item has been accepted for publication.

Web references
As a minimum, the full URL should be given and the date when the reference was last accessed. Any further information, if known (DOI, author names, dates, reference to a source publication, etc.), should also be given. Web references can be listed separately (e.g., after the reference list) under a different heading if desired, or can be included in the reference list.

Data references
This journal encourages you to cite underlying or relevant datasets in your manuscript by citing them in your text and including a data reference in your Reference List. Data references should include the following elements: author name(s), dataset title, data repository, version (where available), year, and global persistent identifier. Add [dataset] immediately before the reference so we can properly identify it as a data reference. The [dataset] identifier will not appear in your published article.

Preprint references
Where a preprint has subsequently become available as a peer-reviewed publication, the formal publication should be used as the reference. If there are preprints that are central to your work or that cover crucial developments in the topic, but are not yet formally published, these may be referenced. Preprints should be clearly marked as such, for example by including the word preprint, or the name of the preprint server, as part of the reference. The preprint DOI should also be provided.

References in a special issue
Please ensure that the words 'this issue' are added to any references in the list (and any citations in the text) to other articles in the same Special Issue.

Reference management software
Most Elsevier journals have their reference template available in many of the most popular reference management software products. These include all products that support Citation Style Language styles, such as Mendeley. Using citation plug-ins from these products, authors only need to select the appropriate journal template when preparing their article, after which citations and bibliographies will be automatically formatted in the journal's style. If no template is yet available for this journal, please follow the format of the sample references and citations as shown in this Guide. If you use reference management software, please ensure that you remove all field codes before submitting the electronic manuscript. More information on how to remove field codes from different reference management software.

Reference style

List: references should be arranged first alphabetically and then further sorted chronologically if necessary. More than one reference from the same author(s) in the same year must be identified by the letters 'a', 'b', 'c', etc., placed after the year of publication.

Examples:
Reference to a journal publication:
Reference to a journal publication with an article number:
Reference to a book:
Reference to a chapter in an edited book:
Reference to a website:
Reference to a dataset:

Reference to a conference paper or poster presentation:

Reference to software:

Journal abbreviations source
Journal names should be abbreviated according to the List of Title Word Abbreviations.

Data visualization
Include interactive data visualizations in your publication and let your readers interact and engage more closely with your research. Follow the instructions here to find out about available data visualization options and how to include them with your article.

Research data
This journal requires and enables you to share data that supports your research publication where appropriate, and enables you to interlink the data with your published articles. Research data refers to the results of observations or experimentation that validate research findings, which may also include software, code, models, algorithms, protocols, methods and other useful materials related to the project.

Below are a number of ways in which you can associate data with your article or make a statement about the availability of your data when submitting your manuscript. When sharing data in one of these ways, you are expected to cite the data in your manuscript and reference list. Please refer to the "References" section for more information about data citation. For more information on depositing, sharing and using research data and other relevant research materials, visit the research data page.

Data linking
If you have made your research data available in a data repository, you can link your article directly to the dataset. Elsevier collaborates with a number of repositories to link articles on ScienceDirect with relevant repositories, giving readers access to underlying data that gives them a better understanding of the research described.

There are different ways to link your datasets to your article. When available, you can directly link your dataset to your article by providing the relevant information in the submission system. For more information, visit the database linking page.

For supported data repositories a repository banner will automatically appear next to your published article on ScienceDirect.

In addition, you can link to relevant data or entities through identifiers within the text of your manuscript, using the following format: Database: xxxx (e.g., TAIR: AT1G01020; CCDC: 734053; PDB: 1XFN).

Research Elements
This journal enables you to publish research objects related to your original research – such as data, methods, protocols, software and hardware – as an additional paper in a Research Elements journal.

Research Elements is a suite of peer-reviewed, open access journals which make your research objects findable, accessible and reusable. Articles place research objects into context by providing detailed descriptions of objects and their application, and linking to the associated original research articles. Research Elements articles can be prepared by you, or by one of your collaborators.

During submission, you will be alerted to the opportunity to prepare and submit a manuscript to one of the Research Elements journals.
More information can be found on the Research Elements page.

**Data statement**
To foster transparency, we encourage you to state the availability of your data in your submission. This may be a requirement of your funding body or institution. If your data is unavailable to access or unsuitable to post, you will have the opportunity to indicate why during the submission process, for example by stating that the research data is confidential. The statement will appear with your published article on ScienceDirect. For more information, visit the Data Statement page.

**Submission checklist**
It is hoped that this list will be useful during the final checking of an article prior to sending it to the journal’s Editor for review. Please consult this Guide for Authors for further details of any item.

**Ensure that the following items are present:**
One Author designated as corresponding Author:
- E-mail address
- Full postal address
- Telephone and fax numbers
All necessary files have been uploaded
- Keywords
- All figure captions
- All tables (including title, description, footnotes)
Further considerations
- Manuscript has been "spellchecked" and "grammar-checked"
- References are in the correct format for this journal
- All references mentioned in the Reference list are cited in the text, and vice versa
- Permission has been obtained for use of copyrighted material from other sources (including the Web)
- Color figures are clearly marked as being intended for color reproduction on the Web (free of charge) and in print or to be reproduced in color on the Web (free of charge) and in black-and-white in print
- If only color on the Web is required, black and white versions of the figures are also supplied for printing purposes
For any further information please visit our customer support site at service.elsevier.com
- Where authors are submitting surveys or laboratory experiments it is essential that they include a full copy of the research instrument as an appendix to the paper.

**AFTER ACCEPTANCE**

**Online proof correction**
To ensure a fast publication process of the article, we kindly ask authors to provide us with their proof corrections within two days. Corresponding authors will receive an e-mail with a link to our online proofing system, allowing annotation and correction of proofs online. The environment is similar to MS Word: in addition to editing text, you can also comment on figures/tables and answer questions from the Copy Editor. Web-based proofing provides a faster and less error-prone process by allowing you to directly type your corrections, eliminating the potential introduction of errors.
If preferred, you can still choose to annotate and upload your edits on the PDF version. All instructions for proofing will be given in the e-mail we send to authors, including alternative methods to the online version and PDF.
We will do everything possible to get your article published quickly and accurately. Please use this proof only for checking the typesetting, editing, completeness and correctness of the text, tables and figures. Significant changes to the article as accepted for publication will only be considered at this stage with permission from the Editor. It is important to ensure that all corrections are sent back to us in one communication. Please check carefully before replying, as inclusion of any subsequent corrections cannot be guaranteed. Proofreading is solely your responsibility.

**Offprints**
The corresponding author will, at no cost, receive a customized Share Link providing 50 days free access to the final published version of the article on ScienceDirect. The Share Link can be used for sharing the article via any communication channel, including email and social media. For an extra charge, paper offprints can be ordered via the offprint order form which is sent once the article is accepted for publication. Corresponding authors who have published their article gold open access do not receive a Share Link as their final published version of the article is available open access on ScienceDirect and can be shared through the article DOI link.
AUTHOR INQUIRIES
Visit the Elsevier Support Center to find the answers you need. Here you will find everything from Frequently Asked Questions to ways to get in touch. You can also check the status of your submitted article or find out when your accepted article will be published.

© Copyright 2018 Elsevier | https://www.elsevier.com