# DESCRIPTION

Management Accounting Research aims to serve as a vehicle for publishing original scholarly work in the field of management accounting. The Journal welcomes original research papers using archival, case, experimental, field, survey or any other relevant empirical method, as well as analytical modelling, framework or thought pieces, substantive review articles, and shorter papers such as comments or research notes subject to peer review. The Journal provides an international forum for the dissemination of original scholarly contributions drawing on any relevant source discipline suitable to examine and elicit novel implications for management accounting practices or systems in use in any type of organization globally.

**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

Management accounting researchers

# IMPACT FACTOR

2019: 3.054 © Clarivate Analytics Journal Citation Reports 2020

# ABSTRACTING AND INDEXING

Scopus
ABI/Inform
EDITORIAL BOARD

Editor-in-Chief
W. Van der Stede, London School of Economics, United Kingdom

Associate Editors
M.A. Abernethy, University of Melbourne, Australia
T. Ahrens, United Arab Emirates University, United Arab Emirates
H. Dekker, VU Amsterdam, Netherlands
A. Farrell, Miami University, United States
M. Hall, Monash University, Australia
T. Pfeiffer, University of Vienna, Austria

Founding Editors
M. Bromwich, The London School of Economics and Political Science, United Kingdom
R. Scapens, The University of Manchester Alliance Manchester Business School, United Kingdom

Editorial Board
S. Anderson, University of California Davis, United States of America
A. Bhimani, The London School of Economics and Political Science, United Kingdom
T. Bjørnenak, Norwegian School of Economics, Norway
A. Brüggen, Maastricht University, Netherlands
C. Busco, University of Roehampton, United Kingdom
E. Cardinaels, Tilburg University, Netherlands
S. Carmona, IE Business School, Spain
P. Casas-Arce, Arizona State University, United States
C. Chapman, University of Bristol, United Kingdom
C. Chen, University of Illinois at Urbana-Champaign, United States
M. Cheng, University of New South Wales, Australia
R. Chenhall, Monash University, Australia
N. Dai, University of International Business and Economics, China
C. Dambrin, ESCP Business School, France
A. Davila, University of Navarra, Spain
B. Dierynck, Tilburg University, Netherlands
S. Dikolli, University of Virginia Darden School of Business, United States
D. Erkens, China Europe International Business School, China
C. Free, The University of Sydney Business School, Australia
J. Gerdin, Orebro University, Sweden
J. Glover, Columbia University, USA
R. Göx, University of Zurich, Switzerland
I. Grabner, Vienna University of Economics and Business, Austria
M. Granlund, Turku School of Economics, Finland
A. Hansen, Copenhagen Business School, Denmark
F. Hartmann, Radboud University School of Management, Netherlands
C. Hofmann, Ludwig Maximilians University Munich, Germany
K. Kelly, University of Central Florida, United States
K. Kraus, Stockholm School of Economics, Sweden
E. Labro, The University of North Carolina at Chapel Hill, United States of America
T. Libby, University of Central Florida, United States
A. Lilis, The University of Melbourne, Australia
A. Lowe, RMIT University, Australia
K. Lukka, Turku School of Economics, Finland
V. Maas, University of Amsterdam, Netherlands
M. Mahiendorf, Frankfurt School of Finance & Management, Germany
T. Malmi, Aalto University, Finland
M. Matejka, Arizona State University, United States
E. Matsumura, University of Wisconsin Madison, United States of America
M. Messner, University of Innsbruck, Austria
A. Mikes, Oxford University, Said Business School, United Kingdom
S. Modell, The University of Manchester Alliance Manchester Business School, United Kingdom
J. Mouriitzen, Copenhagen Business School, Denmark
N. O’Connor, Monash University, Malaysia
P. Quattrone, The University of Manchester Alliance Manchester Business School, United Kingdom
M. van Rinsum, Erasmus University Rotterdam, Netherlands
J. Roberts, The University of Sydney, Australia
U. Schiller, University of Basel, Switzerland
K. Sedatole, Emory University, United States
J. Shin, Seoul National University, Korea
D. Smith, RMIT University, Australia
N. Soderstrom, University of Melbourne, Australia
W. Tayler, Brigham Young University, United States
A. Van den Abbeele, KU Leuven, Belgium
A. Wagenhofer, University of Graz, Austria
D. Weiss, Tel Aviv University, Israel
S. Widener, Clemson University, United States of America
M. Wouters, Karlsruhe Institute of Technology (KIT), Germany
GUIDE FOR AUTHORS

Submission checklist
You can use this list to carry out a final check of your submission before you send it to the journal for review. Please check the relevant section in this Guide for Authors for more details.

Ensure that the following items are present:

One author has been designated as the corresponding author with contact details:
• E-mail address
• Full postal address

All necessary files have been uploaded:
Manuscript:
• Include keywords
• All figures (include relevant captions)
• All tables (including titles, description, footnotes)
• Ensure all figure and table citations in the text match the files provided
• Indicate clearly if color should be used for any figures in print
Graphical Abstracts / Highlights files (where applicable)
Supplemental files (where applicable)

Further considerations
• Manuscript has been 'spell checked' and 'grammar checked'
• 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 Internet)
• A competing interests statement is provided, even if the authors have no competing interests to declare
• Journal policies detailed in this guide have been reviewed
• Referee suggestions and contact details provided, based on journal requirements

For further information, visit our Support Center.

BEFORE YOU BEGIN

Ethics in publishing
Please see our information pages on Ethics in publishing and Ethical guidelines for journal publication.

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'. This summary statement will be ultimately published if the article is accepted. 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.

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 originality, your article may be checked by the originality detection service Crossref Similarity Check.
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. These guidelines are meant as a point of reference to help identify appropriate language but are by no means exhaustive or definitive.

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.

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 then this should be stated.

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

Submission
Our online submission system guides you stepwise through the process of entering your article details and uploading your files. The system converts your article files to a single PDF file used in the peer-review process. Editable files (e.g., Word, LaTeX) are required to typeset your article for final publication. All correspondence, including notification of the Editor's decision and requests for revision, is sent by e-mail.

Related work
If the submitted paper shares data or a substantially similar or overlapping research question with any other work (published or not), then this should be noted in the cover letter accompanying the submission, where the unique contribution of the submitted paper should be clearly described to the Editor in light of the other work.

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.

Use of word processing software
It is important that the file is saved in the native format of the word processor used. The text should be in single-column format and printed in a 12pt font with 1.5 line spacing. Keep the layout of the text as simple as possible. Most formatting codes will be removed and replaced on processing the article. In particular, do not use the word processor's options to justify text or to hyphenate words. However, do use bold face, italics, subscripts, superscripts etc. When preparing tables, if you are using a table grid, use only one grid for each individual table and not a grid for each row. If no grid is used, use tabs, not spaces, to align columns. The electronic text should be prepared in a way very similar to that of conventional manuscripts (see also the Guide to Publishing with Elsevier: https://www.elsevier.com/guidepublication). Note that source files of figures, tables and text graphics will be required whether or not you embed your figures in the text. See also the section on Electronic artwork.
To avoid unnecessary errors you are strongly advised to use the 'spell-check' and 'grammar-check' functions of your word processor.

Article structure
Subdivision - numbered sections
Divide your article into clearly defined and numbered sections. Subsections should be numbered 1.1 (then 1.1.1, 1.1.2, ...), 1.2, etc. (the abstract is not included in section numbering). Use this numbering also for internal cross-referencing: do not just refer to 'the text'. Any subsection may be given a brief heading. Each heading should appear on its own separate line.

Introduction
State the objectives of the work and provide an adequate background, avoiding a detailed literature survey or a summary of the results.

Material and methods
Provide sufficient details to allow the work to be reproduced by an independent researcher. Methods that are already published should be summarized, and indicated by a reference. If quoting directly from a previously published method, use quotation marks and also cite the source. Any modifications to existing methods should also be described.

Theory/calculation
A Theory section should extend, not repeat, the background to the article already dealt with in the Introduction and lay the foundation for further work. In contrast, a Calculation section represents a practical development from a theoretical basis.

Results
Results should be clear and concise.

Discussion
This should explore the significance of the results of the work, not repeat them. A combined Results and Discussion section is often appropriate. Avoid extensive citations and discussion of published literature.

Conclusions
The main conclusions of the study may be presented in a short Conclusions section, which may stand alone or form a subsection of a Discussion or Results and Discussion section.

Appendices
If there is more than one appendix, they should be identified as A, B, etc. Formulae and equations in appendices should be given separate numbering: Eq. (A.1), Eq. (A.2), etc.; in a subsequent appendix, Eq. (B.1) and so on. Similarly for tables and figures: Table A.1; Fig. A.1, etc.

Vitae
It is optional to include in the manuscript a short (maximum 100 words) biography of each author, along with a passport-type photograph accompanying the other figures.

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.

Acknowledgements
Collate acknowledgements in a separate section at the end of the article before the references and do not, therefore, include them on the title page, as a footnote to the title or otherwise. List here those individuals who provided help during the research (e.g., providing language help, writing assistance or proof reading the article, etc.).

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, yyyy]; 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, please include the following sentence:

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

Math formulae
Present simple formulae in the line of 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).

Research instruments and databases
Where research instruments, such as survey questionnaires or experimental material, have been used, two copies (or an electronic version) must be submitted with the manuscript, even if they are not expected to be published. This is to enable the reviewers to assess the validity of the research design. Whenever possible, authors are encouraged to make their data available to other researchers. Authors of papers using databases should indicate (in a footnote or in the text) whether their data is available to other researchers and, if so, how it can be obtained.
**Experimental studies**
Experimental papers should contain a theoretical framework for the study and a theoretical justification for both the experimental task and the choice of subjects.

**Case studies**
In addition to a strong theoretical framework, case study papers should include an explanation of how the data has been analysed, as well as collected, and the choice of case(s) should be justified in terms of the theoretical framework used for the study.

When submitting papers containing case studies of named companies and the data used it not in the public domain the author(s) must confirm that the companies concerned have given their permission for the material to be published and their name to be used. Alternatively, where case studies are reported anonymously the author(s) must confirm that they have permission to publish the material in this form. In all cases it is the responsibility of the author(s) to secure the necessary permissions from the companies concerned.

**Footnotes**
Footnotes should be used sparingly. Number them consecutively throughout the article, using superscript Arabic numbers. Many wordprocessors build footnotes into the text, and this feature may be used. Should this not be the case, indicate the position of footnotes in the text and present the footnotes themselves separately at the end of the article. Do not include footnotes in the Reference list.

**Table footnotes**
Indicate each footnote in a table with a superscript lowercase letter.

**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.

**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.

**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.

Users of Mendeley Desktop can easily install the reference style for this journal by clicking the following link: http://open.mendeley.com/use-citation-style/management-accounting-research

When preparing your manuscript, you will then be able to select this style using the Mendeley plug-ins for Microsoft Word or LibreOffice.

**Reference style**

**Text:** All citations in the text should refer to:

1. **Single author:** the author's name (without initials, unless there is ambiguity) and the year of publication;
2. **Two authors:** both authors' names and the year of publication;

3. **Three or more authors:** first author's name followed by 'et al.' and the year of publication.

Citations may be made directly (or parenthetically). Groups of references can be listed either first alphabetically, then chronologically, or vice versa.

Examples: 'as demonstrated (Allan, 2000a, 2000b, 1999; Allan and Jones, 1999).... Or, as demonstrated (Jones, 1999; Allan, 2000)... Kramer et al. (2010) have recently shown ...

**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:

**Video**

Elsevier accepts video material and animation sequences to support and enhance your scientific research. Authors who have video or animation files that they wish to submit with their article are strongly encouraged to include links to these within the body of the article. This can be done in the same way as a figure or table by referring to the video or animation content and noting in the body text where it should be placed. All submitted files should be properly labeled so that they directly relate to the video file's content. In order to ensure that your video or animation material is directly usable, please provide the file in one of our recommended file formats with a preferred maximum size of 150 MB per file, 1 GB in total. Video and animation files supplied will be published online in the electronic version of your article in Elsevier Web products, including ScienceDirect. Please supply 'stills' with your files: you can choose any frame from the video or animation or make a separate image. These will be used instead of standard icons and will personalize the link to your video data. For more detailed instructions please visit our video instruction pages. Note: since video and animation cannot be embedded in the print version of the journal, please provide text for both the electronic and the print version for the portions of the article that refer to this content.

**Supplementary material**

Supplementary material such as applications, images and sound clips, can be published with your article to enhance it. Submitted supplementary items are published exactly as they are received (Excel or PowerPoint files will appear as such online). Please submit your material together with the article and supply a concise, descriptive caption for each supplementary file. If you wish to make changes to supplementary material during any stage of the process, please make sure to provide an updated file. Do not annotate any corrections on a previous version. Please switch off the 'Track Changes' option in Microsoft Office files as these will appear in the published version.

**Research data**

This journal encourages 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. To facilitate reproducibility and data reuse, this journal also encourages you to share your 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. If you are sharing data in one of these ways, you are encouraged 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).

**Mendeley Data**
This journal supports Mendeley Data, enabling you to deposit any research data (including raw and processed data, video, code, software, algorithms, protocols, and methods) associated with your manuscript in a free-to-use, open access repository. During the submission process, after uploading your manuscript, you will have the opportunity to upload your relevant datasets directly to Mendeley Data. The datasets will be listed and directly accessible to readers next to your published article online.

For more information, visit the Mendeley Data for journals page.

**Data in Brief**
You have the option of converting any or all parts of your supplementary or additional raw data into a data article published in Data in Brief. A data article is a new kind of article that ensures that your data are actively reviewed, curated, formatted, indexed, given a DOI and made publicly available to all upon publication (watch this video describing the benefits of publishing your data in Data in Brief). You are encouraged to submit your data article for Data in Brief as an additional item directly alongside the revised version of your manuscript. If your research article is accepted, your data article will automatically be transferred over to Data in Brief where it will be editorially reviewed, published open access and linked to your research article on ScienceDirect. Please note an open access fee is payable for publication in Data in Brief. Full details can be found on the Data in Brief website. Please use this template to write your Data in Brief data article.

**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.

**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. Both corresponding and co-authors may order offprints at any time via Elsevier's Author Services. 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