

Model tax convention four related studies issues in international taxation (PDF)

INTERNATIONAL TAX AVOIDANCE AND EVASION Issues in International Taxation Model Tax Convention: Four Related Studies Model Tax Convention Issues in International Taxation International Tax Avoidance and Evasion Four Related Studies Handbook of EHealth Evaluation The Literature Review Qualitative Research to Test Four Advertising Concepts Related to Skills and Learning Effect of using learning Management System on academic Performance of Students in financial Accounting in Secondary School in Bauchi State Resources in Education Health Planning Reports Subject Index Infantry Proceedings of the 2nd International Student Conference on Linguistics (ISCL 2022) School Management and School Methods Virginia School Report ... Biennial Report [etc.] Annual Reports of Officers, Boards and Institutions of the Commonwealth of Virginia Annual Report of the Superintendent of Public Instruction of the Commonwealth of Virginia Virginia School Report Structural Studies of Some Iron Carbonyl Complexes Making Sense of Learning Proceedings of the Fourth International Congress on Mathematical Education Practical Ignition Problems Related to Intrinsic Safety in Mine Equipment The Literature Review Resilience, Complete Mental Health and Academic Achievement in Traditional and Non-traditional First Year Psychology Students Quantitative Biology Testing Second Language Speaking Writing Your Journal Article in Twelve Weeks University of Illinois Studies in Language and Literature Sleep Disorders and Sleep Deprivation Annual Catalogue of the Officers and Students of Cornell College Parenting Matters The Famous Four Research on PISA Qualitative Research in Health Care Encyclopedia of Peace Education Using Print Media in Work-related Traumatic Fatality Research A Statistical Synthesis of Tobacco-related Studies Published in Four Journals of Health Education-related Association, 1980-1989 Handbook of Research on Entrepreneurship and Creativity Magnesium in the Central Nervous System A Short Guide to Action Research The Health Effects of Cannabis and Cannabinoids

INTERNATIONAL TAX AVOIDANCE AND EVASION 1987 this publication includes four recent reports of the committee on fiscal affairs that have resulted in changes to the commentary of the model tax convention on income and on capital

Issues in International Taxation Model Tax Convention: Four Related Studies 1992-12-23 four reports of the oecd that have resulted in changes to the commentary of the model tax convention on income and on capital the studies deal with the computation of the 183 day rule of sub paragraph 2b of article 15 of the model the application of tax conventions to triangular cases the tax treatment of software payments and the tax treatment of employees contributions to foreign pension schemes

Model Tax Convention 1992 the first report outlines the reasons why international tax avoidance and evasion through the use of tax havens is a concern to the tax authorities of oecd member countries and examines measures introduced to combat such use the second report sets out the problems posed for tax administrations by the fact that their resident taxpayers make use of base companies generally subsidiary companies in tax havens to shelter there income derived from source countries which may in some cases be the residence country itself and in that way to escape tax normally payable to the country of residence the third report deals with the problems created for tax authorities in source countries by the mechanism of treaty shopping the final report deals with taxation and the abuse of bank secrecy

Issues in International Taxation International Tax Avoidance and Evasion Four Related Studies 1987-04-30 to order please visit onlineacademiccommunity.uvic.ca/press/books/ordering

Handbook of EHealth Evaluation 2016-11 lecturers request an e inspection copy of this text or contact your local sage representative to discuss your course needs this second edition of diana ridley s bestselling book provides a step by step guide to conducting a literature search and literature review using cases and examples throughout to demonstrate best practice ridley outlines practical strategies for conducting a systematic search of the available literature reading and note taking and writing up your literature review as part of an undergraduate research project masters dissertation or phd thesis new to this edition are examples drawn from a wide range of disciplines a new chapter on conducting systematic reviews increased guidance on evaluating the quality of online sources and online literature enhanced guidance in dealing with copyright and permissions issues visit the companion website for the literature review this book also comes with a companion website containing a wide range of examples of successful literature reviews from various academic disciplines sage study skills are essential study guides for students of all levels from how to write great essays and succeeding at university to writing your undergraduate dissertation and doing postgraduate research sage study skills help you get the best from your time at university visit the sage study skills

website for tips quizzes and videos on study success

The Literature Review 2012-07-23 academic paper from the year 2021 in the subject pedagogy school pedagogics course accounting technology language english abstract this study aimed at finding out the effect of using learning management system on academic performance of students on financial accounting in secondary schools in bauchi state four specific objectives four research questions and four related null hypotheses were formulated the research design adopted was a quasi experimental design with a population of 10 790 secondary schools students ii that are offering fa in bauchi state purposive sampling technique was used in the selection of the students where the sample size was 240 students and also purposive sampling technique was used in selecting the experimental and control groups mean and standard deviation were used to answer the four research questions independent sample t test was used to test null hypothesis one and four while paired sample t test was used in testing the null hypotheses two and three all null hypotheses were tested at 0 05 level of significance the findings of the study revealed among others that there was a significant difference in the achievement of the students of sss ii taught fa using lms tool compared to those taught using conventional method it was concluded that lms is effective in teaching fa for better students academic performance in secondary school based on this finding it was recommended among others that teachers should intensify efforts in the use of lms tool in teaching fa in secondary schools in bauchi state

Qualitative Research to Test Four Advertising Concepts Related to Skills and Learning 2003 this is an open access book linguistics as a field of study discussing languages plays a fundamental role in the life of humans it affects the human way of thinking in various aspects in turn there is a pervasive influence of language on our daily lives the impact is that the work of linguists is no longer only managing language in one discipline but relating and interconnecting the linguistics with other fields at a further level linguistic studies have now been carried out in various fields including psychology anthropology neuroscience law philosophy computer science communications and education linguistics enthusiasts find practical solutions for their linguistic training in the computer law and forensic industries teaching foreign languages and english as a second language translation and interpretation speech pathology lexicography and policymaking in government and education nowadays these jobs are however no longer operational but encounter many challenges especially in the global era the digital revolution has created new avenues for language use and new communication modalities the existence of technology mediates our linguistic and social interactions the pervasive influence of technology on human development has the potential to influence language acquisition and change social behavior in this global era many challenges in human life arise our brave new digital world has caused some discord for language activists and if harsh text speakers do not feel good woe ensues our new diet of round shaped emojis our language and our relationship to language have developed to keep pace with cultural changes furthermore since the spread of the covid 19 pandemic society has been carrying out communication online through the internet and social to society has been accustomed to doing it that way one of the challenges linguistics studies are facing is the implementation of appropriate language capacity there are conditions for the use of inaccurate languages according to standardized rules in communication through online media to solve this reciprocal interactions are also important for creating a pool of different perspectives among the smart human community in total digital technologies are also changing the ways we learn and teach as well as the ways we compose and research these changes are occurring throughout the academy including the humanities a set of disciplines less associated with technology in an effort to vanquish the challenges trending in the linguistic study in order to depict the future perspectives on it established in the description above fresh ideas from the younger generations are needed for that purpose the graduate school of linguistics the postgraduate program university of warmadewa in collaboration with other institutes presents an international academic discussion forum in the form of a conference this event is themed the 2nd student conference on linguistics trends and future perspectives in language study and language teaching through the forum students from various parts of the world are expected to share bright and innovative ideas to discover solutions to the problems and challenges faced by linguistics today and in the coming future

Effect of using learning Management System on academic Performance of Students in financial Accounting in Secondary School in Bauchi State 2021-02-03 this textbook brings together findings from global research on teaching and learning with an emphasis on secondary and higher education the book is unique in that the content is selected in an original way and its presentation reflects the most recent research evidence related to understanding the book covers and presents themes that are based tightly on worldwide research evidence scrupulously avoiding opinion or any dependence on the personal experience of the authors the book starts by reflecting on educational research itself the four chapters that follow relate the story of the research that shows how all humans learn and the variations within that framework these chapters offer a tight framework that underpins much of the rest of the text the next four chapters look at the way school curricula are organised and how the performance of learners can be assessed they summarise the research evidence related to thinking skills and consider the importance of practical teaching this is followed by two chapters that draw from the extensive social

psychology research on attitude development as it applies in education and then by two chapters that summarise the research related to major issues of controversy the performativity agenda and the issue of quality one chapter looks at the place of statistics in education the next two chapters look at the evidence that can support or undermine many typical education beliefs or myths and mirages finally the last chapter brings it all together and looks into the future pointing to some areas where future research is likely to be helpful based on current knowledge

Resources in Education 1976 henry o pollak chairman of the international program committee bell laboratories murray hill new jersey usa the fourth international congress on mathematics education was held in berkeley california usa august 10 16 1980 previous congresses were held in lyons in 1969 exeter in 1972 and karlsruhe in 1976 attendance at berkeley was about 1800 full and 500 associate members from about 90 countries at least half of these come from outside of north america about 450 persons participated in the program either as speakers or as presidors approximately 40 percent of these came from the u s or canada there were four plenary addresses they were delivered by hans freudenthal on major problems of mathematics education hermina sinclair on the relationship between the learning of language and of mathematics seymour papert on the computer as carrier of mathematical culture and hua loo keng on popularising and applying mathematical methods gearge polya was the honorary president of the congress illness prevented his planned attendence but he sent a brief presentation entitled mathematics improves the mind there was a full program of speakers panelists debates miniconferences and meetings of working and study groups in addition 18 major projects from around the world were invited to make presentations and various groups representing special areas of concern had the opportunity to meet and to plan their future activities

Health Planning Reports Subject Index 1979 this new edition of the best selling book offers graduate students in education and the social sciences a road map to developing and writing an effective literature review for a research project thesis or dissertation organized around a proven six step model and incorporating technology into all of the steps the book provides examples strategies and exercises that take students step by step through the entire process selecting a topic searching the literature developing arguments surveying the literature critiquing the literature writing the literature review the second edition includes key vocabulary words technology advice and additional tips on when and how to write during the early stages including the use of journals and memoranda to make the literature review process a success

Infantry 1988 since reforms in australian higher education in the late 1980s students from historically under represented backgrounds i e non traditional students have become increasingly the norm while some argue that widening participation is problematic research regarding the relationships between non traditional backgrounds mental health and academic outcomes has yielded inconsistent results this research therefore aims to improve the understanding of resilience complete mental health and academic achievement among traditional and non traditional university students four independent and related research papers have been produced study one is a systematic review of the definition of the term non traditional student within mental health studies conducted in higher education settings thirteen demographic categories were used to define the concept of non traditional researcher imposed definitions were found to be ambiguous and highly inconsistent among studies a student centred approach to definition i e self perception in operationalising the concept non traditional was therefore adopted in the subsequent research studies studies two three and four report the findings of three quantitative studies resulting from an online survey which involved 442 first year students from the university of adelaide study two explores the prevalence and predictors of complete mental health among traditional and non traditional students it was shown that 30.5% of participants reported complete mental health non traditional students did not report lower likelihood of complete mental health compared to their traditional peers furthermore an absence of significant adverse life events in the past two years higher levels of resilience and reported campus based social support were significantly associated with complete mental health in both traditional and non traditional students study three compares the levels of resilience between traditional and non traditional students it was found that students who identified themselves as being non traditional in terms of employment role as a parent and age reported significantly higher resilience compared to students who perceived themselves to be a traditional student study four explores the relationship between resilience complete mental health and prospective first year grade point average gpa controlling for students demographic factors and known predictors of university academic achievement overall resilience and complete mental health did not significantly predict gpa after controlling for the effect of covariates e.g. adverse events motivation however students who perceived lower institutional support were found to require a higher level of resilience to achieve the same gpa compared to others the majority of non traditional demographic factors identified in study one and perception as a non traditional student did not predict gpa to a significant extent the current results have several implications for the development of strategies to improve mental health and academic outcomes among increasingly diverse university students first the development of resilience could be useful in promoting academic achievement for some students second resilience and campus based social support protect mental health for both traditional and non traditional students and therefore more focus should be placed on strengthening these aspects third there is a need for universities to adequately support students who have

experienced a significant adverse event fourth more recognition and understanding of the strengths which non traditional backgrounds bring is required summary leaves iv v

Proceedings of the 2nd International Student Conference on Linguistics (ISCL 2022) 2023-03-02 an introduction to the quantitative modeling of biological processes presenting modeling approaches methodology practical algorithms software tools and examples of current research the quantitative modeling of biological processes promises to expand biological research from a science of observation and discovery to one of rigorous prediction and quantitative analysis the rapidly growing field of quantitative biology seeks to use biology s emerging technological and computational capabilities to model biological processes this textbook offers an introduction to the theory methods and tools of quantitative biology the book first introduces the foundations of biological modeling focusing on some of the most widely used formalisms it then presents essential methodology for model guided analyses of biological data covering such methods as network reconstruction uncertainty quantification and experimental design practical algorithms and software packages for modeling biological systems and specific examples of current quantitative biology research and related specialized methods most chapters offer problems progressing from simple to complex that test the reader s mastery of such key techniques as deterministic and stochastic simulations and data analysis many chapters include snippets of code that can be used to recreate analyses and generate figures related to the text examples are presented in the three popular computing languages matlab r and python a variety of online resources supplement the the text the editors are long time organizers of the annual q bio summer school which was founded in 2007 through the school the editors have helped to train more than 400 visiting students in los alamos nm santa fe nm san diego ca albuquerque nm and fort collins co this book is inspired by the school s curricula and most of the contributors have participated in the school as students lecturers or both contributors john h abel roberto bertolusso daniela besozzi michael l blinov clive g bowsher fiona a chandra paolo cazzaniga bryan c daniels bernie j daigle jr maciej dobrzynski jonathan p doye brian drawert sean fancer garth w fearnley dirk fey zachary fox ramon grima andreas hellander stefan hellander david hofmann damian hernandez william s hlavacek jianjun huang tomasz jetka dongya jia mohit kumar jolly boris n kholodenko markek kimmel michał komorowski ganhui lan heeseob lee herbert levine leslie m loew jason g lomnitz ard a louis grant lythe carmen molina parís ion i moraru andrew mugler brian munsky joe natale ilya nemenman karol nieniałowski marco s nobile maria nowicka sarah olson alan s perelson linda r petzold sreenivasan ponnambalam arya pourzanjani ruy m ribeiro william raymond william raymond herbert m sauro michael a savageau abhyudai singh james c schaff boris m slepchenko thomas r sokolowski petr Šulc andrea tangherloni pieter rein ten wolde philipp thomas karen tkach tuzman lev s tsimring dan vasilescu margaritis voliotis lisa weber

School Management and School Methods 1897 the testing and assessment of second language learners is an essential part of the language learning process glenn fulcher s testing second language speaking is a state of the art volume that considers the assessment of speaking from historical theoretical and practical perspectives the book offers the first systematic comprehensive and up to date treatment of the testing of second language speaking written in a clear and accessible manner it covers explanations of the process of test design costing test design projects how to put the test into practice evaluation of speaking tests task types for testing speaking testing learners with disabilities it also contains a wealth of examples including task types that are commonly used in speaking tests approaches to researching speaking tests and specific methodologies that teachers students and test developers may use in their own projects successfully integrating practice and theory this book demystifies the process of testing speaking and provides a thorough treatment of the key ethical and technical issues in speaking evaluation

Virginia School Report ... Biennial Report [etc.] 1893 this book provides you with all the tools you need to write an excellent academic article and get it published

Annual Reports of Officers, Boards and Institutions of the Commonwealth of Virginia 1893 clinical practice related to sleep problems and sleep disorders has been expanding rapidly in the last few years but scientific research is not keeping pace sleep apnea insomnia and restless legs syndrome are three examples of very common disorders for which we have little biological information this new book cuts across a variety of medical disciplines such as neurology pulmonology pediatrics internal medicine psychiatry psychology otolaryngology and nursing as well as other medical practices with an interest in the management of sleep pathology this area of research is not limited to very young and old patientsâ sleep disorders reach across all ages and ethnicities sleep disorders and sleep deprivation presents a structured analysis that explores the following improving awareness among the general public and health care professionals increasing investment in interdisciplinary somnology and sleep medicine research training and mentoring activities validating and developing new and existing technologies for diagnosis and treatment this book will be of interest to those looking to learn more about the enormous public health burden of sleep disorders and sleep deprivation and the strikingly limited capacity of the health care enterprise to identify and treat the majority of individuals suffering from sleep problems

Annual Report of the Superintendent of Public Instruction of the Commonwealth of Virginia 1893 decades of research have demonstrated that the parent child dyad and the environment of the familyâ which includes all primary caregiversâ are at the foundation of children s well being and healthy development from birth children are learning and rely on parents and the other caregivers in their lives to protect and care for them the impact of parents may never be greater than during the earliest years of life when a child s brain is rapidly developing and when nearly all of her or his experiences are created and shaped by parents and the family environment parents help children build and refine their knowledge and skills charting a trajectory for their health and well being during childhood and beyond the experience of parenting also impacts parents themselves for instance parenting can enrich and give focus to parents lives generate stress or calm and create any number of emotions including feelings of happiness sadness fulfillment and anger parenting of young children today takes place in the context of significant ongoing developments these include a rapidly growing body of science on early childhood increases in funding for programs and services for families changing demographics of the u s population and greater diversity of family structure additionally parenting is increasingly being shaped by technology and increased access to information about parenting parenting matters identifies parenting knowledge attitudes and practices associated with positive developmental outcomes in children ages 0 8 universal preventive and targeted strategies used in a variety of settings that have been effective with parents of young children and that support the identified knowledge attitudes and practices and barriers to and facilitators for parents use of practices that lead to healthy child outcomes as well as their participation in effective programs and services this report makes recommendations directed at an array of stakeholders for promoting the wide scale adoption of effective programs and services for parents and on areas that warrant further research to inform policy and practice it is meant to serve as a roadmap for the future of parenting policy research and practice in the united states

Virginia School Report 1893 the famous four consists of little stories incorporating the most frequently used words in the english language and focuses on the three r rhyme rhythm and repetition they involve four children tim ben alex and gen and a cat called tiny having a fun time together some focus on emotional well being stimulating politeness warmth and empathy in relating to others and encouraging resilience and calm in the face of stress or adversity the series so far includes three titles of increasing complexity two by two the famous four and for older children the awesome foursome

Structural Studies of Some Iron Carbonyl Complexes 1965 the programme for international student assessment pisa is an important part of the oecd s indicator programme it collects data and provides comparative indicators of education systems in oecd member and partner countries pisa provides datasets of outstanding quality regarding samples instruments and analyses in addition to its important function for educational monitoring the pisa datasets are the basis of a wide range of secondary analyses from a number of different scientific perspectives and disciplines the aim of this book is to make some of the outstanding pisa related research results available for a wider audience specifically four research areas will be focused 1 content related research 2 methodological research 3 context related research 4 research on trends in pisa each part of the book is devoted to one of these areas and will start with an introduction from a leading expert in the field followed by chapters covering research conducted in this field

Making Sense of Learning 2020-08-25 provides the essential information that health care researchers and health professionals need to understand the basics of qualitative research now in its fourth edition this concise accessible and authoritative introduction to conducting and interpreting qualitative research in the health care field has been fully revised and updated continuing to introduce the core qualitative methods for data collection and analysis this new edition also features chapters covering newer methods which are becoming more widely used in the health research field examining the role of theory the analysis of virtual and digital data and advances in participatory approaches to research qualitative research in health care 4th edition looks at the interface between qualitative and quantitative research in primary mixed method studies case study research and secondary analysis and evidence synthesis the book further offers chapters covering different research designs ethical issues in qualitative research interview focus group and observational methods and documentary and conversation analysis a succinct and practical guide quickly conveying the essentials of qualitative research updated with chapters on new and increasingly used methods of data collection including digital and web research features new examples and up to date references and further reading the fourth edition of qualitative research in health care is relevant to health care professionals researchers and students in health and related disciplines

Proceedings of the Fourth International Congress on Mathematical Education 2012-12-06 the rise of peace education both in scholarship and in practice has yielded numerous documents websites and publications with often divergent perspectives on what the field is does and means the encyclopedia of peace education provides a comprehensive overview of the scholarly developments in the field to date so as to provide a common denominator for the various actors involved in advancing peace education internationally thus this edited volume serves as an essential reference guide that traces the history and emergence of the field highlights foundational concepts contextualizes peace education practice across international and

disciplinary borders and suggests new directions for peace educators from core conceptual perspectives to the moral and spiritual foundations of the field to the role of the united nations the encyclopedia grounds peace education in a solid theoretical and practical framework through the writings of the field s most renowned scholars this volume will target undergraduate and graduate students as well as scholars and practitioners working in international and non governmental organizations in the field of peace education

Practical Ignition Problems Related to Intrinsic Safety in Mine Equipment 1980 this book will appeal to researchers and scholars interested in entrepreneurship and creativity issues coming from a wide range of academic disciplines these readers will find an up to date presentation of existing and new directions for research in

The Literature Review 2012-06-08 the brain is the most complex organ in our body indeed it is perhaps the most complex structure we have ever encountered in nature both structurally and functionally there are many peculiarities that differentiate the brain from all other organs the brain is our connection to the world around us and by governing nervous system and higher function any disturbance induces severe neurological and psychiatric disorders that can have a devastating effect on quality of life our understanding of the physiology and biochemistry of the brain has improved dramatically in the last two decades in particular the critical role of cations including magnesium has become evident even if incompletely understood at a mechanistic level the exact role and regulation of magnesium in particular remains elusive largely because intracellular levels are so difficult to routinely quantify nonetheless the importance of magnesium to normal central nervous system activity is self evident given the complicated homeostatic mechanisms that maintain the concentration of this cation within strict limits essential for normal physiology and metabolism there is also considerable accumulating evidence to suggest alterations to some brain functions in both normal and pathological conditions may be linked to alterations in local magnesium concentration this book containing chapters written by some of the foremost experts in the field of magnesium research brings together the latest in experimental and clinical magnesium research as it relates to the central nervous system it offers a complete and updated view of magnesiums involvement in central nervous system function and in so doing brings together two main pillars of contemporary neuroscience research namely providing an explanation for the molecular mechanisms involved in brain function and emphasizing the connections between the molecular changes and behavior it is the untiring efforts of those magnesium researchers who have dedicated their lives to unraveling the mysteries of magnesiums role in biological systems that has inspired the collation of this volume of work

Resilience, Complete Mental Health and Academic Achievement in Traditional and Non-traditional First Year Psychology Students 2016 this user friendly text provides students with everything a pre service or in service teacher needs to know to conduct an action research project in a clear step by step presentation a short guide in action research fourth edition guides the learner through both qualitative and quantitative techniques in educational research methods and then describes all phases of the process including selecting a topic collecting analyzing and reporting data reviewing the literature and presenting the report data collection techniques reflecting popular authentic assessments and real life examples enliven concepts throughout the text

Quantitative Biology 2018-08-21 significant changes have taken place in the policy landscape surrounding cannabis legalization production and use during the past 20 years 25 states and the district of columbia have legalized cannabis and or cannabidiol a component of cannabis for medical conditions or retail sales at the state level and 4 states have legalized both the medical and recreational use of cannabis these landmark changes in policy have impacted cannabis use patterns and perceived levels of risk however despite this changing landscape evidence regarding the short and long term health effects of cannabis use remains elusive while a myriad of studies have examined cannabis use in all its various forms often these research conclusions are not appropriately synthesized translated for or communicated to policy makers health care providers state health officials or other stakeholders who have been charged with influencing and enacting policies procedures and laws related to cannabis use unlike other controlled substances such as alcohol or tobacco no accepted standards for safe use or appropriate dose are available to help guide individuals as they make choices regarding the issues of if when where and how to use cannabis safely and in regard to therapeutic uses effectively shifting public sentiment conflicting and impeded scientific research and legislative battles have fueled the debate about what if any harms or benefits can be attributed to the use of cannabis or its derivatives and this lack of aggregated knowledge has broad public health implications the health effects of cannabis and cannabinoids provides a comprehensive review of scientific evidence related to the health effects and potential therapeutic benefits of cannabis this report provides a research agendaâoutlining gaps in current knowledge and opportunities for providing additional insight into these issuesâthat summarizes and prioritizes pressing research needs

Testing Second Language Speaking 2014-10-13

Writing Your Journal Article in Twelve Weeks 2009-01-20

University of Illinois Studies in Language and Literature 1959

Sleep Disorders and Sleep Deprivation 2006-10-13

Annual Catalogue of the Officers and Students of Cornell College 1893

Parenting Matters 2016-12-21

The Famous Four 2018-02-28

Research on PISA 2014-10-15

Qualitative Research in Health Care 2019-12-06

Encyclopedia of Peace Education 2008-05-01

Using Print Media in Work-related Traumatic Fatality Research 1996

A Statistical Synthesis of Tobacco-related Studies Published in Four Journals of Health Education-related Association, 1980-1989 1992

Handbook of Research on Entrepreneurship and Creativity 2014-05-30

Magnesium in the Central Nervous System 2011

A Short Guide to Action Research 2012

The Health Effects of Cannabis and Cannabinoids 2017-05-01