

Financial Accounting Standards Board

# CURRENT TEXT

1999/2000 EDITION

## ACCOUNTING STANDARDS

AS OF JUNE 1, 1999

VOLUME I

GENERAL STANDARDS TOPICAL INDEX



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strikes a balance between the academia and the industry by addressing new wireless network architectures enabling mobility and location enhanced applications and services that will give wireless systems the competitive edge over others The main theme of the book is the advent of wireless networks as an irreplaceable means of global communication as opposed to a mere substitute for or a competitor of wireline networks Geolocation emerges as the facilitator of mobility and location sensitive services The fields of geolocation and wireless communications have been forced to merge following the Federal Commission of Communications FCC ruling that obliges wireless providers with emergency caller geolocation War Crimes and Related Topics: A Guide to Records at the National Archives United States. National Archives and Records Administration, 200? This finding aid will help researchers interested in Japanese war crimes war criminals and war crimes trials to navigate the vast holdings of the U S National Archives and Records Administration at College Park NARA It will also be useful to anyone interested in military intelligence political diplomatic economic financial social and cultural activities in the Far East during 1931 1951 as well as to those searching for information regarding Allied prisoners of war the organization functions and activities of American and Allied agencies and the Japanese occupation of countries and the American occupation of Japan While not aimed at researchers interested in the strategic and tactical military and naval history of the war in the Far East this finding aid may nevertheless be useful to those with such interests if only to identify record groups and series of records that may bear on those topics This finding aid covers records from over twenty record groups and includes materials declassified under the Japanese Imperial Government Disclosure Act of 2000 P L 106 567 as well as records that were never classified and those declassified before the passage of the Disclosure Act Because the process of identifying declassifying accessioning and processing of records under the Act is taking place as this finding is being compiled late arriving records may not be identified in this finding aid Researchers should consult the IWG Web site http www archives gov iwg for a complete and up to date list of records declassified under the Japanese Imperial Government Disclosure Act Federal agencies involved in the identification and declassification of relevant classified records ascertained that there were relatively few pertinent records that were still classified Most relevant records were either never classified or were declassified decades before the Act and were already in NARA's custody While this finding aid's coverage is broad it is not comprehensive Researchers may find other relevant series of records within the record groups mentioned or not mentioned Researchers are encouraged to use other finding aids and consult with NARA staff to locate records of interest In addition the National Archives at College Park holds nontextual records such as still photographs and motion pictures that researchers may want to examine Other NARA facilities hold many records and donated material related to World War II including records related to the subjects covered in this finding aid This is particularly true of the Franklin D Roosevelt the Harry S Truman and the Dwight D Think of archives as vast mountain ranges of records with the archivists guiding the expeditions Explorations on familiar well trodden paths produce new perspectives when examined with fresh eyes and

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#### Table of Contents 1999 Current Text Vol 1 General Standards

- 1. Understanding the eBook 1999 Current Text Vol 1 General Standards
  - The Rise of Digital Reading 1999 Current Text Vol 1 General Standards
  - Advantages of eBooks Over Traditional Books
- 2. Identifying 1999 Current Text Vol 1 General Standards
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an 1999 Current Text Vol 1 General Standards
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from 1999 Current Text Vol 1 General Standards
  - Personalized Recommendations
  - 1999 Current Text Vol 1 General Standards User Reviews and Ratings

- 1999 Current Text Vol 1 General Standards and Bestseller Lists
- 5. Accessing 1999 Current Text Vol 1 General Standards Free and Paid eBooks
  - 1999 Current Text Vol 1 General Standards Public Domain eBooks
  - 1999 Current Text Vol 1 General Standards eBook Subscription Services
  - 1999 Current Text Vol 1 General Standards Budget-Friendly Options
- 6. Navigating 1999 Current Text Vol 1 General Standards eBook Formats
  - o ePub, PDF, MOBI, and More
  - 1999 Current Text Vol 1 General Standards Compatibility with Devices
  - 1999 Current Text Vol 1 General Standards Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of 1999 Current Text Vol 1 General Standards
  - Highlighting and Note-Taking 1999 Current Text Vol 1 General Standards
  - Interactive Elements 1999 Current Text Vol 1 General Standards
- 8. Staying Engaged with 1999 Current Text Vol 1 General Standards
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers 1999 Current Text Vol 1 General Standards
- 9. Balancing eBooks and Physical Books 1999 Current Text Vol 1 General Standards
  - Benefits of a Digital Library
  - o Creating a Diverse Reading Collection 1999 Current Text Vol 1 General Standards
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine 1999 Current Text Vol 1 General Standards
  - Setting Reading Goals 1999 Current Text Vol 1 General Standards
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of 1999 Current Text Vol 1 General Standards
  - Fact-Checking eBook Content of 1999 Current Text Vol 1 General Standards
  - Distinguishing Credible Sources

- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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