

GLOBAL TALK

Serving James English School
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since 2005

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Topic of this month: Inspections and Audits

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北上校の講師が前職の経験を生かして、アメリカ国税庁の監査の様子やその対策を語ってくれました。専門的なのでTough readingかもしれませんが、挑戦してみてくださいね。

One of the biggest fears of a company - no matter how big or small it may be - is the fear of being audited by the **Internal Revenue Service**, more commonly known as the IRS. Being audited is a **grueling** experience. What happens when you get audited is, basically you are accused of not being on the “**up and up**” and that in some way you have “**cooked the books**”. The process is an **intrusive** one that puts you and your staff “through the **wringer**” both emotionally and physically. Even with small companies the audit process can take weeks. What makes it even more painful is that you must **compensate** the IRS by paying the salary of the IRS employee who is trying to find something you did wrong and even if the IRS auditor finds nothing wrong with your records and says everything balances out just fine, you still have to pay the IRS for this.

The IRS auditor goes through every record, every cash receipt, and all **financial** records that you have kept with a “fine tooth and comb” and **recalculates** everything that your **accountant** did (who you already paid a “**boatload** of money” to), and they do it in your office. Having an IRS employee in your company’s financial records department puts everyone on “pins and needles” and thus creates a difficult **atmosphere** to do even the normal work routine.

- cont. on the right

-- cont. from the left

So, how do you avoid getting audited by the government? Or at least **minimizing** the damage done by them when they leave? The answer is quite simple; like anything else in life you should always have some “reserves” **left over**. This is the same concept as when totaling your savings or **investments**. You should always have an emergency **fund**/account that you don’t count or include in your totals, as a “just in case” fund. **By the same token**, never claim every **expense**. You should keep at least 10 percent of expenses unclaimed. This way if you do have to suffer at the hands of the IRS, after they’re done with you they will be owing you money. This is something the IRS doesn’t like to do and will certainly remember the next time they even think about auditing you.

読み解きのヒント

IRS	米国の 国税庁	accountant	会計士
grueling	非常に骨の折れる	atmosphere	雰囲気
up and up	正直な	minimizing	最小限に
cook the books	帳簿をごまかす	left over	使い残しの
wringer	つらい経験	fund	資金、財源
compensate	~に報酬を支払う	investment	投資
financial	財務の	by the same token	同様に
recalculate	計算し直す	expense	支出、経費

FEARS OF AUDIT?

Jamar Miller / James English School Kitakami

Cross Word Puzzle

~ Accounting 関連 ~

「accounting」に関するクロスワードです。下の文書をヒントに単語を埋めてください。答えは来月！

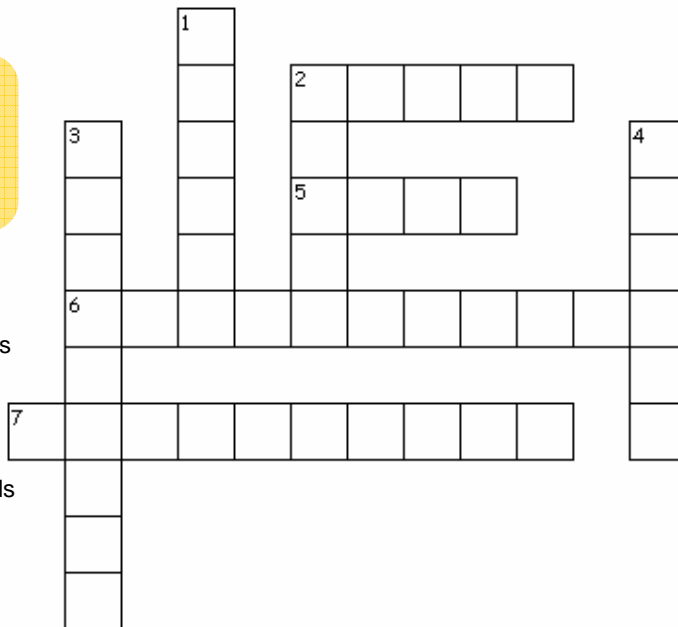
- accumulate
- asset
- audit
- budget
- debt
- outstanding
- profitable
- reconcile

[Across]

- 2. something of value
- 5. something owed, as in money or goods
- 6. not paid or settled
- 7. to collect

[Down]

- 1. customer
- 2. a formal examination of financial records
- 3. to make consistent
- 4. a list of probable expenses and income for a given period



<http://puzzlemaker.school.discovery.com/CrissCrossSetupForm.html>

February 20, 2007

お薦めDVD

~ マネーゲーム ~



Maki Sugawara / James English School

WALL STREET

経済活動の中心地であるウォール街を舞台に、若き証券ブローカーと資産家とのマネーゲームの物語。ご覧になった方もいらっしゃるのでは？証券業界に関する用語が多用され、リスニングの難易度も高いですが、映画対訳シナリオも出版されていますので是非チャレンジを！仕事で成長や人間関係の変化で変わっていく言葉使いや口調の変化にも注目したいですね。

英単語使い分け

下の単語はどれも「検査・調査」を意味する単語ですが、ニュアンスが違うので文意にぴったりの単語選ぶ際には単語それぞれの使い方に注意しなければなりません。以下の単語とその使い方とふさわしいものを選んでみてください。答えは下に。

Inspection examination check investigation

「調査・検討」の意でもっとも一般的。
 まちがいや危険性の有無を確かめるためのもの。
 特定の出来事・問題についてその真実を見い出すための調査・検討を意味する語。
 公的な権限に基づいてのもの。



参照：プログレッシブ英和辞典 / 答え inspection: examination: check: investigation:

GLOBAL TALK 話題受付中！

Global Talk では皆様からの内容に関するご要望を受け付けております。取り上げて欲しい話題、ご意見、ご質問等ありましたら、下記のメールアドレスまでお知らせください。

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