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[https://www.100test.com/kao\\_ti2020/126/2021\\_2022\\_GMAT\\_E8\\_80\\_83\\_E8\\_AF\\_95\\_c89\\_126874.htm](https://www.100test.com/kao_ti2020/126/2021_2022_GMAT_E8_80_83_E8_AF_95_c89_126874.htm) Passage 30 Excess inventory, a massive problem for many businesses, has several causes, some of which are unavoidable. Overstocks may accumulate through production overruns or errors. Certain styles and colors prove unpopular. With (5) some products computers and software, toys, and books last year's models are difficult to move even at huge discounts. Occasionally the competition introduces a better product. But in many cases the public's buying tastes simply change, leaving a manufacturer or distributor with (10) thousands (or millions) of items that the fickle public no longer wants. One common way to dispose of this merchandise is to sell it to a liquidator, who buys as cheaply as possible and then resells the merchandise through catalogs, discount (15) stores, and other outlets. However, liquidators may pay less for the merchandise than it cost to make it. Another way to dispose of excess inventory is to dump it. The corporation takes a straight cost write-off on its taxes and hauls the merchandise to a landfill. Although it is hard to believe, (20) there is a sort of convoluted logic to this approach. It is perfectly legal, requires little time or preparation on the company's part, and solves the problem quickly. The draw-back is the remote possibility of getting caught by the news media. Dumping perfectly useful products can turn into a (25) public relations nightmare. Children living in poverty are freezing and XYZ Company has just sent 500 new snow-suits to

the local dump. Parents of young children are barely getting by and QPS Company dumps 1,000 cases of disposable diapers because they have slight imperfections. (30) The managers of these companies are not deliberately wasteful. They are simply unaware of all their alternatives. In 1976 the Internal Revenue Service provided a tangible incentive for businesses to contribute their products to charity. The new tax law allowed corporations to deduct the (35) cost of the product donated plus half the difference between cost and fair market selling price, with the proviso that deductions cannot exceed twice cost. Thus, the federal government sanctions indeed, encourages an above-cost federal tax deduction for companies that donate inventory to charity. 183. The author mentions each of the following as a cause of excess inventory EXCEPT (A) production of too much merchandise (B) inaccurate forecasting of buyers' preferences (C) unrealistic pricing policies (D) products' rapid obsolescence (C) (E) availability of a better product 184. The passage suggests that which of the following is a kind of product that a liquidator who sells to discount stores would be unlikely to wish to acquire? (A) Furniture (B) Computers (C) Kitchen equipment (D) Baby-care products (B) (E) Children's clothing 185. The passage provides information that supports which of the following statements? (A) Excess inventory results most often from insufficient market analysis by the manufacturer. (B) Products with slight manufacturing defects may contribute to excess inventory. (C) Few manufacturers have taken advantage of the changes in the federal tax laws. (D) Manufacturers

who dump their excess inventory are often caught and exposed by the news media. (B)(E) Most products available in discount stores have come from manufacturers' excess-inventory stock. 186. The author cites the examples in lines 25-29 most probably in order to illustrate(A) the fiscal irresponsibility of dumping as a policy for dealing with excess inventory(B) the waste-management problems that dumping new products creates(C) the advantages to the manufacturer of dumping as a policy(D) alternatives to dumping explored by different companies (E)(E) how the news media could portray dumping to the detriment of the manufacturer's reputation 187. By asserting that manufacturers "are simply unaware" (line 31), the author suggests which of the following?(A) Manufacturers might donate excess inventory to charity rather than dump it if they knew about the provision in the federal tax code.(B) The federal government has failed to provide sufficient encouragement to manufacturers to make use of advantageous tax policies.(C) Manufacturers who choose to dump excess inventory are not aware of the possible effects on their reputation of media coverage of such dumping.(D) The manufacturers of products disposed of by dumping are unaware of the needs of those people who would find the products useful. (A)(E) The manufacturers who dump their excess inventory are not familiar with the employment of liquidators to dispose of overstock. 188. The information in the passage suggests that which of the following, if true, would make donating excess inventory to charity less attractive to manufacturers than dumping?(A) The costs of getting the inventory to the charitable

destination are greater than the above-cost tax deduction.(B) The news media give manufacturers ' charitable contributions the same amount of coverage that they give dumping.(C) No straight-cost tax benefit can be claimed for items that are dumped.(D) The fair-market value of an item in excess inventory is 1.5 times its cost. (A)(E) Items end up as excess inventory because of a change in the public ' s preferences. 189. Information in the passage suggests that one reason manufacturers might take advantage of the tax provision mentioned in the last paragraph is that(A) there are many kinds of products that cannot be legally dumped in a landfill(B) liquidators often refuse to handle products with slight imperfections(C) the law allows a deduction in excess of the cost of manufacturing the product(D) media coverage of contributions of excess-inventory products to charity is widespread and favorable (C)(E) no tax deduction is available for products dumped or sold to a liquidator

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