

GMAT考试写作指导：Argument范文六四 PDF转换可能丢失  
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[https://www.100test.com/kao\\_ti2020/127/2021\\_2022\\_GMAT\\_E8\\_80\\_83\\_E8\\_AF\\_95\\_c89\\_127585.htm](https://www.100test.com/kao_ti2020/127/2021_2022_GMAT_E8_80_83_E8_AF_95_c89_127585.htm) 26. The following appeared in a memorandum from a member of a financial management and consulting firm. "We have learned from an employee of Windfall, Ltd., that its accounting department, by checking about ten percent of the last months purchasing invoices for errors and inconsistencies, saved the company some \$10,000 in overpayments. In order to help our clients increase their net gains, we should advice each of them to institute a policy of checking all purchasing invoices for errors. Such a recommendation could also help us get the Windfall account by demonstrating to Windfall the rigorousness of our methods." Sample Essay 1: The argument that checking all purchasing invoices for errors will not only increase the net gains of the clients but also help the firm get the Windfall account is not entirely logically convincing, since it ignores certain crucial assumptions. First, the argument assumes that instituting a policy of checking all purchasing invoices can help find out the errors and inconsistencies. There are a number of reasons why this might not be true. For example, the people who check the accounts will probably make mistakes as anyone else, intentionally or unconsciously. If they do, checking purchasing invoices will not help avoid errors and inconsistencies. Second, even if the checking can help avoid errors and inconsistencies, it will not necessarily save money for the company, for it is also likely that the accounting department makes no mistakes. If they have no errors,

how can the checking save money for the company. Finally, even supposing the checking does save money for the company, the argument ignores the fact that the checking itself costs the company money. If the cost is more than the gains from the errors, the company will lose money. Thus, the argument is not completely sound. The evidence in support of the conclusion that the checking of last months invoices has saved the company \$10,000 does little prove the conclusion-that checking all purchasing invoices for errors will increase the net gains of the clients but also help the firm get the Windfall account-since it does not address the assumptions I have already raised. Ultimately, the argument might have been strengthened by making it plain that checking all invoices will surely help find out errors, that all the invoices are bound to contain errors, and that the checking itself will not cost much.

Sample Essay 2: In this argument a member of a financial management and consulting firm reasons that since Windfall Ltd. increased its net gains by checking 10 percent of its purchasing invoices for errors, it would be a good idea to advise the firms clients to institute a policy of checking all purchasing invoices for errors. Two potential benefits are foreseen from this recommendation: it could help the firms clients increase their net gains, and it could help the firm land the Windfall account. The members argument is unconvincing for a couple of reasons. The main problem with the argument is that the conclusion is based upon insufficient evidence. The fact that some of Windfalls purchasing invoices contained errors might simply be attributable to the sloppy accounting practices of Windfalls suppliers. Thus, rather than

indicating a general problem, the invoice errors might simply be indicative of a problem that is specific to Windfall Ltd. In other words, the evidence drawn from Windfalls experience is insufficient to support the conclusion that all purchasing invoices are subject to similar errors. Secondly, the evidence offered in the argument suggests only that companies purchasing from the same suppliers that Windfall purchases from are likely to experience similar problems. If the firms clients do not purchase from Windfalls suppliers, checking for errors might turn out to be a monumental waste of time. In conclusion, the authors argument fails to provide good grounds for instituting the policy of routinely checking purchasing invoices for errors. To strengthen the conclusion the author would have to provide evidence that this is a widespread problem. Specifically, what is required are additional instances of purchasing invoices containing errors that are drawn from various companies. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)