

# Inhalt

PAGE	UNIT TITLE	TOPICS	USEFUL LANGUAGE AND SKILLS
5	<b>1 Introduction to taxation and auditing</b>	What tax advisors do Meeting clients Work, education and training of tax professionals in Germany, the UK and USA Types of businesses	Establishing rapport with clients, greeting them, offering hospitality, making small talk Giving advice
13	<b>2 Advising employees</b>	Different types of taxes Social security Tax allowances and deductions Conducting client interviews Taxes in England	Arranging an appointment Making phone calls Giving advice Being more or less formal
20	<b>3 Advising freelancers and entrepreneurs</b>	The tax situation of the self-employed VAT Corporate taxation Developments in Europe	Advising a freelancer Giving advice on a start-up Explaining corporation and trade tax Calculating trade tax Writing letters
28	<b>4 International taxation</b>	Double-taxation treaties Tax havens International co-operation VAT in the EU	Giving a presentation Writing faxes Explaining and calculating VAT Chairing and participating in teleconferences
40	<b>5 Auditing</b>	The Big Four Annual reports Financial statements Internal and external auditing Global accounting trends	Analyzing annual reports Explaining financial statements Reading auditors' reports
49	<b>6 Auditing in a globalized environment</b>	Corporate governance The Enron scandal Creative accounting Compliance and Sarbanes-Oxley Risky investments	Describing processes, trends and developments Talking about companies and affiliates Holding meetings

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66	<b>Answer key</b>
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96	<b>Acronyms</b>