Lesson
19

WORDS TO LEARN

charge
compile
customer
discount
efficient
estimate
impose
mistake
order
promptly
rectify
terms

Invoices

Study the following definitions and examples.

1. **charge** v., to demand payment; n., an expense or a cost
   a. The customer service representative was responsible for telling all existing customers that higher prices would be charged next month.
   b. The extra charge for gift wrapping your purchase will appear on your invoice.
2. **compile** v., to gather together from several sources
   a. I have compiled a list of the most popular items in our sales catalog
   b. The clerk is responsible for compiling the orders at the end of the day.
3. **customer** n., one who purchases a commodity or service
   a. Let's make sure all invoices sent to customers are kept in alphabetical order.
   b. As part of our customer satisfaction plan, let's offer a discount to customers who pay their invoices within a week.
4. **discount** n., a reduction in price; v., to reduce in price
   a. We are offering a 10 percent discount to all new customers.
   b. They discounted the price on the merchandise damaged in shipment.
5. **efficient** adj., acting or producing effectively with a minimum of waste or unnecessary effort
   a. The accountant was so efficient in processing the customer receipts that she had the job done before lunch.
   b. Electronic invoicing has helped us to be efficient.
6. **estimate** v., to approximate the amount or value of something; to form an opinion about something; n., an approximation
   a. We estimated our losses this year at about five thousand dollars.
   b. In the owner's estimation, the high level of customer satisfaction was an adequate measure of how well the company was doing.
7. **impose** v., to establish or apply as compulsory; to force upon others
   a. The company will impose a surcharge for any items returned.
   b. We should not impose upon our staff by requiring them to work on weekends.
8. **mistake** n., an error or a fault
   a. I made a mistake in adding up your bill and we overcharged you twenty dollars.
   b. It was a mistake thinking that my boss would be reasonable when I explained my situation to him.
9. **order** n., a request made to purchase something; v., to command or direct
   a. The customer placed an order for ten new chairs.
   b. We were ordered to take inventory immediately, so we could account for the missing items.
10. **promptly** adv., on time, punctually
    a. We always reply promptly to customers' letters.
    b. The new sales agent promptly offered a full refund for the damaged goods.
11. **rectify** v., to set right or correct
    a. He rectified the problem by giving the customer credit for the unused items that she returned.
    b. Embarrassed at his behavior, he rectified the situation by writing a letter of apology.
12. **terms** n., conditions
    a. The terms of payment were clearly listed at the bottom of the invoice.
    b. The terms of the agreement required that items be fully paid for before they would be shipped.

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WORDS IN CONTEXT

Read the following passage and write the words in the blanks below.

charges	discount	imposed	promptly
compiled	efficient	mistake	rectified
customer	estimated	order	terms

Mail-order companies need to have an (1) _____ process for invoicing and billing customers. When a customer places an (2) _____, a list of items must be (3) _____ and an invoice generated. The invoice will list the items purchased, along with the cost of each item, and the quantity desired. (4) _____ that will be incurred in shipping the items to the (5) _____ are also added to the invoice. Sometimes shipping charges are simply (6) _____ based on the weight or value of the items ordered.

The invoice also shows the (7) _____ of payment. Payment is usually due within 30 days. Extra charges are often (8) _____ on overdue accounts. Many companies also offer a small (9) _____ if invoices are paid promptly.

Sometimes items get damaged or lost in transit, or customers discover that the wrong items have been shipped by (10) _____. They will usually call the company to have the problem (11) _____. Such complaints should be dealt with (12) _____. If an item is missing, a replacement will be sent, usually at no additional charge to the customer.

LIVEWORKSHEETS

WORD FAMILIES

verb	compile	Once the data is compiled, we will know more about sales of the R500 model.
noun	compilation	A compilation of factors led us to believe that employee theft had led to the missing inventory.
adjective	compiled	According to the numbers we've compiled, sales remained flat in the second quarter.

adjective	efficient	Counting by twos or threes is much more efficient than counting by one.
adverb	efficiently	If we work efficiently, we may be done by midnight.
noun	efficiency	His efficiency makes him one of the finest operators in the company.

verb	estimate	We need to estimate the number of work hours spent on this project.
noun	estimation	Clients prefer itemization to estimation on their invoices.
gerund	estimating	Estimating an order for office supplies is difficult because of the increased size of the staff.

verb	impose	The state intends to impose an additional tax on certain office equipment.
noun	imposition	Clients complained when they discovered the contractor's imposition of charges that should have been included under the terms of the contract.
adjective	imposing	The new clients found the company's reputation imposing.

verb	mistaken	The receptionist dialed the wrong number because she had mistaken a "7" for a "4" in the phone number she wrote down.
noun	mistake	The manager called the supplier as soon as he saw the mistake on his invoice.
adjective	mistaken	The director admitted that he was mistaken about the amount of the discount for payment received in 30 days.

verb	prompt	The computer cursor prompted the temporary employee about where to insert information on the billing form.
noun	promptness	Employers appreciate promptness in their employees.
adjective	prompt	I am happy to receive statements that thank me for prompt payment.

LIVEWORKSHEETS

WORD PRACTICE

LISTENING COMPREHENSION

CD1
Track 19



Part 1 Photo

Look at the picture and listen to the sentences.
Choose the sentence that best describes the picture.

1. Ⓐ Ⓑ Ⓒ Ⓓ

Part 2 Question–Response

Listen to the question and the three responses. Choose the response that best answers the question.

2. Ⓐ Ⓑ Ⓒ

3. Ⓐ Ⓑ Ⓒ

Part 3 Conversation

Listen to the dialogue. Then read each question and choose the best response.

4. What do they need to order?
   (A) Computers.
   (B) Temporary workers.
   (C) Order forms.
   (D) Office supplies.

5. What does the man ask the woman to do?
   (A) Compile a list.
   (B) Clean the supply closet.
   (C) Read the invoice carefully.
   (D) Write a check.

6. When will the woman place the order?
   (A) Before noon.
   (B) Tonight.
   (C) Tomorrow.
   (D) Tuesday.

Part 4 Talk

Listen to the talk. Then read each question and choose the best answer.

7. What is the topic of the talk?
   (A) Late payments.
   (B) Billing customers.
   (C) Immediate payment.
   (D) Discounts.

8. How does immediate payment benefit the company?
   (A) The company doesn't have to use collections agencies.
   (B) The company doesn't have to charge late fees.
   (C) The company gains customers.
   (D) The company doesn't have to send a bill to the customer.

9. How much do immediate payments save per project?
   (A) 4 percent.
   (B) 14 percent.
   (C) 15 percent.
   (D) 50 percent.

LIVEWORKSHEETS

READING

Part 5 Incomplete Sentences

Choose the word that best completes the sentence.

10. After we have _____ all of the necessary documents, we will begin our analysis of the data.
    (A) compile (C) compiling
    (B) compiled (D) compilation

11. Though he worked very _____ with machines and figures, he was slow and awkward with customers and coworkers.
    (A) efficient (C) efficiency
    (B) efficiently (D) efficacy

12. Although _____ expenses works well when applying for a contract, clients appreciate itemization on their invoices.
    (A) estimate (C) estimated
    (B) estimator (D) estimation

13. The customers usually pay their invoices promptly in order to avoid the _____ of late charges.
    (A) imposed (C) impose
    (B) imposingly (D) imposition

14. The customer was angry at the _____ on her invoice.
    (A) mistakes (C) mistakable
    (B) mistaken (D) mistaking

15. The client would appreciate it if the invoice could be sent _____ so he can pay it before the end of the fiscal year.
    (A) promptly (C) prompted
    (B) promptness (D) prompt

Part 6 Text Completion

Invoices are an essential part of any business and should be given their due attention. Without invoices, after all, a business would not receive payment for services rendered. The __16__ of the invoice must be stated clearly, that is, the customer needs to know exactly what he is being charged for and when the payment is due. If a customer discovers a mistake on the invoice, it should be rectified as soon as possible. If a final charge is much greater than the original estimate, the reason for this should be explained as clearly and simply as possible on the invoice. Some businesses __17__ a late fee on late payments. In such cases, this must also be made clear on the invoice. Finally, the invoice must be sent to the customer __18__ in order to encourage timely payment.

16. (A) terms
    (B) orders
    (C) discounts
    (D) compilations

17. (A) imposition
    (B) imposing
    (C) imposter
    (D) impose

18. (A) prompt
    (B) prompter
    (C) promptly
    (D) promptness

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Part 7 Reading Comprehension

Questions 19–23 refer to the following invoice and letter.

Clary Closets
"Making your world more organized."

Invoice

To: Millicent Pensky
752 Montrose Avenue
Proctorville, VT

Date: November 10, 20—

Initial consultation fee	$ 75
Organizing four closets	$ 800
Supplies	$ 225
Total due	$1100

Thank you for doing business with us.

Please pay by November 30. A 10 percent late fee will be imposed on late payments.

November 15, 20—

Clary Closets
18 North Main Street
Chester, VT

Dear Ms. Clary,

I am writing to dispute the charges on the invoice I recently received from your company. The invoice contained several mistakes. First, I was told that I would not be charged an initial consultation fee if I decided to use your services. Since I did go ahead and hire you to organize my closets, I should not have to pay this fee. Second, the final charge for organizing my four closets was $250 higher than the original estimate. I think this is too much and that I should be charged no more than the original estimate. Finally, I was charged for supplies that you ordered without my authorization. I could have obtained these same supplies myself at a lower price. Since I did not authorize this charge, I think I should pay a lower price for the supplies.

I chose Clary Closets to organize my closets because several of my friends and business associates have been satisfied customers of yours. However, I find it difficult to believe that an organizing business can be so inefficient when it comes to invoices. Please rectify these mistakes and send me a corrected invoice promptly.

Sincerely,

Millicent Pensky

19. What did Ms. Pensky hire Ms. Clary to do?
(A) Write invoices.
(B) Collect fees.
(C) Organize closets.
(D) Buy supplies.

20. According to the terms of the invoice, how much will Ms. Pensky owe if she pays on December 1?
(A) $110.
(B) $1100.
(C) $1110.
(D) $1210.

21. How much was the original estimate?
(A) $250.
(B) $550.
(C) $800.
(D) $850.

22. The word *ordered* in line 11 of the letter is closest in meaning to
(A) bought
(B) used
(C) borrowed
(D) enjoyed

23. The word *rectify* in line 20 of the letter is closest in meaning to
(A) explain
(B) calculate
(C) fix
(D) see

LIVEWORKSHEETS