

九州情報大学

## 【出題のねらいと評価のポイント】

本学のアドミッションポリシーに準拠し、経営学・経済学・税法学・会計学及び情報学に関する今日的課題を含む基礎的な知識・技能・思考力・判断力・表現力について、多角定・総合的に評価する内容を出題する。



九州情報大学大学院

経営情報学研究科  
経営情報学専攻（博士前期課程）

2025 年度（令和 7 年度）入学試験  
春期募集

外国語（英語）問題

2 問のうち 1 問を選び、解答用紙に解答しなさい。

※英和辞典を使用しても良い。但し、紙の辞書に限る。

解答時間

60 分間

第1問 次の英文を日本語に訳しなさい。

Income taxes are the most prominent element of the tax system, accounting for about a quarter of all taxes collected in OECD countries.

In view of this prominence, it might be surprising that income taxes were in fact something of a latecomer in the development of modern tax systems. In the United Kingdom, the first income tax was introduced in the late 18th century as a temporary measure to finance the Napoleonic wars, and then quickly abolished. The income tax was reintroduced in 1842, but it was some time before it became fully established as a source of large and broadly stable government revenues.

Income taxes vary widely across countries, both in terms of how the tax base is defined, and in terms of the tax rates applied.

The tax base for the personal income tax in most countries comprises wages and salaries earned by employees, together with other forms of individual income such as rental income from housing and other property, the interest and dividend income that individuals earn from savings and investments, and often income from pensions and state benefits. Most individual income taxes also apply to the incomes earned by the self-employed, typically allowing the business costs of the self-employed to be deducted before tax is applied to their net trading income.

Beyond this common core, there is much less uniformity. Some countries tax money incomes only; others also apply the income tax to 'income in kind' –such as benefits which an employer may provide to an employee in terms of health care insurance, a company car, luncheon vouchers, free housing, and so forth.

Some countries allow a wide range of deductions against taxable income. Examples include the interest paid on a mortgage and possibly on other forms of loans too, employees' spending on tools and clothing bought for their job, commuting costs, pension contributions, and payments made to purchase health insurance.

Countries differ, too, in how they treat the income of married couples. Some countries operate a regime of joint taxation, in which the incomes of a married couple are combined and taxed together, as a single unit. The UK used to do this—indeed the UK tax system used to treat the income of a married woman as the property of her husband until comparatively recently. In 1990 the UK switched to a system of independent taxation, in which the income tax is applied on an individual basis, and married couples pay the same tax as they would if they were two single individuals.

第2問 次の英文を日本語に訳しなさい。

The massive uptake in the development and deployment of large-scale Natural Language Generation (NLG) systems in recent months has yielded an almost unprecedented worldwide discussion of the future of society. The ChatGPT service which serves as Web front-end to GPT-3.5 and GPT-4 was the fastest-growing service in history to break the 100 million user milestone in January and had 1 billion visits by February 2023. Driven by the upheaval that is particularly anticipated for education and knowledge transfer for future generations, we conduct the first independent, systematic study of AI-generated language content that is typically dealt with in high-school education: argumentative essays, i.e. essays in which students discuss a position on a controversial topic by collecting and reflecting on evidence (e.g. ‘Should students be taught to cooperate or compete?’). Learning to write such essays is a crucial aspect of education, as students learn to systematically assess and reflect on a problem from different perspectives. Understanding the capability of generative AI to perform this task increases our understanding of the skills of the models, as well as of the challenges educators face when it comes to teaching this crucial skill. While there is a multitude of individual examples and anecdotal evidence for the quality of AI-generated content in this genre this paper is the first to systematically assess the quality of human-written and AI-generated argumentative texts across different versions of ChatGPT.

出典 : Herbold, S., Hautli-Janisz, A., Heuer, U., Kikteva, Z., & Trautsch, A. (2023). A large-scale comparison of human-written versus ChatGPT-generated essays. *Scientific reports*, 13(1), 18617.

