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BUSINESS READING FOR STUDENT

ACCOUNTING CLASS TEXT BOOK



PUSAT KARIR DAN RISET SEKOLAH TINGGI ILMU EKONOMI MULIA PRATAMA

**Business Reading for Student
Accounting Class Text Book**

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Hak cipta dilindungi undang-undang
Dilarang memperbanyak karya tulis ini dalam bentuk dan dengan cara apapun tanpa izin tertulis dari penerbit

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It is pleasure for me to be able to compile the text book of Business Reading for Students of Economics.

This Textbook is as teaching materials as comprehensive introduction especially addressed to Accounting students of STIE Mulia Pratama It consists 13 parts there are Introduction, Job vacancy, sentences, speech, Relative clause, Language of business, Genre text, Essay writing , the Inspirational story, My own business, labor, balance sheet and active voice.

I would like express my sincere appreciation to all people who helped me to shape this text books. We would like special thanks to Ms. Silfia Amel, for her advice and for trying out and critiquing new materials for me. Finally, we thank my beloved students, who were constant inspiration to me.

Budi Rachmawati, S.Pd., M.Pd.

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1. INTRODUCTION OUR SELVES

A. Introduction myself

Expression of introduction to know one's identity, we need to introduce ourselves to clearer communication process with whom we talk about, what we are talking about, and other condition. Formal Introduction is used when you introduce yourself in formal situation. For example in official forum such as seminar.

For example

- Good morning. / Good afternoon / Good Evening . My name is.....
- I would like to introduce myself
- Let me introduce myself

State your name

I am from.....

(Samsung / Biro Advertising/ STIE Mulia Pratama ... etc)

Position

- I am.....
(I am accounting staff in PT... / I am an operator in PT.... / I am a college student in

B. WH Questions (QW)

Types of questions

There are two types of questions

- Yes or no questions
- WH questions

Asking Question words

Question words are also called WH questions because they include the letters 'W' and 'H'.

Question words	Meaning	Examples
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Who	Person	Who's that? That's Nancy.
where	Place	Where do you live? In Boston
Why	reason	Why do you sleep early? Because I've got to get up early
when	time	When do you go to work? At 7:00
how	Manner	How do you go? By car
what	object, idea or action	What do you do? I am an engineer
which	Choice	Which one do you prefer? The red one.
whose	possession	Whose is this book? It's Alan's.
whom	object of the verb	Whom did you meet? I met the manager.
what kind	Description	What kind of music do you like? I like quiet songs
what time	Time	What time did you come home?
how many	quantity (countable)	How many students are there? There are twenty.
how much	amount, price (uncountable)	How much time have we got? Ten minutes
how long	duration, length	How long did you stay in that hotel? For two weeks.
how often	Frequency	How often do you go to the gym? Twice a week.
how far	Distance	How far is your school? It's one mile far.
how old	Age	How old are you? I'm 16.
how come	reason	How come I didn't see you

questions

1. If you ask about the subject of the sentence, simply add the question word at the beginning:

Example:

James writes good poems. — **Who** writes good poems?

2. If you ask about the predicate of the sentence (the part of a sentence which contains the verb and gives information about the subject), there are three options:
 - If there is a helping (auxiliary) verb that precedes the main verb (for example: can, is, are, was, were, will, would...), add the question word and invert the subject and the helping (auxiliary)verb.

Examples:

He can speak **Chinese**. — **What** can he speak?

They are leaving **tonight**. — **When** are they leaving?

- If you ask about the predicate and there is no helping (auxiliary) verb and the verb is "to be", simply add the question verb and invert the subject and the verb

Example:

The play was **interesting**. — **How** was the play?

- If there is no helping (auxiliary) verb in the predicate and the main verb is not "to be", add the auxiliary "do" in the appropriate form.

Examples:

They go to **the movies** every Saturday. — **Where** do they go every Saturday?

He wakes up **early**. — **When** does he wake up?

They sent **a letter**. — **What** did they send?

C. Working in Group

Act out in front of the class

D. MAIN TENSES

Group/ Time	Present	Past	Future
Simple	Verb/ verb+ s am/is / are	The second form (regular / irregular)	Will + verb
Continuous	Am/is/ are + verb + ing	Was / were + verb + ing	Will be + verb+ ing
Perfect	Have / has + the + third form	Had + the third form	Will have + the third form
Perfect Continuous	Have /has been + verb -ing	Had been + verb- ing	Will have been +verb -ing

Verb Tenses Positive Negative and Question

No	Cond	Positive	Negative	Question
1.	Present	They have a car	They don't	Do they

	simple		have a car	have a car?
2.	Present Continuous	He is reading now	He isn't reading now	Is he reading now?
3.	Past simple	They saw a movies	They didn't see a movies	Did they see a movies?
4.	Past continuous	It was snowing	It wasn't snowing	Was it snowing?
5.	Present perfect	We have been a ticket	We haven't been a ticket	Have we been a ticket?
6.	Present perfect continues	You have been working hard	You have not been working hard	Have you been working hard?
7.	Past perfect	They had left for France	They had not left for France	Had they left for France?
8.	Past perfect continuous	She had been waiting	She had not been waiting	Had she been waiting?
9.	Future simple	I will play basketball next week	I will not play basketball next week	Will you play basketball next week
10	Future – going to	I am going to play basket ball next week	I am not going to play basketball next week	Are you going to play basketball?
11	Future progressive	She will be playing basketball next week	She will not be playing basketball next week	Will she be playing basketball next week

12	Future Perfect	I will have played basketball by tomorrow	I will have not played basketball by tomorrow	Will you have played basketball by tomorrow
13	Conditional simple	I would play basketball	I would not play basketball	Would you play basketball?
14	Conditional progressive	I would be playing basketball	I would not be playing basketball	Would be you playing basketball ?
15	Conditional Perfect	I would have played basketball	I would have not played basketball	Would you have played basketball ?
16	Conditional Perfect Progressive	I would have been playing basketball	I would not have been playing basketball	Would you have been playing basketball?

Exercise 1

Use appropriate tenses in each sentences below

- Every morning, the sun(shine)..... in my bedroom window and (wake)..... Me up
- He usually(read) the newspaper after breakfast
- The sun(shine) when we went out
- you go there next Saturday?
- Since classes began I (have, not) much free time. I (have) Several big tests to study for
- I(to be) see you tomorrow
- Diane can't come to the phone because she (wash)..... her hair now
- Please, be quiet . I (try)..... To concentrate
- Right now I (look) around the classroom. Yoko (write).....in her book . Carlos (bite).....his pencil.
- Mohan(leave) for Calcutta tomorrow

11. My brother and sister (argue)..... about something when I (walk)..... into the room yesterday
12. Kathy (sit, usually) in the front row during class, but today she (sit)..... in the last row
13. You seen the film already?
14. It's 10 P.M I (study)for two hours and probably won't finish until midnight.
15. She usually(write) in black ink
16. While Mrs. Emerson (read) the little boy a story, he (fall)..... Asleep, so she (close) the book and quietly (tiptoe)..... out of the room.
17. According to the weather report, It (to be) be cloudy tomorrow
18. Dennis (fix) the roof of his house today
19. I (see) the movie already
20. The men here now?
21. Mr. Kramer (be)In USA 3 years ago
22. Listen ! I think someone (knock) the door
23. Those 4 people (be)..... here since 8 O'clock
24. Richard (look)..... forward to his vacation next June
25. It (rain)..... Steadily since two o'clock this afternoon.

II. Complete the sentences with the words in parentheses. Use the simple past or the past progressive.

Yesterday Tom and Janice (go) 1..... To the zoo around one. They (see)14..... many kinds of animals. They stayed at the zoo for two hours. While they (walk) 15 home, it (begin) 16..... To rain, so they (stop) 16..... a small café and (have) 17..... a cup of coffee.

Yesterday afternoon I (go)18..... to visit the Parker family, when I (get) 19..... there around two o'clock, Mrs. Parker (be) 20..... In the yard. She (plant) 21..... flowers in her garden. Ms. Parker (be) 22..... In the garage. He (works) 23..... On their car. He (change)24 The oil. The children (play) 25.....in the front yard.

E. Working in Group

1. Act out in front of the class

F. Working Independently

2. Do the tenses lesson correctly

2. JOB VACANCY

A. Interview

The interview is usually a follow up to an application letter and its accompanying documents, such as a CV, bio data, which the personnel manager or a similar person in company has found promising. The interview serves as the means by which future employers can get better acquainted with the applicant. Meeting the applicant face to face, the person conducting the interview can be better able to assess the applicant's suitability for a particular job. Depending on the length of time available for the interview, it is possible that the interviewer will still not have a complete picture of the applicant. A skillful interviewer, however, usually has enough experience to be able to assess people through their responses, their behavior during the interview and the general impression that they give. Thus, the interview is an important step in trying to decide who the best person would be for a job.

B. Preparing for the interview

When faced with a job interview, all of us will try to show our best side. Without any doubt, we would certainly prepare ourselves as best as we can. Now, think, if you have to come up for an interview, what can you do to prepare yourself?

Interviewers will usually ask questions to get to know you better – how intelligent you really are, what dominant personality traits you may have. They want to find out if you are indeed the person you claim to be in the application. How well would you meet their expectation in a one on one meeting? Perhaps you are a person who comes across even better face to face than in writing.

C. Writing a Letter of Application

A letter of application, also known as a cover letter, is a job application document sent with your resume to provide additional information about your skills and experience.

Parts of the Application Letter

1.Heading

Your heading should include your name, address, city, state, and zip code, followed by your phone number and email. The date should be on the next line. If you are sending your letter via email as an attached document, title the document with your name and the job title.

2. Greeting

Begin your letter greeting with "Dr./Mr./Ms. (Last name). " If you do not know the employer's last name, simply write "Dear Hiring Manager" or leave the greeting off the letter and start with the first paragraph.

3. Body of Letter

- First Paragraph: Explain why you are writing - mention the job you are applying for and where you found the listing.
- Middle Paragraph(s): State what you have to offer the employer - mention why your skills and experiences are a good fit for the job. For each skill or quality you mention, provide a specific example.
- Last Paragraph: Say thank you to the hiring manager for considering you and note how you will follow up.

4. Signature

End your letter with a polite closing, such as "Sincerely" or "Regards", and your signature (handwritten if you are sending it by post), followed by your typed name. If this is an email, simply include your typed name, followed by your contact information.

G. Work Individually

Write application letter and curriculum vitae.

H. Work in Group

Role play between Human resources and applicant based on example below

The example application letter for accounting staff

July 21, 2020

Mr.Choo
Head of HRD
AJAX Company
Jakarta

Dear Mr. Choo,

This letter is written in reference to the job posting of staff accountant, and I am please to send you my application and resume.

I was very glad to know about the job opening, as I had worked as an accountant for 3 years before.

I completed my bachelor degree in accounting from University of Indonesia, and I also have a C.P.A. I worked with Luthor Corp and had successfully handled the accounting books and financial records for more than 100 different public sector municipalities.

As you know from my resume, I had also played a large number of key roles in the position of staff accountant, and I would love to work with the same energy with you in the future.

I would really appreciate it if you could welcome the opportunity to discuss my experience with you in your convenience.

You can reach me through my email at melon@yahoo.com or call me at 081320638846.

Thank you for devoting your most valuable time to read my resume and job application.

I wish you a very wonderful day.

Best Regards,

Jennifer Melon



JENNIFER MELON

ASSOCIATE III, PURCHASING

SUMMARY

Enthusiastic Supply Chain Specialist eager to contribute to team success through hard work, attention to detail and excellent organizational skills. Clear understanding of purchasing systems transactions and adherence to procedures and on-going education regarding logistics and supply chain management. Motivated to learn, grow and excel in the logistics and supply chain industry.

EXPERIENCE

Associate III, Purchasing Jul 2019 - Present

Instaco Micro

I'm responsible for purchasing of products and services to meet company requirements and maintain appropriate inventory levels. Negotiates best deals with vendors and ensures adherence to quality and delivery standards. Interfaces with multiple internal departments to resolve discrepancies related to invoicing, shipments, etc. It also involves specializing in a specific area (e.g. services, IT products, etc.) or functional support.

Logistics Specialist Under Cycliq AU Apr 2018 - Jul 2019

MN Corporate Solutions

- Order fulfillment
- Inventory Management of different consignment facilities.
- Shipment tracking (ETA, courier, tracking numbers etc.)
- Coordinating with third party logistics.
- Customer Support (order related inquiries)

Support Representative I Feb 2018 - Apr 2019

Vinsco Marshall

- Enters orders into system pursuant to individual order characteristic requirements. Orders may be received via Usage Report, CRM, e-mail, fax, electronic (EDI, XML), telephone, or other relevant sources.
- Handles basic special pricing requests to ensure completion within customer SLA, long with maintaining accuracy.
- Researches and confirms product availability and pricing to requestors (i.e. customer, Sales Rep, AE, Management).

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SKILLS

Purchasing

Order Management

Record keeping

Research and Analysis

Team-Oriented

Flexibility and Adaptability

Problem Resolution

LANGUAGES

English

Filipino

HOBBIES

Reading Books

Photography

Travelling

EDUCATION

Master in Logistics And Supply Chain Management Nov 2019 - Present

Technological Institute Of The New York

Bachelor of Arts in Broadcasting Jun 2011 - Apr 2015

University Of Texas - Austin

- March 2015 Exemplary Academic Performance Award
- Public Relations Officer for Internal Affairs.

H. Role Play (example questions between interviewer and interviewed)

1. Okay, Please introduce yourself briefly?

You : My name is, I amyears old. I have graduated fromUniversity, majoring in I can speak English very well, even though I am not Majoring in English and My Activity right now is, I am also active in several activities that related to my background.

2. What department do you apply and why do you interested on it?

You : I want to apply for the position, I interested working on that position because that is my passion and I am also love working with since a long time.

3. Why did you leave your previous job?

You : I leave my previous job because I want more challenge and new experiences.

4. What if in this new place you feel the same as you did in your last work/office?

You : It is okay for me, because I think it will be different from my previous job, also as I mention before, I love to gain new experience.

5. When were you most satisfied in your work?

You : It's When I completed my job properly and on time, also when I get a job that related to my passion.

6. What are your strengths, please specify each of three?

You : My strengths are, I love to learn new things, I have a good analytical thinking and I like to

9. How much salary do you want in every month?

You : I am expecting my salary is five and half million rupiahs per month.

10. Do you have any strategies to increase our business income?

You : Yes, I have some great ideas to increase the income, such as create a new flavor for your product or by doing a new type of promotion.

11. What course did you attend?

You : I have been Attended many courses of this field, one of them is the national course about and that held in ago.

12. Could you mention any computer software that you expert in it?

You : Besides of programming, I am also an expert of Microsoft Office and also an expert for design software, like Adobe Photoshop and Corel Draw.

13. Can you work with a team and under pressure?

You : Yes I can, I also don't think it's a pressure because it's the responsibility of my work and it's also a great change to improve the quality of myself.

14. What do you know about our company?

You : Yes, your company is a company that engaged in digital services (for example)

15. Why do you want to work in our company?

You : Because your company have a good reputation and of course to get the great experience to work in here.

16. What are your goals?

You : To become a better person and more professional

3. SENTENCES

A. Types of Sentences

1. Simple sentences

Contain one full subject and predicate. Takes the forms of :

- a. A statement example : *He lives in New York*
- b. Question example : *how old are you?*
- c. A request example : *please close the door?*
- d. An Exclamation example : *what a terrible temper she has ?*

2. Compound Sentence

Contains two or more sentences joined into one by :

- a. Punctuation alone example :
the weather was very bad ; all classes were canceled
- b. Punctuation and conjunction adverb example :
the weather was very bad ; therefore all classes were canceled
- c. A coordinate conjunction and conjunctive adverb. Example :
The weather was very bad , so all classes were canceled

- When such sentences are joined coordinately, they are each called independent clause

3. Complex sentence

Contains one or more dependent (or subordinate) clause. A dependent clause contains a full subject and predicate beginning with a word that attaches the clause to an independent clauses (called the main clause)

- b. Adverbial clause example :
All classes were canceled because the weather was bad
- c. Adjective clause example :
Children who are under twelve years must be accompanied by their parents.
- d. Noun clause example : *I can't understand why you did such a thing.*

4. Compound complex sentences

Contains two or more independent clause and one or more dependent clause. Example

All classes were cancelled because the weather was bad, and students were told to listen the radio to find out when classes would begin again.

B. Work Independently.

1. Joining Sentences Coordinately (Compound Sentences)

Combine each group of sentences in the three ways just given – by punctuation alone, by coordinate conjunctions, and by conjunctive adverb.

1. Mr. Smith was very angry at his boss's order.

He decided to obey it anyhow.

.....

2. Mr. Smith was very angry at his boss's order.

He decided to disobey it.

.....

3. Mr. Smith doesn't like his aunt.

He won't invite her to his wedding.

.....

4. The young man needs a car for his work.

He is going to buy one right away.

.....

5. The young man doesn't need a car for his work.

He is going to buy one anyhow

.....

6. The new student was very shy.

The teacher didn't call on him

7. The new student was very shy.

The teacher called on him several times anyhow

.....

2. Joining Sentences with Conjunction Adverbs (Compound Sentences)

Combine each group of sentences with one the conjunctive adverb.

(moreover, In addition, Besides, Otherwise)

Use semicolon to replace the period of the first sentence ; use a comma to cut off the conjunctive adverb. Note which of the three adverbial positions the conjunctive adverb may occupy.

1. Mr. Kenneth is an intelligent and stimulating teacher.
Also, he takes an interest in the personal well-being of his students.
.....
2. John is a very lazy student.
Also, he always comes late to class
.....
3. It's too late to go to the movies
Also, I don't like the picture they're playing
.....
4. I don't feel like going to that party.
Also, I have a bad cold ,so I shouldn't go out
.....
5. We must all eat the proper food .
If we don't, we'll get sick
6. He didn't study hard enough
If he had, he would have passed the examination
.....
7. Keep of my property
If you don't, I'll have you arrested
.....

4. SPEECH

A. Speech Definition:

The expression of an idea in circumstances where it is likely that the message would be understood.

There are four types of speech that you should know before giving a speech in front of the audience. The four types of speech are Manuscript, Impromptu, Memorized and Extemporaneous. The following is an explanation of each type of speech:

1. Manuscript

manuscript is defined as "script". A manuscript speech is a speech delivered by reading a text. This speech is generally delivered when the speaker will deliver a policy, contract, MOU (Memorandum of Understanding) and so on, where the speech must be delivered according to the existing text.

2. Impromptu

Impromptu is the type of speech delivered without making preparations first. This type of speech often occurs during business and organizational meetings

3. Memorized

Memorized speech is done when the speaker must write a speech (in its entirety) and memorize it before it is delivered to the audience. B

4. Extemporaneous

This type of speech is better known as the Extemp. Extemp abbreviation is the opposite of the Impromptu type, the speaker will be informed in advance about the topic to be delivered so that he can freely prepare his speech

B. Lessons Begins

Step 1 : The Attention Grabber

The Attention Grabber is the starting point of every speech hold the attention of the audience.

There are three types of attention grabbers.

The first one is **A story**. by telling a short story that connects to your speech .

The second one is **An Interesting Fact**.

And the third one is **A Question/Answer time**. For this one your goal is to ask a thought provoking question that your audience will have to actually respond to.

- For the story “You can give a story about the success of Oprah Winfrey, one of the most successful women in the entire world. By giving the story behind her success, you will have the attention of your audience from the very beginning of your speech.”
- For the interesting fact, “You can give facts about the number of successful women there are in the world who are mothers.”
- And finally For the question and answer time, “You can think of 2 -3 questions to ask the audience about their definition of success and also who is the most successful woman they know.”

Next, Step 2 : **The Introduction**

The Introduction is the transition section that leads directly into the topic of your speech. This step is simple but very important.

There are three types of Introductions.

The first one is **General Details**. For this one you simply give basic information about the topic.

The second one is **3 Main Points**. For this one you state the three main points of your speech.

And the third one is **State your opinion**. For this one you can give just your main point on the topic.

So, for example, if our speech was about Bill Gates and Steve Jobs, the three Introductions would be set up like this. (Remember that this section only lasts for 1 minute)

- For the general details you could say, “Today I will talk to you about Bill Gates. Bill Gates is the cofounder of Microsoft, which is the largest PC software company in the world. His work has totally changed technology. So, I would like to tell you the three reasons why I like him...”
- For the three main points you could say, “Today I would like to discuss why Bill Gates is the most important man of the 21st Century. I have three main points for my opinion. First, he is a genius. Second, without him many businesses would fail. And third, he is an innovator.”
- And finally For state your opinion you could say, “Recently, there has been a debate about who is the greatest computer innovator. The debate compares Steve Jobs to Bill Gates. Both contributed a lot to our society, but in my opinion Bill Gates is the greatest computer innovator. Let me explain why.”

C. How to Make a Public Speech

Now that you've completed all of the steps above, you're ready to give your speech. Before you give your speech publicly, though, there are a few things you should remember:

- **Don't read your speech.** If you can, memorize your speech. If you can't, it's okay to use note cards or even your outline--but don't read those either. Just refer to them if you get stuck.
- **Practice.** Not only will practice help you get more comfortable with your speech, it'll also help you determine how your speech fits into the time slot you've been allotted.
- **Do use visual aids.** Of course, your presentation template adds a visual element to your public speech, but if other visual aids work with your presentation they can be helpful as well.
- **Dress comfortably, but professionally.** The key is to fit in. If you're not sure how others at your meeting will be dressed, contact the organizer and ask.
- **Speak and stand naturally.** It's normal to be a little nervous, but try to act as naturally as you can. Even if you make a mistake, keep going. Your audience probably won't even notice.
- **Be enthusiastic.** Excitement is contagious. If you're excited about your topic, your audience will likely be excited too.

D. Work Independently

Pen your idea interesting topic 's speech based on outline template

Speech Outline Template

Introduction

- I. Attention Getter (fascinating, startling or dramatic opening):
- II. Listener Relevance Link (tell audience why it benefits from listening):
- III. Speaker Credibility Statement (your experience/expertise that gives you authority to speak on this topic):
- IV. Thesis Statement (one complete sentence—your most important message):
- V. Preview (tell the body points coming up):

Body (use at least 2 and no more than 5 body points)

- I. First main point:
 - a.
 - b.

Transition:

- II. Second Main Point:
 - a.
 - b.

Transition

- III. Third Main Point:
 - a.
 - b.

Conclusion

- I. Thesis Restatement (identical to Thesis Statement):
- II. Main point summary (remind of us the body points you delivered):
- III. Clincher (strong, powerful close):

5. RELATIVE CLAUSE

Clause : A clause is a group of words containing a Subject and verb

Independent clause : An independent clause is a complete sentence
It contains the main subject and verb of sentence

Dependent Clause : is a dependent clause that modifies a noun.
It describes, identifies, gives further Information about noun. Adjective clause
Called as Relative clause

Using who

He man was Mr. Jones. I saw him

The man whom I saw was Mr. Jones

Using Which

The movie wasn't very good. We saw it last night

The movie which we saw last night wasn't very good

Using Whose

I know the man. His bike was stolen

I know the man whose bike was stolen

Using Where

The building is very old. He lives there

The building where he lives is very old

Using when

I'll never forget the day. I met you then.

I'll never forget the day when I met you

Exercise 1

Complete the sentence with adjective clause (who, whom, which where, whose , When)

1. biographies are booksthe stories people's lives
2. The man car was stole called the police
3. I couldn't understand the woman I talked to her on the phone
4. Have you seen the house..... is being built next door?
5. The flowers..... you gave me are in that vase
6. She is the old lady..... purse was lost
7. There is the car..... his mother famous musician
8. That girl..... wear red jeans is my cousin
9. That girl..... Fred were talking about is standing over there
10. The man wife you met teaches at that university
11. Is the river..... flows through that town?
12. The cream was spoiledi put it my coffee
13. He said the first thing..... Occurred to him
14. Do you like mechanic ?he fix your car
15. The man Ann is visiting live on Elm street

II. Combine the sentences, using the second sentence as an adjective clause

1. Mr. Polansky is a mechanic. You can trust him
2. I liked the woman. I met her at the party last night
3. I liked the composition. You wrote it
4. The people were very nice. We visited them yesterday
5. There is the woman. You met her husband yesterday
6. The camera has zoom lens. I bought it yesterday
7. I come from a country. Its history goes to back thousands of years
8. The doctor examine The sick child . he was very gentle
9. Did I tell you about the woman. The woman met me last night.?
10. Mr. Yamada is from Japan. We met him at the meeting last night.

6. LANGUAGE OF BUSINESS

Accounting is frequently called the “language of business” because of its ability to communicate financial information about an organization. Various interested parties such as managers, potential investors, creditors and the government depend on a company’s accounting system to help them make informed financial decisions. An effective accounting system, therefore, must include accurate, collecting, recording, classifying, summarizing, interpreting, and reporting of information on the financial status of an organization.

In order to achieve a standardized system, the accounting process follows accounting principles and rules. Regardless of the type of business or the amount of money involved, common procedures for handling and presenting financial information are used. In coming money (revenues) and outgoing money (expenditure) are carefully monitored, and transactions are summarized in financial statements, which reflect the major financial activities of organization.

Two common financial statements are the balance sheet and the income statement. The balance sheet shows the financial position of a company at one point in time, while the income statement shows the financial performance of a company over a period of time. Financial statements allows interested parties to compare one organization to another and or to compare accounting periods within one organization. For example, an investor may compare the most recent income statements of two corporations in order to find out which one would be a better investment.

People who specialize in the field of accounting are known as accountants. In the United States, accountants are usually classified as public, private, or governmental. Public accountants work independently and provide accounting services such as auditing and tax computation to companies and individuals. Public accountants may earn the title of CPA (Certified Public Accountant) by fulfilling rigorous requirements. Private accountants work solely for private companies or corporations that hire them to maintain financial records, and governmental accountants work for governmental agencies or bureaus. Both private and governmental accountants are paid on a salary basis, whereas public accountants receive fees for their services.

Through effective application of commonly accepted accounting systems, private, public and governmental accountants provide accurate and timely financial information that is necessary for organizational decision-making.

Taken from : Business concept

A. Work in group

Write down the summary and preparing for Retell

7. GENRE OF TEXT

A. Narrative

A narrative essay is an academic paper, and it has specific rules one needs to follow in case one wants to produce an excellent piece of writing.

The general rules to follow

- begin with 'a hook.
- Give a brief introduction of all the people you write describe the events that brought you this or that experience and write about the settings and location where it happened about including yourself.
- Focus on the way the events described in your essay changed you personally
- Focus on things like:
- Weather ; season ; location ; character's emotional state

Example of Narrative essay

The Day My Worst Fear Came True

Introduction: All people have their fears and doubts. In the majority of cases, we cannot control them. What we can do is treat them differently. My worst fear used to be the one of failure. I desperately wanted my parents to be proud of me, and I did not want to disappoint them. However, this was not the root of my fear. I did not want to disappoint myself, and I had very high standards.

Body Paragraph #1: At the high school, I was an A-student and the top of the class. I spent all my time studying and only communicated with people who shared my passion for knowledge. My parents' never had exaggerated expectations. I mean they have never told me 'You must always get straight As,' or 'You must go to the best college.' However, I truly believed they implied all those things, even though they never said it. I decided to go to one of the best colleges abroad. My parents were actively supportive, so I decided they expected me to enter.

Body Paragraph #2: Although I also applied to a number of US colleges, I was sure that I would go to the one overseas. I regarded this to be my dream of a lifetime. When I was still waiting for a letter, I considered the answer to be predetermined. After all, I was

one of the best, and I would not take no for an answer. Deep inside, I feared more than ever that I was not good enough.

Body Paragraph #3: The day their letter came will always remain in my memory. It was such an unexpected denial. I could not believe this was happening. I saw their points but still thought it was more than unfair. I remember how scared – literally terrified – I was to tell my parents about it. When I did, I thought their world would be ruined just like mine was. However, all I saw in their eyes is the confidence that everything was going to be ok. Somehow, I got hurt or, at least, I thought so. Was not my future important to them? It took me a painful amount of time to understand that they were on my side.

Conclusion: As I look back, I see that our future is much more than the single way we want to choose from the very beginning. I also see how wise my parents were that day. I got admitted to every other college to which I had applied. Nevertheless, the experience of failure was tremendously valuable to me. It has shown me that any fear comes from nothing but our delusions. Now, whenever I face my fear, I see that it is not grounded. I know I can overcome everything with love and support of my family.

B. Argumentative

argumentative essay is an essay that uses evidence and facts to support the claim it's making. Its purpose is to persuade the reader to agree with the argument being made.

Good argumentative essay will use

- facts and evidence to support the argument, rather than just the author's thoughts and opinions.

Argumentative Essay Example

As online learning becomes more common and more and more resources are converted to digital form, some people have suggested that public libraries should be shut down and, in their place, everyone should be given an iPad with an e-reader subscription.

Proponents of this idea state that it will save local cities and towns money because libraries are expensive to maintain. They also believe it will encourage more people to read because they won't have to travel to a library to get a book; they can simply click on what they want to read and read it from wherever they are. They could also access more materials because libraries won't have to buy physical copies of books; they can simply rent out as many digital copies as they need.

However, it would be a serious mistake to replace libraries with tablets. First, digital books and resources are associated with less learning and more problems than print resources. A study done on tablet vs book reading found that people read 20-30% slower on tablets, retain 20% less information, and understand 10% less of what they read compared to people who read the same information in print. Additionally, staring too long at a screen has been shown to cause numerous health problems, including blurred vision, dizziness, dry eyes, headaches, and eye strain, at much higher instances than reading print does. People who use tablets and mobile devices excessively also have a higher incidence of more serious health issues such as fibromyalgia, shoulder and back pain, carpal tunnel syndrome, and muscle strain. I know that whenever I read from my e-reader for too long, my eyes begin to feel tired and my neck hurts. We should not add to these problems by giving people, especially young people, more reasons to look at screens.

Second, it is incredibly narrow-minded to assume that the only service libraries offer is book lending. Libraries have a multitude of benefits, and many are only available if the library has a physical location. Some of these benefits include acting as a quiet study space, giving people a way to converse with their neighbors, holding classes on a variety of topics, providing jobs, answering patron questions, and keeping the community connected. One neighborhood found that, after a local library instituted community events such as play times for toddlers and parents, job fairs for teenagers, and meeting spaces for senior citizens, over a third of residents reported feeling more connected to their community. Similarly, a Pew survey conducted in 2015 found that nearly two-thirds of American adults feel that closing their local library would have a major impact on their community. People see libraries as a way to connect with others and get their questions answered, benefits tablets can't offer nearly as well or as easily.

While replacing libraries with tablets may seem like a simple solution, it would encourage people to spend even more time looking at digital screens, despite the myriad issues surrounding them. It would also end access to many of the benefits of libraries that people have come to rely on. In many areas, libraries are such an important part of the community network that they could never be replaced by a simple object.

that you've seen examples of what good argumentative essay samples look like, follow these three tips when crafting your own essay.

#1: Make Your Thesis Crystal Clear

The thesis is the key to your argumentative essay; if it isn't clear or readers can't find it easily, your entire essay will be weak as a result. Always make sure that your thesis statement is easy to find. The typical spot for it is the final sentence of the introduction paragraph, but if it doesn't fit in that spot for your essay, try to at least put it as the first or last sentence of a different paragraph so it stands out more.

Also make sure that your thesis makes clear what side of the argument you're on. After you've written it, it's a great idea to show your thesis to a couple different people--classmates are great for this. Just by reading your thesis they should be able to understand what point you'll be trying to make with the rest of your essay.

#2: Show Why the Other Side Is Weak

When writing your essay, you may be tempted to ignore the other side of the argument and just focus on your side, but don't do this. The best argumentative essays really tear apart the other side to show why readers shouldn't believe it. Before you begin writing your essay, research what the other side believes, and what their strongest points are. Then, in your essay, be sure to mention each of these and use evidence to explain why they're incorrect/weak arguments. That'll make your essay much more effective than if you only focused on your side of the argument.

#3: Use Evidence to Support Your Side

Remember, an essay can't be an argumentative essay if it doesn't support its argument with evidence. For every point you make, make sure you have facts to back it up. Some examples are previous studies done on the topic, surveys of large groups of people, data points, etc. There should be lots of numbers in your argumentative essay that support your side of the argument. This will make your essay much stronger compared to only relying on your own opinions to support your argument.

Summary: Argumentative Essay Sample

Argumentative essays are persuasive essays that use facts and evidence to support their side of the argument. Most argumentative essays follow either the Toulmin model or the Rogerian model. By reading good argumentative essay examples, you can learn how to develop your essay and provide enough support to make readers agree with your opinion. When writing your essay, remember to always make your thesis clear, show where the other side is weak, and back up your opinion with data and evidence.

C. Report

Report writing is a formal style of writing elaborately on a topic.

The tone of a report is always formal. The important section to focus on is the target audience.

Report writing example – report writing about a school event, report writing about a business case, etc.

As general guidance, reports are usually arranged in sections, each with a clear heading. A simple report is likely to include at least the following:

Simple report sections

- Introduction, including aims and objectives
- Methodology
- Findings/ results
- Discussion
- Conclusion and recommendations
- Reference

Each of these is covered in detail further down the page.

More complex reports (not covered in detail here) may have these sections:

Preliminaries

- Title page
- Terms of reference, including scope of report
- Contents
- List tables or diagrams
- Acknowledgements, i.e. thanks to those who helped with the report
- Summary, i.e. key points of the report

Main Part

- Introduction
- Methodology
- Findings/results
- Discussion
- Conclusions and recommendations

Supplementary

- References/bibliography
- Appendices

- Glossary

Numbering sections

The main sections of a report can be numbered, and can have sub-sections with sub-headings, which are also numbered. These correspond roughly to paragraphs in an essay.

You will often see reports where the main sections are given single numbers – 1, 2, 3 and so on; and the sub-sections are given a decimal number – 1.1, 1.2, 1.3 and so on. Sub-sections can be further divided into – 1.1.1, 1.1.2, 1.1.3 and so on. For example:

1.Introduction

1.1 Aim and Objectives

1.2 Hypothesis

2. Methodology

2.1 The Survey

1. Introduction

2.1.1. The questionnaire

2.1.2. The sample

The sections of a simple report

Introduction

State what your research/project/enquiry is about. What are you writing about, why and for whom?

What are your objectives? What are you trying to show or prove (your hypothesis)?

Methodology

State how you did your research/enquiry and the methods you used. How did you collect your data?

For example, if you conducted a survey, say how many people were included and how you selected them. Say whether you used interviews or questionnaires and how you analyzed the data.

Findings/results

Give the results of your research. Do not, at this stage, try to interpret the results – simply report them. This section may include graphs, charts, diagrams etc. (clearly labelled). Be very careful about copyright if you are using published charts, tables, illustrations etc.

Discussion

Interpret your findings. What do they show? Were they what you expected? Could your research have been done in a better way?

Conclusions and recommendations

These should follow on logically from the Findings and Discussion sections. Summarize the key points of your findings and show whether they prove or disprove your hypothesis. If you have been asked to, you can make recommendations arising from your research.

References

List all your sources in alphabetical order. You might find our [referencing](#) pages useful.

2. INTRODUCTION PARAGRAPH

A Paragraph outline helps the writer to put supporting details/ idea in good order.

A paragraph outline

- Puts supporting ideas/ details in good order
- Leaves out any idea / details that do not relate to the main idea in the topic sentence.

A Paragraph outline consists of

A Paragraph outline consists of Topic sentence Supporting details - Supporting detail 1 - Supporting detail 2 - Supporting detail 3	When one supporting detail is supported by other detail, the outline looks like: Supporting detail 1 - supporting detail 1a - supporting detail 1b - supporting detail 1c Supporting detail 2 -supporting detail 2a - supporting detail 2b Supporting detail 3
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8. ESSAY WRITING

A. Essay

An Essay is a piece of writing that has more than one paragraph.

It is divided into three parts: beginning, a middle and an end.

The beginning is called the introduction,

the middle is called the body,

and the end is called the conclusion.

The Introduction and the conclusion are usually one paragraph each. The body may have from one to unlimited number of paragraphs.

B. Writing the introduction

The introduction sets the tone for your essay. It should grab the reader's interest and inform them of what to expect. The introduction generally comprises 10–20% of the text.

1. Hook your reader

The first sentence of the introduction should pique your reader's interest and curiosity. This sentence is sometimes called the hook. It might be an intriguing question, a surprising fact, or a bold statement emphasizing the relevance of the topic.

Let's say we're writing an essay about the development of Braille (the raised-dot reading and writing system used by visually impaired people). Our hook can make a strong statement about the topic:

The invention of Braille was a major turning point in the history of disability.

2. Provide background on your topic

Next, it's important to give context that will help your reader understand your argument. This might involve providing background information, giving an [overview](#) of important academic work or debates on the topic, and explaining difficult terms. Don't provide too much detail in the introduction—you can elaborate in the body of your essay.

3. Present the thesis statement

Next, you should formulate your thesis statement—the central argument you're going to make. The thesis statement provides focus and signals your position on the topic. It is usually one or two sentences long. The thesis statement for our essay on Braille could look like this:

As the first writing system designed for blind people's needs, Braille was a groundbreaking new accessibility tool. It not only provided practical benefits, but also helped change the cultural status of blindness.

4. Map the structure

In longer essays, you can end the introduction by briefly describing what will be covered in each part of the essay. This guides the reader through your structure and gives a preview of how your argument will develop.

C. Writing the main body

The body of your essay is where you make arguments supporting your thesis, provide evidence, and develop your ideas. Its purpose is to present, interpret, and analyze the information and sources you have gathered to support your argument.

Length of the body text

The length of the body depends on the type of essay. On average, the body comprises 60–80% of your essay. For a high school essay, this could be just three paragraphs, but for a graduate school essay of 6,000 words, the body could take up 8–10 pages.

Paragraph structure

To give your essay a clear structure, it is important to organize it into paragraphs. Each paragraph should be centered around one main point or idea.

That idea is introduced in a topic sentence. The topic sentence should generally lead on from the previous paragraph and introduce the point to be made in this paragraph. Transition words can be used to create clear connections between sentences.

After the topic sentence, present evidence such as data, examples, or quotes from relevant sources. Be sure to interpret and explain the evidence, and show how it helps develop your overall argument.

Writing the conclusion

The conclusion is the final paragraph of an essay. It should generally take up no more than 10–15% of the text. A strong essay conclusion:

- Returns to your thesis
- Ties together your main points
- Shows why your argument matters

A great conclusion should finish with a memorable or impactful sentence that leaves the reader with a strong final impression.

What not to include in a conclusion

To make your essay's conclusion as strong as possible, there are a few things you should avoid. The most common mistakes are:

- Including new arguments or evidence
- Undermining your arguments (e.g. "This is just one approach of many")
- Using concluding phrases like "To sum up..." or "In conclusion..."

Essay Outline Template

Introduction:

Hook

scene

State your thesis

Body paragraphs: write three significant moments from the beginning, middle, and end of the event.

Para. 1:

Beginning

Action

Topic sentence:

Detail 1.

Detail 2.

Detail 3.

Para. 2:

Middle

Action

Topic sentence:

Detail 1.

Detail 2.

Detail 3.

Para 3:

End

Action

Topic sentence:

Detail 1.

Detail 2.

Detail 3.

Note:

Conclusion

9. THE INSPIRATIONAL STORY

A. Summary

A summary does not include this development of thought. It simply restates, in brief, all of the points that have been made thus far. It is done either to remind readers/ listeners what has been covered up to this point, or to clarify the main points in a particularly complex or convoluted argument/presentation.

B. Conclusion

A conclusion is part of the thought process. All of the points that have been made so far are combined to create a single overarching opinion or idea. We use a variety of perspectives to generate a solid belief. This is a conclusion.

Often however, a summary is a bridging tool between the full presentation and the drawing of a conclusion. We listen to or read the argument in full, extract the most important points (summarise) and then form a final opinion (conclusion).

C. Moral message

Moral is the value education we get from a meaningful story.

The moral or the message of a story refers to the lesson that the reader can take away from it.

These can often be expressed as simple, generalized statements.

UNYIL BREAD “VENUS”

D. Reading

Bread which is smaller in size compared to sweet bread in commonly. In addition, the texture of this bread is so soft and tender so it is not surprising if then this bread becomes a souvenir typical of Bogor. Venus was chosen as the name of the bakery as well as the shop. This bakery will be as keep shining as Venus seen from the earth as a ‘Morning Star’ with its bright rays. With its small form, then finally people refer to this bread as Unyil Bread. It was founded by the Hadiwijaya’s family. This unique bread business was initiated by Hendra Saputra Hadiwijaya, the youngest

from the Hadiwijaya brothers. Hendra Saputra Hadiwijaya really likes to make cakes and bread. With the help of his older sister, Herlianty Hadiwijaya, they started their business with two carts and peddled it around to homes throughout Bogor. Their home-made industry made 10 variants taste and size like sweet bread in general. Furthermore, they also innovated by making bread smaller size, around 5cm. The variant taste was added more than 20 flavors. The flavors are provided starting from Abon, chicken smoke, cow smoke, and meatball flavor. For chocolate flavor variants, there are round chocolate, chocolate wrap, chocolate cheese and chocolate cheese beans and many more.

Unyil bread always protect their customer maintain the quality of their home-made bread. When the ingredients they use are used up, they will replace it with higher quality product. In addition, being able to reach wider customers, they also open a delivery service, so for you who are on vacation in Bogor, do not miss to visit the Unyil bread "Venus" outlet.

Taken from <https://www.maxmanroe.com>>ulasan bisnis

E . Work Independently

Writedown summary, conclusion and moral message based on the text above

10. My Own Business

A. Reading

A business may be privately owned in three important forms. These are the sole proprietorship, the partnership and the corporation. The sole proprietorship is the most common in American business. More than 80 per cent of all businesses in the United States are sole proprietorships.

Sole proprietorships, however, do not do the greatest volume of business. They account for less than 16 per cent of all business receipts. What kind of business is likely to be a sole proprietorship? These small businesses are very often service industries such as Laundromats, beauty shops, repair shops and restaurants.

*Taken from
Special English for Business*

B. Conversation practice

My Own Business

John : Hi Carol. How are you?
Carol : Fine, thanks, John. How are you?
John : fine. It's good to see you
Carol : You, too. I'm glad you have time to talk today
John : sure
Carol : I'd like some advice
John : well, I'd be happy to help in any way I can
Carol : You know, I have been designing clothes for quite a
While and I've always been interested in fashion.
I'm thinking my starting my own Business boutique
John : I think you might have a good idea
Carol : well, I need to learn about the responsibilities of
Going Into business

John : are you going into this business by yourself?

Carol : Yes. I'd like to have a company with my name on it,
Where I make the decision and where I control the
Profit?

John : You seem determined, so I'll try to help you. If you
Go into Business alone. it's called a sole proprietorship. In this case, you
probably won't even need a lawyer to form the business. You can start or stop the
business whenever you like.

Carol : That's good. What other encouraging things can you
Tell me ?

John : You don't have to consult partners or a board of
Directors, So you can put your policies into effect
Quickly. You decide on your vacation, on hours
Salary, hiring and firing

Carol : It sounds good.

John : wait a minute. I feel I have to tell you about some of
The risk involve too

Carol : what kinds of risks ?

John : The most important risk to remember is that you
Have Unlimited the liability . This means that you
Responsible For all your business debts

Carol : does that mean that I have to declare personal
Bankruptcy If the business fall

John : Exactly. You could lose personal assets.

Carol : it sounds frightening. What else should I know?

John : you won't get some of the tax benefits other types
Business get. Do you have Financing? That's usually
Of Difficult for a small business get

Carol : Yes I know. Fortunately, that's taken care of, by the
The way, Do you know a good account to do my
Taxes?

John : sure, you will also haven't hire a book keeper unless
You Think you can do your books yourselves

Carol : I am not sure about that yet. I have to think about

John : well, before we get into other things, why don't we
Have a cup of coffee?
Carol : as usual, you have good advice, John.

C. Individual task

Imagine what business you will create and pour it in 150 words . Based

D. Work in group

Role play in group work based on the theme "my /our own business"

11. LABOR

A. Reading

Money is not only means of exchange but is also a means of measuring the value of men's labor. In economic theory, labor is any work undertaken in return for a fixed payment. The work undertaken by a mother in caring for her children may be hard work, but it receives no fixed payment. It is not therefore labor in the strict economic sense.

As a scientist, the economist is interested in measuring the services which people render to each other. Although he is aware of the services which people provide for no financial reward. He is not concerned with these services. He is interested essentially in services which are measurable in terms of money payments of a fixed and or regular nature. In economics, money is the standard by which the value of things is judged. This standard is not a religious or subjective standard, but an objective and scientific one

Human labor produces both goods and services. The activities of a farm worker and a nurse are very different, but both are measurable in terms of payment received. Labor in this sense is not concerned with distinctions of social class, but simply with the payment of wages in return for work. When we talk about the national labor force, however, we are thinking of all those people who are available for work within the nation, i.e. the working population.

It should be noted that any person engaged in private business is not paid a fixed sum for his activities. He is self-employed and his activities are partly those of an employer and partly those of an employee. If however he employs an assistant, to whom he pays a fixed wage, while his employer receives the surplus (large or small) from the whole business. This surplus is the reward of private enterprise and is known as profit.

B. Work in group

Writing down the summary and preparing for retell

C. Fill in the blanks below with the most appropriate terms from the list

Render, payment of wages, Interested, Concerned, Undertaken, Value, standard, Means

Money is not only a..... of changing but it is also measuring theof men's labor. Labor is any work.....in return for a fixed payment. As scientist, the economist is..... In measuring the services which peopleeach other. In economics, money is the which the value of things is judged. Labor in this sense is not.....with distinctions of social class, but simply with In return for work.

THE BALANCE SHEET

A. Reading

Financial statements are the final product of the accounting process. They provide information on the financial condition of a company. The balance sheet, one type of financial statement, provides summary of what a company owns and what it owes on one particular day.

Assets represent everything of value that is owned by a business, such as property, equipment, and account receivable. On the other hand, liabilities are the debts owed by a company- for example, to suppliers and banks. If liabilities are subtracted from assets (assets – liabilities), the amount remaining is the owners' share of a business. This known as owners' or stock holders' equity.

One key to understanding the accounting transactions of a business is to understand the relationship of its assets, liabilities and owners' equity. This is often represented by the fundamental accounting equation: assets equal liabilities plus owners' equity.

ASSETS = LIABILITIES + OWNERS' EQUITY

These three factors are expressed in monetary terms and therefore are limited to items that can be given a monetary value. The accounting equation always remains in balance ; in other words, one side must equal the other.

The balance sheet expands the accounting equation by providing more information about the assets, liabilities and owners ' equity of a company at a specific time (for example, on December 31, 1992) it is made up of two parts. The first part lists the company assets, and the second parts details liabilities and owners' equity. Assets are divided into current and fixed assets. Cash, accounts receivable, and inventories are all current assets. Property, buildings and equipment make up the fixed assets of company. The liabilities section of the balance sheet is often divided into current liabilities (such as accounts payable and income taxes payable) and long-term liabilities (such as bonds and long –term notes)

The balance sheet produces a financial picture of a company on a particular date, and for this reason it is useful in two important areas. Internally, the balance sheet provides managers with financial

information for company decision-making. Externally, it gives potential investors data for evaluation of the company's financial position.

Taken from Business concept for English

B. Work in group

Writing down the summary and preparing for retell

C. Complete the balance sheet by writing in the correct terms from the list below.

Assets current liabilities long term liabilities
 Liabilities fixed assets current assets
 Stock holders equity

....., Inc.

Balance sheet

December 31, 2020

Cash	Rp	Account payable	Rp
Accounts receivable		Income taxes payable	
Inventories		Total	
Total	Rp		
		Bonds	Rp
Property	Rp.	Long term notes	
Buildings		Total	RP
Equipment		Total Liabilities	Rp
Total	Rp	Common Stock	Rp
Total Assets	Rp	Retained earnings	
		Total	Rp
		Total liabilities and	

13. ACTIVE - PASSIVE VOICE

In the Passive, the object of an active verb becomes the subject of the passive verb.

Example

Active : (a) Mary helped the boy

Passive : (b) the boy was helped by Mary

"the boy" in (a) comes the subject of the passive verb in (b) comes the subject of the passive verb in
(b)

A and B have the same meaning.

Active : © an accident happened

Passive: (d) –

Only transitive verbs (verbs that are followed by an object) are used in the passive. It is not possible to verbs such as happen, sleep, come and seem (intransitive verbs) in the passive.

Formula of Passive

1. present tense
is/are / v 3
2. Past tense
Was /were + v3
3. Present continuous tense
Is/are + being +V3 (past participle)
4. Past continuous tense
Was/were + being +V3
5. Present perfect tense
Has/have + been + V3
6. Past perfect tense
Had + been + V3
7. Present perfect continuous tense

Has/ Have + been+ being + V3

8. Past perfect continuous tense

Had + been + being + V3

9. Modal auxiliary : will, shall, can, must , may

Shall, will, must, may + be + V3

Exercise 1

Change the following active sentence to passive sentences if possible

1. Mr. Harris divided the class into two sections tomorrow
2. Peter came here two months ago
3. Thomas Edison invented the electric light bulb
4. Shakespeare wrote Ann to the party
5. Mrs Peter wrote all of the reports for Mr. Johnson
6. The children seemed happy when they went to the zoo
7. She was washing her socking when the lamp went out.
8. Someone stole all her valuable jewelry last night
9. Someone has stolen my purse
10. They will send you a bill at the end of the month
11. Jim's daughter drew that picture. My son drew this picture
12. His boss has transferred him to another department
13. My sister's plane will arrive at 10:35
14. Is Prof. Rivers teaching that course this semester?
15. Didn't they return those books to the library ?
16. The company will publish new book next year.
17. Many people saw the accident
18. Ann's cat died last week
19. The president has cancelled the meeting
20. An artist wrote that interesting article about Paris

Exercise 2

Use active or passive, In any appropriate tense , for the verbs in parentheses.

1. There was a terrible accident on a busy downtown street yesterday. Dozens of people (see)..... It, including my friend, who (interview)..... by the police

2. in my country, certain prices (control) by the government, such as the price of medical supplies. However, other prices (determine)..... by how much people are willing to pay for a product
3. right now Alex is in the hospital. He (treat)..... for a bad burn on his hand and arm.
4. In early 80's photographs of Mars (send) Back to earth by unmanned space probes. From these photographs, scientist have been able to make detailed maps of the surface of Mars.
5. Frostbite may occur when the skin (expose) to extreme cold. It most frequently (affect) The skin of the cheeks, chin, ears, fingers, nose , and toes.

Taken from.

Understanding and using English grammar – Betty Scramphfer

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