

Accounting and its Bookkeeping <

Bookkeeping is an essential accounting tool. A small company or business may employ only one bookkeeper who manually records all of the financial data. On the other hand, a huge organization may employ many bookkeepers who use electronic and mechanical equipment for large tasks in their work. In general, all organizations operate on the same basic principles although each one has its own bookkeeping requirements. Naturally bookkeepers must be accurate, good at math and meticulous in recording each detail in its proper place.

Peoples in the Middle East such as the Sumerians and the Egyptians developed the first known business records 13000 B.C. the results of farming harvests, transactions of merchants and tax collections were recorded by means of written numbers. The Romans were prolific keepers of records. Their numerals were used in several European regions till the 15th century A.D. Arabic or Hindu-Arabic numerals and decimal system introduced modern bookkeeping in the 12th century A.D. most people use Arabic numerals today.

An "account" is a record of the financial transactions that concern one item or a group of similar items. The account includes categories of financial data for each area of interest during a specific period.

Anything of value that a business or organization owns is known as an "asset". Asset accounts include cash, which is the money on hand or in the bank; furniture and fixtures; accounts receivable; the claims against customers; stocks; office supplies; and many others that show what the organization owns.

The value of the business to the owner or owners is called "capital", "proprietorship", "owners-equity" (OE), "owner-ship" or "net worth".

Grammar – Simple Future

The simple future tense

a. Use:

- Use the future tense to indicate action that will occur at some point after the present. You can express the future tense by using a verb in the simple present with a future adverb, by using the auxiliary *will*, or by using the expression *is going to* or *are going to*.

Examples

- Once the agreement comes into effect, we *shall develop* a stronger trade relationship with USA.
- The agreement with Chile *will slash tax barriers, protect investors, and ensure the competitiveness of American companies in the global market*.
- Use the future tense to express a situation that may occur in the present and will occur in the future but with a definite end date.

You will live in England until you finish your degree.

b. Formation

The Simple Future of any verb is formed from the auxiliary **will** or **shall**, followed by the bare infinitive of the verb.

In informal English, particularly in American English, the Simple Future is usually conjugated entirely with the auxiliary **will**. The auxiliary **will** is a **modal** auxiliary. Modal auxiliaries do not modify, but have the same form, regardless of the subject.

The auxiliary **will** is often contracted to ('ll). Thus, in informal English, the Simple Future of the verb **to work** is usually conjugated as follows:

Without Contractions

I will work

you will work

he will work

she will work

it will work

we will work

they will work

With Contractions

I'll work

you'll work

he'll work

she'll work

it'll work

we'll work

they'll work

Verbs used with the subjects **I** and **we** are generally referred to as being in the **first person**; verbs used with the subject **you** are generally referred to as being in the **second person**; and verbs used with the subjects **he**, **she**, **it** and **they** are generally referred to as being in the **third person**.

For formal English, there is a rule which states that in the Simple Future, the auxiliary **shall** should be used in the first person, and the auxiliary **will** should be used in the second person and third person. Like the auxiliary **will**, the auxiliary **shall** is a modal auxiliary.

Thus, in formal English, the Simple Future of the verb **to work** may be conjugated as follows:

I shall work

you will work

he will work

she will work

it will work

we shall work

they will work

Even in informal English, the auxiliary **shall** is usually used in the first person for questions in which a request for permission is implied.

e.g. Shall I call the office?

Shall we go to the library?

However, the use of **will** for the first person of the Simple Future is beginning to be considered acceptable in formal English. Thus, except for questions where a request for permission is implied, either **will** or **shall** may be used for the first person of the Simple Future.

The rules for the use of **will** and **shall** which apply to the Simple Future tense, also apply to the other future tenses.

c. Questions and negative statements

As is the case with other English tenses, questions and negative statements in the Simple Future are formed using the auxiliary.

Questions are formed by placing the auxiliary before the subject. For example:

Affirmative Statement

It will work.

They will work.

Question

Will it work?

Will they work?

Negative statements are formed by placing the word **not** after the auxiliary. For example:

Affirmative Statement

It will work.

They will work.

Negative Statement

It will not work.

They will not work.

In spoken English, the following contraction is often used:

Without Contraction

will not

With Contraction

won't

The contracted form, **won't**, is pronounced to rhyme with **don't**.

In addition, **shall not** is sometimes contracted to **shan't**. However, the word **shan't** is rarely used in modern American English.

Negative questions are formed by placing the auxiliary before the subject, and the word **not** after the subject. However, when contractions are used, the contracted form of **not** immediately follows the auxiliary. The following are examples of negative questions with and without contractions:

Without Contractions

Will it not work?

Will they not work?

With Contractions

Won't it work?

Won't they work?

Tag questions are formed using the auxiliary. In the following examples, the negative tag questions are underlined. Contractions are usually used in negative tag questions.

Affirmative Statement

Affirmative Statement with Tag Question

It will work.

It will work, won't it?

They will work.

They will work, won't they?

The conjugation expressing determination and compulsion

In formal English, there is a rule which states that, in order to express determination and compulsion, the auxiliary **will** is to be used in the first person, and the auxiliary **shall** is to be used in the second person and third person. This is the reverse of the use of **will** and **shall** found in the Simple Future. The use of **will** in the first person is supposed to express determination, and the use of **shall** in the second person and third person is supposed to express compulsion.

For instance, for the verb **to work**, the Simple conjugation which expresses determination and compulsion is as follows:

I will work

you shall work

he shall work

she shall work

it shall work

we will work

they shall work

In this conjugation, the expressions **I will work**, and **we will work**, have the meaning **I am determined to work**, and **we are determined to work**. In contrast, the expressions **you shall work**, and **they shall work**, for instance, have the meaning **you will be compelled to work**, and **they will be compelled to work**.

How to Write an Accounting Essay

The complete guide to writing a standard university essay...

The most important aspect of writing an accounting essay or report is that the content must be informative and factually accurate; to ensure that opinions are supported by facts and figures in accordance with latest financial reporting standards and the piece considers all points of views. The layout and presentation is also critical in writing a good accountancy essay. The inclusion of an introduction to launch the essay is important for two reasons, firstly to address the topic and secondly to identify the audience before embarking on any written exercise, the writer must have it clear in his or her own mind who they are writing for, hence, consideration for your audiences level of accountancy knowledge. Also the essay needs to offer an objective conclusion in ensuring that the essay has addressed the accountancy question posed.

Step One: Introduction

Before commencing to answer the specific accounting question set for any given essay, the writer must establish a clear understanding of the question being addressed, he or she must outline for the audience the question being addressed in the essay and also underline the objectives of the essay, what is it that you are trying to reach a conclusion for? This is a vital part of any academic essay writing, as this will outline the end goal of your essay.

Step Two: Structure and Resource Planning

Once the writer has established a clear understanding of the question to be addressed within the essay, the next step is to ensure that a structured approach is undertaken in writing the accounting essay. A clear and concise essay plan will ensure that all relevant subject areas, including appropriate Financial Reporting Standards (FRS's), Accounting concepts and current developments in International Accounting Standards (IAS's) relevant to the essay topic are all referred and referenced to in answering the question posed at the introduction stage.

At this stage, the writer must also decide what resources will be required in terms of academic journals, technical accountancy publications, library databases, primary and secondary research and the internet (e-books and accountancy research websites). The aim of the research is to compile a list of referencing material from accountancy scholars and researchers in order to back up views and opinions expressed within the essay. The number of references to use will depend on the length and the nature of the essay. In

writing an accountancy essay one will often have to use research conducted by others, as it is often not feasible to conduct primary research. Therefore, references to work carried out by others is appropriate within an accounting essay, but the writer must ensure that he or she uses the material so that it adds value to the essay, hence, supports or challenges a particular accounting concept or FRS.

Brainstorming at this stage can also provide the writer with valuable information and ideas for the production of a high quality essay.

Step Three: Inclusion of Calculations/Analysis

This section can be particularly important for writing an accountancy essay, as the nature of the subject area will more than likely require the use of example calculations, in order to analyze different accounting treatments being discussed, hence, treatment of intangible none purchased goodwill. The inclusion of calculations, figures, charts and graphs should only be considered if the writer feels it's appropriate for the subject area and its inclusion will add value to the essay. However, it is important to be mindful of the fact that not all accounting subject areas will require the use of numbers, as on occasions the essay may need the writer to simply discuss and understand fundamental accounting concepts.

Step Four: Conclusion and Recommendations

This final section of the essay is important in answering the overall question posed at the start. This section must ensure that it summaries the discussions undertaken in the main body of the essay, and also highlight the results of any analysis or calculations that was undertaken. This section should not only be used to outline the findings or the conclusion but also should be used to express the writers' own opinions and recommendations, both in terms of the question being addressed and suggestions for further research and investigations into the subject area.

Accounting essays can often be an evaluation, which means that there is no correct answer or conclusion. Therefore, differing school of thoughts will exist, so when having to conclude an evaluation essay the writer needs to be mindful of this fact, and consider all points of views.

Other Considerations

When undertaking an accounting essay it is vital to ensure that appropriate level of language is being used, this is key to not only accounting essays but also appropriate for business writing. As the use of inappropriate level of language will result in lack of appeal to the reader, for example, an accountancy essay which is explaining the benefits of understanding accounts for none finance managers will require the use of simple, clear and concise language. The essay should be written in basic language without the use of complex accountancy terminology. Whereas, when discussing the appropriate methods of

valuation for financial derivatives, the writer must assume a high level of accountancy knowledge and use appropriate terminology and acronyms.

Once the draft essay has been completed the writer must carry out proofreading, this will serve both as an editing exercise, in terms of content and context, to ensure all work has been appropriately referenced (Harvard referencing is commonly used in business writing) and also ensure correct use of spelling and grammar. Proofreading will also serve as an instrument of checking that the essay has successfully answered the objective of the essay as outlined in the introduction. This is also guard against none value added paragraphs included within the essay, this can transpire in essays with lengthy word limits, where the writer is likely to be writing to fulfill the word limit requirement without adding any value to the content. This is important to avoid in accountancy essays to ensure that a clear and concise piece of work is produced.

Business Communication/ Writing Memos

Business writing differs significantly from article or academic writing. Business communication is generally in the form of reports, policies, instructions, procedures, memos, letters, orders or rules and regulations. **Memos** are business letters but only for employees and used within an organization.

Memos are used to give information to employees such as changes in some procedures or rules, policy change or for specific purposes like requests to attend a meeting. The format of the memo differs from business letter formats. Memos generally contain sections like to, from, date, subject and text of the memo.

Points to remember while writing a memo:

If you are sending a memo to a specific person, then you should write the correct name of the reader. You can write the job title along with the name to make it more formal.

The subject should not be vague or unclear. It should be brief and specific, which can give an idea about the purpose of the memo.

Generally, memos do not contain salutation or complimentary closing.

The text in **text** section of memo should be concise, clear, and to the point.

Avoid the use of long and complex sentences that contain too much information. Short sentences make your message more readable and understandable. You can use headings and bullets to make your memo easy to read.

The first paragraph in the text area or opening paragraph should contain the background of the problem and the purpose of the memo. The memo's recipient should get an overview of the memo by reading the first paragraph only.

In the next paragraphs, you can explain the steps you have taken or methods and sources you have used to solve the problems.

The last paragraph should be the closing segment, where you can request your reader to take an action to solve the problem. Some people use a conclusion at the end of the memo to summarize the content. Conclusions are also useful for suggestions and recommendations or if you wish to make a request to the reader.

If there are any attachments, always mention at the end, after closing segment.

Always proofread your memo before sending it. You can use software programs, which are available for business writing, for proofreading and to check and correct English grammar and spellings in your memo. Some software programs enrich your text with adjectives and adverbs, which enhances the simple sentence into a more professional and sophisticated one and suggest context related synonym for repeated words.

1. How do people communicate in business organizations?
2. Can a company communicate with a memorandum with other companies? Why or why not?
3. What kind of content does a memo include?
4. Can a memo end with an expression like “Cordially yours”, why or why not?
5. Can you write a sample format of a memo?

Format of memos:

- Use the following structure to begin a memo:

MEMO

From: (person or group sending the memo)

To: (person or group to whom the memo is addressed)

RE: (the subject of the memo, this should be in **bold**)

- The term "memorandum" can be used instead of "memo".
- A memo is generally not as formal as a written letter. However, it is certainly not as informal as a personal letter.
- The tone of a memo is generally friendly as it is a communication between colleagues.
- Keep the memo concise and to the point.
- If necessary, introduce the reason for the memo with a short paragraph.
- Use bullet points to explain the most important steps in a process.
- Use a short thank you to finish the memo. This needs not be as formal as in a written letter.

Example Memo

From: Management

To: Northwest Area Sales Staff

RE: New Monthly Reporting System

We'd like to quickly go over some of the changes in the new monthly sales reporting system that we discussed at Monday's special meeting. First of all, we'd once again like to stress that this new system will save you a lot of time when reporting future sales. We understand that you have concerns about the amount of time that will be initially required for inputting your client data. Despite this initial effort, we are confident that you will all soon enjoy the benefits of this new system.

Here is a look at the procedure you will need to follow to complete your area's client list:

1. Log on to the company web site at <http://www.picklesandmore.com>
2. Enter your user ID and password. These will be issued next week.
3. Once you have logged on, click on "New Client".
4. Enter the appropriate client information.
5. Repeat steps 3 and 4 until you have entered all of your clients.
6. Once this information has been entered, select "Place Order".
7. Choose the client from the drop down list "Clients".
8. Choose the products from the drop down list "Products".
9. Choose the shipping specifications from the drop down list "Shipping".
10. Click on the "Process Order" button.

As you can see, once you have entered the appropriate client information, processing orders will require NO paperwork on your part.

Thank you all for your help in putting this new system into place.

Best regards,

Management

Some common uses of the Imperative

We use the Imperative for direct orders and suggestions and also for a variety of other purposes. Stress and intonation, gesture, facial expression, and, above all, situation and context, indicate whether the use of this form is friendly, abrupt, angry, impatient, persuasive, etc. The negative form is usually expressed by *Don't*. The full form (*Do not*) is used mainly in public notices. Here are some common uses:

1. Direct commands, requests, suggestions:

- Follow me. Shut the door (please). Don't worry!

2. Warnings:

- Look out! There's a bus! Don't panic!

3. Directions:

- Take the 2nd turning on the left and then turn right.

4. Instructions:

- Use a moderate oven and bake for 20 minutes.

5. Prohibitions (in e.g. public notices):

- Keep off the grass! Do not feed the animals!

6. Advice (especially after always and never):

- Always answer when you're spoken to! Never speak to strangers!

7. Invitations:

- Come and have dinner with us soon.

8. Offers:

- Help yourself. Have a biscuit.

9. Expressing rudeness:

- Shut up! Push off!

Form of the imperative:

The Imperative form is the same as the "bare infinitive":

The affirmative form is made of the base form of the verb: e.g. wait!

The negative short form is made of: Don't + base form, e.g. don't wait!

The emphatic form is made of: Do + base form e.g. do wait a moment!

Addressing someone may have the form of: pronoun + base form e.g. you wait here!

Sometimes the imperative is followed by a question tag e.g. Wait here, will you?

Imperatives are joined by and e.g. Go and play outside.

Uses of the Imperative with 'do'

We use *do* (always stressed) before the Imperative when we particularly wish to emphasize what we are saying: e.g.

- when we wish to be polite:

- Do have another cup of coffee.

- or when we wish to express impatience:

- Do stop talking!

- or when we wish to persuade:

- Do help me with this math problem.

In response to requests for permission, offers, etc. *do* and *don't* can be used in place of a full Imperative:

- May/Shall I switch the light off? - Yes, do. No, don't.

The use of the imperative to address particular people

The imperative, e.g. *Wait here!*, might be addressed to one person or several people: *you* is implied. However, we can get the attention of the person or people spoken to in the following ways:

1. You + imperative:

- You wait here for a moment.

Intonation and stress are important. If, in the above example, *you* is unstressed, the sentence means '*this is where you wait*'. If it is stressed, it means '*this is what I want you to do*'. When *you* is stressed, it might also convey anger, hostility or rudeness:

- 'You mind your own business!
- 'You try teaching 40 noisy children five days a week!

Don't (not you) is stressed in the negative:

- 'Don't you speak to me like that!

2. You + name(s) or name(s) + you:

- You wait here, Jim, and Mary, you wait there.

3. Imperative + name or name + Imperative:

- Drink up your milk, Sally! Sally, drink up your milk!

4. Imperative + reflexive:

- Enjoy yourself. Behave yourself.

5. We can use words like *everybody*, *someone* with the Imperative when we are talking to groups of people:

- Everyone keep quiet! Keep still everybody!
- Nobody say a word! Somebody answer the phone please.

The Imperative with question tags:

Tags like *will you?*, *won't you?*, *can you?*, *can't you?*, *could you?* and *would you?* can often be used after an imperative for a variety of purposes: e.g.

- to express annoyance/impatience with *will/won't/can't you?* (Rising tone):

- Stop fiddling with that TV, will you/won't you/can't you?

- to make a request (*can you?* for neutral requests; *could/would you?* for more polite ones); or to sound less abrupt:

- Post this letter for me can you? /could you? /would you?

- to offer polite encouragement or to make friendly offers and suggestions (*will you?* and *won't you?*):

- Come in, will you/won't you? Take a seat, will you/won't you?

- to obtain the co-operation of others with *Don't ... will you?*

- Don't tell anyone I told you, will you?
- And note: *why don't you?* as a tag in: e.g.
- Go off for the weekend, *why don't you?*

Double imperatives joined by 'and'

Some imperatives can be followed by *'and'* and another imperative where we might expect a 'to-infinitive':

- Go and buy yourself a new pair of shoes. (Not *Go to buy*)
- Come and see this goldfish. (Not *Come to see*)
- Come and play a game of bridge with us. (Not *Come to play*)
- Wait and see. (Not *Wait to see*)
- Try and see my point of view. (Note: "Try to" is also possible.)

In American English *go* is sometimes followed directly by a 'bare infinitive':

- Go fetch some water. (= Go and fetch)

A 'to-infinitive' can follow an imperative to express purpose:

- Eat to live; do not live to eat.

Business Meetings/ Writing Agenda, Simple <
Past and Present Perfect

Business meetings

Much of the listening you will do in the workplace will be in the context of business meetings. Meetings serve a variety of purposes in the organization. They keep members informed of events related to carrying out their duties; they provide a forum for soliciting input, solving problems, and making decisions; and they promote unity and cohesiveness among the members through social interaction.

The ability to conduct and participate in meetings is a crucial managerial skill and to use meetings as an effective managerial tool, you need to know not only how to run them but also when to call for them and how to follow up afterward. The steps you should follow are: planning the meeting, identifying your purpose, determining whether a meeting is necessary, preparing an agenda, and following the agenda by writing minutes.

Once you've established your specific purpose, you need to consider in more detail what topics the meeting will cover and in what order. This list of topics, or agenda, will accomplish two things: (1) it will help you prepare for the meeting by showing what background information you will need, and (2) it will help you run the meeting by keeping you focused on your plan.

Comprehension questions:

1. What benefits do meetings provide managers with?
2. Explain what a manager should think thoroughly about to make meeting efficient?
3. What is the procedure that should be followed in an effective meeting?
4. What is an agenda?

Speaking skills: How to say it?

Useful expressions

Watching the Time

One of the most difficult things about holding an effective meeting is staying within the time limits. A good agenda will outline how long each item should take. A good chairperson will do his or her best to stay within the limits. Here are some expressions that can be used to keep the meeting flowing at the appropriate pace.

- I think we've spent enough time on this topic.
- We're running short on time, so let's move on.
- We're running behind schedule, so we'll have to skip the next item.
- We only have fifteen minutes remaining and there's a lot left to cover.
- If we don't move on, we'll run right into lunch.
- We've spent too long on this issue, so we'll leave it for now.
- We'll have to come back to this at a later time.
- We could spend all day discussing this, but we have to get to the next item.

Regaining Focus

It is easy to get off topic when you get a number of people in the same room. It is the chairperson's responsibility to keep the discussion focused. Here are some expressions to keep the meeting centered on the items as they appear on the agenda.

- Let's stick to the task at hand, shall we?
- I think we're steering off topic a bit with this.
- I'm afraid we've strayed from the matter at hand.
- You can discuss this among yourselves at another time.
- We've lost sight of the point here.
- This matter is not on today's agenda.
- Let's save this for another meeting.
- Getting back to item number 5...
- Now where were we? Oh yes, let's vote.

Grammar skills:

Grammar hints:

The simple past, the present perfect and the past perfect:

A. The simple past:

Simple Past is used for actions and situations in the past.

FORM:

[VERB+ed] or irregular verbs

Examples:

- **P:** He spoke.
- **N:** He did not speak.
- **Q:** Did he speak?
 - You **called** Ahmad.
 - **Did** you **call** Ahmad?
 - You **did not call** Ahmad.

For irregular verbs, use the past form in the table of verb forms. For regular verbs, just add “ed”.

Exceptions in Spelling when Adding 'ed'

Exceptions in spelling when adding <i>ed</i>	Example
after a final <i>e</i> only add <i>d</i>	love – loved
final consonant after a short, stressed vowel or <i>l</i> as final consonant after a vowel is doubled	admit – admitted travel – travelled
final <i>y</i> after a consonant becomes <i>i</i>	hurry – hurried

USE 1: Completed Action in the Past



The past tense expresses actions that never took place, or that took place once, several times or regularly.

Examples:

Mister Brown never *attended* any meeting. He always *sent* me.

Use the Simple Past to express the idea that an action started and finished at a specific time in the past. Sometimes, the speakers may not actually mention the specific time, but they do have one specific time in mind.

Examples:

- I **saw** a movie yesterday.
- I **didn't see** a play yesterday.
- Last year, I **traveled** to Japan.

- Last year, I **didn't travel** to Korea.
- **Did** you **have** dinner last night?
- She **washed** her car.
- He **didn't wash** his car.

USE 2: A Series of Completed Actions



▪ **Actions taking place one after another**

Actions in the past that took place one after the other.

Examples:

Mister Sanders *came* into the office, *checked* his mailbox and *went* straight to the meeting.

What a horrible day: first my computer *crashed*, then our best customers *cancelled* their order and on my way home my car *broke* down.

We use the Simple Past to list a series of completed actions in the past. These actions happen 1st, 2nd, 3rd, 4th, and so on.

Examples:

- I **finished** work, **walked** to the beach, and **found** a nice place to swim.
- He **arrived** from the airport at 8:00, **checked** into the hotel at 9:00, and **met** the others at 10:00.
- **Did** you **add** flour, **pour** in the milk, and then **add** the eggs?

For Actions taking place in the middle of another action

With a sudden action that took place in the middle of another action.

Examples:

I was sitting in a meeting, when my mobile suddenly *rang*.

When I *came* in, John was playing the guitar.

USE 3: Duration in Past



The Simple Past can be used with a duration which starts and stops in the past. A duration is a longer action often indicated by expressions such as: for two years, for five minutes, all day, all year, etc.

Examples:

- I **lived** in Brazil for two years.
- Shauna **studied** Japanese for five years.
- They **sat** at the beach all day.
- They **did not stay** at the hotel the entire time.
- We **talked** on the phone for thirty minutes.
- A: How long **did** you **wait** for them?
B: We **waited** for one hour.

USE 4: Habits in the Past



The Simple Past can also be used to describe a habit which stopped in the past. It can have the same meaning as "used to." To make it clear that we are talking about a habit, we often add expressions such as: always, often, usually, never, when I was a child, when I was younger, etc.

Examples:

- I **studied** French when I was a child.
- He **played** the violin.
- He **didn't play** the piano.
- **Did** you **play** a musical instrument when you were a kid?
- She **worked** at the movie theater after school.
- They never **went** to school, they always **skipped** class.

USE 5: Past Facts or Generalizations and situations in the past



The past tense expresses a fact or given situation in the past.

Our secretary *worked* very hard.

I *did not agree* with you.

The Simple Past can also be used to describe past facts or generalizations which are no longer true. As in USE 4 above, this use of the Simple Past is quite similar to the expression "used to."

Examples:

- She **was** shy as a child, but now she is very outgoing.
- He **didn't like** tomatoes before.
- **Did you live** in Texas when you **were** a kid?
- People **paid** much more to make cell phone calls in the past.

IMPORTANT: When-Clauses Happen First

Clauses are groups of words which have meaning but are often not complete sentences. Some clauses begin with the word "when" such as "when I dropped my pen..." or "when class began..." These clauses are called when-clauses. The examples below contain when-clauses.

Examples:

- **When I paid her one dollar**, she answered my question.
- She answered my question **when I paid her one dollar**.

When-clauses are important because they always happen first when both clauses are in the Simple Past. Both of the examples above mean the same thing: first, I paid her one dollar, and then, she answered my question. It is not important whether "when I paid her one dollar" is at the beginning of the sentence or at the end of the sentence. However, the example below has a different meaning. First, she answered my question, and then, I paid her one dollar.

Example:

- I paid her one dollar **when she answered my question**.

ADVERB PLACEMENT

The examples below show the placement for grammar adverbs such as: always, only, never, ever, still, just, etc.

Examples:

- You **just** called Ahmad.
- Did you **just** call Ahmad?

Signal Words of Simple Past

yesterday, 2 minutes ago, in 1990, the other day, last Friday.

Exercises

I. Change the verbs in the following sentences into the past tense.

1. Yesterday, I go to the restaurant with a client.
2. We drive around the parking lot for 20 minutes in order to find a parking space.
3. When we arrive at the restaurant, the place is full.
4. The waitress asks us if we have reservations.
5. I say, "No, my secretary forgets to make them."
6. The waitress tells us to come back in two hours.
7. My client and I slowly walk back to the car.
8. Then we see a small grocery store.
9. We stop in the grocery store and buy some sandwiches.
10. That is better than waiting for two hours.

II. Correct the mistakes in the following sentences:

1. Last night, Samantha have pizza for supper.
2. My pet lizard was died last month.
3. Yesterday I spend two hours cleaning my living room.

4. This morning before coming to class, Jack eats two bowls of cereal.
5. What was happened to your leg?

B. Present Perfect

FORM: [has/have + past participle]

Examples:

- You **have seen** that movie many times.
- **Have** you **seen** that movie many times?
- You **have not seen** that movie many times.

USE 1: Unspecified Time Before Now



We use the Present Perfect to say that an action happened at an unspecified time before now. The exact time is not important. You **CANNOT** use the Present Perfect with specific time expressions such as: yesterday, one year ago, last week, when I was a child, when I lived in Japan, at that moment, that day, one day, etc. We **CAN** use the Present Perfect with unspecific expressions such as: ever, never, once, many times, several times, before, so far, already, yet, etc.

Examples:

- I **have seen** that movie twenty times.
- I think I **have met** him once before.
- There **have been** many earthquakes in California.
- People **have traveled** to the Moon.
- People **have not traveled** to Mars.
- **Have** you **read** the book yet?
- Nobody **has** ever **climbed** that mountain.
- A: **Has** there ever **been** a war in the United States?
B: Yes, there **has been** a war in the United States.

How Do You Actually Use the Present Perfect?

The concept of "unspecified time" can be very confusing to English learners. It is best to associate Present Perfect with the following topics:

TOPIC 1: Experience

You can use the Present Perfect to describe your experience. It is like saying, "I have the experience of..." You can also use this tense to say that you have never had a certain experience. The Present Perfect is NOT used to describe a specific event.

Examples:

- I **have been** to France.
This sentence means that you have had the experience of being in France.
Maybe you have been there once, or several times.
 - I **have been** to France three times.
You can add the number of times at the end of the sentence.
 - I **have never been** to France.
This sentence means that you have not had the experience of going to France.
 - I think I **have seen** that movie before.
 - He **has never traveled** by train.
 - Joan **has studied** two foreign languages.
- A: **Have** you ever **met** him?
B: No, I **have not met** him.

TOPIC 2: Change Over Time

We often use the Present Perfect to talk about change that has happened over a period of time.

Examples:

- You **have grown** since the last time I saw you.
- The government **has become** more interested in arts education.
- Japanese **has become** one of the most popular courses at the university since the Asian studies program was established.

- My English **has** really **improved** since I moved to Australia.

TOPIC 3: Accomplishments

We often use the Present Perfect to list the accomplishments of individuals and humanity. You cannot mention a specific time.

Examples:

- Man **has walked** on the Moon.
- Our son **has learned** how to read.
- Doctors **have cured** many deadly diseases.
- Scientists **have split** the atom.

TOPIC 4: An Uncompleted Action You Are Expecting

We often use the Present Perfect to say that an action which we expected has not happened. Using the Present Perfect suggests that we are still waiting for the action to happen.

Examples:

- James **has not finished** his homework yet.
- Susan **hasn't mastered** Japanese, but she can communicate.
- Bill **has still not arrived**.
- The rain **hasn't stopped**.

TOPIC 5: Multiple Actions at Different Times

We also use the Present Perfect to talk about several different actions which have occurred in the past at different times. Present Perfect suggests the process is not complete and more actions are possible.

Examples:

- The army **has attacked** that city five times.
- I **have had** four quizzes and five tests so far this semester.
- We **have had** many major problems while working on this project.
- She **has talked** to several specialists about her problem, but nobody knows why she is sick.

Time Expressions with Present Perfect

When we use the Present Perfect it means that something has happened at some point in our lives before now. Remember, the exact time the action happened is not important.



Sometimes, we want to limit the time we are looking in for an experience. We can do this with expressions such as: last week, last year, this week, this month, so far, up to now, etc.



Examples:

- **Have you been** to Mexico **last year**?
- I **have seen** that movie six times **last month**.
- They **have had** three tests **last week**.
- She graduated from university less than three years ago. She **has worked** for three different companies **so far**.
- My car **has broken** down three times **this week**.

USE 2: Duration From the Past Until Now (Non-Continuous Verbs)



With Non-Continuous Verbs and non-continuous uses of Mixed Verbs, we use the Present Perfect to show that something started in the past and has continued up until now. "For five minutes," "for two weeks," and "since Tuesday" are all durations which can be used with the Present Perfect.

Examples:

- I **have had** a cold for two weeks.
- She **has been** in England for six months.
- Mary **has loved** chocolate since she was a little girl.

Although the above use of Present Perfect is normally limited to Non-Continuous Verbs and non-continuous uses of Mixed Verbs, the words "live," "work," "teach," and "study" are sometimes used in this way even though they are NOT Non-Continuous Verbs.

ADVERB PLACEMENT

The examples below show the placement for grammar adverbs such as: always, only, never, ever, still, just, etc.

Examples:

- You have **only** seen that movie one time.
- Have you **only** seen that movie one time?

Business Meetings/ Preparing an Agenda, Past Perfect, Helping and Modular Auxiliaries

Preparing an agenda

An agenda helps focus the attention of both the leader and the participants. Knowing what topics will be discussed will also help those attending the meeting to plan for the meeting by effectively-reviewing needed documents, bringing pertinent records, deciding what questions need to be raised, and the like.

Formal, recurring business meetings might follow an agenda like this one; of course not every meeting will contain all these elements:

1. Call to order
2. Roll call (if necessary)
3. Reading and approval of minutes of previous meeting (if necessary)
4. Reports of officers and standing committees.
5. Reports of special committees.
6. Old business
7. New business
8. Announcements
9. Program
10. Adjournment

Each item to be covered under these headings should be identified, including the speaker; for example:

7. New business
 - a. Review of December 3 press conference
 - b. Recommendation for annual charitable contribution
 - c. Status of remodeling- Jan Fischer

Following the agenda

One key to a focused meeting is to follow the agenda. At formal meetings you will be expected to discuss all items on the published agenda and no items not on the agenda. However, the less formal the meeting, the more flexibility you have in allowing new topics to be introduced. It's always possible that new information that has a bearing on your problem may arise. To prevent discussion simply because you didn't include the item in your agenda would make it more difficult for you to achieve your purpose. But as leader of the meeting, you must make certain that new topics are directly relevant.

Comprehension questions:

1. How do managers and participants plan for a business meeting?
2. What is an agenda?
3. How does flexibility help the manager in conducting a meeting?
4. Should a manager always be restricted to the items specified on the agenda? Why or why not?

Speaking skills: How to say it?

Useful expressions

Comments and Feedback

During the meeting, participants will comment, provide feedback, or ask questions. Here are some ways to do so politely:

- If I could just come in here...
- I'm afraid I'd have to disagree about that.
- Could I just say one thing?
- I'm really glad you brought that up, Kana.
- I couldn't agree with you more. (I agree)
- Jane, could you please speak up. We can't hear you at the back.
- If I could have the floor (chance to speak) for a moment...
- We don't seem to be getting anywhere with this.
- Perhaps we should come back to this at another time?

Grammar skills

Past Perfect

Form: [had + past participle]

Examples:

- You **had studied** English before you moved to New York.
- **Had** you **studied** English before you moved to New York?
- You **had not studied** English before you moved to New York.

USE 1 Completed Action before Something in the Past



The Past Perfect expresses the idea that something occurred before another action in the past. It can also show that something happened before a specific time in the past.

Examples:

- I **had** never **seen** such a beautiful beach before I went to Kauai.
- I did not have any money because I **had lost** my wallet.
- Tony knew Istanbul so well because he **had visited** the city several times.
- **Had** Susan ever **studied** Thai before she moved to Thailand?
- She only understood the movie because she **had read** the book.
- Kristine **had** never **been** to an opera before last night.
- We were not able to get a hotel room because we **had not booked** in advance.
- A: **Had** you ever **visited** the U.S. before your trip in 2006?
B: Yes, I **had been** to the U.S. once before.

USE 2 Duration before Something in the Past (Non-Continuous Verbs)



With Non-Continuous Verbs and some non-continuous uses of Mixed Verbs, we use the Past Perfect to show that something started in the past and continued up until another action in the past.

Examples:

- We **had had** that car for ten years before it broke down.
- By the time Alex finished his studies, he **had been** in London for over eight years.
- They felt bad about selling the house because they **had owned** it for more than forty years.

Although the above use of Past Perfect is normally limited to Non-Continuous Verbs and non-continuous uses of Mixed Verbs, the words "live," "work," "teach," and "study" are sometimes used in this way even though they are NOT Non-Continuous Verbs.

IMPORTANT Specific Times with the Past Perfect



Unlike with the Present Perfect, it is possible to use specific time words or phrases with the Past Perfect. Although this is possible, it is usually not necessary.

Example:

- She **had visited** her Japanese relatives once in 1993 before she moved in with them in 1996.

MOREOVER

If the Past Perfect action did occur at a specific time, the Simple Past can be used instead of the Past Perfect when "before" or "after" is used in the sentence. The words "before" and "after" actually tell you what happens first, so the Past Perfect is optional. For this reason, both sentences below are correct.

Examples:

- She **had visited** her Japanese relatives once in 1993 before she moved in with them in 1996.
- She **visited** her Japanese relatives once in 1993 before she moved in with them in 1996.

HOWEVER



If the Past Perfect is not referring to an action at a specific time, Past Perfect is not optional. Compare the examples below. Here Past Perfect is referring to a lack of experience rather than an action at a specific time. For this reason, Simple Past cannot be used.

Examples:

- She never **saw** a bear before she moved to Alaska. *Not Correct*
- She **had** never **seen** a bear before she moved to Alaska. *Correct*

ADVERB PLACEMENT

The examples below show the placement for grammar adverbs such as: always, only, never, ever, still, just, etc.

Examples:

- You had **previously** studied English before you moved to New York.
- Had you **previously** studied English before you moved to New York?

Helping and Modal Auxiliaries:

Helping verbs or **auxiliary verbs** such as *will, shall, may, might, can, could, must, ought to, should, would, used to, need* are used in conjunction with **main verbs** to express shades of time and mood. The combination of helping verbs with main verbs creates **verb phrases** or **verb strings**. In the following sentence, "will have been" are helping or auxiliary verbs and "studying" is the main verb; the whole verb string is underlined:

- As of next August, I will have been studying chemistry for ten years.

The verbs **will, would, shall, should, can, could, may, might, must, ought, dare** and **need** are usually called modal auxiliaries. They are used with other verbs to express actions, events or situations that exist only as conceptions of the mind - permissions, possibilities, certainty, ability, wishes, obligations etc. They may also express simple futurity.

- I can swim.
- She will come.
- I must go now.
- Should I call them?
- She might come.

Modal auxiliaries have three common characteristics:

1. They are never used alone. A principal verb is either present or implied.

- I **can fly** an aeroplane.
- He **should behave**.
- Will you go? Yes, I **will (go)**.

2. Modal auxiliaries have no –s in the third person singular.

- I **can** swim.
- She **can** swim. (**NOT** She cans ...)
- I **may** pass.
- He **may** pass.
- They **may** pass.

3. Modal auxiliaries do not have infinitives (to may, to shall etc.) or participles (maying, shalling, shalled etc.). You cannot say to shall, to must or to may.

Shall, will and forms of *have, do* and *be* combine with main verbs to indicate time and voice. As auxiliaries, the verbs *be, have* and *do* can change form to indicate changes in subject and time.

- I shall go now.
- He had won the election.
- They did write that novel together.
- I am going now.
- He was winning the election.
- They have been writing that novel for a long time.

Uses of *Shall* and *Will* and *Should*

In England, *shall* is used to express the simple future for first person *I* and *we*, as in "Shall we meet by the river?" "*Will*" would be used in the simple future for all other persons. Using *will* in the first person would express determination on the part of the speaker, as in "We will finish this project by tonight".

Using *shall* in second and third persons would indicate some kind of promise about the subject, as in "This shall be revealed to you in good time." This usage is certainly acceptable in the U.S., although *shall* is used far less frequently. The distinction between the two is often obscured by the contraction *'ll*, which is the same for both verbs.

In the United States, we seldom use *shall* for anything other than polite questions (suggesting an element of permission) in the first-person:

- "Shall we go now?"
- "Shall I call a doctor for you?"

(In the second sentence, many writers would use *should* instead, although *should* is somewhat more tentative than *shall*.) In the U.S., to express the future tense, the verb *will* is used in all other cases.

Shall is often used in formal situations (legal documents, minutes to meetings, etc.) to express obligation, even with third-person and second-person constructions:

- The board of directors shall be responsible for payment to stockholders.
- The college president shall report financial shortfalls to the executive director each semester."

Should is usually replaced, nowadays, by *would*. It is still used, however, to mean "ought to" or "should" as in

- You really shouldn't do that.
- If you think that was amazing, you should have seen it last night.

Uses of *Do*, *Does* and *Did*

In the simple present tense, *do* will function as an auxiliary **to express the negative and to ask questions**. (*Does*, however, is substituted for third-person, singular subjects in the present tense. The past tense *did* works with all persons, singular and plural.)

- I don't study at night.
- She doesn't work here anymore.
- Do you attend this school?
- Does he work here?

These verbs also work as "short answers," with the main verb omitted.

- Does she work here? No, she doesn't ~~work here~~.

With "yes-no" questions, the form of *do* goes in front of the subject and the main verb comes after the subject:

- Did your grandmother know Truman?
- Do wildflowers grow in your back yard?

Forms of *do* are useful in expressing **similarities and differences** in conjunction with *so* and *neither*.

- My wife hates spinach and so does my son.
- My wife doesn't like spinach; neither do I.

Do is also helpful because it means you don't have to repeat the verb:

- Larry excelled in language studies; so did his brother.
- Raoul studies as hard as his sister does.

The so-called *emphatic do* has many uses in English.

- a. To add emphasis to an entire sentence: "He does like spinach. He really does!"
- b. To add emphasis to an imperative: "Do come in." (actually softens the command)
- c. To add emphasis to a frequency adverb: "He never did understand his father." "She always does manage to hurt her mother's feelings."
- d. To contradict a negative statement: "You didn't do your homework, did you?" "Oh, but I did finish it."
- e. To ask a clarifying question about a previous negative statement: "Ridwell didn't take the tools." "Then who did take the tools?"
- f. To indicate a strong concession: "Although the Clintons denied any wrongdoing, they did return some of the gifts."

Uses of *Have, Has and Had*

Forms of the verb *to have* are used to create tenses known as the **present perfect** and **past perfect**. The perfect tenses indicate that something has happened in the past; the present perfect indicating that something happened and might be continuing to happen, the past perfect indicating that something happened prior to something else happening.

To have is also in combination with other modal verbs to express probability and possibility in the past.

- As an affirmative statement, *to have* can express how certain you are that something happened (when combined with an appropriate modal + *have* + a past participle): "Georgia must have left already." "Clinton might have known about the gifts." "They may have voted already."
- As a negative statement, a modal is combined with *not* + *have* + a past participle to express how certain you are that something did not happen: "Clinton might not have known about the gifts." "I may not have been there at the time of the crime."
- To ask about possibility or probability in the past, a modal is combined with the subject + *have* + past participle: "Could Clinton have known about the gifts?"
- For short answers, a modal is combined with *have*: "Did Clinton know about this?" "I don't know. He may have." "The evidence is pretty positive. He must have."

To have (sometimes combined with *to get*) is used to express a logical inference:

- It's been raining all week; the basement has to be flooded by now.

- He hit his head on the doorway. He has got to be over seven feet tall!

Have is often combined with an infinitive to form an auxiliary whose meaning is similar to "must."

- I have to have a car like that!
- She has to pay her own tuition at college.
- He has to have been the first student to try that.

Uses of *Can* and *Could*

The modal auxiliary *can* is used

- to express ability (in the sense of being able to do something or knowing how to do something):
He can speak Spanish but he can't write it very well.
- to express permission (in the sense of being allowed or permitted to do something):
Can I talk to my friends in the library waiting room? (Note that *can* is less formal than *may*. Also, some writers will object to the use of *can* in this context.)
- to express theoretical possibility:
American automobile makers can make better cars if they think there's a profit in it.

The modal auxiliary *could* is used

- to express an ability in the past:
I could always beat you at tennis when we were kids.
- to express past or future permission:
Could I bury my cat in your back yard?
- to express present possibility:
We could always spend the afternoon just sitting around talking.
- to express possibility or ability in contingent circumstances:
If he studied harder, he could pass this course.

In expressing ability, *can* and *could* frequently also imply willingness: Can you help me with my homework?

Can versus May

Whether the auxiliary verb *can* can be used to express permission or not — "Can I leave the room now?" ["I don't know if you can, but you may."] — depends on the level of formality of your text or situation: *can* for ability or power to do something, *may* for permission to do it.

Uses of May and Might

Two of the more troublesome modal auxiliaries are *may* and *might*. When used in the context of granting or seeking permission, *might* is the past tense of *may*. *Might* is considerably more tentative than *may*.

- May I leave class early?
- If I've finished all my work and I'm really quiet, might I leave early?

In the context of expressing possibility, *may* and *might* are interchangeable present and future forms and *might + have + past participle* is the past form:

- She might be my advisor next semester.
- She may be my advisor next semester.
- She might have advised me not to take biology.

Avoid confusing the sense of possibility in *may* with the implication of *might*, that a hypothetical situation has not in fact occurred. For instance, let's say there has been a helicopter crash at the airport. In his initial report, before all the facts are gathered, a newscaster could say that the pilot "may have been injured." After we discover that the pilot is in fact all right, the newscaster can now say that the pilot "might have been injured" because it is a hypothetical situation that has not occurred. Another example: a body had been identified after much work by a detective. It was reported that "without this painstaking work, the body may have remained unidentified." Since the body was, in fact, identified, *might* is clearly called for.

Uses of Will and Would

In certain contexts, *will* and *would* are virtually interchangeable, but there are differences. Notice that the contracted form *'ll* is very frequently used for *will*.

Will can be used to express willingness:

- I'll wash the dishes if you help.
- We're going to the movies. Will you join us?

It can also express intention (especially in the first person):

- I'll do my exercises later on.

and prediction:

- specific: The meeting will be over soon.
- timeless: Humidity will ruin my hairdo.
- habitual: The river will overflow its banks every spring.

Would can also be used to express willingness:

- Would you please take off your hat?

It can also express a characteristic activity:

- customary: After work, he would walk to his home in West Hartford.
- typical (casual): She would cause the whole family to be late, every time.

In a main clause, *would* can express a hypothetical meaning:

- My cocker spaniel would weigh a ton if I let her eat what she wants.

Finally, *would* can express a sense of probability:

- I hear a whistle. That would be the five o'clock train.

Uses of *Used to*

The auxiliary verb construction *used to* is used to express an action that took place in the past, perhaps customarily, but now that action no longer customarily takes place:

- We used to take long vacation trips with the whole family.

When the auxiliary is combined with another auxiliary, *did*, the past tense is carried by the new auxiliary and the "-ed" ending is dropped. This will often happen in the interrogative:

- Didn't you use to go jogging every morning before breakfast?
- It didn't use to be that way.

Used to can also be used to convey the sense of being accustomed to or familiar with something:

- The tire factory down the road really stinks, but we're used to it by now.
- I like these old sneakers; I'm used to them.

Used to is best reserved for colloquial usage; it has no place in formal or academic text.

Business Meetings/ Taking the Minutes and Direct & Indirect Speech

Routine meetings may require only a short memorandum or email as a follow-up to what was decided. Formal meetings or meetings where controversial ideas were discussed may require a more formal summary.

Anyone, including you, may be assigned to take the minutes at a meeting. A record of a meeting is made by taking minutes. These are notes about what happened and a list of decisions taken.

Minutes are:

- an official record of what happened at a meeting;
- an official record of decisions taken;
- an agreed version of the meeting;
- information for people who did not attend the meeting;
- a point of reference for people who have to take action as a result of the meeting;
- a point of reference for future meetings.

Often someone who is not participating in the meeting will be called upon to be the minute-taker. Before a meeting, the minute-taker should review the following:

- The minutes from previous meeting
- All of the names of the attendees (if possible)
- The items on the agenda

It also helps to create an outline before going to the meeting. An outline should include the following:

- the date and time of the meeting;
- the title of the meeting;
- a record of events which should follow the order of the agenda;
- any future action and/or details of the next meeting;
- a circulation list;
- The location or venue of the meeting;
- A blank spot to write the time the meeting started and ended;
- The name of the chairperson;
- A list of attendees that can be checked off (or a blank list for attendees to sign);
- A blank spot for any attendees who arrive late or leave early.

It is necessary to include important points and any votes and results. Indicating who said what is also necessary, which is why the minute-taker should make sure to know the names of the attendees. A minute-taker should type out the minutes immediately after the meeting so that nothing is forgotten.

So, minutes are an official record of the proceedings; they summarize what was discussed and what decisions were made. Generally, they should emphasize what was done at the meeting, not what was said by the members. Minutes may, however, present an intelligent summary of the points of view expressed on a particular issue, without names attached, followed by the decision made.

The first paragraph of minutes should identify the type of meeting (regular or special); the meeting date, time, and place; the presiding officer, the names of those present (or absent) if customary; and the facts that the minutes of the previous meeting were read or approved.

The body of the minute should contain a separate paragraph for each topic. According to the parliamentary procedure, the name of the maker of a motion, but not the seconder, should be entered in the minutes. The precise wording of motions, exactly as voted on, should also appear in minutes. It is often helpful to use the same subheadings as in the agenda.

Comprehension questions:

1. What difference is there between a memorandum and a minute?
2. Define briefly a minute.
3. What are the items that a minute-taker should review before the meeting?
4. How is a minute formally structured?
5. What should be included in the body of a minute when following the parliamentary procedure?

Notes

- The style of minutes will vary according to the organization. In some organizations a few notes may be enough; in others very detailed records are required.
- Notice that indirect speech is generally preferred when writing minutes.

Minutes need headings so that readers can skim for the information they need. Your template may include these:

Topics

Decisions

Actions Agreed Upon

Person responsible

Deadline

Next Meeting

Date and Time

Location

Agenda items

Sample Minutes Outline:

Supervisor's Meeting

Friday, May 5

Room 3

Start: _____ Finish: _____

Chair: Ahmad

Attendees:

1. _____

2. _____

3. _____

4. _____

5. _____

Late to arrive: _____

Early to depart: _____

A sample portion of the minutes of a business meeting follows:

Review of December 3 press conference

A videotape of the December 3 press conference conducted by Samia Mansour was viewed and discussed. Sami Al-Harbi's motion that "Samia Mansour" be commended for the professional and ethical manner in which she presented the company's view at the December 3 press conference" was adopted unanimously without debate.

Recommendation for annual charitable organization

Rana Hamadi moved "that American Chemical donate 15,000 \$ to a worthwhile charity operating in Essex County." Linda Peters moved to amend the motion by inserting the words "an amount not exceeding" after the word "donate." On a motion by Todd Chandler, the motion to make a donation, with the pending amendment, was referred for further study to the Social Responsibility Committee with instructions to recommend a specific amount and charity and report at the next meeting.

The last paragraph of the minutes should state the time of adjournment and, if appropriate, the time set for the next meeting. The minutes should be signed by the person preparing them. If someone other than the chair prepares the minutes, they should be read and approved by the chair before being distributed.

Speaking skills: how to say it?

Useful expressions

Voting

When issues cannot be resolved or decisions cannot be easily made, they are often put to a vote. Most votes occur during meetings. Votes can be *open*, where people raise their hands in favor or in opposition of the issue. In an open vote, the results are evident immediately. Other votes, such as who should be elected to take on a certain role, are private or *closed*. During private votes, attendees fill out ballots and place them in a box to be counted. The results may not be counted until after the meeting. Here are some specific expressions used during open voting:

- All in favor? (Those who agree raise their hands.)
- All opposed?
- Motion to hire more tour guides, moved by Thomas. (Suggestions or ideas that are put to a vote are called *motions*. When a person makes a suggestion, the term to use both during the meeting and in the minutes is *moved*.)
- Motion to hire more tour guides seconded by Nolan. (When another person agrees with the motion, it is *seconded*.)

When a motion is voted and agreed upon it is *carried*. When it is voted and disagreed upon it is *failed*. Most often votes are put to a majority. If there is a tie vote, the chairperson will often cast the deciding vote.

Sample Voting Session:

Ahmed: Okay, now that we've covered most of the business, it's time to vote on the staff picnic. Jane and I have come up with two different ideas. I'll give Tamara the floor now, and she'll outline these two options. After that we'll vote. I don't think there is any reason to have a private vote, so I'll just ask to see a show of hands. Tamara, would you do the honors?

Tamara: Thanks Ahmed. Okay, so, as you all probably assumed, we are going to wait until most of the tours have passed through before we have the staff picnic. That way most of you should be able to attend. So we've chosen the last Sunday of September. I hope that works out for all of you. Now, the first option is to have a BBQ at Holiday Beach. We would do this on the last Sunday of September. The second option is to have a potluck dinner in Ahmed's backyard. The only problem with this is if it rains, there isn't

much in the way of shelter there. I don't think Ahmed and his wife will want all of us dashing inside in a thunderstorm.

Ahmed: Well, if we had to we could probably squeeze everyone in the basement. Anyhow, those are the options, so let's put it to a vote. All in favor of option number one? Raise your hands please...okay, one vote. And, all in favor of option number two? That's four. Okay, so it looks like a dinner at my house.

Tamara: Great. I'll put up a sign up sheet and everyone can write down what they plan to bring.

Writing skills: How to write minutes

Here, you are given examples of sample minutes:

The following sample agenda represents typical format and content of a board meeting minutes report. This sample should be customized to the particular culture and purpose of the organization. Note that board meeting minutes are very important. Minutes are considered legal documents by the auditors and courts, and they represent the actions of the board. Many assert that if it's not in the minutes, it didn't happen.

There is no standardized level of content and format for board minutes. In courts, as important as what you did is that you were reasonable when you did it. Therefore, sufficient information should be included to describe how board members reasonably came to reasonable decisions.

Include the name of the organization, date and time of meeting, who called it to order, who attended and if there was a quorum, all motions made, any conflicts of interest or abstainments from voting, when the meeting ended and who developed the minutes.

The secretary of the board usually takes minutes during meetings. Written minutes are distributed to board members before each meeting for member's review. Minutes for the previous meeting should be reviewed right away in the next meeting. Any changes should be amended to the minutes and a new version submitted before the next meeting where the new version is reviewed to be accepted. Minutes should be retained in a manual and shared with all board members.

I. Sample 1 of board meeting minutes:

Sample of Board Meeting Minutes
Name of Organization
(Board Meeting Minutes: Month Day, Year)
(time and location)

Board Members:

Present: Bhata Bhattacharia, Ahmed Hosni, Douglas Carver, Rana Mansour, Pat Kyumoto, Jack Porter, Mary Rifkin and Nabil Sari

Absent: Melissa Johnson

Quorum present? Yes

Others Present:

Exec. Director: Sheila Swanson

Other: Susan Johns, Consulting Accountant

Proceedings:

- *Meeting called to order* at 7:00 p.m. by Chair, Said Barakat
- (Last month's) meeting minutes were amended and approved

· *Chief Executive's Report:*

- Recommends that if we are not able to find a new facility by the end of this month, the organization should stay where in the current location over the winter. After brief discussion, Board agreed.
- Staff member, Jackson Browne, and Swanson attended the National Practitioner's Network meeting in Atlanta last month and gave a brief extemporaneous presentation. Both are invited back next year to give a longer presentation about our organization. After brief discussion, Board congratulated Swanson and asked her to pass on their congratulations to Browne as well.
- Mansour asserts that our organization must ensure that its name is associated with whatever materials are distributed at that practitioner's meeting next year. The organization should generate revenues where possible from the materials, too.
- Swanson mentioned that staff member, Sheila Anderson's husband is ill and in

- the hospital. MOTION to send a gift to Anderson's husband, expressing the organization's sympathy and support; seconded and passed.
- · *Finance Committee report* provided by Chair, Rana Mansour:
 - Mansour explained that consultant, Susan Johns, reviewed the organization's bookkeeping procedures and found them to be satisfactory, in preparation for the upcoming yearly financial audit. Funds recommends that our company ensure the auditor provides a management letter along with the audit financial report.
 - - Mansour reviewed highlights, trends and issues from the balance sheet, income statement and cash flow statement. Issues include that high accounts receivables require Finance Committee attention to policies and procedures to ensure our organization receives more payments on time. After brief discussion of the issues and suggestions about how to ensure receiving payments on time, MOTION to accept financial statements; seconded and passed.
 - *Board Development Committee's report* provided by Chair, Douglas Carver:
 - Carver reminded the Board of the scheduled retreat coming up in three months, and provided a drafted retreat schedule for board review. MOTION to accept the retreat agenda; seconded and passed.
 - Carver presented members with a draft of the reworded By-laws paragraph that would allow members to conduct actions over electronic mail. Carver suggested review and a resolution to change the By-laws accordingly. Kyumoto suggested that Swanson first seek legal counsel to verify if the proposed change is consistent with state statute. Swanson agreed to accept this action and notify members of the outcome in the next Board meeting.
 - *Other business:*
 - Porter noted that he was working with staff member, Jacob Smith, to help develop an information management systems plan, and that two weeks ago he (Porter) had mailed members three resumes from consultants to help with the plan. In the mailing, Porter asked members for their opinions to help select a consultant. Porter asked members for their opinions. (NOTE: Zevon noted that she was also a computer consultant and was concerned about conflict of interest in her Board role regarding this selection, and asked to be ABSTAINED from this selection. Members agreed.) The majority of members agreed on Lease-or-Buy Consultants. MOTION to use Lease-or-Buy Consultants; seconded and passed.
 - Swanson announced that she had recently hired a new secretary, Karla Writewell.

· *Assessment of the Meeting:*

- Kyumoto noted that the past three meetings have run over the intended two-hour time slot by half an hour. He asked members to be more mindful and focused during discussions, and suggested that the Board Development Chair take an action to identify solutions to this issue. Chair, Carver, agreed.

· Meeting adjourned at 9:30 p.m.

· Minutes submitted by Secretary, Bhata Bhattacharia.

II. Sample 2 of board meeting minute:

COMPUTER USE COMMITTEE

Minutes of the Regular Meeting

May 18, 20-

Members present: S. Lindey (chair), L. Anderson- White, F. Griffin, T.

Badawi (secretary), Z. Petropoulou, G. Ullom, J. West,

K. Wolff

Shannon Lindsey called the meeting to order at 8:35 a.m. the minutes of the April 14 meeting were approved with the correction that Frank Griffin be recorded as present.

REPORT OF THE BUDGET SUBCOMMITTEE

Zoe Petropoulou reported that the Corporate Executive Council has approved an additional 58,000 \$ for subcommittee allocation for hardware purchases through September 30, 20-. Zoe also distributed a handout showing the current year hardware and software allocations through May 1.

OLD BUSINESS

None.

NEW BUSINESS

Standardization of the Web Page Development Software. Jenny West moved that beginning September 1, 20-, CUC approve expenditures for web page development software only for Microsoft FrontPage 2000.” She summarized the coordination, training, and site-maintenance problems that are now being encountered as a result of individual webmasters using different programs and answered questions from the floor. Gina Ullom moved to amend the motion by inserting the words “or later version” after “FrontPage 2000.” The amendment passed, and the amended motion was adopted after debate.

Speech-Recognition Software. Shannon Lindsey reported that she had received numerous requests for information or recommendations for purchasing speech-recognition software and asked for committee input. Extensive discussion followed concerning the cost, the amount of training required, accuracy, resulting noise level for carrel workers, and the overall implications of such software for touch-typing

skills. The motion by Lisa Anderson-White that “the chair appoint a task force to study the issue and report back at the next meeting” passed. The chair appointed Lisa Anderson-White and Frank Griffin to the task force.

ANNOUNCEMENTS

Shannon Lindsey made the following announcements:

- She has received three positive comments and no negative feedback from her March 15 memo to department heads announcing the new repair and maintenance policy.
- She has been asked to represent CUC at the June 18 long-range planning meeting of the Corporate Executive Council to answer questions about planned hardware and software expenditures for the next three years.
- Anthem Computer Services has asked permission to make a 30-minute presentation to CUC. In accordance with committee policy, she rejected the request.

ADJOURNMENT

The meeting was adjourned at 10:40. The next regular meeting is scheduled for 8:30 a.m. on June 20.

Respectfully submitted,

Terry Badawi

Terry Badawi, secretary

Enc. Appendix A: Hardware and Software Allocations

C: Department heads

Director of purchasing

Corporate Executive Council

Now practice writing minutes:

Write the minutes for the meeting which took place at “Wedding Perfection” for which you wrote the agenda in the previous lesson. Use the following information.

- People who could make it: yourself, the chair James Ready, Marsha Andrews, Mrs. Penny Langer, Mr. Marwan Turk, Boutros Naji, Ms. Rania Aswan, Sally white, Peter Otter, Mr. Jack Brandon. Those that didn't come: Jeny Potter (she called to say that she was sick), Robert summers, Olaf Faschid.
- The meeting began on time.
- James Ready presented the minutes with everyone agreeing.
- No one wanted to add anything to the meeting's agenda.

Grammar skills

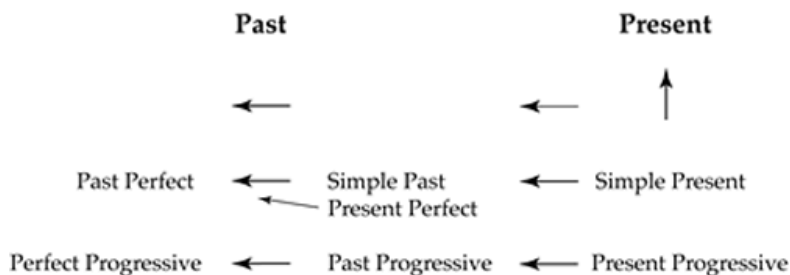
Grammar hints: the direct/indirect speech

Direct and Indirect Speech

If we report what another person has said, we usually do not use the speaker's exact words (direct speech), but reported (indirect) speech.

Indirect Speech (also referred to as 'reported speech') refers to a sentence reporting what someone has said. It is almost always used in spoken English.

When using indirect or reported speech, the form changes. Usually indirect speech is introduced by the verb **said**, as in **I said**, **Bill said**, or **they said**. Using the verb **say** in this tense, indicates that something was said in the past. In these cases, the main verb in the reported sentence is put in the past. If the main verb is already in a past tense, then the tense changes to another past tense; it can almost be seen as moving even further into the past.



Verb tense changes also characterize other situations using indirect speech. Note the changes shown in the chart and see the table below for examples. With indirect speech, the use of **that** is optional.

Direct Speech	Indirect Speech
simple present <i>He said, "I go to school every day."</i>	simple past <i>He said (that) he went to school every day.</i>
simple past <i>He said, "I went to school every day."</i>	past perfect <i>He said (that) he had gone to school every day.</i>
present perfect <i>He said, "I have gone to school every day."</i>	past perfect <i>He said (that) he had gone to school every day.</i>
present progressive	past progressive

<i>He said, "I am going to school every day."</i>	<i>He said (that) he was going to school every day.</i>
past progressive <i>He said, "I was going to school every day."</i>	perfect progressive <i>He said (that) he had been going to school every day,</i>
future (will) <i>He said, "I will go to school every day."</i>	would + verb name <i>He said (that) he would go to school every day.</i>
future (going to) <i>He said, "I am going to school every day."</i>	present progressive <i>He said (that) he is going to school every day.</i>
	past progressive <i>He said (that) he was going to school every day</i>
Direct Speech	Indirect Speech
auxiliary + verb name <i>He said, "Do you go to school every day?"</i> <i>He said, "Where do you go to school?"</i>	simple past <i>He asked me if I went to school every day.*</i> <i>He asked me where I went to school.</i>
imperative <i>He said, "Go to school every day."</i>	infinitive <i>He said to go to school every day.</i>

*Note than when a Yes/No question is being asked in direct speech, then a construction with **if** or **whether** is used. If a WH question is being asked, then use the WH to introduce the clause. Also note that with indirect speech, these are examples of embedded questions.

The situation changes if instead of the common **said** another part of the very **to say** is used. In that case the verb tenses usually remain the same. Some examples of this situation are given below.

Direct Speech	Indirect Speech
simple present + simple present <i>He says, "I go to school every day."</i>	simple present + simple present <i>He says (that) he goes to school every day.</i>
present perfect + simple present <i>He has said, "I go to school every day."</i>	present perfect + simple present <i>He has said (that) he goes to school every day.</i>
past progressive + simple past <i>He was saying, "I went to school every day."</i>	past progressive + simple past <i>He was saying (that) he went to school every day.</i>
	past progressive + past perfect <i>He was saying (that) he had gone to school every day.</i>
future + simple present <i>He will say, "I go to school every day."</i>	future + simple present <i>He will say (that) he goes to school every day.</i>

Another situation is the one in which modal constructions are used. If the verb **said** is used, then the form of the modal, or another modal that has a past meaning is used.

Direct Speech	Indirect Speech
can <i>He said, "I can go to school every day."</i>	could <i>He said (that) he could go to school every day.</i>
may <i>He said, "I may go to school every day."</i>	might <i>He said (that) he might go to school every day.</i>
might	

<i>He said, "I might go to school every day."</i>	
must <i>He said, "I must go to school every day."</i>	had to <i>He said (that) he had to go to school every day.</i>
have to <i>He said, "I have to go to school every day."</i>	
should <i>He said, "I should go to school every day."</i>	should <i>He said (that) he should go to school every day.</i>
ought to <i>He said, "I ought to go to school every day."</i>	ought to <i>He said (that) he ought to go to school every day.</i>

While not all of the possibilities have been listed here, there are enough to provide examples of the main rules governing the use of indirect or reported speech. For other situations, try to extrapolate from the examples here.

Some other verbs that can be used to introduce direct speech are: ask, report, tell, announce, suggest, and inquire. They are not used interchangeably.