

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

It will work.

They will work.

Affirmative Statement with Tag Question

It will work, won't it?

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

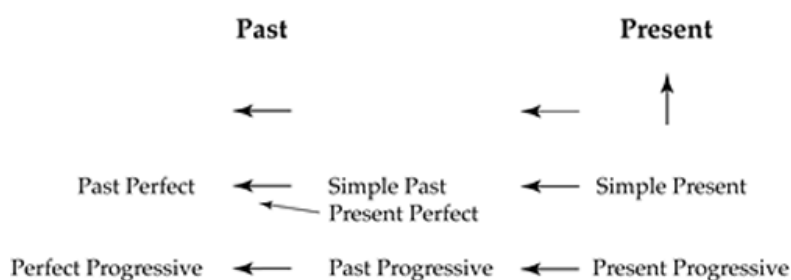
Grammar hints: the direct/indirect speech

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.

Writing Business Letters/ The art of Writing Effective Business Letters and Passive and Active Voice

Business letter is a formal means of communication between two people, a person and a corporation, or two corporations. Business letters differ from personal letters because they follow very strictly set rules for composition. Many people are intimidated by the prospect of writing to strict guidelines; however, business letters are nothing to be afraid of. They are too useful a tool to be stigmatized by the public.

Before you begin writing, answer the following questions:

1. What is my purpose in writing this letter/memo/report?
2. What does my reader want or need to know to understand my message?
3. Have I answered important questions and provided the necessary information for the reader?
4. Did I accomplish my purpose?
5. Have I included boring, confusing, or distracting information?
6. What do I want the reader to do when he or she is done reading this?
7. Is that clear to the reader?
8. Have I included all the information necessary for the reader to take this action?

DEFINITION OF A BUSINESS LETTER

A business letter serves the main purpose of communication between two companies, or it is a method to talk to different people within a business.

PURPOSE OF A BUSINESS LETTER

The purpose for business writings is to give readers the information you want to get across, or possibly persuade the readers to do something.

THE 7 C 's OF BUSINESS WRITING

Most problems with business letters are they are either hard to understand or very long and drawn out. One solution that many writers use to correct this problem is to double check the writing to make sure it follows the seven C's of business writing. The seven C's are:

- Clear
- Concise
- Correct
- Courteous
- Conversational
- Convincing
- Complete

If you as a writer are able to effectively do all or part of these seven guidelines, then your paper will be on its way to being a good business letter.

KEEPING YOUR LETTER TO THE POINT

The first thing you need to make sure of when writing a business plan is to make sure that you are not wasting the reader's time. There are two questions to make sure that you are not wasting their time. These questions are: "why am I writing" and "what do I want to achieve."

It is a good thing that your letter is short because that way you are getting straight to the point of what you want your readers to know.

COMMON TYPES OF BUSINESS LETTERS

There are many different types of business letters that a person can write to achieve different things. The key to writing a letter that will achieve what you want is to know what type of letter you are writing. The different types of letters are: acknowledgement, adjustment, complaint, inquiry, order, and response letter.

Acknowledgement letter: This letter is meant to thank the reader for something they did for you in the office. It could simply be saying thanks for receiving something the reader sent or maybe thanking them for their help with something. This type of letter is not required in a business environment, but it is appreciated.

Adjustment Letter: This letter should be used in response to a written complaint against someone or something. The purpose of it is to inform the reader that actions are being taken against the wrong doing as well as it serves as a legal document acknowledging the complaint.

Complaint Letter: This letter is just to let the reader know that an error has been found and needs to be corrected as soon as possible. Once again, this letter is a legal document letting the reader know that something is being done to correct the problem.

Inquiry Letter: An inquiry letter is written as a request for something or in response to a request made by someone. The object of the inquiry letter is to get the object or material requested in the letter.

Order Letter: Order letters are exactly as they sound, they are used to order material that is running low and will be needed soon. This type of letter is commonly known as a PO (purchase order). This letter is also a legal document showing a transaction between a business and a vendor.

Response Letter: A response letter is also exactly how it sounds. It is a letter written in response to another letter received by someone. The objective of this type of letter is to fulfill the request made by the person you are writing the letter to.

BUSINESS WRITING CHECKLIST

Once you have completed your business letter, there is a checklist that you can go through in order to make sure your letter is up to par. The basic idea of the checklist is to make sure the letter is: short, simple, strong, and sincere. If you go back and find that your letter has all of these qualities, then there is a good chance you have written an effective business letter.

Comprehension questions:

1. Who are the communicants in a business letter?
2. How can you distinguish between a business letter and a personal letter?
3. What is usually the purpose of writing a business letter?
4. What are the qualities of an effective business letter?
5. List the types of business letters?
6. Why should the writer of a business letter go through a checklist?

Writing skills:

The following letters were written in different occasions, try to write similar letters.

Cover letter**A. Cover letter for general application for employment**

From Individual to Employment Office

Enclosed please find my resume, submitted in application for employment with Consolidated Intergalactic.

Although I'm a recent college graduate, I have been working steadily since the age of seventeen at a number of jobs including landscaping, Maintenance, and carpenter's helper. I believe that this background, in combination with my degree in business administration, make me a very good candidate for position in CI's Office Services, maintenance, or Manufacturing Departments.

I am available for an interview at your convenience and can provide references from former employers and professors.

Inquiry letter**B. Submission of resume and general enquiry about employment:**

From individual to Human Resources or Employment Office

Enclosed is a copy of my resume. I would appreciate being considered for any appropriate job at your company.

I am a recent college graduate, with a degree in business administration. While in school I worked as an intern for several major area corporations.

I know much about the products and services offered by Consolidated Intergalactic, and would like to begin my career working at such a dynamic and successful organization.

I am available for an interview at your convenience and can provide references from former employers and professors.

C. Formal letter of recommendation:

From Human Resources or Employment Office to employees

To whom it may concern,

As vice president for sales at Consolidated Intergalactic, I worked with and supervised Harold Jones for more than eight years. I found him to be a highly motivated and effective salesman and an excellent representative of the company.

Our clients have consistently complimented us on his work on their behalf. He has also been a valuable member of committees within the company that have focused on improving coordination between Manufacturing, Sales, and Marketing departments.

In keeping with company policy, the above options are based entirely on personal observations and experience as a manager.

Response letter

D. Rejecting job application:

From Human Resources or Employment Office to individual

Thank you for your application for a position as an assistant manager for Consolidated Intergalactic.

I regret to inform you that this position has already been filled and there are no other assistant manager openings with the company. We will keep your letter and resume on file for the next twelve months and notify you if a similar job becomes available.

We appreciate your interest and wish you the best of luck in your job search.

Complaint letter

E. Complaint about the quality of the hotel:

From customer to travel agency

Thank you for your assistance in planning our recent trip to Tibet, we enjoyed our travel very much. However, I do need to tell you that one of the hotels that you booked for us- The Happy Golden Fortune in Shanghai- was a great disappointment. This was listed in your itinerary as a four-star lodging and it was described as “recently renovated rooms, in a location within walking distance of the Bund.”

This hotel was in no way a luxury hotel, and if there has been any renovation of rooms, the three we saw were certainly not included. The quality of this hotel was well below that of any place we have stayed in recent years and significantly worse than the two- and three-star hotels you arranged for us in other cities on this trip. We asked the front desk to give us a better room, and after considerable resistance we were eventually shown two other rooms which were in even worse repair. And as far as the distance to the Bund, someone somewhere may consider 10 miles to be walking distance, but not us.

I feel that we are owed a credit for the cost of our four-night stay at this hotel.

F. Receipt of a low quality office product:

Situation: among the dozens of products sold by Paramount Office Supplies, a retail outlet, is typewriter correction tape. The brand featured by the store for many years is Pendant, and customers have been happy with their purchase. Recently, however, there has been a change for the worse in the quality of Pendant. It does not satisfactorily cover the typewriter type. The owner of Paramount, Katherine Lewis, writes the wholesaler (Bruce Owens) the following letter:

Dear Bruce:

For the first time in memory, I have a complaint about one of your products- Pendant Correction Tape. The quality of the last order I received from you is very bad, and my customers are driving me to distraction with their complaints and returns,

Are you aware of this situation, Bruce? If not, just try the “new” Pendant, and you’ll find out what I’m saying is true. I’ve been so besieged with returns by customers that I’m now considering stocking another brand.

I’ve done business with you too long, Bruce, not to give you another chance with Pendant. If you can do something about this, fine; I’ll order from you. If not, I’ll try another correction tape.

Adjustment letter:

G. Response to letter about receipt of a low-quality office product:

Dear Katherine,

I couldn’t agree with you more when you say that the Pendant Correction Tapes you received from me are not satisfactory. I have telephoned the Pendant people. Their attitude is that this correction tape is of the highest quality, and they see nothing wrong with it.

I’m sending you in a separate mailing (Priority Mail) a couple of rolls of Cover- All correction tape, and I think when you use this tape you will be delighted with it. This is the brand we’ll be distributing from now on, and I hope I’ll receive an order from you. I predict that there will be no more complaints from your customers.

Sincerely,

H. Letter of condolence:

From Executive Office, Human Resources, or Communications Office to individual

Dear Marjorie:

I was so sorry to hear of Tim's passing.

On behalf of all of us here at Consolidated Intergalactic, please allow me to convey our condolences. I want you to be the first to know that we have established a scholarship fund in Tim's memory. The Tim Hatch scholarship will be awarded each year to a child of any company employee who best exemplifies the commitment to excellence shown by your husband.

With my best regards.

Letter of order

I. Here is Sami's order for stationery for the sales departments.

Internal order

best Office Supplies Limited

Department: Sales

Order no.: 00386

Date: March 10th 2009

Approved by: Kamal Rizk

Quantity	Description	Supplied
3 boxes	Paper clips (large)	
1 box	Paper clips (small)	

5 rolls	Sellotape (1)	
12	Pencils (H)	
2	Rulers (12)	
6	Ball points (blue)	
14	Files (A4)	
4 reams	Typing paper (quarto)	

J. Letter of Order Referral to Local Dealer

Dear

Your purchase order, number (number) was referred to my office. Your choice of the (model and number) is a wise and tasteful decision. We, however, market our products through appointed dealers, so as to insure uniformity of service and constant local representation.

The name of the local dealer in your area is (dealer).
Your order has been referred to his good offices.

Thank you for choosing our product. If we may be of any help in the future, please contact this office.

K. Acceptance of orders:

The manager

National Plastics Ltd.

Byblos contacting co

Travel Goods division,

Zouk Mosbeh, Sector 2

21 seventh Ave. Hamra, Lebanon

February 22nd, 2009

Tel. Sadat Street 01/35265

Telex: TE 7886

Dear Sir,

During the past year we have made occasional purchases from your company, but we should now like to place regular orders. In the past, we dealt with you on a cash basis, but it will be more convenient for us if future orders can be supplied on monthly terms. We shall be grateful, therefore, if you will extend credit facilities to us, and we can offer as references our bankers, Byblos Bank, Fransa Bank, Audi Bank, Societe General, ad City Bank, with whom we had business dealings for many years.

We look forward to receiving your favorite reply quite soon

Yours faithfully,

Jad Ziadeh

Accountant

On your own:

Place an order on office furniture for: Best Office Supplies”

Order	Best Office Supplies Limited
Order no. 00287	12 Mars Street
Date: February 28 th , 2009	Hamra CM20 XC
To: BOS Warehouse	Tel no.: 352101
Downtown street	Telex: 75310
Beirut	Cables/ Telegrams B05

Please supply and deliver

Quantity	Description	Unit price

Deliveries accepted only against our official order.

Signed: T. Abboud

Please quote order no. and date

Purchasing officer

.....

L. Requests and demands for payments

Rahal Travel Ltd.

National Plastics Ltd.

12 Boulos Road,

Travel Goods division,

Beirut, Lebanon

21 seventh Ave. Hamra, Lebanon

February 27th, 2009

Tel. Sadat Street 01/35265

Telex: TE 7886

Dear Sirs,

We greatly regret to inform you that we have not yet received a reply to our letter on February 1st or your cheque in payment of our account for 1,750 \$.

We cabled you today, as follows:

KINDLY REMIT DOLLAR 1750 NOW TWO MONTH OVERDUE.

Unless you have any reasonable grounds for not settling your account in full, we must insist on immediate payment.

Yours faithfully,

Samer Tabet

Credit controller

Some helpful hints:

- “You are two months overdue (meaning: you are 2 months late in paying their account)”.
- “Your account should have been paid two months ago.”
- “Your account is now two months overdue”.
- “You’ve probably overlooked paying your account on time”.
- “We are sorry to tell you that the...” informal.
- “We regret that we must tell/inform you that the.....” formal.
- “It is regretted that we have to inform you that the.....” very formal.
- “It is with the greatest regret that we have to inform you that the...” very formal.

On your own: Write a letter about one of the following situations requesting payment of overdue accounts: the 1st should be a polite reminder and the second should be a strong request for payment.

Grammar skills:

The Passive Voice and the Active Voice:

The passive voice is used when the focus is on the action. The doer of the action, however, is not important or not known. (In contrast, active voice focuses on the doer of an action). In the passive voice, it is not important or not known who or what is performing the action.

Sometimes a statement in the passive is more polite than in the active voice, as the following example shows:

A mistake was made in bookkeeping records.

In this case, I focus on the fact that a mistake was made, but I do not blame anyone (e.g. You have made a mistake.).

Note: In an average English text, no more than 10 percent should be in the passive voice. So use the passive sparingly, prefer sentences in the active voice.

Form of Passive

Subject + infinitive form of *to be* + Past Participle (3rd column of irregular verbs)

Example: A letter was written.

When rewriting active sentences in passive voice, note the following:

- the object of the active sentence becomes the subject of the passive sentence
- the finite form of the verb is changed (*to be* + past participle)
- the subject of the active sentence becomes the object of the passive sentence (or is dropped)

Form of Passive:

Tense		Subject	Verb	Object
Simple present	Active	Hiba	Writes	A letter
	passive	A letter	Is written	By Hiba
Simple past	Active	Hiba	wrote	A letter
	passive	A letter	was written	By Hiba
Present perfect	Active	Hiba	has written	A letter
	passive	A letter	has been written	by Hiba
Simple future	Active	Hiba	will write	a letter
	passive	A letter	will be written	by Hiba
Modal auxiliary	Active	Hiba	can write	a letter
	passive	A letter	can be written	by Hiba
Present progressive	Active	Hiba	is writing	a letter
	passive	A letter	is being written	by Hiba
Past progressive	Active	Hiba	was writing	a letter
	passive	A letter	was being written	by Hiba

Past perfect	Active	Hiba	had written	a letter
	passive	A letter	had been written	by Hiba
Future perfect	Active	Hiba	will have written	a letter
	Passive	A letter	will have been written	by Hiba
Conditional I	Active	Hiba	would write	a letter
	passive	A letter	would be written	by Hiba
Conditional II	Active	Hiba	Would have written	A letter
	passive	A letter	Would have been	By Hiba

Passive Sentences with Two Objects

Rewriting an active sentence with two objects in passive voice means that one of the two objects becomes the subject, the other one remains an object. Which object to transform into a subject depends on what you want to put the focus on.

	Subject	Verb	Object 1	Object 2
<i>Active:</i>	Hiba	wrote	a letter	to me.
<i>Passive:</i>	A letter	was written	to me	by Hiba.

As you can see in the examples, adding *by Hiba* does not sound very elegant. That's why it is usually dropped.

Personal and Impersonal Passive

Personal Passive simply means that the object of the active sentence becomes the subject of the passive sentence. So every verb that needs an object (transitive verb) can form a personal passive.

Example: They build houses. – Houses are built.

Verbs without an object (intransitive verb) normally cannot form a personal passive sentence (as there is no object that can become the subject of the passive sentence). If you want to use an intransitive verb in passive voice, you need an impersonal construction – therefore this passive is called *Impersonal Passive*.

Example: he says – it is said

Impersonal Passive is not as common in English as in some other languages (e.g. German, Latin). In English, *Impersonal Passive* is only possible with verbs of perception (e. g. say, think, know).

Example: They say that women live longer than men. – It is said that women live longer than men.

Although *Impersonal Passive* is possible here, *Personal Passive* is more common.

Example: They say that women live longer than men. – Women are said to live longer than men.

The subject of the subordinate clause (women) goes to the beginning of the sentence; the verb of perception is put into passive voice. The rest of the sentence is added using an infinitive construction with 'to' (certain auxiliary verbs and *that* are dropped).

Sometimes the term *Personal Passive* is used in English lessons if the indirect object of an active sentence is to become the subject of the passive sentence.

Review of tenses with the active and the passive voice:

Tense	Active	Passive
Simple Present	Mr Smith <i>writes</i> the	The delivery notes <i>are</i>

	delivery notes.	<i>written</i> (by Mr Smith).
Present Progressive	Mr Smith <i>is writing</i> the delivery notes.	The delivery notes <i>are being written</i> (by Mr. Smith).
Simple Past	Mr. Smith <i>wrote</i> the delivery notes.	The delivery notes <i>were written</i> (by Mr. Smith).
Present Perfect	Mr. Smith <i>has written</i> the delivery notes.	The delivery notes <i>have been written</i> (by Mr. Smith).
Past Perfect	Mr. Smith <i>had written</i> the delivery notes.	The delivery notes <i>had been written</i> (by Mr. Smith).
Future	Mr. Smith <i>will write</i> the delivery notes.	The delivery notes <i>will be written</i> (by Mr. Smith).
Auxiliary Verbs	Mr. Smith <i>must write</i> the delivery notes.	The delivery notes <i>must be written</i> (by Mr. Smith).

Writing Business Letters/ CV's, Resumes, Interviews and Conditional Statements

What is a CV?

Curriculum vitae, commonly referred to as CV, is the most flexible and convenient way to make applications. It includes a summary of your educational and academic background, as well as teaching, research experience and professional history, publications, presentations, awards, honors, affiliations, and other details.

A CV can convey your personal details in the way that presents you in the best possible light and can be used to make multiple applications to employers in a specific career area. For this reason, many large graduate recruiters will not accept CVs and instead use their own application form.

An application form is designed to bring out the essential information and the personal qualities that the employer requires and does not allow you to gloss over your weaker points as a CV does.

There is no "one best way" to construct a CV; it is your document and can be structured and presented as you wish within the basic framework set out below. It can be set out on paper or online.

How to Write a CV?

There are important points to consider when preparing effective curriculum vitae. It should be clear, concise, complete, and up-to-date with current employment and educational information.

What information should a CV include?

Personal details:

Normally these would be your name, address, date of birth, telephone number and email.

Education and qualifications:

Your degree subject and university. Mention grades unless poor!

Work experience:

- Use action words such as developed, planned and organized.
- Try to relate the skills to the job. A finance job will involve numeracy, analytical and problem solving skills, so focus on these whereas for a marketing role you would place a bit more emphasis on persuading and negotiating skills.

Interests and achievements:

- Keep this section short and to the point.
- Bullets can be used to separate interests into different types: sporting, creative etc.
- Don't put too many passive, solitary hobbies (reading, watching TV, stamp collecting) or you may be perceived as lacking people skills.
- Any interests relevant to the job are worth mentioning: current affairs if you wish to be a journalist for example.
- Any evidence of leadership is important to mention: captain or coach of a sports team, course representative, chair of a student society, scout leader.
- Anything showing evidence of employability skills such as team working, organizing, planning, persuading, negotiating etc. is also important to mention.

Skills:

The usual ones to mention are languages (e.g. good conversational French, basic Spanish), computing (e.g. "good working knowledge of MS Access and Excel, plus basic web page design skills").

References:

Normally two references are sufficient: one academic (perhaps your tutor or a project supervisor) and one from an employer (perhaps your last part-time or summer job).

If you are applying for more than one type of work, you should have a different CV tailored to each career area, highlighting different aspects of your skills and experience.

What makes a good CV?

The following general rules apply to writing CVs:

- It is targeted on the specific job or career area for which you are applying and brings out the relevant skills you have to offer
- It is carefully and clearly laid out: logically ordered, easy to read and not cramped.
- It is informative but concise.
- It is accurate in content, spelling and grammar.

Different Types of CV:

Chronological - outlining your career history in date order, normally beginning with the most recent items (reverse chronological). This is the "conventional" approach and the easiest to prepare. It is detailed, comprehensive and biographical and usually works well for "traditional" students with a good all-round mixture of education and work experience.

Skills-based: highly-focused CVs which relate your skills and abilities to a specific job or career area by highlighting these skills and your major achievements. The factual, chronological details of your education and work history are subordinate. These work well for mature graduates and for anybody whose degree subject and work experience is not directly relevant to their application. Skills-based CVs should be closely targeted to a specific job.

Curriculum Vitae Format

Your Contact Information

Name
Address
Telephone
Cell Phone
Email

Personal Information:

Date of Birth
Place of Birth
Citizenship
Visa Status
Gender

Optional Personal Information

Marital Status
Spouse's Name
Children

Employment History

List in chronological order, include position details and dates

Work History

Academic Positions

Research and Training

Education

Include dates, majors, and details of degrees, training and certification

High School

University

Graduate School

Post-Doctoral Training

You may also start from the latest to the earliest.

Professional Qualifications

Certifications and Accreditations

Computer Skills

Awards

Publications

Books

Professional Memberships

Interests

D. Writing skills:

Practice writing your own CV

Sample CV

CURRICULUM VITAE

I- ADDRESS:

Office: _____

Tel. _____ Mobile: _____

II- PERSONAL DATA:

Place of birth: _____

Date of birth: _____

Sex: _____

Marital status: _____

Nationality: _____

Languages known: _____

III- EDUCATIONAL BACKGROUND:

Institution

From-to

Degree

1- _____

2- _____

3- _____

IV- PROFESSIONAL BACKGROUND & EXPERIENCE:

Institution	From-to	Degree
1-		
2-		
3-		
4-		

V- PROFESSIONAL ACCOMPLISHMENTS:

1-	
2-	
3-	

VI- SPECIAL SKILLS & TALENTS:

1-	
2-	

Here is a sample CV for a university undergraduate student:

Ahmed Hassan

24 R. Karami Avenue,

Tripoli, Lebanon.

Tel: (0961) 334 1234

ahmedh@email.com

PROFILE:

A Mathematics student who is keen to find a position as a Trainee Accountant. Reliable, trustworthy, numerate and meticulous. Worked for a firm of chartered accountants last Summer and gained a good understanding of what is required of an accountant. Able to work on own initiative or as part of a team and can deal with administrative duties competently.

EDUCATION:

2006 - 2009 **BSc (Hons) 2.2 (expected) in Mathematics at the Lebanese University.**

Subjects studied: Business Studies, Computer Studies, Calculus, Geometry & Topology and Catastrophe Theory.

1999 - 2006 Evangelical High School.

Freshman: Mathematics [A], Economics [B], Chemistry [B].

Freshman: Mathematics [A*], English Language [A*], Chemistry [A*], Economics [A*], Physics [B], Geography [B].

EXPERIENCE:

Summer 2008

JOHNSON & STEVENS

Administrative Assistant

A vacation job working for a large firm of accountants.

Responsibilities and achievements:

- Assisted the Senior Partner who was conducting audits on major companies in the area.
- Handled incoming telephone calls to the Senior Partner from other companies and members of the public.
- Organized and maintained the Senior Partner's filing system.
- Typed reports on an IBM Compatible PC using the WordPerfect word-processor.
- Devised a new filing system to maintain the files held by the department.
- Solved users PC problems including sorting out spreadsheets, explaining how to use complex features in word-processing packages.

Summer 2007

TRIPOLI COMMUNITY CENTRE

Coordinator

A vacation job at a community centre for the elderly. Responsibilities and achievements:

- Organized a local advertising drive that increased the number of elderly people coming to the centre by 20%.
- Organized games for people attending in the afternoons.
- Escorted some of the elderly people to and from the centre.

COMPUTER SKILLS:

IBM Compatible PCs running Microsoft Windows, MS-DOS, WordPerfect, Word for Windows, Lotus 1-2-3 and Microsoft Visual C.

ADDITIONAL INFORMATION:

Driving License: Full, clean.

INTERESTS:

Interests at the Lebanese University included organizing a charity quiz for RAG, which raised \$ 2000. Basketball, cinema and trips.

REFEREES:

Professor Kareem Basha, Department of Mathematics, The Lebanese University, 3rd Branch, El Kobbe.

Mr Jack Hanian, Personnel Manager, Johnson & Stevens, 124 High Street, Bishmizzine, Al-Koura, North Lebanon.

Job Résumé

Job-Getting Communications:

Aside from an employer's own application form, two basic documents are often required to obtain a job of some stature: the résumé and the letter of application.

1. The Résumé:

Vital to your job-searching campaign is a good résumé—that is, a summary of your qualifications. By this we mean that you emphasize in it those events and accomplishments that make you look good to a prospective employer. A résumé is not merely a condensed biographical sketch of your life and work, it is an interesting profile of your best side. Keep in mind that the résumé you write should be tailored to fit the particular situation you are faced with. Although résumé models will be helpful, it's not likely that anyone is just right for you. Every good résumé contains four basic parts:

1. A heading
2. Experience (a description of the jobs you've held)
3. Education (degrees, major courses taken, special training, etc.)
4. References (a short list of people whom an employer can contact for information about you)

Some job applicants use additional headings. To illustrate these four basic parts, let's imagine that you are very much interested in the following job that was advertised in a large-city newspaper:

DIRECTOR OF PUBLICITY for a large corporation. Minimum of three years' experience in publicity, public relations, or a related field required. Must have college degree, preferably in journalism. Position requires heavy writing and ability to deal effectively with all media. Excellent salary and benefits. Send résumé to Box 000, Times. An equal opportunity employer.

The heading: give your résumé a heading. It will usually contain your name, address, telephone number, and the position you are applying for. Some applicants also include the name of the company to which they are applying. It's up to you whether you give the résumé itself a title. Look at this example:

EDWIN R. COULTER
225 Normandy Village
Shreveport, Louisiana 71104
(318) 865-7544

Position applied for: Director of Publicity

Generally, your first side head is "experience." (There are two exceptions: when you have little or no experience related to the job you're applying for and when your educational background is far more impressive than your experience. In these instances, your first heading will be "education.")

List the jobs you've held (with dates), starting with your present position and working backward. Describe the duties of each job- that is, what you actually did. Here is where your tailoring really begins. When you outline your duties, use every opportunity to capitalize on publicity- the job you're after.

Education: After you've made the most of your job experience, turn to the second major area- education. First, indicate your degree, the institution that awarded it, and the year. Then, indicate your major.

B.B.A. Degree, University of Mississippi, 1989

Major: Accounting

If you're light on experience in the position you're applying for but strong in educational background, you may wish to list the courses you completed that have a direct bearing on the job and any related courses that may add clout to your qualifications

References: Finally, list three or four references, giving their courtesy title, name, position, affiliation, address, and, if possible, telephone number. Your most important references will be those for whom you have worked_ supervisors, managers, and executives. However, if you're light on experience or have other reasons for not listing former employers, you can use the names of major professors and people of some distinction in your community (a judge, a government official, and possibly a minister.

Sample job résumé:

Job Résumé- Little Related Job Experience

Situation: When Leonard Lambeth finished college, with a major in advertising, he took a job in the university's Athletic Department, where he organized and directed miscellaneous sports, such as fishing, boat handling, hunting, and backpacking. Although Lambeth enjoyed the work, it paid very little, and he admitted to himself that he kept the job simply because he was reluctant to leave that comfortable environment and face the real world. But after three years, he became restless and decided to resign and get started on a career in his chosen field. His professor of journalism, a personal friend, told him about an opening for an assistant advertising manager of Southern Outdoorsman, in Charleston. He decides to apply for the position.

The Résumé

Qualifications of LEONARD B. LAMBETH As Assistant Advertisement Manager Southern Outdoorsman

Present address:

319 Daly Street

Loris, SC 29569

(803) 271-4660

Address after August 19:

414 Maple Drive

Columbia, SC 29205

(803) 542-1151

EDUCATION

B.S. degree, University of South Carolina, Columbia, 1990

Major field of study: Advertising

Courses in advertising

Advertising Theory and Practice

Copywriting and Layout

Advertising Art

Advertising Media

Publishing and Printing Techniques

Advertising Department Management

Advertising Research

Related courses

Principles of Marketing

Sales Principles and Management

Marketing Statistics

Business Communication

Business Psychology

Special Electives: News writing, Photography, Typewriting

Honors and extracurricular activities

President, Angler's Club (1990); member of university golf team (1987-1988); student member of National Advertising Council, Columbia Chapter (1989-1991); Advertising manager of The Gamecock (1988); and occasional staff writer for student newspaper (1988-1990).

RECENT EXPERIENCE

1990-present Instructor, athletic department, University of South Carolina. Duties: Organized and directed miscellaneous Outdoor sports, including fishing, boat handling, hunting, and archery.

OTHER EXPERIENCE

1. Sold advertising space (part-time and summers) for a small local magazine (The Grand Strand), Myrtle Beach, SC.
2. Clerked at the sportsman's Place, Loris, SC, in the summers of 1988-1989.
3. Worked at the Horry County Beacon, a weekly newspaper, in the summer of 1990 (feature writing, copy editing, proofreading, and makeup).
4. Earned money at various times repairing fishing rods (ferrules, grip, guides, and windings).

PERSONAL DATA

Height: 5 feet, 11 inches

Weight: 165 lbs.

Health: Excellent

Marital status: Single, but engaged to be married in December of this year.

REFERENCES (by permission)

- | | |
|---|--|
| 1. Dr. Sophia C. Levinthal
Professor of journalism

University of South Carolina | 2. Mr. Patrick L Patton
Athletic Director

University of South Carolina |
| 3. Mr. C. Raymond Dykstra
Publisher

Horry County Beacon

Atlantic Beach, SC 29577 | 4. Mr. Harry M. Petrie (owner)
The Sportsman's Place

Loris, SC 29569 |

The application Letter

If you have prepared a really good résumé, the hard work is done. Now you merely transmit the résumé by means of a personal letter. The main objective of both documents is to obtain an interview; few people are hired sight unseen, no matter how impressive the written description of their qualifications is. So your objective has been achieved if you get a letter or telephone call inviting you to come for an interview; it means that you look good enough on paper to be seriously considered for the position. In the application letter, do not repeat what is in your résumé.

A good application letter contains the following information:

1. How you learned about the vacancy (unless you're applying blind).
2. A brief statement as to why you are interested in the job and why you believe you qualify for it.
3. A request for a personal interview.

Information about where you can be reached.

Caution: do not use your company letterhead, hotel stationery, or so on. Use plain white paper of high quality, with a matching envelope.

Sample application letter:

Application Letter for a Position Requiring Different Background

Situation: Leonard Lambeth accompanies his résumé with a letter of application. Professor Levinthal, who recommended that he apply for the job, supplied the name of the person to whom to write.

The letter: Dear Mr. Reinheimer,

The position of Advertising Assistant Manager of Southern Outdoorsman was called to my attention by Dr. Sophia Levinthal, professor of journalism at the University of North Carolina. It is upon her recommendation that I am sending you my application.

When I graduated from the university in 1990, I accepted a job in the Athletic Department as an instructor of various outdoor sports. After three years, I decided that I would never be content until I became launched on a career in the field in which I was trained- advertising.

As you will see in the enclosed résumé, I got an advertising degree from the University of South Carolina, a program that I thoroughly enjoyed and did well in. the résumé will also reveal my knowledge of and enthusiasm for all outdoor sports- all those that interest your readers. Believe me Mr. Reinheimer, I can speak their language.

I hope you will give me the opportunity to talk with you in person. I can come to Charleston at any time and am available to begin work at a moment's notice. Incidentally, I'm a regular reader of Southern Outdoorsman (including the ads), and I am confident that I can quickly become an effective member of your advertising staff.

Cordially yours,

(Name of Company or
Employment place)

EMPLOYMENT APPLICATION FORM

Please complete in your own handwriting.

Position Applied to

PERSONAL INFORMATION

Title: Dr./Mr./Mrs./Miss/Ms.

Family Name

First Name

Father's Name

Maiden Name (if applicable)

Mother's Name

Date of Birth

Place of Birth

Nationality

Country of origin

Marital Status

Number of Children

Working Status of Spouse

Permanent Address

Present Address (if different)

Tel. No.:

Fax No.:

E-mail:

Countries not willing to work in

Do you have any relatives working
in this company?

Date Available for Employment

Have you applied to XY previously? (if yes, give details)

Minimum expected salary

EDUCATION SKILLS

Secondary Education

Name of School Dates Certificates obtained

University Education

Name of university/College Dates Degree level

Knowledge of Languages

	READ			WRITE			SPEAK		
	Excel.	Good	Fair	Excel.	Good	Fair	Excel.	Good	Fair
ARABIC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ENGLISH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FRENCH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OTHER ____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Give details of any other skills/qualifications which may be relevant. Include any prizes, awards, scholarships or sponsorships won at school, college or university.

EMPLOYMENT RECORD

Starting with your last employment, state in reverse chronological order the jobs held.

Name	Month/Year	Type of Work	Title
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<hr/>			
<hr/>			

Reasons for leaving

REFERENCES (give the name, addresses, Tel. no. and occupation of two References.

<hr/>
<hr/>
<hr/>

Interviews

How to have the perfect interview?

A- Getting ready for an interview:

1. **Find out what the company is like** before you apply for the job: are they really the kind of organization you want to work for? Do some research about your prospective employer. The employer might ask you questions about your interest in that company, so a good research will help you make sure that place is where you want to work.
2. **Write an effective CV:** keep it brief and simple – a badly written one will lose you the job before you get to the interview stage. Know your qualifications well and make sure you review your CV and letter of application before you go. Interviewers will generally have on their desks your CV and the letter of application. So, prepare for the interview by considering how your abilities qualify you for the specific job for which you are applying.
3. **Discover as much as you can about the interview:** this means finding out exactly who will be conducting the interview, what position they hold, and whether it's an informal chat or a formal interview, possibly in front of a whole panel of interviewers.
4. **Know the job:** employers usually prefer experienced people, but an inexperienced applicant may be able to make up for the lack of experience by learning everything possible about the job. Thus prepared, the applicant can show the interviewer that a realistic understanding of the job may make up for the lack of experience.

B- Conducting yourself during the interview:

5. **Dress the part:** Taking care of the selection of clothes is of major importance to every applicant. The clothing you wear should be neat, clean, comfortable and appropriate for the workplace environment. Even if the job is in a modern company where the code is casual, you should dress formally for an interview – a suit is always safe. Never keep your overcoat or mac on during the interview. This will make you an outsider from the start. If possible take it off outside the interview room. The manner in which you walk and sit are clues to your personality and mental attitude. Walk with purpose and confidence; sit with composure and ease.
6. **Think positively and confidently about yourself.** From the moment you decide to apply for the job, think about (and write down) all the qualities you have to

- offer the company as well as the reasons you would suit the job. Use the interview to discover as much the job as possible. Even if they offer it to you on the spot ask for sometime to consider their offer. Is it right for you and them?
7. **Keep good manners:** Good manners are often taken for granted, but any lack of good manners is noticed immediately. Follow these tips:
 - a) Arrive on time or early.
 - b) Meet the unexpected with tact and humor.
 - c) Follow the interviewer's instructions.
 - d) Be tactful and gracious in conversation.
 - e) Show appreciation of the interviewer's time and interest.
 8. **Beware of your body language.** Most interviewers don't realize it, but they are influenced by your body language the moment you walk into the room. Be assertive, smile, look at the interviewer in the eye and give a firm handshake. Don't lean too far over the desk or slump in the chair with your arm crossed. Practice your "entrance" at home with a friend so you feel comfortable.
 9. **Control your speech and conversation:** what you say and how you say it reflects your attitude and tells what kind of person you are. During an interview, for example, if you show great interest in the salary, lunch hours, vacation, sick leave, or short working hours, you may reveal that you are an irresponsible person, not worthy of the job.
 10. **Keep a balance of power throughout the interview.** Form a psychologist point of view. This is what interviews are all about! Don't be too timid or allow the interviewer to dominate you because an interview is a two-way process, and you are to decide whether you want the job. It's as important for you to ask questions about your potential job as it is for the interviewer to question you but don't be over confident and cheeky. No one likes a "difficult" candidate however good your qualifications are.
 11. **Keep calm before and during the interview:** three-quarters of people feel anxious about job interviews and their nervousness often lets them down. The key is to learn interview skills which are important as job skills, and control your nerves. Remember the interviewer may be nervous as well.
 12. **Typical interview questions:**
 - a) Why have you selected this major to study?
 - b) What kind of experience do you have?
 - c) What are your qualifications for this job?
 - d) What are your hobbies?
 - e) In what other fields have you participated?
 - f) Would you be willing to work overtime?

C. Grammar skills: Conditional sentences

There are four main types of **if** sentences in English, often called conditional sentences.

These sentences are in two halves, with the **if** part in one half and the other part where you can use words such as **can, will, may, might, could** and **would**.

"If" sentences

1. **If + present form + present form**

"If you **heat** ice, it **melts**."

In this type of sentence, you could use **when** instead of **if**. It's always true that when you heat ice it melts. This is why this type of sentence is sometimes called a zero conditional.

2. **If + present form, + will, can or may**

"If I **am** late, I **will** call you."

"If you **need** me, you **can** call me at home."

"If it **gets** any hotter, we **may** have a thunder storm."

In these sentences (or first conditional sentences), there is a strong possibility that the first part (coming after **if**) is going to happen. The second part says what will happen as a result.

3. **If + past form + would, could or might**

"If I **got** a pay rise, I **would** buy a new car."

"If you **left** your job, you **could** travel around the world."

"If you **were** nicer to him, he **might** lend you the money."

In these sentences, the first part with **if** shows that the event is unlikely to happen. In English, we often use this type of sentence (called a second conditional) to talk about hypotheses, or imaginary future events.

For example, "If I was President of the United States, I would change some laws." But I know that I'll never be the President of the USA - I'm just saying what I would do if I was

in his/her position. Note: in American English, it is correct to use "if I **were**..." In British English, it's more common to say "if I **was**..."

4. If + past perfect + would/might/could have done

"If I **had revised**, I **would have passed** my exams."

"If we **had gone** out earlier, we **might have got** to the cinema on time."

"If you **had told** me there was a problem, I **could have helped**."

In these sentences (or third conditional sentences), the first part of the sentence with **if** didn't happen. So there is no possibility of the second part of the sentence happening. I didn't revise, so I didn't pass my exams and there is nothing I can do about it now. English speakers use this type of sentence to show how things could have been different.

Look at this example:

This company advertised a disk that they were unable to ship. They had no stock and were unable to obtain it. I relied on their ad when making the order, and would have selected another company if they had advertised accurate information.

Now look at this sentence: "He would have selected another company if they had advertised accurate information" is an example of a conditional sentence. In this case it's a past conditional; the situation happened in the past.

Past conditional: If this company had advertised accurate information, they wouldn't have received this complaint.

Present conditional: If this company advertises accurate information, they won't receive customer complaints.

So, past conditionals get If + subject + had + past participle, and would + have + past participle.

Other Forms of Conditional Statements

The conditional can also be signaled by means of a subject-verb inversion. This inversion replaces the word "if"; it is inappropriate to use both the word "if" and the subject-verb inversion in the same sentence.

- Were Judita a better student, she would have a better relationship with her instructors.
- Had Judita studied harder last fall, she would not have to take so many courses this spring.

The Verb WISH

The use of the verb **wish** indicates that the speaker wants reality to be different. As in unreal conditionals, the use of a past or past perfect tense verb indicates that the situation is impossible or unlikely. The use of hope, on the other hand, indicates that the speaker believes something is possible.

Wish can also be used with would to express a desire that someone do something differently.

present	<p>Glenn wishes Monica liked to hike. (<i>but she doesn't</i>)</p> <p>Mary Nell wishes she were taller. (<i>but she isn't</i>)</p> <p>She wishes she weren't so short. (<i>but she is</i>)</p> <p>Leif wishes he could speak Japanese fluently. (<i>but he can't</i>)</p>	<p>past tense verb</p> <p>BE = were</p>
---------	---	--

past	<p>Rasha wishes she had learned Spanish when she was young. (<i>but she didn't</i>)</p> <p>Anne wishes she hadn't been out of the office when the President called her yesterday. (<i>but she was</i>)</p> <p>Emily wishes she could have taken computer lessons last year when her friend took them. (<i>but she couldn't</i>)</p>	past perfect
future	<p>Samar wishes her husband would take her shopping tonight. (<i>he might, but he might not</i>)</p> <p>Samer wishes she would get an A in Statistics. (<i>she might, but she doesn't know yet</i>)</p> <p>Nabil wishes he could study Spanish in Costa Rica next summer. (<i>but he believes he can't</i>)*</p> <p>Fouad wishes his friend were coming to Seattle during the quarter break. (<i>but he isn't</i>)</p>	<p>would + simp. verb</p> <p>could + simp. verb</p> <p>were + verb-ing</p>

*contrast with **hope** [Fouad hopes he **can** go to kayak camp. (*he thinks it is possible*)]

WISH + WOULD

Use **wish ... would** to express dissatisfaction or irritation because somebody keeps on doing something that you don't like or an unpleasant situation persists.

Carl wishes Mary Nell **wouldn't go** shopping so often. (*Mary Nell has a habit of going shopping a lot.*)

Jon wishes Melinda **wouldn't leave** her toys in the living room. (*Melinda often leaves her toys in the living room.*)

I wish you **would stop** making that noise. It is annoying me.

Jeremy wishes it **would stop** raining so he could play basketball.