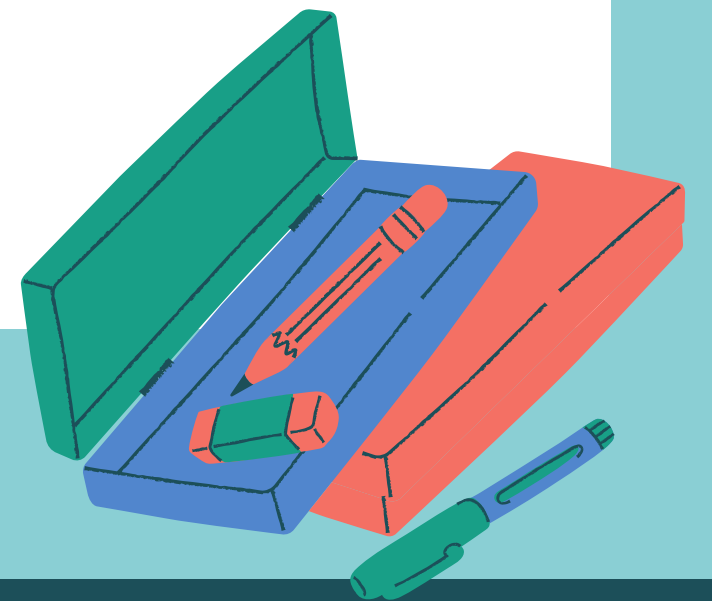
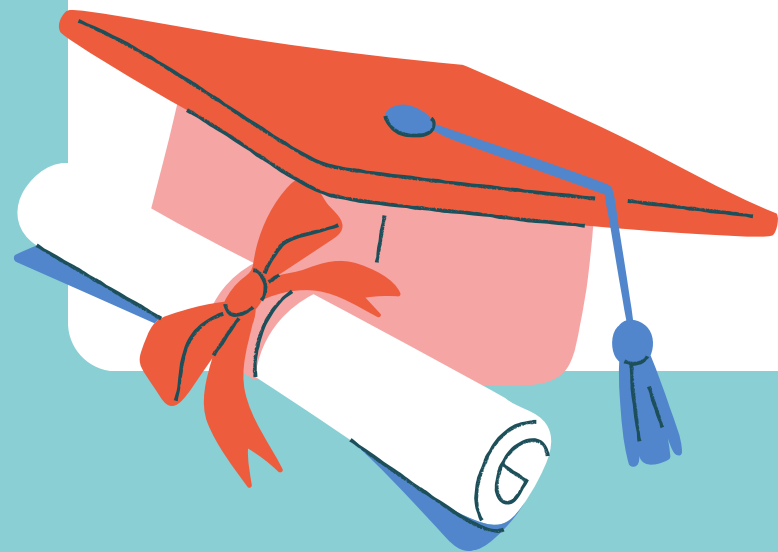


# Lesson 5

*Prepared by: T. Amel Ahmed*



# Welcome to class!

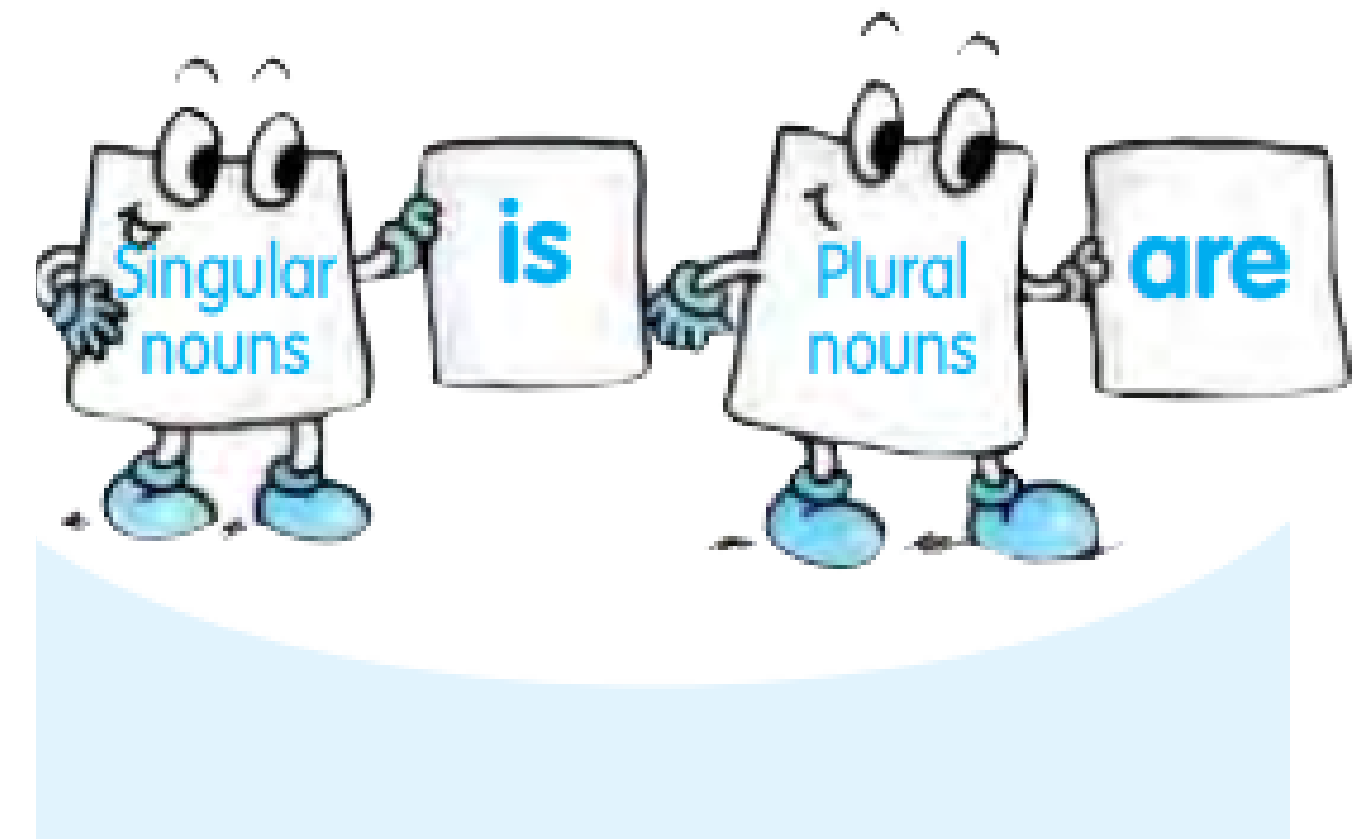

## Today's Agenda

- The Simple Present Of The **Verb To Be**, its uses and formation
- Tenses , Present Simple Tense
- Present Simple tense uses
- Present Simple Tense positive, negative and interrogative sentences
- Passive voice
- Passive voice rule in present simple tense

# 1-Verb To Be

**'To Be'**

I	He She It	You They We
am	is	are



**The form of the verb varies depending on the subject**

# 1-Verb To Be



## 1. Uses of Verb to Be:

The verb "to be" is crucial in English, we often use the verb **to Be** to talk about :

### 1. **Name:**

- I **am** Sarah.
- He **is** Ali.
- They **are** Ahmed and Salma.

### 2. **Country / Nationality:**

- I **am** from Sudan. I **am** Sudanese.
- My friend **is** from Italy. He **is** Italian.

### 3-**Age:**

- I **am** 27 years old.  
She **is** 15.
- My mother **is** 65 years old.

### 4-**Emotions:**

- I **am** sad.
- She **is** excited.
- You **are** angry.
- We **are** happy.

### 5-**Jobs:**

- I **am** not a doctor.  
He **is** a teacher.
- **Are** you a doctor?

6- **Time** : It **is** nine o'clock.

7- **Prices** : How much **is** this?

8- **Adjectives** : The profit margin **is** high.

# 1-Verb to Be

In forming the sentences we will always have the 3 types of sentences , which they are:

- 1. Affirmative (positive) sentence.**
- 2. Negative sentence.**
- 3. Interrogative ( question) sentence.**

# 1-Verb to Be

## 1- Affirmative Sentences

An affirmative sentence is a positive statement. The sentence affirms a statement, judgment, opinion, actions, tasks, thoughts, etc

### Affirmative Forms Of The Verb To Be

Subject Pronouns	Full Form	Contracted Form
I	am	'm
you	are	're
he/she/it	is	's
we	are	're
you	are	're
they	are	're

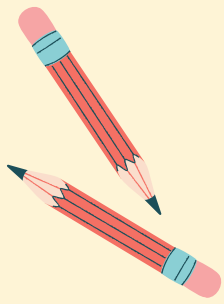
### Examples:

1. I'm happy.
2. She is helpful.
3. The financial statements are accurate.
4. Ethical Standards are important.

We can also use short forms with

### **names :**

- ex. Sudan is an African country.  
Sudan's an African country.



# 1-Verb to Be

## 2- Negative Sentences

When saying something isn't true, use 'not' after the verb.

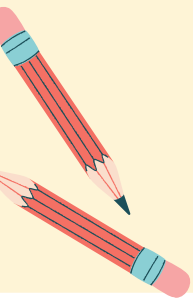
Negative Forms of the verb to be:

Subject Pronouns	Full Form	Contracted Form
I	am not	'm not
you	are not	aren't
he/she/it	is not	isn't
we	are not	aren't
you	are not	aren't
they	are not	aren't

**Examples:**

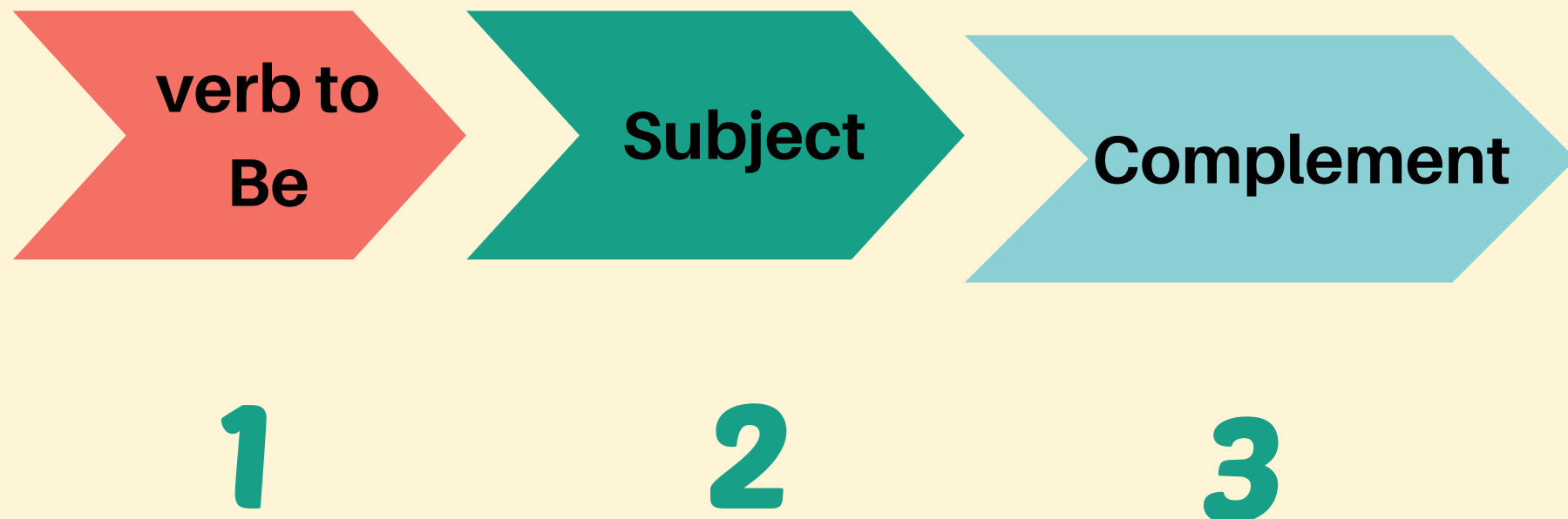
1. I **am not** tired. I'm not tired.
2. **She is not** a teacher. **She isn't** teacher.
3. Exam Tip: Knowledge of these percentages **are not** necessary for the exam.
4. Intangible assets **are** assets that **are not** physical.

# 1-Verb to Be



## 3- Interrogative Sentences ?

- These are sentences that seek to gather information.
- They always end with a question mark(?)
- they often start with a **question word** ( **When** , **where .. etc**) or a **helping verb**.
- we use am/is/are as the verb before the subject.  
Then the word order is :
- **(Question Word) + Verb to be (am/is/are) + Subject**



### Examples:

1. **Are** you an engineer?

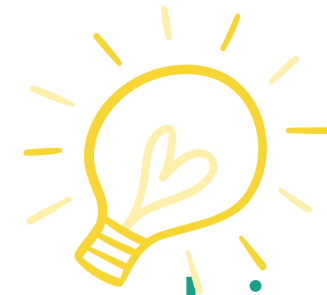
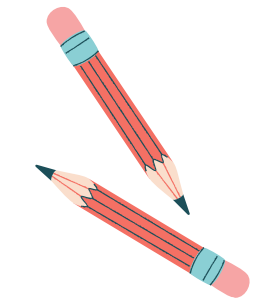
2. **Is** he at home? Yes , he is /  
No he is not.

3. Where **is** my sister?

4. **Are** the financial reports  
ready?  
Yes, they are. / No, they aren't.



# 1-Verb to Be



## Remember:

1. I, you, he, she, it, you, they are **subject pronouns** (also called **personal pronouns**, a term used to include both subject and object pronouns.)
2. am, are, is are forms of the verb to be in the simple present.
3. 'm, 're, 's are **short (contracted)** forms of am, are, is.
4. 'm not , aren't, isn't are short (contracted) forms of am not, are not, is not.

**Use the Search in Hock CMA online text book to have more related examples of all the grammar rules we had and start with the Verb to Be**

is a

Case sensitive  Whole word

272 results found <

statements **is a** departure from previous guidance, which stated that notes have

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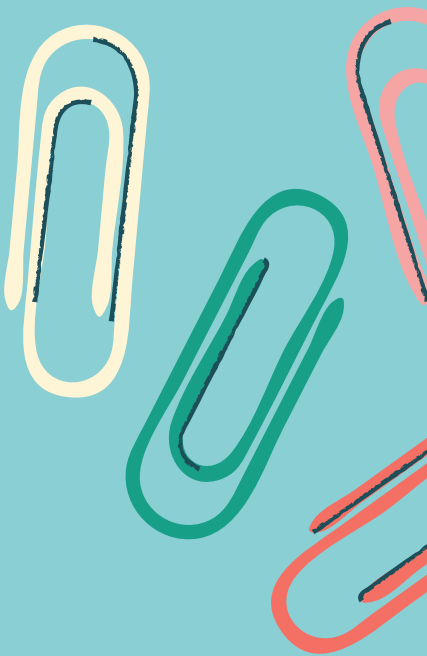
covenant **is a** condition or a requirement in a loan agreement or in

warranty **is a** manufacturer's warranty given along with the sale of the

Page 24

deposit **is a** contract liability when received. When the performance obligation i

*Is everything  
clear so far?*

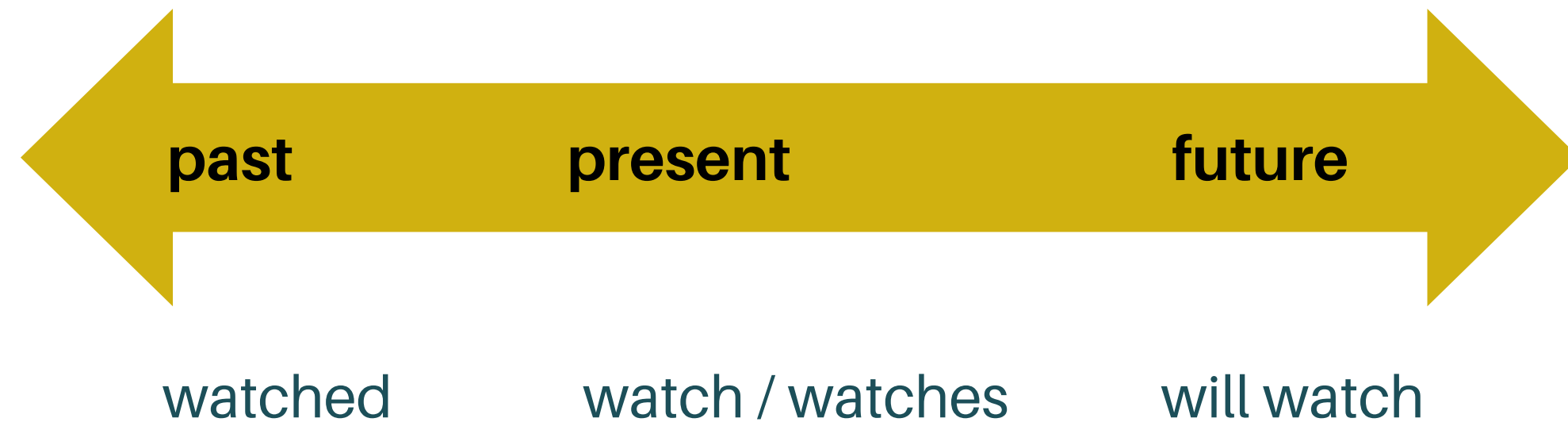


# 2-The Present Simple Tense

## Tenses:

Tenses denote the **time** of action. They show when the **action** is done.

They are: (1) Present Tense  
(2) Past Tense  
(3) Future Tense



The **verb** often describes what happens or what someone does, and in the English language the verb **varies in forms** according to **when something happens** or **when someone does something**. The change of form is **called tense**.

# 2-The Present Simple Tense

## Uses:

It is used to denote scientific or general facts, universal truths and work done on daily basis ( habits).

## Form: Subject+ simple verb+ s/es +Object

### Examples:

1. For **repeated or regular** actions in the present time period.

I take the train to the office.

2. For **scientific or general facts:**

The President of The USA **lives** in The White House.

3. For **habits.**

I **get up** early every day.

Amna **drinks** coffee twice a day.

4. For **universal truth.**

The sun **rises** in the east.

## *Time markers / Adverbs of present simple tense:*

Once we use them or we find them in a sentence we directly know that action/ verb is in present simple tense.

They are the following :

1. **always**

2. **every + ( time) day/year/morning/month/hour / quarter.. etc**

3. **often**

4. **Usually**

5. **Sometimes** 6. **Never** 7. **Regularly** 8. **Rarely**

9. **on Sundays .....**

It often **snows** in winter.

We always **wash** our hands before meals.

We **eat** three meals a day.

Father **takes** the dog for a walk every morning.

# 2-The Present Simple Tense

## 1-Affirmative sentence

1. The sentence start with the **subject** ( **singular** nouns or pronouns) or **plural** nouns / plural pronouns.
2. The VERB + **s / es / ies** when we have **singular** subject. ( Subject-Verb agreement).
  - If the subject is **plural** we **DON'T** add **(S)** to the verb.
3. The rest of the sentence .

Examples :

Subject	Verb	The Rest of the sentence
I / you / we / they	speak / learn	English at home
he / she / it	speaks / learns	English at home

## Verb Spelling

Don't forget : in the singular subject we add 'S'

1. For verbs that end in **-O, -CH, -SH, -SS, -X, or -Z** we add **-ES**.

catch – catches

wash – washes

2. For verbs that end in a **consonant + Y**, we **remove** the **Y** and add **-IES**.

identify – identifies

study – studies

NOTE: For verbs that end in a **vowel + Y**, we **just** add **-S**.

play – plays

enjoy – enjoys

# 2-The Present Simple Tense



## 2- Negative Sentence

Use the present simple negative for things that are not generally true.

To form it, add the (auxiliary/helping verb) **do not (don't)** with plural subject, or **does not (doesn't)** with singular subject **before** the main verb.

- when we use { Does/ doesn't / Do / Don't} the verb **must** be **Infinitive.** ( no s/es/ies)
- **We start the sentence with the subject + doesn't / don't + main verb (INF) + rest of sentence.**

## Examples

I **don't** work.

He **doesn't** work.

I **don't** go.

He **doesn't** go.

### Examples from Hock CMA textbook:

1. Information provided in a balance sheet about a company's assets, liabilities, and equity **does not indicate** the value of a business.
2. Operating income **does not include** financial income (interest and dividend income) or financial expense (interest expense), **nor** does it include non-operating gains .

# 2-The Present Simple Tense

## 3- Interrogative Sentence

Questions in the Simple Present Tense :

To make a question in English we normally use **Do or Does**. And always the sentence end with question mark.

- We start the sentence with **Does** if the subject is singular or we start it by **Do** if the subject is plural.

- then we add the Subject
- after that comes the verb INF

Examples:

**Do** I **work**?

**Does** he **work**?

**Do** I **go**?

**Does** he **go**?



Remember that the letter S at the end of the verb in the affirmative sentence (because it is singular ) disappears in the question

- We can also add a question word before do/does:

Examples:

1. **Where** **do** you live?
2. **How** **do** you differentiate between fixed costs and variable cost ?
3. **Which** financial statements **do** you review regularly?

# 2-The Present Simple Tense



## 3- Passive Voice:

In English we have 2 kinds of voice.

Kinds of  
Voice :

- Active Voice
- Passive Voice

## 1-Active voice:

When the subject of a sentence is the doer or actor and is known, the Verb is in the Active Voice. It is so because the subject is active. And the subjects comes at the **beginning** of the sentence always.

Example :

1. **I** do the work. ( the doer of the work is the subject ( I ) )
2. **She/he** does this work.



# 2-The Present Simple Tense



## 2- Passive Voice:

When the subject of a sentence is **not important** ( **unknown** or it is **irrelevant**), and the focus is in the **action** and what happened to the **object**, this is a **passive voice** sentence .

Usually the subject is mentioned at the **end** of the sentences and sometimes **it is not** .

- We use the **past participle** form for the verb.
- The agents of such actions may be introduced with 'by
- Sentence structure will be:

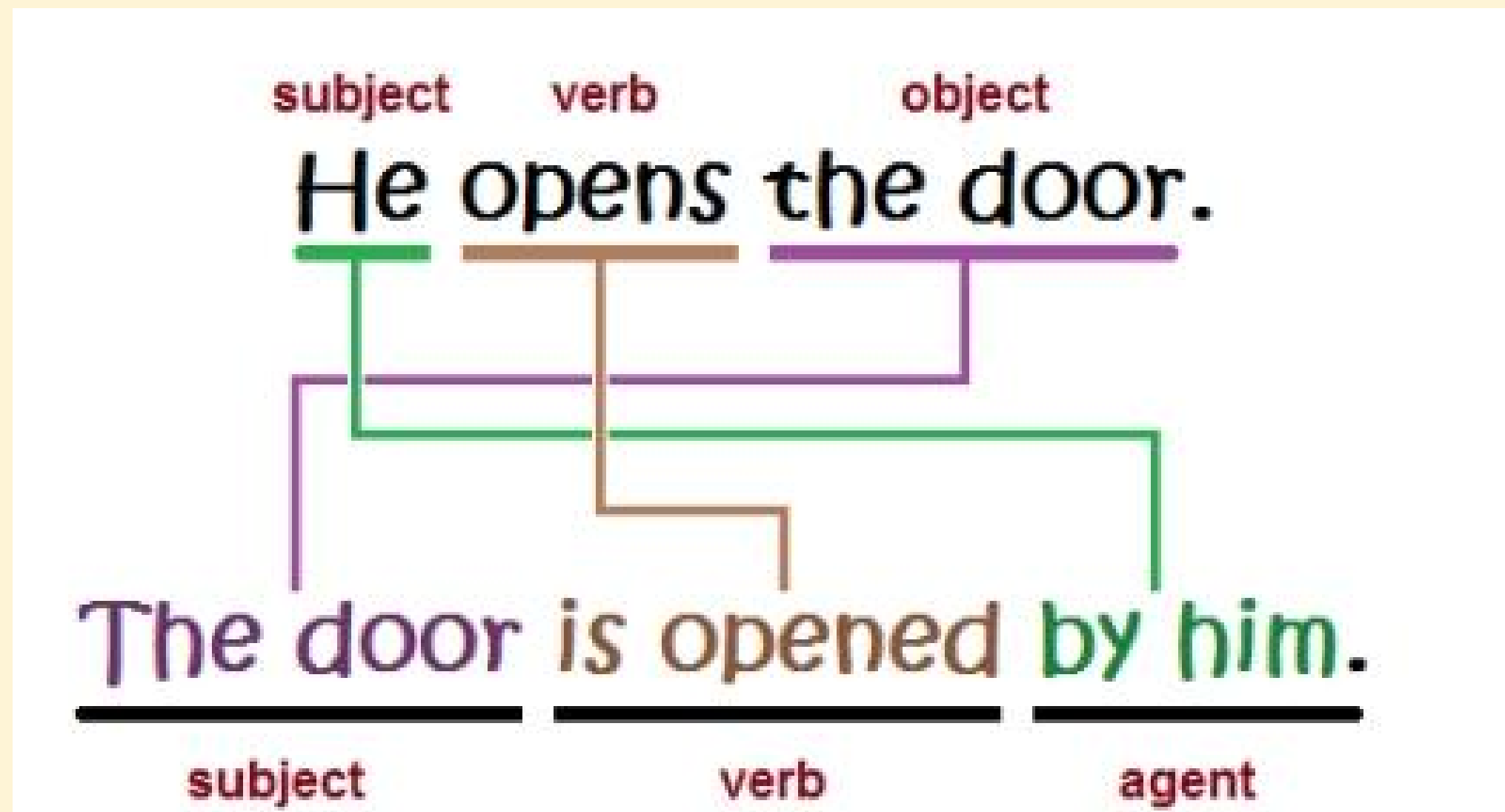
**Object** + **verb (P.P)** + **by** + **Subject**.

# Passive Voice present simple

To make statements with the Present Simple Passive, use:

**am/is/are + the Past Participle form of the verb**

**Example:**



# Passive Voice present simple

## Study Unit 2: A.1. Comprehensive Income and the Income Statement

### 2) Comprehensive Income and the Income Statement

Guidance in the *Accounting Standards Codification*<sup>®</sup> on presentation of the income statement is found in ASC 225. Information from the FASB's Statements of Financial Accounting Concepts as amended in 2011 and 2021 is also used in this topic.

**Comprehensive income** is defined by the FASB as the change in equity (net assets)

### Another Examples:

1. People speak **English** all over the world
  - \* **English** is **spoken** all over the world.
2. We help the poor.  
you make the answer ....

**Thank you for  
joining today's class.**

