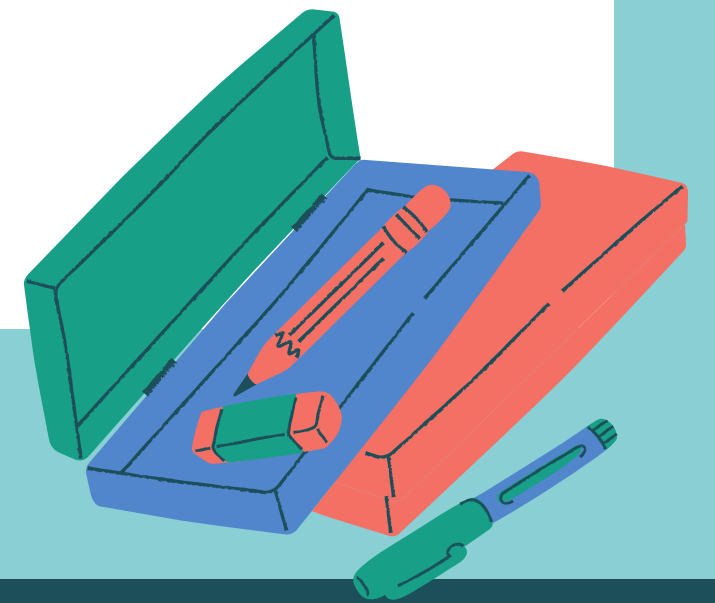
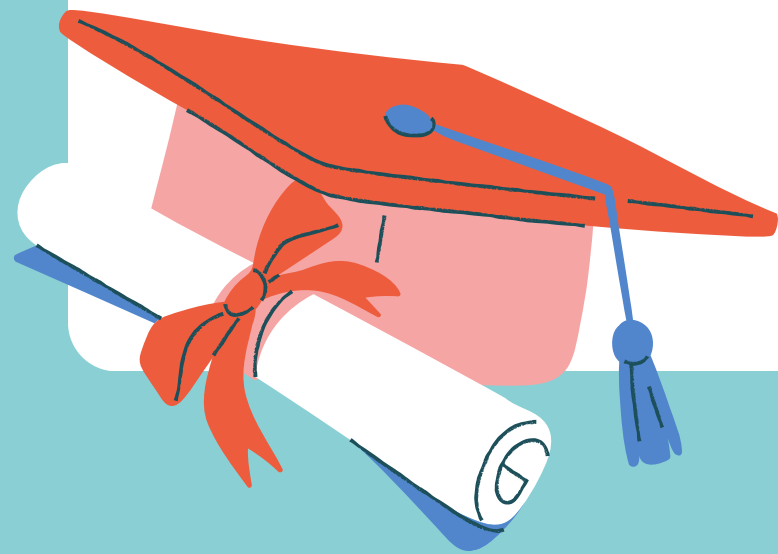


Lesson 7

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Welcome to class!

Today's Agenda

- The Simple Future Tense “WILL”
- The Simple Future Tense positive, negative and interrogative sentences.
- Prepositions
- WH Question words

1- The Simple Future Tense

Uses:

The simple future refers to a time later than now.

We use it

1. To **predict** a future event that **we don't know for sure**, but we think that it will happen:

- e.g. **It** will **rain** tomorrow.

2. To express **willingness**:

- e.g. **He'll** **carry** your bag for you.

Time words:

Adverbs of time for the Future Simple Tense help specify when an action is expected to occur .

some commonly used adverbs of time for the Future Simple Tense:

1. **Tomorrow :**

- I will finish the report **tomorrow**.

2. **Next (week/month/year):**

- We will hold the annual meeting **next year**.

3. **In (a specific time period):**

- The project will be completed **in two weeks**.

4. **Soon :**

- We will have a meeting with the stakeholders **soon**.

5. **By (a specific time):**

- We will achieve our financial goals **by next year**

6. **This (afternoon/evening/weekend):**

- I will call the client **this afternoon**.

1-The Simple Future Tense

1. Positive Sentence:

The structure of the sentence is :

Subject + **shall / will**+ **verb infinitive**

- **Will** is a future tense modal verb used to express a **willingness to do** something or to **make predictions** about the **future**.

examples :

1. **The exam** will **consist** of 100 multiple-choice questions .
2. In a period of rising prices **LIFO** will **create** a lower ending inventory balance.
3. **We** will **expand** our operations in the future.

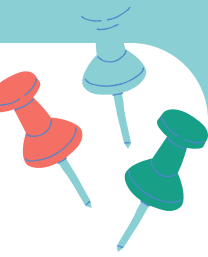
2.Negative Sentence:

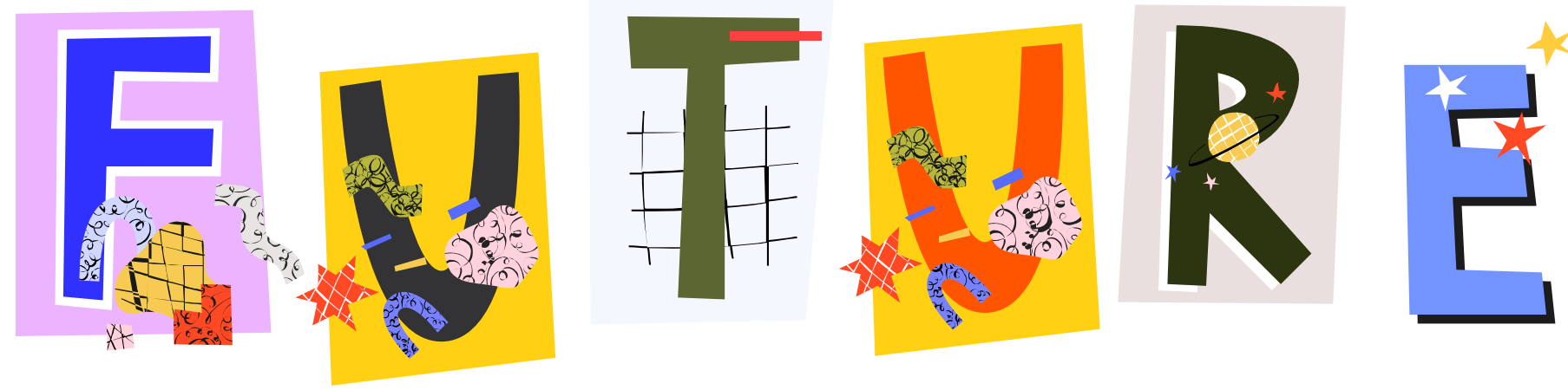
The structure of the sentence is :

Subject + **shall/ will**+ **not (won't, shan't)**
+ **base form of verb**

examples :

1. **The auditor** won't **complete** the review today.
2. **The management** won't **approve** the project without a detailed plan.
3. **They** will not **be** here tomorrow.





contracted forms:

I will	I'll		I will not	I won't
You will	you'll		You will not	You won't
He will She will It will	he'll she'll it'll		He will not She will not It will not	He won't She won't It won't
We will	we'll		We will not	We won't
They will	they'll		They will not	They won't

1-The Simple Future Tense

3. Interrogative Sentence:

The structure of the sentence is :

Will / Shall+ **Subject** + **base form of verb**+ rest of sentence + ?

Examples:

1. Will the **accounting team** **complete** the tax returns by the deadline?
2. Will **we** **receive** the financial report **by tomorrow**?
3. Will **you** **make** the presentation **next** meeting?
4. For wh- questions use: Wh- question + will + **subject** + **infinitive**?
 - e.g. What will **they** **do**?

Passive voice in future simple tense:

The structure of the sentence is :

Subject + **will** + **be** + (V) **past participle**

Examples:

Affirmative:

1. The report **will be** **prepared** by the accountant.
2. The new policy **will be** **implemented** by the management.

Negative:

1. The documents won't be **reviewed** **by** the auditor.
2. The proposal won't be **considered** **by** the committee.

1-Simple Future Tense

2- 'BE GOING TO' FUTURE

The **second** most common form that can be used to refer to future tense is "Going To"

FORMS OF THE 'BE GOING TO' FUTURE

to be (**am, are, is**) + going to + **infinitive**

It is used for:

1.planned actions in the future.

- e.g. We **are** going to **attend** the online session **next week**.

2.when there is evidence in the present that shows something will happen.

e.g. With all this preparation, you **are** going to **pass** the exam.

2-Prepositions

1- Define Preposition:

- A word that shows the **relationship** of a **noun** or a **pronoun** to another word in the sentence.
- It is **primarily** connect two parts of the sentence and show the specific relation between them.
- They often indicate **direction, time, place**, or **method or other relationships between words**.

- **Forms of prepositions:**

They can be **one word e.g.** (in, on , at , for , by)

or **Compound preposition : consists of more than one word.**

“Compound” means **multiple**.

e.g. (next to, according to , in front of , out of)

Prepositional phrases:

- A preposition needs to be completed.
- You can't just say : beyond , near , from , through.
- Always begin with a preposition and ends with an **object of the preposition**.

Example : You can't just say :

The keys are **in** .

In what ?

The keys are **in the car**.

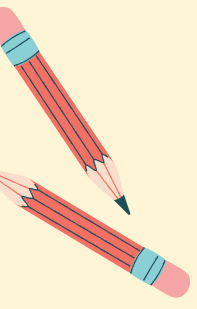
A prepositional phrase always **begins** with preposition and ends with “ a something”

“something” is the object (noun).

- The prepositional phrase includes **all the words between** the **preposition** and the **object**.
- e.g. The keys are in the new car.
The keys are in the shiny new car.

2- Prepositions

1- Prepositions of place



Shows where something is in relation to something else.

Imagine a book where that book could be in relation to a desk?

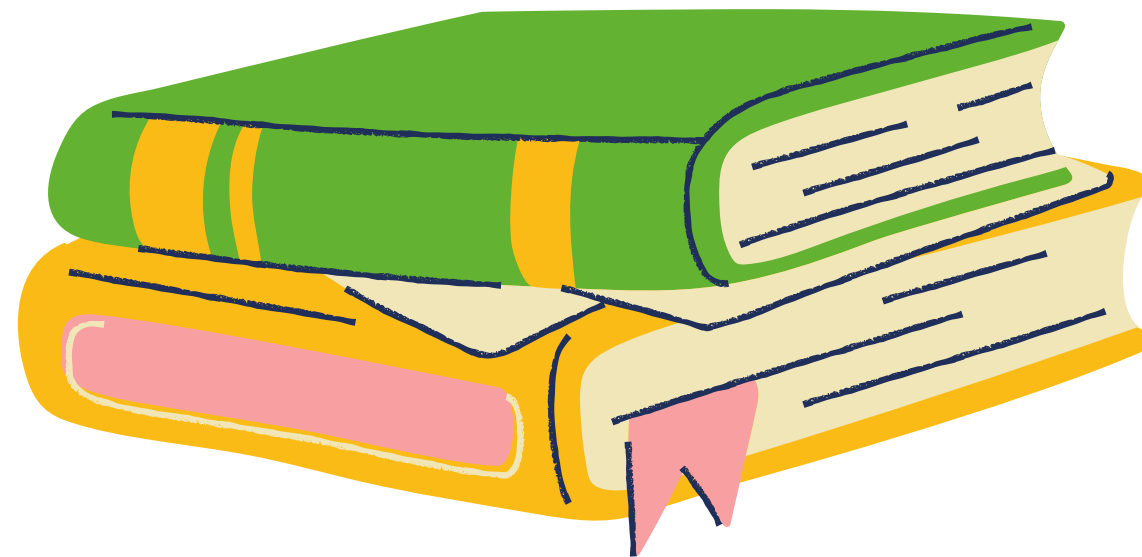
on the desk

beneath the desk

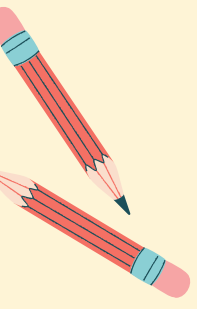
near the desk

above the desk

next to the desk



2- Prepositions



preposition of place

.1 In: Indicates being inside / in the point itself or for a country.

- e.g. The answer is **in** the study guide.
- e.g. They will meet **in** the restaurant.
- e.g. I was born **in** Sudan.

2- On: Usage :Refers to a **surface**

- e.g. He left his phone **on** the table.

3. At:

Usage: Used to specify a **particular place**.

- e.g. She was waiting **at** the end of the road.
- There were hundreds of people **at** the park.
- We Study **at** school.

Another prepositions of place:

1-the sun came out from **behind** a cloud

2-He sat **at the bottom** of the stairs.

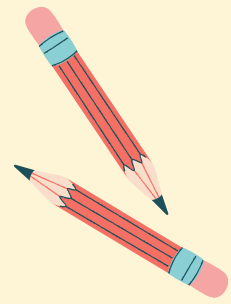
3-There was a boy **outside** the cafe.

4-He was walking **in the middle** of the street.

5-we sat **inside** the car

2- Prepositions

preposition of place



PREPOSITION OF PLACE

● ● ● ● ● ●

In the box **Under the box** **On the box** **Next to the box** **In front the box**

Between the boxes **Above the box** **Below the box** **Near the box**

Prepositions

preposition of Time

1. In : used for months , seasons , years , decades.

e.g. **in** July

in spring/ summer / autumn / winter

in 2002

in 80s

- parts of the day :

e.g. **in** the morning / afternoon / evening / middle of the day.

2. on : used for days and dates.

e.g. **On** Monday/ Tuesday

e.g. **On** my birthday

e.g. **on** 20th April

- Parts of specific day

e.g. **on** Sunday morning

3. At

Used to specify a particular point in time.

e.g I woke up **at** 8.00 a.m .

- used also with mealtimes .

- e.g. We will meet **at** lunch time.

- used with holidays :

e.g. We will travel **at** the weekend.

4. **from** : indicates the starting point.

e.g. The lecture starts **from** 9.00 p.m.

Another prepositions :

1. To: Indicates the destination, purpose, or direction.

e.g 1- I'm going **to** the library.

2- Send the file **to** your instructor.

Prepositions

2- **About**

Indicates a topic or subject.

e.g The lecture is **about** financial statement.

3- **For**: Indicates the purpose, recipient, or duration.

e.g This lesson is **for** CMA students.

- I studied **for** three hours.

He wrote a message **for** his manger.

4. **With**: Indicates being accompanied by something or someone, or the use of something.

e.g.

- I'll attend the review session **with** my friend.

- Solve the problem **with** a calculator.

3-WH Questions Words

- There are two main types of questions: Yes/No questions and WH question.
- WH-questions are questions starting with WH-words(We often refer to these words as WH words because they include the letters WH)
- including: what, when, where, who, whom, which, whose, why and how.
- Question words are used to ask about specific qualities, times, places, people

3-WH Questions Words

1. **What** : used to ask about information about something (usually an object, idea, or action).

e.g **What** is the purpose of a balance sheet in accounting?

2- **Who**: To ask about a **person** or **people** involved in an action.

e.g **Who** is responsible for auditing the financial statements?

3- **Where** : To ask about a **place** or location.

e.g. **Where** should the company record its liabilities in the balance sheet?

4- **When**: To ask about **time** or the timing of an event.

e.g **When** should the company recognize revenue according to the accrual method?

5- **Why**: To ask for **reasons** or explanations.

e.g **Why** is it important to perform a variance analysis in budgeting?

6- **How**: To ask about the **manner**, **method**, or process :

e.g. **How** can a business improve its operations?

3-WH Questions Words

- **How many** : used to ask about quantity
 - e.g **How many** invoices are processed daily?
- **How much** : used to ask about price / cost
 - e.g. **How much** does it cost to buy new cars?
- **How long** : to ask about length of time
 - e.g. **How long** does it take to prepare the budget?
- **How far** : to ask about distance
 - e.g **How far** is Sudan from Egypt?

7. **Which**: To ask about a **choice** between a limited set of options.

e.g **Which** financial statement provides the most insight into a company's cash flows?

- **Whose** : used to ask about ownership.
 - e.g **Whose** financial report is this on my desk?

3-WH Questions Words from CMA Questions

CMA Part 1 - Section 2 - Planning, Budgeting, and Forecasting

2. Question ID: ICMA 1603.P1.027 (Topic: Overview, Mission, and Goals)

Which one of the following describes what an organization wants to accomplish and leads to the formulation of long-term business objectives?

A. Mission Statement.

B. Competency.


C. Strategy.

D. Values.

Question 2 of 76

3-WH Questions Words from CMA Questions

CMA Part 1 - Section B - Planning, Budgeting, and Forecasting

15.  **Question ID: ICMA 18.P1.006 (Topic: Overview, Mission, and Goals)**

What type of plan is formulated at the highest levels of management, takes the broadest view of the company and its environment, is the least quantifiable, and determines the future nature of the firm, its products, and its customers?

A. Strategic plan.

B. Long-range plan.

C. Future plan.

D. Short-range plan.

Question 15 of 76

See Answer

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Save

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

