**Module :** English

**Level :** 3rd year LMD

**Branch :** Accounting and taxing

**Lecture One : Conditional types**

* Conditional sentences are made up of 2 parts : -The ‘if’ main clause, and the Result clause.

Eg : **If i trains**, **we will get wet**.

 Main clause Result clause

* There are 4 conditional types :
1. **Conditional type « 0 » :**

This type is used when describing situations which have automatic, or habitual results (things that are generally, always true and 100% sure about the results). We use this type to talk about general truth and scientific facts.

Eg : if you heat ice, it melts

Eg : if there is a shortage of any product, prices of that product go up.

* Note : in this type « if » can be replaced bu « when »
1. **Conditional type « 1 » :**

This type is used to talk about future events that are likely predicted ( we use this type tp talk about : expectations, prediction, or even imaginary events)

Eg : if you study hard, you will succeed.

1. **Conditional type « 2 » :**

This type is used to talk about unreal situations in the present, future(those situations are unlikely, or impossible to happen). Sometimes we use this type to give advice.

Eg : If i were you, i would revise my lessons.

1. **Conditional type « 3 » :**

This type is used to talk about conditions that are not possible to happen because it is too late. It concerns only past situations with hypothetical results.

Eg : if they had played a little better, we would have won the game.

* **Conditional types’ basic rules**
* **Conditional type « 0 » :**

**If + Present simple Present simple.**

* **Conditional type « 1 » :**

**If + Present simple Future simple.**

* **Conditional type « 2 » :**

**If + past simple Would + stem (infinitive).**

* **Conditional type « 3 » :**

**If + past perfect Would have+ past participle.**

**Remarks :**

1. In conditional type « 1 » sometimes instead of using ‘will’, we may use ‘ can or may’

Eg : if i trains, we may stay at home.

1. In conditional type « 2 » the auxiliary « to be » always « were » with all pronouns, not « was ».

**Activity : conjugate the verbs between brackets in the right tense**

1. Your skin will burn if you (lay) on the beach for hours
2. Snow melts if you (heat) it.
3. If you (eat) too many sweets, you (get) fat.
4. I would become a modal if i (have) your figure.
5. If you (study) hard all year, you (pass) your exam.
6. If she got up ten minutes earlier, we (not be) late for school everyday.
7. If i had found her address, i (send) her an invitation.
8. If you (speak) English, she would have understood.

**Module :** English

**Level :** 3rd year LMD

**Branch :** Accounting and Taxing.

**Lecture Two : Relative pronouns**

* **Definition :**

Relative pronouns are used to relate groups of words to nouns or other pronouns. They do not change for singular, plural, msculine, or feminine. They are ( what, who, which, whose, when, where, whom, that.)

Eg : the actor who wins an Oscar is usually happy in This example « who » relates the subject to the verb.

* **The different uses of the relative pronouns :**
1. **What :** has the meaning of « the things that… »

**Eg :** what i saw really scared me……….. the things that i saw really scared me.

1. **Who :** refers to people

**Eg :** The girl who told me it was a good movie was right.

1. **Which :** refers to things ( often replaced by that or omitted)

**Eg :** the seat on which i was sitting was sticky.

**Eg :** the seat that i was sitting on was sticky.

**Eg :** the seat i was sitting on was sticky.

1. **Whose :** used for possession. It refers to people, animals, and things.

**Eg :** His theater, whose seats were all sticky, was finally demolished.

1. **When :** refers to time.

**Eg :** the year when i was born, television didn’t exist.

1. **Where :** refers to place.

**Eg :** The hotel where they were staying was full of gosts.

1. **Whom :** refers to people.

**Eg :** she wanted Leonardo whom she liked as a partner for the movie.

1. **That :** refers to people and things.

**Eg :** this is the picture of the actor that i saw on the street yesterday.

**Activity :** Complete the following sentences using the appropriate relative pronouns :

1. This is the shop……………..was closed last Saturday.
2. The girl……………..sister is in my class was in the theater 4 days ago.
3. I have bought something……………would interest you.
4. This is Jack…………….computer is extremely small.
5. This is the house…………..my mother was born.
6. He came with a friend………………waited outside in the street.
7. I spent my holidays in London………….my cousins live.
8. They didn’t wait at the traffic lights……………..were red.
9. The criminal………………..mask was obviously too large didn’t drive.
10. Shakespeare……………….lived in London, wrote great plays.

**Module :** English

**Level :** 3rd year LMD

**Branch :** Accounting and taxing

**Lecture Three : Inflation**

* **What is inflation ?**

Inflation is defined as a sustained increase in the general level of prices for goods and services in a country, and it is measured as an annual porcentage change. Under conditions of inflation the prices of goods and services rise over time. Put differently, as inflation rises every Dollar you own buys a smaller percentage of a good or service.

**Inflation= Prices rise and the value of money falls down (** you have inflation when the prices rise, and alternatively when the value of money falls).

* **What are the causes of inflation ?**

A great deal of economic literature was concerned with the question of what causes inflation and what effect it has. There are different schools of thought as to the causes of inflation :

1. **Keynesian view :** proposes that changes in money supply do not directly affect prices, and that visible inflation is the result of pressures in the economy expressing themselves in prices.
2. **Unemployment :** the connection between unemplyment and inflation was since 19th C and continue to be drawn today. The unemployment rate generally only affects inflation in the short-term, but not the long-term. In the long-term the velocity of money is far more predictive of inflation than low employment.
3. **Monetarist view :** they believe that the most significant factor influencing inflation or deflation is how fast the money supply grows and shrinks. They consider fiscal policy, or government spending and taxation as effective in controlling inflation.
4. **Austrian view :** it stresses that infltion is not uniform over all assets,goods, and services. Inflation depends on differences in markets and on where newly-created money, and credit enter the economy.
* **What are the types of inflation ?**

Robert.J Gorden stated that there are three major types of inflation, what he calls « The triangle Modal »

 Built-in inflation

Demand-pull inflation Cost-push inflation

* **Demand-pull inflation :** is caused by increases in aggregate demand due to the increased private and government spending.
* **Cost-push inflation** : Also called ‘ Supply shock inflation’.It is caused by a drop in aggregate supply. This may be due to the natural disasters, or increased prices of inputs.
* **Built-in inflation :** is induced by adaptive expectations, and is often linked to the’ price or wage spiral’. It involves workers trying to keep their wages up with prices (Above the rate of inflation) and firms passing these higher labour costs on their customers as higher prices leading to a « vicious circle ». this type reflects events in the past, and so might be seen as hangover inflation.

**Activity :** Explain the following quotations :

1. The monetarist Milton Fired man stated :’ Inflattion is always and everywhere a monetary phenomenon.’
2. Ludwing Von Mises claimed :’ Inflation should refer to an increase in the quantity of money that is not off set by a corresponding increase in the need of money, and that price inflation will necessarily follow’.

**Module :** English

**Level :** 3rd year LMD

**Branch :** Accounting and taxing

**Lecture Four : Positive, comparative, and superlative degrees of comparison**

1. **Introduction :**

Adjectives and adverbs not only describe things, they also compare them. Adjectives and adverbs have different forms to show degrees of comparison. There are three degrees of comparison : positive, comparative, and superlative.

1. **The following list summarizes the three degrees of comparison :**
* **Positive : the base form of the adjective or adverb not being used in a comparison.**
* **Comparative : the form of the adjective or adverb being used to compare two things.**
* **Superlative : the form of the adjective or adverb being used to compare three or more things.**

|  |  |  |
| --- | --- | --- |
| **Degree of comparison** | **Number of things** | **Compared example** |
| Positive degree | None | Donald is rich |
| Comparative degree | Two | Rose is richer than Donald |
| Superlative degree | Three or more | Bill is the richest of all |

1. **Guidelines of how to form comparative, and superlative degrees of adjectives and adverbs.**
* Adjectives and adverbs with one, and two syllables, you use « adj+er+than » for comparative, and use « adj+est » for superlative.

|  |  |  |
| --- | --- | --- |
| **Positive** | **Comparative** | **Superlative** |
| Poor | Poorer | The poorest |
| Low | Lower | The lowest |
| High | Higher | The highest |

* Adjectives and adverbs has three or more syllables, you use « more+adj+than » for the comparative, and use «  The most+adj » or « The least+adj » for superlative.

|  |  |  |
| --- | --- | --- |
| Positive | Comparative | Superlative |
| Uncommon | More uncommon | The most common |
| Unusual | More unusual | The most unusual |
| Adorable | More adorable | The most adorable |
| Delightful | More delightful | The most delightful |

* All adverbs that end with « ly », you form their comparative, and superlative degree with « more » and «  the most ».

|  |  |  |
| --- | --- | --- |
| Positive | Comparative | Superlative |
| Smoothly | More smoothly | The most smoothly |
| Easily | More easily | The most easily |
| calmly | More calmly | The most calmly |
| Gracefully | More gracefully | The most gracefully |

* Some adjectives and adverbs have irregular forms. A few adjectives and adverbs do not follow these rules when they form the comparative and superlative degree. Unfortunately, they are omong the most commonly used modifiers in English, so you are apt to need them virtually everyday.

|  |  |  |
| --- | --- | --- |
| Positive | Comparative | Superlative |
| Bad | worse | The worest |
| badly | worse | The worest |
| Far (distance) | farther | The farthest |
| Far | further | The furthest |
| good | better | The best |
| ill | worse | The worest |
| late | later | The latest |
| Little (amount) | less | The least |
| Many -much- some | More | The most |

**Remarks :**

* Never use both « er » and « more », or « est » and « most » with the same modofier. Never use double comparison for instance : you never say «  the most furthest » .
* Adjectives with one syllable, with one vowel and one consonant at the end with comparatives. Double the consonant, and add « er » ;however, the superlative you double the consonant and add « est ». Eg : hot hotter than the hottest

 Big bigger than the biggest

 Fat fatter than the fattest

* Adjectives with two syllables ending with « y » with comparative change « y » to « i » then add « er » ;however, the superlative you change « y » to « i » then add « est ».

 Eg : happy happier than the happiest

 Eg :silly sillier than the silliest

 Eg : lonely lonlier than the loneliest

* **Good and well :**
* **« Good » and « will » are especially tricky.you should follow these guidelines :**
1. Good is always adjective : Eg : you should read this novel ; it has a good plot.
2. Well is an adjective used to describe good health : Eg : you look well in that suit
3. Well is an adverb used to describe anything but health :Eg : chef big hat cooks well. As a result, everyone in his house no doubts eats well.

**Module :** English

**Level :** 3rd year LMD

**Branch :** Accounting and Taxing

**Lecture five : « Used to » for habitual events**

* If we say something used to happen, we are talking about repeated events, and actions in the past, usually things that happend along time ago, and are now finished. To express this we can use «  Used to ».

**Eg1 :** When i was young, i used to play with my dolls.

**Eg2 :** we used to get out a lot in the summer.

* If you want to talk about repeated states or habits in the past, you should « used to » :

**Eg1 :** My dog used to bark at cats

**Eg2 :** He used to smoke

**Eg3 :** I used to be an administrative assistant

**Eg4 :** I used to live in England

* The question form when asking a closed a question is « did you use » or « didn’t you use » :

**Eg1 :** Did they use to own the company ?

**Eg2 :** Didn’t we use to go to the same school ?

**Eg3 :** What sort of things did you use to like when you were young ?

* The negative form of « used to » is « did not use to » :

**Eg1 :** I didn’t use to play with my dolls

**Eg2 :** we didn’t use to go out much in the winter months.

* The general rule is when there is (did or didn’t » in the sentence, we say « use to » without « ed ».

**Activity :**  Please write 5 sentences which express habitual events using « used to ».

**Module :** English

**Level :** 3rd year LMD

**Branch :** Accounting and Taxing

**Lecture Six : Step by step guide for writing a good paragraph**

* **What is writing ?**

It is the process of representing a language with symbols or letters. Writing well-composed academic paragraph is not simple, and it is tricky.

* **What are the main steps of writing a good paragraph ?**

**Step One : decide the topic of your paragraph :**

Before you can begin writing, you need to know what you are writing about. First look at the writing prompt or assignment topic. As you look at it , notr any key terms or repeated phrases because you will want to use those words in your response. After looking at the propt and doing some additional reading and research, you should better understand your topic and what you need to discuss.

**Step two : develop a topic sentence :**

Before writing a paragraph, it is important to think first about « the topic » and then what you want to say about the topic. The topic is easy, but the question turns to what you want to say about the topic. This concept is sometimes called «  the controlling idea ». Good topic sentences should always contain both **: 1- Topic 2- the controlling idea.**

1. The topic : is the main subject matter or idea covered in the paragraph.
2. The controlling idea : this idea focuses the topib by providing direction to composition.

Eg : learners can avoid plagiarizing by taking certain precautions.

Eg : there are several advantages to Online education

Eg : Effective leadership requires specific qualities that any on can develop.

**Step three : demonstrate your point :**

After stating your topic sentence, you need to provide information to prove, illustrate, clarify, and examplify your point. What examples can i use to support my point ? how can i support my point with specific data, experiences, or other factual material ?

* Facts, details, reasons, examples.
* Information from further reading and class discussion
* Paraphrases or short quotations
* Statistics, percentages, data from research studies.
* Adding transitional or introductory phrases : for example, for instance, first, second, finally, and make sure that you are citing your sources appropriately.

**Step four : give your paragraph meaning**

After you have given the reader enough information to see and understand your point. You need to explain why this informaton is relevant, meaningful, or interesting.

* What does the provided information mean ?
* How does it relate to your overall point, argument, or thesis ?
* Why this information is important,significant ?

**Step five : Concluding your paragraph**

After illustrating your poit with relevant information, you should add «  concluding sentence ». concluding sentences link one paragraph to the next and provide another device for helping you ensure your paragraph is unified. While not all paragraphs include a concluding sentence you should always consider whether one is appropriate.

**Activity :** suppose you were the manager of an ethical investment fund, a fund which invests only in socially responsible businesses. Write a policy statement to inform potential fund contributers about it. Follow the guidelines bellow.

* Think over the opening statement in the diagram below. Select two notes from the checklist of expanding notes that follow,and develop them into supporting statements.

**The opening statement :**

The people and organizations who put their money into our funds want us to invest in ethical ways, and we work hard to make their desires a reality.

Supporting statement 1 supporting statement 2

……………………………. ……………………………………

 Reasons : Reasons :

…………………………. ………………………………….

Conclusion

………………………………………………………..

**Expanding notes :**

* Avoid companies that endanger the environment.
* Not invest in certain sectors : tabacco, arms manufacturing, nuclear power, or uranuim extraction
* Not place money in companies that lack ethical labour standards eg : using child labour, bad working conditions..)
* Invest in companies that balance economic growth with social responsability.

**Module :** English

**Level :** 3rd year LMD

**Branch :** Accounting and taxing

**Lecture seven : Business activity**

**Text :**

 Businesses are increasingly aware of the importance of social and environmental issues for **their** reputation. That’s why some of **them** are commissioning social audits relating to their social performance ; **these** are social reports that evaluate the effect of their behaviour in relation to their employees and the society as a whole.

 Supporters of social audits say that it provides important information about whether the activities of companies in areas such as employment and community, the environment, and the way of wining new business are morally right or wrong. Social auditing has emerged as a result of pressure groups concerned about problems of pollution, corruption, consumption, and employment, but now it is considered by some company excutives as one of the best ways of promoting prducts and services. They say that ethically responsible companies are likely to prosper than **those** behave unethically.

 Giovani Preston is a social audit, he works for a Canadian multinational. This is what he says about his job : ‘ A lot of our manufacturing is done by suppliers in developing countries. My job is to travel to **these** countries and to check labour standards. I go **there** to check, for example, that our suppliers are paying **their** workers fairly, and that they work in good health and safety conditions with low levels of illness and accidents. We also ensure that workers are above the legal minimuim age to work. Our suppliers must not use child labour.

 We are aware that big companies such as ours are likely to be subject to scurtiny-seen and judjed by consumers and environmrnt associations from outside. We know that if we are seen to be socially responsible, the country will benefit. Today, we can no longer separate ethics from business.

**Questions :**

1. Skim through the text above and choose that best summarizes it ?
2. Companies are unconcerned about social auditing and ethics in business
3. Social auditing is both a social obligation and a necessity in doing business today.
4. Social auditing is just a way of exploiting the concerns of public opinion over environmental and social issues.
5. Social auditing is not necessary at all for doing business.
6. Scan the text and answer the following questions :
7. Why are some companies commissioning social audits.
8. Giovani Preston works as a corporate social responsability executive. What does he really do ?
9. What conclusion does he draw about ethics and business ?
10. Match each word with its appropriate definition :

|  |  |
| --- | --- |
| Words | Definitions |
| 1. Issues
2. Commissioning
3. Prosper
4. Suppliers
5. Scrutiny
 | 1. Detailed examination
2. To be successful, especially financially.
3. Problems
4. Giving authority or responsability to some body to find out something
5. A person or company that supplies goods.
 |

1. What do the words written in bold in the text refer to ?
2. **Their :**
3. **Them :**
4. **These :**
5. **Those :**
6. **These :**
7. **There :**
8. **Their :**
9. The following sentences are not ordered. Re-oder them to get a coherent text . Pay attention to the reference words. One of the sentences is irrelevant.
10. Algeria has recently adopted a new model of economic development
11. It has also set right standards of governance including social auditing and public accounts reporting.
12. Such tasks are carried out by the national Economic and Social council and by the accounts court.
13. This model balances economic growth, social justice and the sustainable use of natural resources.
14. Algeria regaines its independence in 1962.
15. In addition to the setting of standards of governance, it has accorded ethically responsible companies tax reductions so as to encourage them to promote sustainable development and social well-being.