

**ENGLISH LANGUAGE
FOR
ACCOUNTING OPTION

STUDENT'S BOOK 5**

© 2023 Rwanda Basic Education Board

All rights reserved.

This document is the property of Rwanda Basic Education Board,



FOREWORD

Dear student, Rwanda Basic Education Board is honoured to present English Language Student's Book 5 for Accounting Option. It serves as a guide to competence-based teaching and learning to ensure consistency and coherence in the learning of English language content. Rwandan educational philosophy is to ensure that you achieve full potential at every level of education which will prepare you to be well integrated in society and exploit employment opportunities.

In line with efforts to improve the quality of education, the government of Rwanda emphasizes the importance of aligning teaching and learning materials with the syllabus to facilitate your learning process. Many factors influence what you learn, how well you learn and competences you acquire. Those factors include the relevance of the specific content, the quality of teachers' pedagogical approaches, the assessment strategies and the instructional materials available. Special attention was paid to the activities that facilitate the learning process in which you can develop your ideas and make new discoveries during concrete activities carried out individually or with peers. With the help of the teachers, whose role is central to the success of the learning process, you will gain appropriate English language skills and be able to apply what you have learnt in real life situations, especially in your accounting career. Hence, enabling you to develop certain values and attitudes allowing you to make a difference not only to your own life but also to the nation.

This is in contrast with the traditional learning theories which view learning mainly as a process of acquiring knowledge from the more knowledgeable who is mostly the teacher. In the regard of competence-based curriculum, learning is considered as a process of active building and developing knowledge and meanings by the student where concepts are mainly introduced by an activity, situation or scenario that helps the student to construct knowledge, develop skills and acquire positive attitudes and values.

In addition, such active learning engages you in doing things and thinking about the things you are doing and you are encouraged to bring your own real experiences and knowledge into the learning processes. In view of this, for the efficiency use of this textbook, your role is to:

- Develop knowledge and skills by working on given activities which lead to the content;
- Communicate and share relevant information with other students through presentations, discussions, group work and other active learning techniques such as role play, case studies, investigation and research in the library, on internet or outside;
- Participate and take responsibility for your own learning;
- Carry out research/investigation by consulting printed/online documents and resourceful people, and present findings;
- Ensure effective contribution during group work by expressing yourself in assigned tasks through clear explanation and arguments, critical thinking, responsibility and confidence in public speaking;
- Draw conclusions based on the findings from the learning activities.

I wish to sincerely extend my appreciation to the people who contributed towards the development of this document, particularly REB staff who organized the whole process from its inception. Special appreciation goes to the teachers who supported the exercise throughout. Any comment or contribution would be welcome for the improvement of this text book in the subsequent versions.

Dr. MBARUSHIMANA Nelson

Director General, REB

ACKNOWLEDGEMENTS

I wish to express my appreciation to all the people who played a major role in the development of this English language Student's Book 5 for Accounting Option. It would not have been successful without the active participation of different education stakeholders.

I owe gratitude to different universities and schools in Rwanda that allowed their staff to work with REB in the in-house textbooks production project. I wish to extend my sincere gratitude to lecturers, teachers and all other individuals whose efforts in one way or the other contributed to the success in the writing of this textbook.

Finally, my word of gratitude goes to the Rwanda Basic Education Board staff particularly those from the Curriculum, Teaching and Learning Resources Department (CTLR) who were involved in the whole process of Accounting Option textbook writing.

Joan MURUNGI,

Head of Department CTLR

TABLE OF CONTENT

FOREWORD	iii
ACKNOWLEDGEMENTS.....	v
UNIT 1: Myself and my community	14
1.1 Describing the community	15
1.1.1 Learning activities: Reading and text analysis	15
1.1.2 Application activities	17
1.2 Living happily in the community.....	17
1.2.1 Learning activities: Reading and text analysis	17
1.2.2 Application activities	19
1.3 Talking about myself.....	20
1.3.1 Learning activities: Reading and text analysis	20
1.3.2 Application activities	21
1.4 Recounting past activities.....	22
1.4.1 Learning activities: Reading and text analysis	22
1.4.2 Application activities	24
1.5 Talking about the community’s daily activities.....	24
1.5.1 Learning activities: Reading and text analysis	24
1.5.2 Application activities	25
1.6 Language structure: Present simple tense, past simple tense, possessive adjectives, and reflexive pronouns.....	26
1.6.1 The simple present and simple past tense.....	26
1.6.2 Possessive adjectives, and reflexive pronouns.....	29
1.6.3 Application activities	31
1.7 End Unit Assessment	32

UNIT 2: The role of an accountant in the development of the country	34
2.1 Talking about qualities of a good accountant	35
2.1.1 Learning activities: Reading and text analysis	35
2.1.2 Application activities: Vocabulary and composition writing	37
2.2 Describing the roles and responsibilities of an accountant	38
2.2.1 Learning activities: Reading and text analysis	38
2.2.2 Application activities: Vocabulary and discussion	39
2.3 Describing the impact of accountancy in an institution.....	40
2.3.1 Learning activities: Reading and text analysis	40
2.3.2 Application activities: Vocabulary and sentence construction..	41
2.4 Talking about effective communication between business stakeholders	42
2.4.1 Learning activities: Reading and text analysis	42
2.4.2 Application activities: Vocabulary and role-play	44
2.5 Language structure: The past simple tense, Regular and irregular verbs.....	44
2.5.1 The past simple tense	44
2.5.2 Regular and irregular verbs.....	45
2.5.3 Wh-clauses.....	47
2.6 End unit assessment	48
UNIT 3: International trade.....	50
3.1 Describing personal recent business activities.....	51
3.1.1 Learning activities: Reading and text analysis	51
3.1.2 Application activities	53
3.2 Describing one’s business opportunities and business plans	53
3.2.1 Learning activities: Reading and text analysis	53

3.2.2 Application activities: Writing skills	56
3.3 Describing future business activities	56
3.3.1 Learning activities: Reading and text analysis	56
3.3.2 Application activities: Writing skills	58
3.4 Language structure: Present perfect tense – Present perfect continuous tense – Adjectives	58
3.4.1 Present perfect tense	58
3.4.2 Present perfect continuous tense.....	59
3.4.3 Adjectives	61
3.5 End unit assessment	62
UNIT 4: Business and money	65
4.1 Describing business and money.....	66
4.1.1 Learning activities: Reading and text analysis	66
4.1.2 Application activities: Vocabulary and sentence writing	67
4.2 Describing the role of money	67
4.2.1 Learning activities: Reading and text analysis	67
4.2.2 Application activity.....	69
4.3 Describing marketing.....	70
4.3.1 Learning activities: Reading and text analysis	70
4.3.2 Application activity.....	71
4.3 Describing a business	71
4.4.1 Learning activities: Reading and text analysis	71
4.4.2 Application activity.....	73
4.5 Language structure.....	73
4.5.1 Phrasal verbs used in business and money.....	73
4.5.2 Learning activity	74
4.6 End unit assessment	75

UNIT 5: Cultural exchange and African development.....	78
5.1 Talking about cultural exchange towards African development	79
5.1.1 Learning activities: Reading and text analysis	79
5.1.2 Application activities: Vocabulary and sentence writing	81
5.2 Describing cultural exchanges.....	82
5.2.1 Learning activities: Reading and text analysis	82
5.2.2 Application activity	84
5.3 Language structure.....	84
5.3.1 Comparison of adjectives	84
5.4 End unit assessment	88
UNIT 6: Human rights and ethics	90
6.1. Describing rights of accountants	91
6.1.1 Learning activities: Reading and text analysis	91
6.1.2 Application activities	93
6.2 Describing ethics in accounting practices.....	94
6.2.1 Learning activities: Reading and text analysis	94
6.2.2 Application activities	95
6.3 Fighting abuses	97
6.3.1 Learning activities: Reading and text analysis	97
6.3.2 Application activity.....	98
6.4 Language structure: Modal verbs and passive voice.	99
6.4.1 Modal verbs: should, would, could, can, should, may, be able to	99
6.6 End unit assessment	102
UNIT 7: National assets.....	105
7.1. Talking about national assets.....	106
7.1.1 Learning activities: Reading and text analysis	106

7.1.2 Application activities: Writing skills	107
7.2 Talking about the role of national assets	108
7.2.1 Learning activities: Reading and text analysis	108
7.2.2 Application activities	109
7.3 Talking about problems related to national assets	109
7.3.1 Learning activities: Reading and text analysis	109
7.3.2 Application activities	111
7.4. Language structure – Adverbs of frequency and determiners of quantity	112
7.4.1 Adverbs of frequency	112
7.4.2 Determiners of quantity	113
7.5 End unit assessment	115
UNIT 8: Media and business.....	118
8.1 Describing words and expressions used in media and business	118
8.1.1 Learning activities: Reading and text analysis.	118
8.1.2 Application activities: Vocabulary and composition writing	120
8.2 Talking about advertisement in media.....	121
8.2.1 Learning activities: Reading and text analysis	121
8.2.2 Application activities: Vocabulary and debate	122
8.3 Language structure.....	124
8.3.1 Reported speech	124
8.3.2 Passive voice	127
8.4 End unit assessment	131
References	133

Myself and my community

Key Unit Competence: To use language learnt in the context of myself and my community.



Introductory activity

Picture observation and interpretation



After observing the picture above, answer the following questions:

1. Discuss the activities that are taking place in the above picture.
2. Why do you think it is important to work together in the community?
3. Do you think community service (Umuganda) is a good thing? Explain your answer.
4. What are the benefits of involving all the people of all walks of life in communal services, regardless of their gender?

1.1 Describing the community

1.1.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the passage below and answer the questions that follow.

Community

Community is another fundamental concept used in sociology. Because human civilization grows and develops in the lap of community. It is a well-known fact that an individual rarely exists alone. He always lives with his fellows in a group. It is also equally true that one can't be a member of all groups existing in the world. Hence an individual lives and establishes relations with those people who reside in a close proximity with him i.e. within definite territory.

It is also obvious and natural that people residing in a definite area develop likeness, co-operation and fellow-feeling among themselves. As a result, they share common customs, traditions, culture and develop common social ideas among themselves. This fact of common social living within a limited or definite geographical area gives birth to community.

However, the term community has been derived from two Latin words 'Com' and 'Munis' which means 'together' and 'servicing' respectively. It consists of a group of people with common and shared interests. But in common discourses, the term community is very often wrongly used such as racial community, caste community, religious community etc.

Here the meaning of the term community differs from the one which is used in sociology. The term community is also used both in a narrower and broader sense. In a narrow sense, community refers to Hindu or Muslim community but in a broader sense community may refer to a nation or world community. It also refers to a village, a town or a tribal community.

When a group of individuals or members of any group, small or large live together and share a common life and have developed a strong sense of awe feeling among them, they form a community. They enter into definite social, economic and cultural relations and have developed a sense of community consciousness which distinguishes them from others. A group of individuals or group of families living in Physical Proximity with each other in a definite geographical boundary constitutes a community.

But to understand the meaning of the term community we must have to give a look towards the definitions given by sociologists. But sociologists differ among themselves in their approach to the meaning of community. Some puts emphasis on area or ecological aspects while others put emphasis on psychological aspects.

Adapted from: (Mondal, 2012)

A. Reading comprehension

After reading the passage above, answer the questions that follow

1. According to the passage, what do you understand by the term community?
2. How does the term community differ according to a narrower and broader sense?
3. What do you think can happen to a community when people do not obey one another?

B. Vocabulary

Activity 2



Match the following words from the story with their meanings:

Words	Meanings
1. Sociology	a) The way of life, especially general customs and beliefs of a particular group of people at a particular time
2. Community	b) the way of behaving or a belief that has been established for a long time
3. Likeness	c) the transmission of customs or beliefs from generation to generation, or the fact of being passed on in this way.
4. Customs	d) the study of social life, social change, and the social causes and consequences of human behaviour
5. Traditions	e) the state of being aware of and responsive to one's surroundings.
6. Culture	f) the group of people living in one particular area who are considered as a unit because of their common interests, social group, or nationality
7. 'Com' and 'Munis'	g) The feeling of wanting to give your attention to something or to be involved with and discover more about something
8. Interests	h) the fact or quality of being alike; resemblance
9. Consciousness	i) recognise or treat someone or something as different.
10. Distinguishes	j) means 'together' and 'servicing'

1.1.2 Application activities

A. Vocabulary

Activity 1



Using given words, construct complete and meaningful sentences.

- a) Community
- b) Consciousness
- c) Interests
- d) Distinguish

B. Writing skills

Activity 2



Composition writing

In not more than 300 words, write a composition describing your community and how it contributes to the development of your country.

1.2 Living happily in the community

1.2.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following passage, then answer the questions that follow.

The Importance of Happiness in Beloved Communities

We live in a community because we are dependent on others for the fulfilment of our needs. Community living teaches us to care for others and share facilities like water, electricity road, markets etc. A neighborhood police station provides help and security. We also need services of hospital, ambulance and doctors.

Beloved communities are preferred, and when living in one you will be happier and more satisfied, rather than living in a bitter and disconnected community. Such little things can change the environment, and the mood of those around you. When in a good mood, people will do good things to help others, and when these good deeds occur, it can totally change the vibe of the community. Not only can these things make a person's day, but also, they could potentially make more money for the entire body. Beloved communities are what everyone should strive for. Little things everyone can do such as,

asking someone how their day is, or even taking time to compliment or thank someone, is necessary in a community that radiates positivity.

Have you ever been in a good mood and have it ruined when hanging out with people that aren't as happy that day? Your mood changes and tends to reflect what others are feeling, even if nothing in particular happened to actually put you in that bad mood. You are what and who you are around. Make people happy, and in return, without even realizing, they will make those around them happy too. This is an important step in a beloved community. Money, such a material thing, we live in a world where people say money can't and doesn't buy us happiness, but is this really true? There are many people who could use a little extra money, and it would make their day, if they could get their hands on some. You never know how donating a couple dollars to a charity, or tipping a waitress a little extra can actually help people out greatly. You look at that little boy going from door to door collecting money for cancer, or you look at that waitress and think nothing more than oh she's just doing her job. But you don't know them, and you don't know their history.

Adapted: (Cram, 2023)

A. Comprehension questions

Choose the correct option

1. The above passage is about _____.
 - a) importance of hospital
 - b) different type of services
 - c) importance of community living
 - d) living in society
2. People live in community because they are _____.
 - a) independent
 - b) unhappy
 - c) rich
 - d) dependent
3. Beloved communities are preferred, and when _____.
 - a) living in one makes you happier and more satisfied rather than living in a bitter
 - b) living in one makes you sadder and more discouraged rather than living in a worse
 - c) living in one you can earn more money rather than living in a better
4. What can happen once people have ruined someone's good mood?
5. Discuss the importance of living in beloved community.

B. Vocabulary

Activity 2



Using a dictionary, find the meaning of the words and phrases below.

Words	Meaning
1. Fulfilment	
2. Neighbourhood	
3. Disconnected community	
4. Environment	
5. Good mood	
6. Compliment	
7. Reflect	
8. Bitter community	

1.2.2 Application activities

A. Vocabulary

Activity 1



Read the sentences and fill in the missing gaps with the words below.

reflected, neighbourhood, compliments, community, environment, fulfilment, disconnected community, bitter community

1. Those living in rural areas are likely to meet barriers to the _____ of their aspirations.
2. Leonard spent hours walking and cycling around the _____ looking for it.
3. _____ can change the environment, and the mood of those around it.
4. The government insists that the dam will not harm _____.
5. All the guests paid her extravagant _____.
6. The culture of a nation is always _____ in its language.
7. _____ can totally change the vibe of the community.

B. Writing skills

Activity 2



Composition writing

In 300 words, discuss disadvantages of bitter, disconnected community in your society.

1.3 Talking about myself

1.3.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following passage, then answer the questions that follow.

Our responsibilities

In Rwanda, we have certain duties and responsibilities. We do these things for harmony in the community, and for the safety and development of the country. For instance, adults must pay tax. The country gets revenue or income from taxation.

It is illegal not to pay tax. The government uses taxes to finance social services like education, medical care, roads and recreational facilities. The government also uses the money it gets from taxation to finance development projects.

People who love their country will pay their taxes and encourage others to do so. Adults should also participate in the democratic process by voting for leaders of their choice. This gives them an opportunity to replace bad leaders with good leaders. Adults must also obey the laws of the country and respect the rights of other citizens. Laws regulate the behaviour of people in the community. Citizens must aspire to live peacefully with their neighbours and assist each other, where possible.

As a sign of commitment to their country, adults must participate in Umuganda. This is a voluntary activity to harness community efforts for development. They must also be ready to defend their country from foreign threats, when necessary.

People must take good care of their families. They must raise their children to be good citizens. They must also provide them with food, medical care, education and good moral guidance. On the other hand, children must obey their parents and respect elderly people. They must help their parents with household chores. They must also study hard and obey the rules and regulations of their schools. They must also keep their bodies and surroundings clean to avoid diseases.

A. Comprehension questions

1. What are the main reasons why people must pay tax?
2. What do you think can happens to a country when people do not pay tax?
3. Explain what can happen to a community when people do not obey the laws of the land/country?
4. What can people do in order to improve their country?
5. State the reason why parents must take care of their children?

B. Vocabulary

Activity 2



Match the following words in column A with their meanings in column B

Words	Meanings
1. Responsibilities	a) wish for, thirst for, aim, strive, seek, long, desire, dream
2. Harmony	b) Unpaid, volunteer, willing, charitable, intentional.
3. Community	c) tax collection, assessment, laying taxes, levying.
4. Development	d) tasks, duties, obligations, accountabilities
5. Finance	e) public, society, association, communal
6. Taxation	f) Promise, engagement, responsibility
7. Opportunity	g) growth, improvement, expansion, enlargement
8. Aspire	h) funds, money, resources, assets
9. Voluntary	i) Chance, occasion
10. Commitment	j) agreement, accord, coordination, coherence

1.3.2 Application activities

A. Vocabulary

Activity 1



Read the following paragraph and fill in the gaps with the given words.

citizens, society, care, effects, actions, collaborative, responsibilities, country

We need to know and learn our _____ 1 _____ as good citizens. We are a part of the _____ 2 _____. We must understand that each of us is responsible for what we do in this society. Don't think that our _____ 3 _____ will have no effect on our _____ 4 _____. If the society gets hurt due to our reckless actions, we are bound to be affected at some point of time. Our _____ 5 _____ actions and thoughts have many _____ 6 _____ on the overall society. So, our responsibility as good _____ 7 _____ of this country is to _____ 8 _____ of the society and also to unite the entire country.

B. Writing skills

Activity 1



Summary writing

Choose any two responsibilities that people must carry out in the community and write a paragraph on how we could make Rwanda a better country.

Activity 2



Composition writing

Choose any two responsibilities that people must carry out in the community and write a paragraph on how we could make Rwanda a better country.

1.4 Recounting past activities

1.4.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following passage, carefully and answer the questions that follow.

My visit to Rubavu District

Last August, I went to Lake Kivu with my family. I was so excited because it was my first time to visit lake Kivu. We spent five days there. The first thing which came to my mind when I arrived there was beach. When I stepped out from the bus and breathed, I sniffed the smell of lake water. It made me more excited to start my exploration.

My family and I visited many interesting places in Rubavu. We went to the hot spring in that area. It was my first time to taste and bathe with natural warm and salty water from the ground. My visit to BRALIRWA, the largest brewer and soft beverage company in Rwanda and the international market made my stay wonderful. I spent a great part of my time at the beach where I met lovely people, even though there are so many lovely but noisy places in Rubavu. I was not bored with them because each one is unique. Kivu beach lies above the surface of water. From that place we could have an attractive view of the lake which was the most gorgeous scenery I have ever seen.

There were both local and foreign tourists surfing or just sunbathing. The best time to come to Kivu beach is in the evening to see the sunset. It was so romantic. It is really a very nice beach to visit. The wind and waves were just right to do water sport. I did not want to miss this chance and tried to do parasailing. At first, I was so afraid to approach the lake because I feared that

the wind would blow me into water. When the sailor took us in a boat, I turned around to see how long we had travelled. I could see the view of Rubavu city from the water.

Finally, we came to the end of my trip in Rubavu. I felt that time run so fast. I was so sad because I had to leave that beautiful place. In Rubavu, I did not only enjoy my stay but I also visited and learned about its different beautiful places which are part of its touristic attraction. I would always remember my beautiful trip to Rubavu and I promise myself to go back there again at least one more time.

Adapted from African Child, by Camara Laye

A. Comprehension questions

1. Why did the speaker and his family visit Rubavu?
2. Which attractive places did they visit?
3. According to you, why were they happy after visiting those places?
4. Where did the speaker spend most of his time during his stay in Rubavu?
5. Why is the evening the best time to visit Kivu beach?
6. Explain the reason why the speaker was afraid of parasailing?
7. According to the passage, does the speaker keep good memories about his visit to Rubavu. How do you know?

B. Vocabulary

Activity 2



Match the words in the table below with their respective meanings.

Words	Meanings
1. Sniffed	a) Glide through the air wearing an open parachute while being towed by a motorboat.
2. Exploration	b) The sport or pastime of riding a wave towards the shore while standing or lying on a surfboard.
3. Gorgeous	c) draw up air audibly through the nose to detect a smell.
4. Surfing	d) Beautiful and very attractive.
5. Parasailing	e) Travel through (an unfamiliar area) in order to learn about it.

1.4.2 Application activities

A. Writing skills

Activity 1



Letter writing

Suppose that you have a friend who lives abroad and wishes to visit Rwanda, write a letter to him/her describing another touristic place that he/she should visit during his stay in Rwanda.

Activity 2



Composition writing

Write a 300-words essay about “the contribution of tourism to the development of the Rwandan community.”

1.5 Talking about the community’s daily activities

1.5.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following passage carefully and answer the questions that follow.

Daily Activity

I wake up at 7 o'clock. I get up at 7.30. I make a cup of tea and then iron my clothes. I have a shower and after get dressed. I usually wear a pair of jeans, a blouse, a jumper or cardigan and boots in the winter, or a skirt and blouse in the summer. I brush my hair, put on my make-up. I pack my bag with all my teaching materials. I then put on my coat and leave the house. I walk to the bus stop. I catch the bus at 8.15, and then I pay my ticket and sit down. It takes about 45 minutes to get to my destination three miles away. I get off the bus and walk to the school where I teach English. Class starts at 8.45 and ends at 12.20.

I have lunch at 12.30, I eat a baguette or sandwich at the local café. I sometimes do some shopping before I walk back to school. I do some photocopying and go back to my classroom. I teach in the afternoon from 1.25 to 5pm. I then catch the bus back home and spend a couple of hours relaxing before I cook dinner.

My son goes to work shortly after I reach home. Sometimes he cooks dinner before I get home, and sometimes I cook. I like to eat rice with a sauce. I chop the onions, fry them and then mix them with garlic, tomatoes, carrots, spinach and chilies. I boil the rice and then add the sauce. After dinner I wash up, sweep the floor, and tidy up a bit.

Then I make phone calls, mark my students' work, and do the laundry. Then I go on Facebook, or watch TV until about 10.30 when my son comes home. We catch up on our day, and at about 11 o'clock I go to bed. So there are lots of different daily activities that are carried out in community.

Adapted from: (Austen, 2018)

A. Comprehension questions

Read the following sentence and answer True or False according to the passage.

1. The speaker is awake at 7 o'clock and get out of the bed immediately.
2. The speaker wears a pair of jeans, a blouse, a jumper, and boots in summer.
3. Getting to the destination takes the speaker 45 minutes.
4. Class starts at 8.45 minutes and ends at 5pm.
5. At about 11 o'clock, it is time to bed for speaker's family.

Answer the following questions

1. When does the speaker get out of the bed?
2. How long does it take the speaker to get at work?
3. State daily activities does the speaker do before leaving home for school.
4. What is the speaker's favorite food?
5. Which activities do the school teachers neighbouring community do?

1.5.2 Application activities

A. Writing skills

Activity 1



Summary writing

In not more than 80 words summarise the daily activities of the person who is speaking in the passage above.

1.6 Language structure: Present simple tense, past simple tense, possessive adjectives, and reflexive pronouns

1.6.1 The simple present and simple past tense

The present simple tense

The present simple tense is the most basic tense in the English language. There are different uses of this tense in direct speech:

- a) Facts, generalizations and universal truths.
- b) Habits and routines.
- c) Permanent situations.
- d) Events that are certain to happen.
- e) Arrangements that we can't change (timetables, official meetings).
- f) State verbs (be, have, suppose, know etc.)

Facts, generalizations and universal truths

The present simple tense is used when talking about universal truths such as laws of nature or things we believe are, or are not, true. It's also used to generalize about someone or something.

Examples:

1. Water boils at 100 degrees Celsius. (Universal Truth)
2. The Earth goes around the Sun. (Universal truth, fact)
3. Dogs are better than cats. (Generalization)
4. Berlin is the capital city of Germany. (Fact)
5. Kivu lake is located in the west of Rwanda. (fact)

Habits and routines

We also use this tense to describe actions that happen frequently. For example: habits, routines, tendencies.

Examples:

1. We leave for work at 7:30 AM every morning. (Routine)
2. My husband watches the TV in the evening. (Habit, Routine)
3. Susan often meets with her friends after school. (Habit, Routine)
4. They usually play football on Sunday. (Habit, Routine)
5. James usually tells lies. (Tendency)

Adverbs of Frequency

The Present Simple is often used with frequency adverbs including the following: Always, frequently/often, usually, seldom/rarely, never, every week/year, sometimes/occasionally, from time to time, every now and then.

Here are a few examples on how to use these frequency adverbs in sentences:

1. I always go to church on Sundays.
2. I never eat anything after 10 PM.

Permanent situations

The present simple tense applies for actions that last a relatively long time.

Examples:

1. I live in Musanze district.
2. He works as a receptionist.
3. Margaret drives a Volkswagen.
4. Jane teaches Mathematics at high school.
5. The best time to come to Kivu beach is in the evening to see the sunset

Events certain to happen

The present simple tense is also used when an event is certain to happen in the future.

Examples:

1. My grandmother turns 100 years old this July.
2. Winter starts on 21 December.
3. The concert begins at 7.30 next Friday evening.

State Verbs/ special verbs with special verbs – which are normally not used with the Present Progressive (These verbs express states, possessions, feelings etc.): be, believe, belong, hate, hear, like, love, mean, prefer, remain, realize, see, seem, smell, think, understand, want, wish

Examples:

1. I understand English.
2. He doesn't like fish.
3. She believes in life after death.
4. Do you prefer tea or coffee?

Future Arrangements

The present simple tense is used when talking about events whose schedule can't be changed (for example, an official meeting or a train departure).

Examples:

1. The meeting starts at 4 PM.
2. The train leaves at noon.
3. First you weigh the ingredients.

The past simple tense

This tense is usually used to:

- Describe events that completed in the past at time indicated by such adverbs of time as yesterday, ago, last month, last week and last year.

Examples:

1. You didn't call last night!
2. She went to Paris three years ago.
3. Adam arrived in London a week ago.
4. Some famous African leaders like Nelson Mandela and Mahtma Gandhi died many years ago.

- Express actions that happened over a long time in the past

Examples:

1. The poor boy struggled and became rich.
2. The thieves grew into a big dacoit (a band of armed robbers)

- The simple past is also used after conditional phrases such as 'if only, as if, as though, wish, etc.'

Examples:

1. If only I were rich, people could see what I'm capable of.
2. He spoke to me as if he were my boss.

Activity 1



Put the verbs in brackets in simple present or simple past.

1. I _____ to do that last Monday. (want)
2. You were there, I _____ you. (see)
3. Daniela _____ with him last week (not- break up)
4. The film was very long, it _____ at 7:15 and finished at 10:00 (start)
5. You _____ around the world every year (travel)
6. The accident _____ last Sunday (happen)
7. My friend _____ to the supermarket every day (go)
8. Anna's grandfather _____ when he was 90 years old (die)
9. It was hot in the room, so I _____ the window (open)
10. Paul and Cris always _____ in the classroom (chat)

1.6.2 Possessive adjectives, and reflexive pronouns

Possessive adjectives

Adjectives are words that describe nouns or pronouns. Adjectives tell which (this book, my book), how many (six communities), or what kind (red roses).

Possessive adjectives are used to show possession or ownership of something. While we use them when we refer to people, it is more in the sense of relationship than ownership.

Examples:

1. I love my community.
2. Our house is big and has a pool.
3. Their village is always clean and safe.

List of possessive adjectives

They include: my, your, his, her, its, our, your and their. They modify the nouns they precede to show possession.

Examples:

1. I'll get my bag.
2. Is this your luggage?

Activity 1



Replace the personal pronouns in brackets with appropriate possessive adjectives:

1. Where is (I) _____ book?
2. Here is (we) _____ teacher.
3. She goes to school with (she) _____ brother.
4. (They) _____ father works in a car factory.
5. (You) _____ laptop is very expensive.
6. (He) _____ favorite hobby is tennis.
7. (I) _____ husband and I want to go to Paris.
8. We want to see (it) _____ historical monuments.
9. Leila likes (she) _____ dog!
10. (It) _____ name is Bobby.

Reflective pronouns

The reflexive pronoun is used to refer back to the subject of a sentence. In this case the “doer” and the “recipient” of the action are one and the same person. Common examples of reflexive pronouns are myself, yourself, herself, himself, itself, ourselves, yourselves, and themselves. It is formed by adding –self or –selves to personal pronouns.

	Personal pronoun	Possessive adjective	Reflexive pronoun	Examples of sentences
1st person	I	My	myself	When I look in my mirror, I see myself.
2nd person	you	Your	yourself	When you look in your mirror, you see yourself.
3rd person	He	His	himself	When he looks in his mirror, he sees himself.
3rd person	She	Her	herself	When she looks in her mirror, she sees herself.
3rd person	It	Its	itself	The machine will turn off by itself.
3rd person	one	One's	oneself	One must always do one's work by oneself.
1st person plural	we	Our	ourselves	We painted our house by ourselves.
2nd person plural	you	Your	yourselves	You should push yourselves to work harder.
3rd person plural	they	Them	themselves	They painted their house by themselves.

Reflexive pronouns are often used to:

- Replace objects when the subject and object are the same person.

Example:

I have really told **myself** not to worry about my community problems.

They are commonly used as object of verbs like burn, hurt, cut, enjoy, teach, introduce, and look at. There are also common phrases with reflexive pronouns, such as enjoy yourself (have a good time), help yourself (take something if you want), and behave yourself (be good).

- Emphasise that a specific person is being referred to and nobody else.

Examples:

I planned this workshop **myself**.

Express emphasis (as intensive pronouns). Example: I did homework **myself**. (Emphasizes the fact that nobody else helped me to do my homework)

Activity 1



Fill in the gaps with the following reflexive pronouns: myself - yourself - himself - herself - itself - ourselves - yourselves - themselves:

1. Alan made this dish _____.
2. Laura sent an email _____.
3. We shall not quarrel easily among, _____ and forget our common adjective.
4. He cut _____ with the knife while he was sharpening it.
5. The students were so noisy. Even Nancy and Leila were making a lot of noise _____.
6. I caught sight of _____ in the mirror.
7. She often talks to _____ when she is upset.
8. Emma, did you take the photo by _____.
9. Tim and Gerry, if you want more milk, help _____.
10. We helped _____ to some Coke at the party.

1.6.3 Application activities

A. Writing skills

Activity 1



Composition writing

Write a 300-words composition describing one's community activities and your contribution in its development. Pay attention to the use of present simple tense, possessive adjectives and reflexive pronouns.

1.7 End Unit Assessment

Activity 1



Use appropriate possessive adjectives and fill in the blanks below to complete the sentences.

1. Where is _____ classroom? We can't find it.
2. Susan, is that _____ pen on the table?
3. A: What is _____ name? B: My name is Thomas.
4. I think this is _____ book. She dropped it on the floor.
5. _____ names are Kevin and Stewart. They are my friends.
6. He forgot to write _____ name on the test!
7. A: What is your phone number? B: _____ phone number is 555- 9826.
8. Did the cat eat all of _____ food?
9. The children are crying because they can't find _____ toys.
10. Miriam and Jennifer like _____ new teacher.

Activity 2



Complete each of the sentences below using appropriate reflexive pronouns.

1. My brother likes to practice his English by talking to _____.
2. James wasn't careful and he cut _____ with a knife.
3. My sister and I looked at _____ in the mirror.
4. The repair shop was closed, so I fixed the car _____.
5. Did you enjoy _____ at the party last night?
6. Cats can get clean by licking _____.
7. (A) Did the cleaners clean the house? (B) No, I did it _____!
8. Mr. Smith burned _____ while he was cooking.
9. He dried out _____ after he had taken a shower and went downstairs.
10. Can you teach _____ to play the piano?

Activity 3



Write down the correct form of the verb given in the bracket to make a sentence into the simple past tense.

1. You _____ my window's glass. (break)
2. I _____ something near that place. (see)
3. He _____ from London sometimes ago. (come)
4. She _____ an iPhone. (buy)
5. He _____ anyone yet for the mission. (not/choose)
6. They _____ with the committee? (speak)
7. He _____ on the table all day. (stand)
8. His head _____ to the door. (strike)
9. I _____ about this earlier. (hear)
10. Our soldiers _____ the battle. (win)
11. A Farmer _____ suicide after hearing this news. (commit)
12. He _____ a letter to the principal. (write)
13. An apple _____ from the tree. (fall).

Activity 4



Put the verbs found in brackets in appropriate tense.

1. They _____ to Italy last summer. (to go)
2. I always _____ ketchup with my spaghetti. (to have)
3. She _____ her uncle yesterday. (to visit)
4. Ben often _____ to Tim. (to talk)
5. They _____ in front of the computer every evening. (to sit)
6. She _____ tea at 5 o'clock on Saturdays. (to have)
7. They _____ their holidays two weeks ago. (to like)
8. Toby never _____ his room. (to clean)
9. Sidney _____ a famous YouTuber in 2020. (to meet)
10. I sometimes _____ to the office. (to walk)

Activity 5



Writing skills

Write a 300word composition describing one's community activities and people's contribution helped country in its development. Pay attention to the use of past simple tense, possessive adjectives and reflexive pronouns.

2 UNIT

The role of an accountant in the development of the country

Key Unit Competence: To use language learnt in the context of role of an accountant in the development of the country.



Introductory activity

Picture observation and interpretation



Fig. 1



Fig. 2



Fig. 3



Fig. 4

While interpreting these pictures, answer the following questions:

1. Explain the role of an accountant in the community.
2. Do you think you need millions of money to start a business?
Discuss
3. Do we study accountant to be employed, or to be entrepreneurs?

2.1 Talking about qualities of a good accountant

2.1.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following questions and answer the questions that follow.

A good accountant

Accounting is the system that measures business activities, process information into reports, and communicates these findings to decision makers. Decision makers normally base their decision on accounting reports. The documents that report on an individual's or organization's business in monetary amounts are known as financial statements. Because of this, accounting is often called the language of business or better still the language of financial decisions. The better we understand the language, the better we can manage the financial aspects of living.

Is our business making profit? Are sales strong enough to expand our production capacity? Can we allocate some of the profit to a new instrument project? The most intelligent answers to business questions like these are based on accounting information. Decision makers use the accounting information to develop sound business plans. The user and uses of accounting information vary. The users include individuals, business, investors and creditors, financial analysts, employees and labor union, taxing authorities and other users. Business managers use the accounting information to set goals for their organizations, to evaluate their progress towards these goals and take corrective action if necessary. Potential investors use the financial statement to evaluate what return they can reasonably expect on their investment. Potential lenders use the accounting information to determine the borrower's ability to meet the scheduled payments. Financial analysts use the accounting information to advise their clients, or employers about various instrument alternatives. Employees and labor unions use the accounting information to evaluate salary and fringe benefit packages.

(Adopted from Accounting (2nd edition) by Horngren & Harrison, p 2-4)

Comprehension questions

1. What is the topic of the passage?
2. Why is accounting called the language of financial decisions?
3. What do the potential investors use to evaluate the return they expect on their investment?
4. What does accounting mean to potential investor?
5. List the things accounting does!

Activity 2



Reading comprehension

Read the following questions and answer the questions that follow.

How to be a good accountant in the future

To investigate and come up with clear responses of professional accountants in various work settings, many things have developed relating to book keepers and their job. Many companies have lost money in unclear circumstances and this has caused many companies to lose trust in many accountants. However, it is unclear whether the mistakes and problems that many companies face emanate from the errors and unethical behaviors of accountants. For this reason, it is good to find out what makes or breaks an accounting reputation.

Approach or method

This research will employ the use of questionnaires, samples survey as source of information concerning the ethical standards of accountants. This will answer the questions concerning their future accounting profession improvement. The proposed literature will base on the factors behind a good accounting job and the negatives associated with it; it will give the significance of the investigation to the upcoming of bookkeeping professionals.

Several businesses have lost cash in the course and the reason of the basis of the problem is uncertain, which has stained the reputation of several businesses. As a result, big and small companies are losing out in terms of business performance and profit making. The blunders leading to the deprived performance are alleged to be caused by bookkeeping specialists.

In some cases, mistakes have been associated with the management as a whole, this is because the organization is involved in the decisions that influence the working of the auditors. In either way, what the accountants do affects the management and in reverse, the decisions made by the management influences accounting behaviors. This means that there is a number of issues revolving around the same issue of why many organizations have lost trust in accountants as professionals. For this reason, there is need to carry out an extensive research on the issues surrounding accounting as a field of professionalism.

Before looking at that, there are some important facts about accounting; this will form the footing about bookkeeping and certified public auditors in particular. According to studies, it is through accounting that mechanisms that provide data, which is a crucial concerning the financial status of an organization in relation to business matters. The information found through this way is essential for investors because it gives critical details, which could be used as the determining factors in line with the decisions the investors have to make before investing.

It may also help in determining whether the investors could opt not to invest in the organization, as the financial information may not be appealing to them. This will be viewed in terms of return on investments that the organization may receive after the investments. Regarding a good image of a corporate, moral or ethical and expert bookkeeping, comprises a clear image of a corporate financially.

Comprehension questions

1. Discuss the reason why it's good to find out what makes or breaks an accounting reputation?
2. Big and small companies are losing out in terms of business performance and profit making. Explain how, with reference to the text above.
3. Discuss the characteristics of a good accountant.

2.1.2 Application activities: Vocabulary and composition writing

A. Vocabulary

Activity 1



Use the following words and expressions to make your own sentences.

- a) Monetary amounts
- b) Financial statements
- c) Profit
- d) Project
- e) Investors
- f) Creditors
- g) Tax
- h) Investment
- i) Clients
- j) Financial analysis

Activity 2



Write the meaning of the following words and expressions:

- a) Financial status
- b) Bookkeeping
- c) Professional
- d) Trust
- e) Emanate
- f) Ethical
- g) Unethical
- h) Business
- i) Auditors

2.2 Describing the roles and responsibilities of an accountant

2.2.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following questions and answer the questions that follow.

Ethical Behavior

The idea of a personal God is an anthropological concept which cannot be taken seriously. Also we cannot imagine some will or goal outside the human sphere... Science has been charged with undermining morality, but the charge is unjust. A man's ethical behavior should be based effectually on sympathy, education, social ties and needs; no religious basis is necessary. Man would indeed be in a poor way if he had to be restrained by fear of punishment and hope of reward after death. Ethical behavior is doing the right thing when no one else is watching.

If you don't have integrity, you have nothing. You can't buy it. You can have all the money in the world, but if you are not a moral and ethical person, you really have nothing. Admire and emulate ethical behavior wherever you find it.

You cannot have harmony without a commitment to ethical behavior. Ethical behavior protects us from many problems the same way the fence keeps out the goats that will eat all the young shoots in your garden. No responsibility of government is more fundamental than the responsibility of maintaining the highest standard of ethical behavior for those who conduct the public business.

A man's ethical behavior should be based effectually on sympathy, education, and social ties and needs; no religious basis is necessary. Man would indeed be in a poor way if he had to be restrained by fear of punishment and hope of reward after death.

Where there is no trust, respect and ethical behavior, it is difficult for the young to learn and for the old to maintain good conduct of people in the community. The man of character, sensitive to the meaning of what he is doing, will know how to discover the ethical paths in the maze of possible behavior.

Since belief determines behavior, doesn't it make sense that we should be teaching ethical, moral values in every home and in every school in Rwanda? A country should be defended not by arms, but by ethical behavior.

Adapted from: (Albert Einstein, 2019)

Comprehension questions

1. What is ethical behavior?
2. According to the passage above, a man's ethical behavior should be based effectually on four things. What are they?
3. What do you have if you don't have integrity?
4. What is the most fundamental responsibility of the government?
5. According to the text above, what should we use to defend our country?

2.2.2 Application activities: Vocabulary and discussion

A. Vocabulary

Activity 1



Match words and expressions in column A with their meaning in column B.

Column A	Column B
1. morality	a) guidelines that assist a person in deciding between right and wrong.
2. sympathy	b) agreement of ideas, feelings, or actions, or a pleasing combination of different parts
3. behavior	c) integrity is regarded as the honesty and truthfulness or accuracy of one's actions
4. integrity	d) the way in which one acts or conducts oneself, especially towards others.
5. harmony	e) feelings of pity and sorrow for someone else's misfortune.
6. Moral values	f) principles concerning the distinction between right and wrong or good and bad behavior.

B. Discussion question

Activity 2



Belief determines behavior.

Discuss this statement with reference to the text above.

2.3 Describing the impact of accountancy in an institution.

2.3.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following questions and answer the questions that follow.

Job Hunting

Job-hunting today is a difficult process. Not only do you have to take the time out to look for a job, you also have to see which job is right for you. The process might seem so easy, but it is not. Job-hunting requires good planning. The process of job hunting today consist of good brainstorming of the important things you are looking for in a job, finding the jobs, researching and making the final decisions on which job is the best one to go to for the interview. Depending on your job field and your requirements, you first need to find different companies that meet those requirements. For example, if one is interested in an accounting job, they have to find a company that has an opening for an accountant. Different companies have different criteria: salary, job environment, dress code, employees, location, and job description. Everyone has his or her own preferences when it comes to satisfaction.

The process of job hunting first consists of brainstorming what one is looking for in a job. Brainstorming consists of making a list, a web, or short paragraph of what you are looking for in a job. The brainstorm will have different criteria: expected salary, job description, job environment, location, and other important things one must have for a job.

After brainstorming, finding jobs is the next step. Newspapers and on-line web sites are great resources to start out with. This actually takes the longest time out of the whole job-hunting process. After brainstorming on location, and job description, this should speed up your findings. After finding out several jobs that interests you, researching for the job is the next process.

Researching the jobs, you have selected is the most important process. If the company has a website, go to their website and find out more about what the company is about and what they offer. You can also call the company and ask if they can send a pamphlet or a brochure, if they have one. This can give you an idea of what the company is like.

To define, job seeking or job hunting is the act of looking for employment, due to the number of unemployment or discontent with a current position. Immediate goal of job seeking is usually to obtain a job interview with an employer which may lead to getting hired. The job hunter or seeker typically first looks for job vacancies or employment opportunities. Some of common methods of job hunting are finding a job through a friend or an extended business network, personal network, or online social network service, using

an employment website, looking through the classifieds in newspapers and going to a job fair. One can also go and hand out a Curriculum Vitae to prospective employers. Another recommended method of job hunting is cold calling or emailing companies that one desires to work for and inquire to whether there are any job vacancies.

Adapted from: (Job Hunting, 2021)

A. Comprehension questions

- 1) What is job seeking or job hunting?
- 2) What is the immediate goal of job seeking?
- 3) Different companies have different criteria. Mention some of them.
- 4) Mention some criteria of brainstorming.

2.3.2 Application activities: Vocabulary and sentence construction.

A. Vocabulary

Activity 1



What is the meaning of the following words?

- a) Job vacancy
- b) Planning
- c) Brainstorming
- d) Research
- e) Preferences
- f) Website
- g) Brochure

Activity 2



Make one sentence by using each of the words above.

2.4 Talking about effective communication between business stakeholders

2.4.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the dialogue below and answer the question on it.

Conversation while buying shoes

Salesman: Mam, how can I help you?

Customer: I'm exploring your branch for a pair of sports shoes.

Salesman: May I know the foot size that you do wear usually?

Customer: Eight.

Salesman: Eight for which brand?

Customer: Does the same size mean a distinctive thing for diverse brands? It should be standard across all brands.

Salesman: For a few brands, the same size can mean slightly distinguished fitting.

Customer: Is it? I thought differently. Anyhow, I wear a size Eight of Clarks, and as I need to buy the same brand, it shouldn't be a problem.

Salesman: Yes, it doesn't make any change in that scenario. Take a look at this section, which has some incredible new arrivals in shoes on sale. (The customer first glimpses through the shoes on sale.)

Customer: The variety of shoes is more limited here. Because I'm purchasing shoes for at least several years, I would like to purchase something I want. I'll go with new arrivals.

Salesman: The majority of the shoes on sale were sold out to customers within a day of the opening of the sale. That's why you find far less collection there.

Salesman: Why don't you try this model of shoes?

Customer: Not these. I'm looking for a more formal look, the ones with borders and predominantly decent form.

Customer: I like to give it a try with this one. (The customer puts on the pair of shoes and walks few yards.)

Customer: This goes perfectly. I'll buy this one in black—size eight.

Salesman: Anything else, Mam?

Customer: No, thanks.

Salesman: Then, may I get the billing done.

Customer: Sure.

A. Comprehension questions

1. What is the foot size of a customer?
2. According to the conversation above, does the price of shoes change depending on the size of shoes?
3. Why did the customer find far less collection of shoes there?

Activity 2



Read the dialogue below and answer the question on it.

Conversation while buying grocery

Customer: I need a dozen eggs, one pouch of butter milk, two liters of milk, a liter of soybean cooking oil, a half kg of raw grounded coconut, and three flavored yogurts. (Once the shop assistant collected all these items from the shelves in the store, the shopkeeper makes the bill.)

Customer: How much will all these items cost?

Shopkeeper: 11,100 FRW

Customer: What's the cost of dozen eggs?

Shopkeeper: 1,200 FRW

Customer: That's a lot more than what you sold the last time.

Shopkeeper: Rates are increased compared to the previous week.

Customer: Ok. Please give me a discount as I'm purchasing quite a few items in a row.

Shopkeeper: We rarely make any margins of profit on these particular items.

Customer: I know how much you make.

Shopkeeper: Ok, give 11,000 for all items

Customer: Please use this bag to carry the items.

Adapted from: (Kishen, 2021)

A. Comprehension questions

1. How many items did the customer buy?
2. Did the customer bargain on any item? What is it? How much is the deduction?
3. How much did the customer pay after collecting all the items?

2.4.2 Application activities: Vocabulary and role-play

A. Vocabulary

Activity 1



Use the following words and expressions to make your own sentences paying attention the context in which they are used in the passage.

- a) Customer
- b) Buttermilk
- c) Soya beans
- d) Shelves
- e) Bill
- f) Discount
- g) Purchasing
- h) Profit
- i) Salesman
- j) Brands

B. Role play

Activity 2



Role-play the seller and buyer in a shop, market, hardware, supermarket, ...

2.5 Language structure: The past simple tense, Regular and irregular verbs

2.5.1 The past simple tense

The simple past tense is defined as the form of a verb used to describe an action that happened before the present.

Sometimes, a past simple tense is defined as a verb form of a sentence that tells about any action, event, moment, or circumstance that happened in the past. It is also called a preterit or past indefinite.

The simple past tense containing a regular verb in a sentence ends up to “-ed.” And the sentences that contains irregular verb forms, have a variety of endings. The verb form used in this sentence is also called the past simple form of the verb.

With many verbs, the simple past tense is formed by adding an ‘ed’ or a ‘d’ to the end of the base verb.

Examples of Past Simple Tense

1. We saw a good film last week.
2. Yesterday, I arrived in Geneva.
3. Mutesi travelled to Ngoma yesterday morning.
4. My cow died last year.
5. He lived in Tanzania in 2002.
6. Lisa went to the supermarket on Wednesday.
7. Sam cooked a tasty dinner last weekend.
8. My brother saw a good movie yesterday evening.
9. Last year, I travelled to France.
10. Me and my brother washed the dishes.

Activity 1: Make the past simple, positive, negative or question

1. I _____ (not/drink) any beer last night.
2. She _____ (get on) the bus in the center of the city.
3. What time _____ (he/get up) yesterday?
4. Where _____ (you/get off) the train?
5. I _____ (not/change) trains at Victoria.
6. We _____ (wake up) very late.
7. What _____ (he/give) his mother for Christmas?
8. I _____ (receive) 20 million FRW when I sold my land.
9. We _____ (not/use) the computer last night.
10. _____ (she/make) good coffee?
11. They _____ (live) in Paris.
12. She _____ (read) the newspaper yesterday.
13. I _____ (not/watch) TV.
14. He _____ (not/study) for the exam.
15. _____ (he/call) you?
16. _____ (I/forget) something?
17. What time _____ (the film/start)?
18. He _____ (have) a shower.
19. Why _____ (you/come)?
20. _____ (he/go) to the party?

2.5.2 Regular and irregular verbs

Regular verbs are verbs whose simple past and past participle are formed by adding the suffix “-ed” (e.g., “walked”). Irregular verbs are verbs that form their simple past and past participles in some way other than by adding the suffix “-ed” (e.g., “sat”).

Examples of regular verbs:

walk - walked.

laugh - laughed.

jump - jumped.

talk - talked.

look - looked.

agree - agreed.

listen - listened.

dance - danced.

Examples of irregular verbs:

Buy- bought- bought.

Bring- brought- brought.

Catch- caught- caught.

Drink- drank- drunk/drank.

Do- did-done.

Eat- ate- eaten.

Fall- fell- fallen.

Fly- flew- flown.

Activity 1: Use the base form (1st form) of the regular verbs from brackets and complete the following sentences.

1. He will _____ (attempted) the competitive exam.
2. She _____ (cheated) in the examination.
3. They _____ (attended) the lecture today after so long.
4. He used a piggy bank to _____ (collected) the coins.
5. I bet she will _____ (ask) me for a drink.
6. You don't need to _____ (crossed) your limits.
7. Don't _____ (acted) smart in front of me.
8. We will _____ (checked) each floor in the hotel.
9. We have to _____ (maintained) our balance on the rope.
10. He wants to _____ (jumped) from the building.

2.5.3 Wh-clauses

In English grammar, a “wh”-clause is a subordinate clause that is introduced by one of the wh-words (what, who, which, when, where, why, how). Wh-clauses can function as subjects, objects, or complements.

Relative pronouns are used after a noun to identify it or give more information about it. There is usually no punctuation mark before the relative clause if it is telling us which person or thing is meant, but there are commas before and after the clause if it tells us more about something already mentioned.

Examples:

1. Who is that beautiful girl?
2. Where was his previous house?
3. Which one did her grandfather want?
4. Where were the children going?
5. What did your teacher say?
6. Why does her mother work at night?
7. What did she buy?
8. Why was your father late?
9. What did he say at the meeting?
10. Where are your friends working?

Activity 1: Fill in each gap with which, who, whose, when, where, or why. Add commas if necessary.

- a) _____ textbooks did you bring today? _____ told you to do that?
- b) I have to finish this essay by Monday _____ we have to hand in all our assignments.
- c) Kigali, _____ is the new Rwanda’s largest city has a serious traffic problem.
- d) Jabbok Supermarket, ----- my neighbor owns, is one of the biggest supermarkets in the city.
- e) Ask Jane _____ the teacher in charge of lost property is.
- f) The teacher asked _____ Janet was not at school. He also wanted to know ----- she was.
- g) I have been trying to find out _____ swimsuit this is. I don’t know- _____ has used the pool today.

Activity 2: Give an example of sentences in column C

A	B	C
<i>Relative pronoun</i>	<i>What it describes</i>	<i>Examples</i>
Which/that	A thing	This hotel, which I told you about last week, is very cheap.
Who	A person	
When	A time noun	
Where	A place noun	
Why	The reason	
How	The method	

2.6 End unit assessment

Activity 1



Put the verbs into the correct form (simple past).

- Last year I _____ (spend) my holiday in Ireland.
- It _____ (be) great.
- I _____ (travel) around by car with two friends and we (visit) lots of interesting places.
- In the evening we _____ (go) to a pub.
- One night we even _____ (learn) some Irish dances.
- We _____ (be) very lucky with the weather.
- It _____ (not / rain) a lot.
- But we _____ (see) some beautiful rainbows.
- Where _____ (spend / you) your last holiday?

Activity 2



Fill in the blank spaces with a correct wh-clause.

- I turned _____ we got to the doorway.
- We'll see _____ can be done.
- Then it turned in the direction from _____ it had come.
- It was a novel position in _____ he found himself.
- He nodded back in the direction from _____ they had come.
- _____ didn't you tell us before?
- _____ didn't I think of it before?
- It was some fifty miles to the spot _____ he gold had been discovered.

9. She could not have concealed her love in order to play upon that of the man to _____ she gave it.
10. _____ he had finished he came to the door.
11. I don't know _____ long I walked.
12. He did not know _____ way to turn.
13. Then they took away the stone from the place _____ the dead was laid.
14. The time will come _____ you will find it.
15. It was _____ he had killed them.
16. That is _____ the matter with me.

Activity 3



Writing skills

Write a 250 to 300-word composition about the role of an accountant in the development of the country.

3 UNIT

International trade

Key Unit Competence: To use language learnt in the context of international trade.



Introductory activity

Picture observation and interpretation



Fig. 1



Fig. 2



Fig. 3

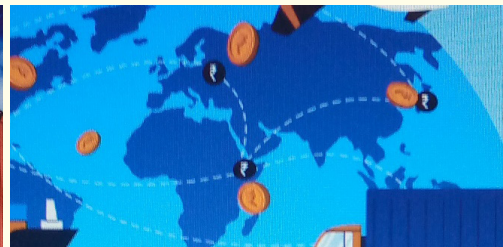


Fig. 4

After observing the picture above, answer the following questions:

1. What do you understand by the term international trade?
2. What problem does Rwanda face when carrying out international trade?
3. State the main modes of transportation in international trade.
4. Explain the importance of international trade in our country?
5. How can international trade reduce poverty in the developing countries?

3.1 Describing personal recent business activities

3.1.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the passage below and answer the questions that follow.

My recent business



Fig 1

My recent business started a few years ago, when second hand clothes were in fashion in Rwanda. A busy mum and a loving wife, Ms. Mukamana went shopping for fine second hand clothes. After a few hours of searching, she came home tired and dissatisfied because everyone was struggling to pick nice ones.

In 2016, the government of Rwanda increased the price of second hand clothes, so many women found it difficult to find the right outfit. “I will help them,” – thought Ms. Mukamana. With a very little money, no connections in the fashion world and a community who laughed at her idea that it was not truthful, she continued and decided to start up her own business.

Ms. Mukamana designed her own first collection of twenty clothing items, bought suitable material and a sewing machine. Ms. Mukamana was a tailor herself. Her sitting room turned into a workshop. When the collection was ready, Ms. Mukamana took them to fashion shops.

Surprisingly, they bought the whole collection at once. When they asked her about the name of her company, Ms. Mukamana looked at them, smiled and said: “Made in Rwanda”. Today many people have fallen in love with products from Ms. Mukamana. She has hired other tailors and expanded her business. Other people have copied her and now clothes made in Rwanda are on high demand across the country.

A. Comprehension questions

1. State three difficulties did Ms. Mukamana face when opening her own business?
2. What did Ms. Mukamana do in order to start her own business?
3. Explain special character traits helped Ms. Mukamana succeed in her own new profession?
4. Where did Ms. Mukamana start sewing her first collection?
5. Why did Ms. Mukamana decide to call her collection “Made in Rwanda?”
6. What did Ms. Mukamana do after getting know that her clothes were in high demand?
7. Suggest fact proves that “Made in Rwanda” is a successful company?

B. Vocabulary

Activity 2



Match the following words and phrases in column A with their meaning in column B.

Column A	Column B
Words	Meaning
1. business	a) to increase in size, number, or importance, or to make something increase in this way
2. fashion	b) a group of objects of one type that have been collected by one person or in one place.
3. second hand clothes	c) refers to clothing that has been previously owned or clothes have already been worn by someone else.
4. dissatisfied	d) not pleased with something; feeling that something is not as good as it should be.
5. truthful	e) to be very attracted to someone and begin to love them
6. collection	f) the activity of buying and selling goods and services
7. fallen in love	g) honest and not containing or telling any lies
8. expanded	h) a style that is popular at a particular time, especially in clothes, hair, make-up, etc.

3.1.2 Application activities

Activity 1



Using given words construct complete and meaningful sentences.

1. fashion
2. second hand clothes
3. dissatisfied
4. truthful
5. fall in love

Activity 2



Writing skills

In not more than 350 words, discuss the ways that Rwanda has used to satisfy its high population despite its small size.

3.2 Describing one's business opportunities and business plans

3.2.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following dialogue. Read it twice. Exchange roles for the second reading.

Kayitesi and **Kayitare** are talking about opportunities and plans of their business for the future.

Kayitesi: I want to become a businesswoman. I want to run a shop and fly to Dubai to look for products.

Kayitare: Dubai! Is that not too far? Why do you not get your goods from Kigali? It is usually men who travel so far. Is it appropriate to do things that men do?

Kayitesi: In this era, we men and women, all need to work hard. We all have to do our best to improve the economy.

Kayitare: Do you mean that we can all board planes and go abroad for trade if we want to?

Kayitesi: Yes, of course, but also locally. We can do anything men can do. The days of gender discrimination are over.

Kayitare: But would men not refuse to marry women who work like men?

Kayitesi: Only those who are conservative and backward. Most men would like to marry a competent woman who can contribute to the family income.

Kayitare: And who is supposed to take care of the children, run home, and cook?

Kayitesi: Do you know what? My mother works at the bank. Sometimes she has to work late. We have a rule at home. We all help to tidy the house before we leave for school or work in the morning. The person who gets home first starts cooking supper. Sometimes it is one of us, sometimes it is my father. Because he is a teacher, he sometimes gets home early. We have all learnt to cook. My father is quite good! He knows some traditional recipes that are delicious!

Kayitare: Wow! That sounds great. I would like to become a politician, but I thought it would be impossible if I also wanted to get married and have children. I could even become a senator!

A. Comprehension questions

1. What does Kayitesi intend to be when she has finished school?
2. What has Kayitesi realised about the economy of Rwanda?
3. Explain the reason to why Kayitare is hesitant about women travelling abroad?
4. What does Kayitare fear about being too independent?
5. Does a person have to go overseas to buy products for a business? Give reasons to support your answer

B. Reading comprehension and vocabulary

Activity 1



Read the passage about Kagabo and Karenzi and answer the questions that follow:

Kagabo and Karenzi are 18-year-old twins, they got excited when their parents agreed to let them choose suits that they could buy at the end of the year to celebrate the accomplishment of their secondary studies. The only problem was that they had to save enough money in seven months to buy the suits, and pay the tailor.

Kagabo and Karenzi decided to go and look for suits at Kabatesi's tailoring shop. Kabatesi herself helped them find reasonably priced suits for 30,000Frw each, an amount that they thought they could afford. "Remember," said Kabatesi, "You don't have to buy the suits for another seven months. With **inflation**, similar suits will probably cost about 5% more, which means 31,500Frw. When you're ready, I will be here to help you!" "Now that we know what we want, how can we possibly come up with 31,500Frw?" wondered Mugabo.

Karenzi had an idea: “Let’s see where we stand and make a **budget**. Then we can make savings to make sure we have 31,500 Frw after seven months.” Kagabo and Karenzi got down to work and made a list of the money they anticipated to receive and spend each month.

After realising that they had a lot of **expenses** and their **income** was very little, they decided to ask for a **loan** from their parents. They thought they would get the loan **interest** free, but their parents said they were willing to lend them at an interest rate of 5% per month. Kagabo and Karenzi decided to save by avoiding luxuries and buying only necessities. In the end, they bought the suits without taking out any loans.

Comprehension questions

1. Explain the reason why Kagabo and Karenzi were firstly excited?
2. What lessons did they learn from this experience?
3. What is the importance of budgeting according to this story?
4. If you were either Kagabo or Karenzi which expenses would you remove from your daily life? Why?

Vocabulary

Activity 2



Match the following words from the story with their meanings:

Words	Meanings
1. Budget	a) money spent during a period of time to pay for goods or services
2. Income	b) A continued rise in the general level of prices for goods and services.
3. Expenses	c) Money received during a period of time from wages, interest, and other sources.
4. Inflation	d) An estimate of expected income and expenses for a future period of time.
5. Loan	e) Money paid regularly at a particular rate for the use of money lent, or for delaying the repayment of a debt.
6. Interest	f) The lending of money from one individual, organization, or entity to another individual, organization or entity

3.2.2 Application activities: Writing skills

Activity 1



Summary writing

In short paragraph, summarise the work arrangements in Kayitesi's home.

Activity 2



Composition writing

In not more than 350 words write a composition with the title "My Future Business Plan."

3.3 Describing future business activities

3.3.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the passage below and answer the questions related to it.

My Future business

I am Karamage, a senior five student. I like business, especially in the domain of buying and selling goods. This is my future dream. My idea is very comprehensive. I already have a small shop called "My Dreams". Many of my fellow students at school come to buy some small things, like pens, exercise note books, sandwiches etc.....

I also lend out attractive things to students whom I trust can bring them back. I want to make the shop much bigger and my idea is to make it the best in Ruhango town. My big picture is to have branches in different parts of the country and start buying many different goods that I realise are admired by many people.

I am thinking of taking a loan to expand my shop but am still scared of how to use the money. What if I make losses? Thieves can steal the money. I am still confused. I need about two months to think and consult my brother who has a business in Kigali.

Once I get all the information that I need, I will start implementing step by step. I will invest some of the money from a loan in rearing pigs so that I can't risk all of it in one business. Of course, I will continue with my studies in Accounting because this is option related to the business I am doing. I love this Option of Accounting.

Accounting Option plays a vital role in running a business because it helps you track income and expenditures, ensure statutory compliance, and provide investors, management, and government with quantitative financial information which can be used in making business decisions.

A. Comprehension questions

1. What kind of business does Karamage dream of?
2. Explain advantage does the speaker have that will help him become successful in his business activities?
3. State challenges is he likely to meet in this kind of business?
4. Would you advise Karamage to get a loan for this business? Give three reasons?
5. Why is Karamage studying what is related to his business?

B. Vocabulary

Activity 2



Choose the correct alternative for the statements given and write the answer in your exercise book.

1. A small flat folding case made of e.g. leather, used for keeping paper money and credit cards:
a) Moneybags b) wally c) wallet
2. A person who buys and sells things for other people:
a) a beggar b) a burglar c) a broker
3. A small flat piece of metal used as money:
a) Coin b) monetarist c) copper
4. The money that an organization such as a bank lends and somebody borrows is a
a) Load b) loaf c) loan
5. To receive money, property, etc. from somebody when they die:
a) Inhibit b) inherit c) inhabit
6. A piece of paper that shows how much money you have spent on something:
a) Receipt b) recipe c) recite
7. A piece of paper that you can use for paying instead of using money:
a) Cheek b) cheque c) chess
8. A legal agreement by which a bank lends you money to buy a house:
a) Mortgage b) borrowing c) housing benefit

9. A strong metal box used for keeping valuable things, e.g. money or jewellery
 a) Shell b) boxer c) safe
10. A person who has a lot of money, possessions, etc. is:
 a) Wealthy b) healthy c) filthy

3.3.2 Application activities: Writing skills

Activity 1



Letter writing

Write a formal letter applying for a loan from the Bank for your business.

3.4 Language structure: Present perfect tense – Present perfect continuous tense – Adjectives

3.4.1 Present perfect tense

What is present perfect tense?

The present perfect tense is one of the common verb tenses in English, used to show an action that happened in the past that is directly related to the present.

How do we make the Present Perfect tense?

The structure of the Present Perfect is:

Subject	+	Auxiliary have	+	Main verb
		conjugated in Present Simple		Past participle
		have, has		

The present perfect simple is have/has + past participle. The past participle often ends in –ed for regular verbs (finished/decided etc.), but many verbs are irregular (lost/done/written etc.).

For negative sentences we insert not between the auxiliary verb and the main verb. We use present perfect tense:

When we talk or ask about something that began in the past and is still true or important now, the results is still evident.

Example:

I have just eaten. (...so I am not hungry.)

How long have you known each other? (You still know each other)

- When we say '**something has happened**', this is usually new information:

Example:

1. The road is closed. There's been an accident. (= There has been ...)
2. Police have arrested two men in connection with the robbery.

We can use the present perfect with just, already and yet.

Examples:

Just = a short time ago:

1. 'Are you hungry?' 'No, I have just had lunch.'
2. Hello. Have you just arrived?

Already = sooner than expected:

Examples:

1. 'Don't forget to pay the bill.' 'I have already paid it.'
2. 'What time is Mark leaving?' 'He has already left.'

Yet = until now. We use yet to show that we are expecting something to happen.

We use yet in questions and negative sentences:

1. Has it stopped raining yet?
2. I've written the email, but I haven't sent it yet.

Compare gone (to) and been (to):

1. James is on holiday. He has gone to Italy. (= he is there now or on his way there)
2. Amy is back home now. She has been to Italy. (= she has now come back)

Activity 1: Complete the sentences using the present perfect.

1. Sally is still here. _____ (she / not / go) out.
2. I can't find my bag _____ (you / see / it) anywhere?
3. I can't log on to the website _____ (I / forget) my password.
4. I sent Joe an email this morning, but _____ (he / not / reply).
5. Is the meeting still going on, or _____ (it / finish)?
6. _____ (the weather / change). It's colder now.
7. _____ (you / not / sign) the form. Could you sign it now, please?
8. Are your friends still here, or _____ (they / go) home?
9. Paul doesn't know what he's going to do. _____ (he / not / decide / yet).
10. 'Do you know where Julia is?' 'Yes, _____ I (just / see / her).

3.4.2 Present perfect continuous tense

How do we make the Present Perfect Continuous tense?

The structure of the Present Perfect Continuous tense is:

Subject	+	auxiliary <i>have</i>	+	auxiliary <i>be</i>	+	main verb
		conjugated in Present Simple		past participle		
		have, has		Been		Present participle

The first auxiliary (have) is conjugated in the Present Simple: **have, has**

The second auxiliary (be) is invariable in past participle form: **been**

The main verb is invariable in present participle form: **-ing**

For negative sentences we insert **not** after the first auxiliary verb.

We use the present perfect continuous tense:

To talk about something that began in the past and has continued to the present; and to say how long an action is still happening.

Examples:

1. She has been studying English for eight years. (means she is still studying English)
2. How long have you been reading that book?
3. We have not been playing football.

We use the present perfect continuous in this way, especially with how long, for ... and since The activity is still happening.

Examples:

1. **How long have you been learning** English? (= you're still learning English)
2. Ben is watching TV. He's **been watching** TV all day.
3. Where have you been? I've **been looking** for you for the last half hour.

Activity 3. Exercise Present Perfect Continuous Tense

1. I have _____ my journey on Thursday. (begin)
2. She _____ from Tokyo. (come)
3. We _____ to play without our coach. (not/go)
4. He _____ his whole teammates in the tournament. (lead)
5. The farmer _____ the fertilizers due to lack of money. (not/spread)
6. He _____ from his toes since 2 o'clock. (bleed)
7. You must _____ your hair from that salon. (cut)
8. We _____ this nonsense since 2017. (hear)
9. An athlete _____ the race because of the wound. (quit)

10. _____ you _____ your son for his mistake? (forgive)
11. _____ the Director _____ the same actor in his 2nd movie? (cast)
12. The gold digger machine _____ in this region for so long. (dig)
13. She _____ his father's hands tightly. (hold)
14. Amol _____ the seeds in his farm due to the rain. (not/sow)
15. What _____ you _____ about the attendance in your college? (think)

3.4.3 Adjectives

What is an Adjective?

An *adjective* is a word that tells us more about a *noun*. It “describes” or “modifies” a *noun* (The **big** *dog* was **hungry**). In these examples, the adjective is in **bold** and the noun that it modifies is in *italics*.

An adjective often comes BEFORE a noun:

- a green *car*
- a dark *sky*
- an interesting story

And sometimes an adjective comes **after** a verb:

- My *car* is **green**.
- The *sky* became **dark**.
- His *story* seemed **interesting**.

But adjectives can also modify pronouns (**She** is **beautiful**). Look at these examples:

- *They* were **empty**.
- I thought *it* seemed **strange**.
- *Those* are not **expensive**.

Adjective Form

Some adjectives have particular endings, for example:

-able/-ible: *washable, credible*

-ish/-like: *childish, childlike*

-ful/-less: *careful, careless*

-ous: *dangerous, harmonious*

-y: *dirty, pretty*

Comparative, Superlative

Most adjectives can be comparative or superlative, for example:

big, bigger, biggest

good, better, best

beautiful, more beautiful, most beautiful

Activity 1: Read the given sentences below and circle the adjectives.

1. The fox is a sly animal.
2. The selfish giant didn't allow the children to enter his garden.
3. The foolish dog barked at its reflection and lost its food.
4. The family didn't have enough food for the winter.
5. The brave army marched through the streets.
6. I had no idea such a fantastic place existed.
7. The ship sustained heavy damage.
8. I have called Sam several times.
9. I haven't seen Mr. Thomas for several days.
10. The soldier died a glorious death.
11. I had an eventful day.
12. King Solomon was a wise king.

3.5 End unit assessment

Activity 1



Put the verb into the present perfect simple or present perfect continuous.

1. Where have you been? _____ (*you / play*) tennis?
2. Look! _____ (*somebody / break*) that window.
3. You look tired. _____ (*you / work*) hard?
4. '_____ (*you / ever / work*) in a factory?' 'No, never.'
5. Where's Lisa? Where _____ (*she / go*)?
6. This is a very old book _____ (*I / have*) it since I was a child.
7. 'Have you been busy?' 'No, _____ (*I / watch*) TV.'
8. My brother is an actor. _____ (*he / appear*) in several films.
9. 'Sorry I'm late.' 'That's all right _____ (*I / not / wait*) long.'
10. Are you ok? You look as if _____ (*you / cry*).
11. 'Is it still raining?' 'No, _____ (*it / stop*).'
12. The children are tired now _____ (*they / play*) in the garden.
13. _____ (*I / lose*) my phone _____ (*you / see*) it?
14. _____ (*I / read*) the book you lent me, but-----(*I / not / finish*) it yet. It's really interesting.
15. _____ (*I / read*) the book you lent me, so you can have it back now.

Activity 2



Put in the correct word.

1. Sam drove-----along the narrow road. (*careful / carefully*)
2. I think you behaved very----- (*selfish / selfishly*)
3. The weather changed ----- (*sudden / suddenly*)
4. There was a----- change in the weather. (*sudden / suddenly*)
5. Liz fell and hurt herself really----- (*bad / badly*)
6. I think I have flu. I feel ----- (*awful / awfully*)
7. Tanya is----- upset about losing her job. (*terrible / terribly*)
8. I could sit in this chair all day. It's very----- (*comfortable / comfortably*)
9. I explained everything as----- as I could. (*clear / clearly*)
10. Be careful on that ladder. It doesn't look very----- (*safe / safely*)
11. Have a good trip and I hope you have a----- journey. (*safe / safely*)
12. I'm glad you had a good trip and got home ----- (*safe / safely*)

Activity 3



Circle the answer that represents the adjective in each sentence.

1. The shy boy hid behind his mother's skirt.
a. boy b. behind c. shy
2. Two black cats slept in the sunshine.
a. black b. cats c. sunshine
3. I opened the door to find a tattered envelope on the step.
a. door b. opened c. tattered
4. Please give me the red balloon before I leave.
a. balloon b. red c. before
5. Do you still have a bad cold?
a. bad b. still c. you
6. Please open the door to let that poor dog inside.
a. please b. dog c. poor
7. The baby was making sleepy noises and rubbing her eyes.
a. baby b. eyes c. sleepy

8. How many times have you been to the new restaurant?
a. new b. times c. you
9. She had very dark hair.
a. she b. dark c. very
10. Where did you buy that pretty skirt?
a. where b. skirt c. pretty

Activity 4



Formal letter writing

Imagine you are a loans officer in Bank of Kigali. You gave a person a loan so that he can run his/her business and he has not paid back. Write a letter of advice to him on how he can pay back the loan.

4 UNIT

Business and money

Key Unit Competence: To use language learnt in the context of business and money.



Introductory activity

Picture observation and interpretation



Fig. 1



Fig. 2

While interpreting these pictures, do the following activity:

1. Explain the qualities of a good business man.
2. Discuss the environmental factors for business.
3. People of different levels of finance can do business. Discuss this referring to the business people in your community.

4.1 Describing business and money

4.1.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the passage below and answer the questions on it.

Profit making in business

Businesses should not be done in any way that can make profit. It is better for every business or institution to have a code of ethics or morality. This primarily indicates that the company should be treating all its customers/clients with respect to their individual or institutional rights. It is a given that companies may sometimes fail to earn a chunk of their profits in certain cases. However, client security is non-negotiable and should be ensured at the outset. Otherwise, these customers or clients will shift to competitors and not return to the original company or business. There is an example of an industry that manufactured a new kind of herbal soap without testing suitably. Hence, this led to severe side effects, rashes, and hives for many users, and many of them filed complaints in several courts across the world. The leader of the industry took the vital decision to recall all herbal soap products from the manufacturing line and distributors while paying compensation to aggrieved customers for their future treatment and harassment. This led to the industry losing a major chunk of its business revenues in a particular year. However, it led to its image being salvaged and helping retain its core customer base. The decision was a tough one. The leader acted courageously while understanding that failure to act would cost the industry more in the future owing to the lack of clients and revenues altogether and loss of brand image and goodwill.

Secondly, for succeeding in a competitive contemporary business environment, many organizations have to take on each other at various levels. Many companies lose out on profits through reducing product prices. They do not aim for higher profits but create long-term satisfaction for clients. They do this because they want products to be sold and inventory to be cleared while satisfying customers and retaining them for the long haul. They also keep offering free delivery, incentives, coupons, free service, discounts, free online access, returns, etc. This makes older customers happier while also drawing newer ones in the bargain.

To conclude, a business where the sole objective is profit will not succeed in the long run, especially in today's fast-evolving business landscape. Companies that put their customers and ethics first will ultimately gain and double their profits manifold in the long run.

A. Comprehension questions

1. Should businesses be done in any way that can make profit?
2. What can happen to business people if they don't have customer care?
3. Many companies lose out on profits through reducing product prices. Why do they take this risk?
4. What do the following services help in business: free delivery, incentives, coupons, free service, discounts, free online access, returns, etc.

4.1.2 Application activities: Vocabulary and sentence writing

Vocabulary

Activity 1



Use a dictionary and thesaurus to look up the meanings of the words or phrases below.

- a) Ethics
- b) Morality
- c) Negotiable
- d) Non-negotiable
- e) Outset
- f) Distributors
- g) Aggrieved
- h) Haul
- i) Bargain

Activity 2



Using the words in the above table, write meaningful sentences related to the use of money.

4.2 Describing the role of money

4.2.1 Learning activities: Reading and text analysis

Activity 1



Read the passage below and answer the questions that follow.

Functions of Money

Good money should be acceptable by everyone as a medium of exchange. This is the prime requirement for money. The use of money is based on confidence. One is prepared to accept money provided that they are confident

that others will also accept it. All transactions are made through the use of money. Previously in the old ages, there was use of commodity and barter system as medium of exchange. The introduction of money eased the system of exchange because of its good qualities such as portability and divisibility, among others. Good money should be easily divisible in small units. Whatever physical commodity is being used as money, it must be easy to divide it into smaller amounts to make smaller transactions possible. One should also be able to carry good money from one place to another. It must not be so heavy in relation to its value. It must be transportable in terms of bulk and weight. Modern money consists of coins, bank notes, cheques and bank drafts. All these must be carried without attracting attention.

Good money should be scarce because if it is common, it would lose value due to increase in demand. Its supply must be less than its demand but it must be available. The value of goods and services and factors of production are expressed in terms of money. Determining the value of a commodity is based on how much an individual is prepared to pay for it. The higher the amount paid for a commodity, the more valuable it is; the lower the amount paid, the less the value, other factors remaining constant.

Good money should be similar and difficult to forge. The features on the same denominations must be the same as on another denomination. Varying degree of quality will lead to confusion and uncertainty in the public and eventually there will be loss of confidence. Good money must be made of features and quality that cannot be easily forged. Otherwise, forged money will increase money in the economic system which leads to inflation and in turn money will lose value. Money which is forged is called counterfeit money.

Wealth or goods can be easily stored for future use in form of money than assets. It is easy for James in Musanze district to sell Irish potatoes and store millions of Rwandan francs for a period of one year or more than storing one hundred sacks of potatoes. It is easier to store one million Rwandan francs than storing a cow.

Many transactions are conducted on the basis of credit where goods and services are sometimes given out on credit. When paying for the goods, it is more convenient to express these future obligations in terms of money. In a modern society, money is a mechanism through which most goods and services are distributed by use of what is known as the pricing mechanism. Goods can be moved from one place to another mainly from areas of low price to those of high price through a process called arbitrage. All this can be done through price mechanism which uses money.

Money can facilitate the physical transfer of property. For example, it may be impossible to move a building from Nyamasheke to Nyagatare but the owner can sell it and easily move with his money to the new area of location.

All business transactions and accounting are made possible by use of money. When computing business transactions, statistics of national income, to mention but a few, money is the most suitable medium. It may be easy to record the amount got after selling a commodity than recording the actual commodity.

Adapted from Economics for Rwanda secondary Schools, book five, p.158-159

Comprehension questions

1. What is the system that was used previously in the old ages before money as the medium of exchange?
2. What do you understand by portability and divisibility as qualities of money?
3. According to the passage, why is it important to make it difficult to forge money?
4. Explain the reasons why good money should be scarce
5. What should be done to prevent people from forging money?

4.2.2 Application activity

Activity 1



Sentence construction

Construct a meaningful sentence with each of the following words and phrases as used in the passage.

- a) prime
- b) eased
- c) bulk
- d) bank draft
- e) scarce
- f) forge
- g) features
- h) price mechanism
- i) arbitrage

Activity 2



Summary writing

In not more than 80 words, summarize the above passage emphasizing the role of money.

4.3 Describing marketing

4.3.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the text below and answer the question related to it.

Hope, the entrepreneur

My name is Hope. I always thought I would work for someone else, I never imagined I would have my business. But that's how things have turned out for me. I left school with quite a good certificate of secondary education and as I had done well in accountancy. I managed to get a job in the accounts department of a tourist hotel. I did this for about four years.

Meanwhile, my cousin Jimmy, who didn't go to secondary school, was trained as a carpenter. He got a grant from SIDO, which is the Small-scale Industries Development Organization, to set up a workshop and started employing a few untrained workers, who he trained up. Jimmy came to the hotel one day and saw that they had a very poor selection of crafts for sale to guests. He suggested asking the hotel if we could take over the tourist shop. He would provide the goods and I would run the shop. We managed to get a loan from an investment bank to set up the shop. The bank also gave us a lot of advice and helped us put together a business plan. Eventually, it was agreed that we would pay rent to the hotel and a percentage of the earnings. That was ten years ago.

Since then I have done some courses in running a business and that has helped us to expand. We now have a chain of 20 tourist shops in different hotels. The workshop still supplies a lot of our goods but I also travel around the country to find other suppliers. We have come a long way, and I think the reason for this is that we have asked for advice from the people who know and we listen to our customers. Tourists want to see a good variety of high quality crafts and that's what we give them.

Running a business is hard work and at the beginning you can't expect to make any money for yourself; all the profit goes into building up the business. So you have to have a cool head and be prepared to take risks. We employ 40 people now and have made reasonable livings for our own families, so I am satisfied. I am married and I've got two children.

Adapted from English in use Book 3 by Longman publishers

Comprehension questions

1. To what extent has the previous work experience of Hope helped her to get and do her current job?
2. Identify some good advice in this passage for young people about how to

succeed as an employee or in your own business.

3. On the basis of what you have read in the above passage, what are advantages of running your own business?
4. Why do you think Hope has become a successful entrepreneur?

4.3.2 Application activity

Activity 1



Sentence construction

Construct a meaningful sentence with each of the following words and phrases as used in the passage.

- a) grant
- b) small-scale industry
- c) earnings
- d) running a business
- e) reasonable living

Activity 2



Debate

Debate the importance of cashless economy over cash economy.

4.3 Describing a business

4.4.1 Learning activities: Reading and text analysis

Activity 1



Read the passage below and answer the questions that follow.

Avoiding illegal Profit making

I agree with the statement that businesses should be doing anything they can to make a profit. I put forward my opinion based on several points. While there may be scenarios where companies may have to forego profits on account of several reasons, I believe that the abiding goal and motto of the business should be to earn profits in whichever way they deem fit in the circumstances. Businesses should always look at the silver lining and ways to maximize profits. Let me give you an example of what I am trying to opine. Suppose company A and company B are both rivals in the same business that offers organic fruits and vegetables to customers at their dedicated stores and

outlets. During the coronavirus-induced lockdown and restrictions at several levels by the authorities, all companies were initially suffering due to a lack of profits from their physical stores. With lower footfalls, both companies were forced to innovate. Company A announced delivery options for customers at a specific cost, hiring delivery executives on salaries based on minimum projections of per-day orders. Company B announced that customers need not come to stores and instead hired delivery executives to deliver goods to customers at no extra cost. Free delivery would be given to customers, and the executives' salaries would be borne by the company itself. A goodwill gesture, yes, but with skyrocketing demand due to the lockdown, Company A ended up earning higher profits from its delivery model, which created a new income channel and buffered for any depletion of in-store orders. Company B ended up foregoing profits instead of paying for delivery and value-added services from its pocket. With its earnings, Company A paid all salaries, retained all staff members, and contributed toward sanitization and other community welfare measures. At the same time, Company B ultimately had to lay off workers or slash their salaries in the interim to tide over things. Which company did better? Company A, of course.

Secondly, I feel that the business can be financially stable without profits and no hiring activity. It is important to keep the entire value chain running for any business, and hence a profit-oriented outlook is what is most important. Companies should always engage with their stakeholders to find out newer products/services that work, tapping unused resources to generate income and using money judiciously for future stability and expansion.

To conclude, companies should do everything they can to make profits, of course, within the bounds of the law and legal provisions. However, it is a competitive landscape out there. They should put their basic needs first, i.e. the ability to keep serving customers, keep monetary inflows coming in and keep retaining and maintaining employees and employment levels overall.

Adapted from: (Mandal, 2022)

Comprehension questions

1. Which company did the work better? Why?
2. As a business person with business ethics, explain the disadvantages of making profits out of bounds of the law and legal provisions.
3. Give the examples of the basic needs of a business man.

4.4.2 Application activity

A. Vocabulary

Activity 1



Make different correct sentences using the following words:

Skyrocketing

goodwill gesture

Depletion

Stakeholders

Stakeholder

Activity 2



Writing skills

Between 250 and 300 words, write a composition on how to maximize profit in the business while following business ethics.

4.5 Language structure

4.5.1 Phrasal verbs used in business and money

A phrasal verb is a verb like pick up, turn on or get on with. These verbs consist of a basic verb + another word or words. The two or three words that make up a phrasal verb form a short “phrase” - which is why we call them “phrasal verbs”. But a phrasal verb is still a verb. Look is a verb. Look up is also a verb - a different verb. They do not have the same meaning, and they behave differently grammatically. You should treat each phrasal verb as a separate verb, and learn it like any other verb.

Examples of phrasal verbs that are used business and money:

Count on, pay back, lend money, cash in, cash out, carry out, sell off, pay off, pay back, call in, step in, count on, run by, set up, save up, rip off etc.

Communicating with native English speakers in a business setting means you’ll hear phrasal verbs at least once, if not several times, during a conversation.

Phrasal verbs are idiomatic — you can’t deduce the meaning of a phrasal verb by interpreting each of the words it contains literally. For example, if you say, “*I’ll look into the mirror,*” you are going to direct your sight to a mirror. In this case, look into is not a phrasal verb; it’s simply a verb followed by a preposition. On the other hand, if you say, “*I don’t know what phrasal verbs are, but I’ll look into it,*” you are not directing your sight into phrasal verbs—you are going to find out more about them.

Adapted from: (EnglishClub, 1997)

4.5.2 Learning activity

Activity 1



Put in the correct phrasal verb (choose from the Phrasal Verbs 1 list)

1. Can you _____ (think of an idea) a better idea?
2. She _____ (showed / mentioned) that the shops would be closed.
3. I wish I hadn't _____ (become responsible for) so much work!
4. I _____ (went to an event) for dinner with my husband last night.
5. He _____ (entered a place where the speaker is) the kitchen and made some tea.
6. Where did you _____ (become an adult)?
7. I'd love to _____ (arrange / create) my own business.
8. I really want to _____ (leave a building) of this office and go for a walk.
9. As I arrived, he _____ (appeared from a place) of the door.
10. She _____ (got something from a place) some dinner on the way home.
11. Could you _____ (get information) what time we need to arrive?
12. I thought the conference was going to be boring, but it _____ (in the end we discovered) to be quite useful.
13. What time did you _____ (return to a place where the speaker is) last night?
14. She _____ (appeared from a place) of the cafe and put on her gloves.
15. A performance _____ (is happening) at the moment.
16. He _____ (left a car) of the car.
17. He _____ (went to an event) a lot at the weekend, so he's tired today.
18. Can we _____ (arrange / create) a meeting next week?
19. Would anybody like to _____ (become responsible for) this new client?
20. He _____ (returned to a place where the speaker is) before I left.

4.6 End unit assessment

Activity 1



Read the text and fill in the gaps with one of these words.

deal; expenses; inherited; shares; ceo; deposit; fired; heir; profit; investing; sale; franchise; loss; chain; location

A few years ago, my best friend came into some money. If you don't know what that means, I'll explain: Basically, his childless aunt died and as the sole (1) _____ he (2) _____ her property and savings. People told him to buy cars and expensive clothes, but I advised him to be careful: 'A fool and his money are soon parted' we say in English.

My friend took notice of what I was saying and started weighing up different options. He thought about (3) _____ money in different companies by buying (4) _____, or just putting the money in the bank in a savings account.

Eventually he decided to set up his own business. He went to a trade fair and made a (5) _____ with a fast food (6) _____. He spent a lot of money furnishing the premises, but when it opened it didn't take off the way he had been promised.

I think there were a quite a few reasons for this: Maybe he didn't work out all the details. The (7) _____ of the premises was not well thought out, for example. He didn't make a business plan. I think Mark realised that it was not going to work out, because he tried to call it off at the last minute. The problem was that he had already put down a (8) _____, and he had too much money tied up in the project to back out.

Anyway, to cut a long story short, the business went under after a couple of years. After a few months Mark cut back on the (9) _____, but he was still making a (10) _____. Eventually he just gave up: He (11) _____ the staff and put the premises up for (12) _____. He would have gone bankrupt if he hadn't reacted that way.

The franchise has since been taken over by another (13) _____. It just wasn't making a (14) _____ and its (15) _____ didn't have much idea about the food industry. Mark didn't seem so bothered. In fact, I think he was relieved that he didn't have to worry anymore. He hasn't run out of money yet, anyway!

Activity 2



Now find the matching phrasal verb in the text:

1. To start a business =
2. To lessen, to diminish =
3. When something is completely used and there is nothing left =
4. To inherit =
5. When an idea or project is successful =
6. To have second thoughts and leave a project before it has finished =
7. When one company buys another (usually smaller) =
8. When a business stops activity due to economic failure (go bankrupt) =
9. Stop doing something when you realise you are going to lose =
10. To cancel =
11. Have a good result or ending =
12. To calculate =

Activity 3



Complete the following sentences by choosing the most appropriate phrasal verb from the list given. Make sure you conjugate them as well.

(Call off, turn off, bring up, give away, dawn on, break down, take off, call in, hold on, turn down, sell out, fill in, take up, go through, take off)

1. The truth of the matter finally _____ Tina.
2. Please _____ your socks before you enter the room.
3. The employees _____ the strike.
4. The neighbour asked us to _____ the music.
5. Please _____ the lights when you leave.
6. The flight will _____ any moment now.
7. _____ the study materials the teacher gave you.
8. _____ the surgeon immediately, the patient needs her.
9. Please _____ this application and submit it there.
10. Tim and his family _____ the kid as their own.
11. All the tickets for the Avengers were _____.
12. My car _____ in the middle of the road.
13. The kid decided to _____ a new hobby.
14. The judges will _____ to their decision for a while.
15. Please don't----- all your money.

Activity 4



Writing skills

Write an essay on the following topic do not exceed 300 words

Imagine you are a shopkeeper. What would you do to attract more customers?

5 UNIT

Cultural exchange and African development

Key Unit Competence: To use language learnt in the context of cultural exchange and African development.



Introductory activity

Picture observation and interpretation



Fig. 1



Fig. 2



Fig. 3



Fig. 4

Interpret these pictures, do the following activity:

1. Interpret fig. 2 and discuss what cultural exchange is.
2. Discuss cultural exchange for the development of Africa.
3. Can fig.4 contribute to the development of Rwandans and other countries? How?

5.1 Talking about cultural exchange towards African development

5.1.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the passage below and answer the questions that follow

Cultural exchange

When two cultures meet, there is bound to be a cultural crash. However, it should be noted that no culture is superior to another. Indeed, all cultures are transitory and dynamic as the society itself. What happens after a cultural crash is that neither of the parent cultures remain the same. What is formed is a hybrid, portraying characteristics of both parent cultures (though in varying ratios).

The relationship between the African and the Englishman was based on a master-servant basis. The understanding (misunderstanding) of the Englishman is that he was the symbol of God's light, and his was a divine duty to deliver the African from "The Heart of Darkness." This misrepresentation is compounded by a long history of explorer, traveler and missionary experience recounted in travelogue and the popular press (Blake, 1988).

Unlike the Native American experience, the African was uprooted from his home and transported to the Americas via the infamous slave trade. Here the African man had to live. But man cannot be without a culture. Culture is based on experience. His experience was complex. He had the shades of Africa, a home he could never go back to, he was also required to play the role of a stranger in another land – as a slave. This experience is varied from other world experiences. The Native Americans, for example was relegated to secondhand citizenry (Fischer, 1989).

In pre-modern times it should be noted that the processes of cross-cultural interactions had repercussions that went beyond the experiences of their participants. Bentley notes that the processes had a significant impact over and across the societal boundaries and cultural region demarcations. He identifies three processes in particular: mass migrations, long-distance trade and imperial expansion campaigns. Mass migrations, he notes, brought economic, political, cultural and social transformations. Empire building, on the other hand, had an impact on the historical development. Yet these empires enjoyed a culture that was pre-dominantly independent of the parent culture. Finally, there is the long distance trade. In this category squarely fall the Trans-Atlantic slave trade and its effects.

Do the Englishmen and Africans perceive the world the same? Do the Chinese and the Russians see the world in the same light?

The answer is no. No two cultures perceive the world in exactly the same way. Perception is the manner in which an individual selects, evaluates and organizes stimuli into a meaningful experience. It is therefore in order to say that perception is selective and is culturally determined. Herein is to be found the negative aspects of cross-cultural exchanges. First there is the creation of stereotypes. In stereotypes there is no perception of individual behavior, instead, what is perceived is the behavioral norm of members a particular group.

Stereotype is most destructive if it is held subconsciously. A subconsciously held stereotype reflects reality and thus is difficult to modify. Stereotyping has, as history has proven, led the African to perceive any Whiteman not as an individual but as a member of an oppressive and exploitative class. The African has, throughout history, perceived the Englishman as a destructive force and has always been treated with the greatest suspicion.

Stereotypes can be either good or bad. The myth of 'mainstream Americanism is also another tool meant to impose cultural hegemony. The Native Americans have been sidelined. There is no common American culture. What we have is an. Instead the powers that be suggest the existence of an American culture so as to sideline the African-America, the Latin agglomeration of cultures -Americans and the Native-Americans.

And like the Chinese proverb says, Heaven is high, the Emperor is far away. The empires created during the campaigns of imperial expansion developed to different entities from the mother nation. The New England and Chesapeake colonies were both settled by immigrants from England. The geography of two regions made the difference inevitable. But it is to be noticed that the two regions are primarily different due to the initial motivation for settlement by the pilgrims of this New World. The colonizers came to the New World for different reasons. The New England colonies were created by Puritans escaping religious persecution in England, while the Chesapeake colonies were primarily created by companies interested in profiting from the natural resources of the New World. (Countryman, 1996)

The founders of the New England colonies were a group of people that believed in the sanctity of hard work and equality in men. The founding fathers of New England believed that all men are equal and therefore none should be master over another. On the other hand, their Chesapeake counterparts believed in the profits of employing slave labor in the tobacco industry. That is the source of antagonism – as the New Englanders preached to end slavery, in Chesapeake slavery was lucrative.

Most people in New England were literate and they studied their Bibles in detail with their friends and family. However, a strong focus on family, education or religion was not an important aspect in the livelihood of the Chesapeake colonists. The New England settlers were driven by the desire to find and settle in a land of opportunity where they could better their lives

and exercise their religious freedom. Theirs was the desire to create a society in which their energies would be focused on the family, religion and education. The Chesapeake colonists were not running from England seeking religious or social freedom, theirs was a greed for a nirvana of wealth abundant. Tobacco soon became a most common and lucrative cash-crop. Herein is where slave labor came to play an important role – African slaves working on the land was the order of the day.

These two regions may have shared a common ancestry and the same language for communication, but they rarely worked to the same goal. Of all the factors that contributed to the differences, religion was the ultimate difference between the two regions by 1700.

Adapted from (Writers, 2023)

A. Comprehension questions

1. Explain the three processes of cross-cultural interactions that Bentley identifies.
2. No culture is superior to another. Discuss
3. According to this passage, what is perception?
4. Discuss the disadvantages of stereotype.

5.1.2 Application activities: Vocabulary and sentence writing

Activity 1



Give the meaning of the following words and expressions as used in the above passage

1. Transitory
2. Dynamic
3. Hybrid
4. Symbol
5. societal boundaries
6. Stereotype
7. Suspicion
8. Entities
9. Settlers

Activity 2



Write a 300 words composition on societal boundaries.

5.2 Describing cultural exchanges

5.2.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the passage below and answer the questions that follow.

Benefits of Cultural Exchanges

Culture can be defined as “the ideas, customs, and social behavior of a particular person or society”, so a cultural exchange is simply sharing any aspects of your culture with someone else from a different background to you, and vice versa.

It could be sharing information about what clothes you wear, learning a type of instrument or talking together about religion or politics. It could be discussing each other’s ideas and beliefs about anything that you do, from day to day activities to special celebrations, what food you like to make or the sport you play.

Benefits of Cultural Exchanges

The more we learn about each other and our differences, the more we will realize how similar we are. That is how travelling helps in cultural exchange.

If we all travelled more and shared our ideas and experiences with each other there would be no need for wars about religion, no excuse for treating people of another sexual orientation, gender or skin colour differently.

Any kind of travel involves a certain amount of cultural exchange, but to go beyond the superficial, the best way to learn about another culture is to speak to someone from that culture. Get to know them, learn from them, and talk about the differences and similarities in your beliefs and lifestyle and you’ll see how powerful exchanging cultures can be.

Examples of Cultural Exchanges

There are lots of ways that we can share our culture with others, and arguably anything we do is part of our culture, so simply telling people about our day to day lives, and listening to them do the same is one of the simplest cultural exchange examples.

However, there are some more specific ways we can exchange our cultures, which relate to our personal passions or hobbies. Being able to share something you love with someone from another culture, and learn about how they do it, is a perfect example of cultural exchange. You can also choose specific destinations which are renowned for their style of whatever you like doing. Here are some examples of cultural exchanges that could relate to your interests.

Learning Languages

Language is a huge part of our culture – how we express ourselves and nuances in the words we use often lose a lot in translation. Learning another language opens us up to a wider understanding of how we see the world, and allows us to communicate with a lot more people who don't speak our language.

I've found through my travels that being able to speak to people in their own language (in my case by speaking Spanish), I've met some incredible people that I wouldn't have been able to hold a conversation with otherwise. The smiles on their faces as I've greeted them and asked them about their country are more than worth the effort it took to learn Spanish!

Cooking together

Food is one thing that brings us all together because we all eat! Learning how to cook a new dish, and then sitting down together to enjoy the food you've made is a wonderful experience. What kind of food do you enjoy, and what would you like to learn more about?

Music and Dancing

Music and dance are two forms of communication that you don't even need to properly understand to appreciate the meaning or beauty of it. Different instruments and different dances have evolved all over the world, and being able to watch and learn how people make music and dance in their country and culture is a joy.

If you are a musician, for example, a drummer, perhaps going to your friend to learn how to play the drums like the Rwandans, it would be an excellent way to learn more about Rwandan culture if you are not a Rwandan.

A. Comprehension questions

Answer the following questions.

1. What is cultural exchange?
2. Discuss the best ways to learn about another culture.
3. Explain some more specific ways we can exchange our cultures, which relate to our personal passions or hobbies.

5.2.2 Application activity

Activity 1



Vocabulary and sentence construction

1. Give the meaning of the following words and expressions
 - a) sexual orientation
 - b) superficial
 - c) cultural exchange
 - d) nuance
2. Construct different sentences by using the words in number 1 above.

5.3 Language structure

5.3.1 Comparison of adjectives

Comparison of adjectives in English

Grammatical constructions used for comparing adjectives.

Definition: *Adjectives are words that describe the qualities or states of being of nouns.*

There are three forms of comparison:

- Positive
- comparative
- superlative

1. Comparison with -er/-est

clean → cleaner → (the) cleanest

We use -e/-est with the following adjectives:

1.1 Adjectives with one syllable

Positive	Comparative	Superlative
clean	Cleaner	cleanest
new	Newer	Newest
cheap	Cheaper	cheapest

1.2 djectives with two syllables and the following endings:

1.2.1 Adjectives with two syllables, ending in -y

Positive	Comparative	Superlative
dirty	Dirtier	Dirtiest
easy	Easier	Easiest
happy	Happier	Happiest
pretty	Prettier	Prettiest

1.2.2 Adjectives with two syllables, ending in -er

Positive	comparative	Superlative
clever	Cleverer	Cleverest

1.3 Spelling of the adjectives using the endings -er/-est

positive	comparative	Superlative	Comment
large	Larger	Largest	leave out the silent -e
big	Bigger	Biggest	Double the consonant after short vowel
sad	Sadder	Saddest	Double the consonant after short vowel
dirty	Dirtier	Dirtiest	Change -y to -i (consonant before -y)
shy	Shyer	Shyest	Here -y is not changed to -i. (although consonant before -y)

2. Comparison with *more* – *most*

All adjectives with more than one syllable

Positive	Comparative	Superlative
difficult	More difficult	(the) most difficult

3. Irregular adjectives

Positive	Comparative	Superlative	Comment
good	Better	Best	
bad	Worse	Worst	
much	More	Most	Uncountable nouns
many	More	Most	Countable nouns
little	Less	Least	
small	Smaller	smallest	

4. Special adjectives

Some adjectives have two possible forms of comparison (-er/est and more/most).

Positive	Comparative	Superlative
clever	cleverer / more clever	cleverest / most clever
common	commoner / more common	commonest / most common
likely	likelier / more likely	likeliest / most likely
pleasant	pleasanter / more pleasant	pleasantest / most pleasant
polite	politer / more polite	politest / most polite
quiet	quieter / more quiet	quietest / most quiet
simple	simpler / more simple	simplest / most simple
stupid	stupider / more stupid	stupidest / most stupid
sure	surer / more sure	surest / most sure

5. Difference in meaning with adjectives

Positive	Comparative	Superlative	Comment
far	Farther	farthest	distance
	Further	furthest	Distance or time
late	Later	latest	
	Latter	X	
old	Older	oldest	People and things
	Elder	eldest	People (family)
near	Nearer	nearest	distance
	X	next	Order

Activity 1: Decide whether you have to use *much* or *many*.

- We saw _____ animals at the zoo.
- How _____ oranges did you put in the box?
- There isn't _____ sugar in my coffee.
- I don't have _____ friends.
- The old man hasn't got _____ hair on his head.
- I've packed _____ bottles of water.
- I didn't get _____ sleep last night.
- How _____ fruit do you eat in an average day?

Activity 2: Decide whether you have to use *a little* or *a few*.

- Can you please buy _____ apples.
- We need _____ water.
- I have _____ money left.
- I take _____ sugar with my coffee.
- We had _____ pints of beer there.

6. You have _____ time left.
7. There are _____ chairs in the room.
8. He only spent _____ dollars there.

Activity 3: Decide whether you have to use *some* or *any*.

1. Is there _____ milk left?
2. There is _____ juice in the bottle.
3. Do you have _____ coffee?
4. I don't have _____ money left.
5. She has _____ money.
6. Do you know _____ of these singers?
7. I don't know _____ of them.
8. I know _____ of them.

Activity 4: Decide whether you have to use *a little* or *a lot*.

1. That may cost you _____ of money.
2. I added _____ sugar to the mix.
3. You'll have to spend _____ of cash on this car. (a lot)
4. I can do it with _____ help from my friends.
5. _____ change can really make a difference.
6. I don't have _____ of free time today.
7. He left _____ of laundry for me to do.
8. She gave him _____ attention.

Activity 5: Decide whether you have to use *fewer* or *less*

1. There were _____ days below freezing last winter.
2. I drank _____ water than she did.
3. I have _____ than an hour to do this work.
4. People these days are buying _____ newspapers.
5. I have _____ time to do this work.
6. _____ than thirty children each year develop the disease.
7. I wear _____ makeup on weekdays.
8. He worked _____ hours than I did.

5.4 End unit assessment

Activity 1



Fill in the comparatives and superlatives of the irregular adverbs and adjectives in the table below.

Adjectives/adverbs	Comparative	Superlative
good/ well		
bad/badly		
much/ many/ a lot of		
little		
Far		

Activity 2



Fill in each blank with the correct form – adjective/ adverb, comparative or superlative.

E.g. The manager is the most powerful man here. (powerful)

1. Iron is _____ than other metals. (useful)
2. My English teacher is as _____ as Mukarukundo. (beautiful)
3. His Kinyarwanda is getting _____ and _____ (bad)
4. The _____ he gets, the _____ he becomes. (old, wise)
5. Ann does not swim as _____ as her coach claims. (quickly)
6. Which is _____, grammar or vocabulary? (important)
7. Staying at home is _____ than going on holiday abroad. (comfortable)
8. The _____ money you spend, the _____ you can save. (little, much)
9. This new job is the _____ I have had. (challenging)
10. This mini-bus driver is much _____ than any other driver I have ever met. (kind)

Activity 3



Put the adjectives between brackets in the correct form

1. My brother has a (tidy) _____ room than me.
2. Australia is (big) _____ than England.
3. I'm (good) _____ now than yesterday.
4. She's got (little) _____ money than you, but she doesn't care.
5. He thinks Chinese is (difficult) _____ language in the world.
6. Valencia played (bad) _____ than Real Madrid yesterday.
7. Cats are not (intelligent) _____ as dogs.
8. Show me (good) _____ restaurant downtown.
9. (hot) _____ desert of all is the Sahara and it's in Africa.
10. Who is (talkative) _____ person in your family?

Activity 4



Writing skills

Write a letter to your friend living in America, explaining to him/her your culture. Do not exceed 250 words.

6 UNIT

Human rights and ethics

Key Unit Competence: To use language learnt in the context of human rights and ethics.



Introductory activity

Picture observation and interpretation



Fig. 1



Fig. 2



Fig. 3



Fig. 4

After observing the picture above, answer the following questions:

1. What do you understand by the human rights?
2. What does 10th December remind you of?
3. Explain the difference between Equality and Equity.
4. How do you understand by ethics?
5. List at least five human rights respected in your community.

6.1. Describing rights of accountants

6.1.1 Learning activities: Reading and text analysis

Activity 1



Observe the picture below and then answer the questions related to it.

Accountant

1. **What & who is an Accountant?**

2. **Duties of an Accountant**

3. **How to become an Accountant?**



A. Reading comprehension

Activity 2



Read the passage below and answer the questions that follow.



An Accountant

Upon first glance, accounting might seem like a fairly straightforward **profession**—it's just crunching numbers, right? While it's true that working with financial data is a substantial part of the job, accounting is a critical business function that involves much more problem solving than you may think. For instance, leveraging assets, managing **budgets**, achieving financial efficiencies, and maximizing investments are just some operations of accounting and finance management that go beyond what most people consider the profession to be.

So, what does an accountant actually do on a daily basis? Here, we'll discuss the roles and **responsibilities**, important skills, and **career** outlook for accountants, as well as current trends impacting the field.

An accountant is a professional who is responsible for keeping and interpreting **financial records**. Most accountants are responsible for a wide range of finance-related tasks, either for individual clients or for larger businesses and organizations employing them.

Several other terms are often discussed in conjunction with the phrase “accountant,” which can lead to confusion on what this career actually entails. For example, “accountant” and “**bookkeeper**” are phrases that are sometimes used interchangeably, yet there are several key differences between these job titles.

Typically, bookkeepers will have earned at least an associate degree and focus on recording financial **transactions**. Accountants, on the other hand, will have typically earned at least a bachelor’s degree in accounting, and are tasked with interpreting financial information rather than simply gathering it. In short, accountants can be bookkeepers but not all bookkeepers are accountants.

Additionally, a certified public accountant (CPA) is an accountant who has passed the CPA exam and has met state licensing **requirements**. So, all CPAs are accountants, but not all accountants are CPAs. Accounting is a broad term that encompasses multiple different job titles and roles within organizations. There are three main types of accountants—public accountants, **management** accountants, and government accountants—all of which focus on different aspects of the profession. Internal and external auditors are also closely related.

Adapted from: (Miller, 2019)

Comprehension questions

1. According to the passage, who is an accountant?
2. What are three types of accountant conferring to the passage?
3. What does a certified public accountant (CPA) mean?
4. Explain the difference between “accountant” and “bookkeeper.”
5. State the roles and responsibilities of an account.

B. Vocabulary

Activity 3



Using dictionary find out the meaning of the following words and phrases as they bolded in the passage

Words and phrases	Meaning
1. Profession	
2. Budgets	
3. Responsibilities	
4. financial records.	
5. Bookkeeper	
6. transactions	
7. Requirements	
8. management	

6.1.2 Application activities

Activity 1



Read the passage bellow and complete the gaps with the following words

Requirements, professionals, duties, reports, operations, degrees, individuals, non-profits, background, professionals, public, duties

Accountants are financial _____1_____ who take charge of a series of accounts—either private or _____2_____. These accounts may be owned by either a corporation or _____3_____. As such, they may find work with corporations of different sizes—small to large—governments, different organizations like _____4_____ or they may set up their own private practice and work with individuals who enlist their services.

They perform multiple accounting _____5_____ which vary based on where they work. Accountants perform account analysis, review financial statements, documents, and other _____6_____ to ensure they are accurate, conduct routine and annual audits, review financial _____7_____ prepare tax returns, advice on areas that require more efficiencies and cost-savings, and provide risk analysis and forecasting.

An accountant's _____8_____ often depend on the type of educational _____9_____ and designation they receive. Most _____10_____ in the field possess bachelor's _____11_____ and—if employed by a corporation—may require certification to move up within the firm. Certification requirements vary, with some roles requiring additional educational _____12_____ above the bachelor's degree and successful completion of rigorous examinations. Accountants can have more than one designation.

Activity 2



Writing skills

In not more than 400 words discuss the advantages and disadvantages of being an accountant.

6.2 Describing ethics in accounting practices

6.2.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following passage, then answer the questions that follow

Accounting Ethics

Accounting Ethics is the basic requirement which is to be followed by the accountant while doing accounts of an entity. It is like guidelines that are to be followed and it has been set by the government authorized bodies.

The accountant should follow the accounting ethics to take precaution from any misuse of the financial statements. The accounting ethics are mandatorily to be followed by each and every accountant and if they fail to follow then it may attract financial punishments.

Accounting ethics began from the year 1494. The government used to form a body of persons to look after the same for the companies but it has become difficult for them to do so. Therefore, some private organizations were qualified to perform the task for the companies but under the wings of the government.

These private organizations are required to follow the norms and rules set by the government any new rule should be passed by the government officials to get enacted. In the United States of America, the accounting system has taken a reform by the year 1905.

The government started taking accounting bodies seriously and formed the Association of Government accountants. These accountants were learned and have a hold on the subject then after that Institute of Internal Auditors were formed.

The Institute of Internal Auditors was formed to check that the companies are maintaining proper books of accounts or not? The report was later published to the government. Therefore by these changes today we are getting a proper system of accounting designed.

Adapted from: (Jha, 2015)

A. Comprehension questions

1. According to the passage, what is Accounting Ethics?
2. When did Accounting ethics begin?
3. State the importance of Accounting ethics as mentioned in the passage.
4. Explain the reason why accounting ethics are mandatorily to be followed by each and every accountant.

B. Vocabulary

Activity 2



Match the following terms with their meaning

Words	Meaning
1. Expenses	a) Everything that a company owes to others, like loans and mortgages.
2. Revenue	b) An amount of money before taxes are deducted.
3. Cash Flow	c) money that you spend when you are doing your job, that your employer will pay back to you
4. Credit	d) Money coming in (inflows) and going out (outflows) of a company.
5. Debit	e) an entry that shows how much money a company receives
6. Assets	f) A list of all a company's employees and their salaries
7. Payroll	g) A person or organization that owns shares in a company
8. Shareholder	h) amount of money a company receives from the services or products it sells.
9. Gross	i) Everything a company owns, including cash, accounts receivable, property and goods.
10. Liabilities	j) An entry that shows what a company spends.

6.2.2 Application activities

Activity 1



Read the following sentences and complete the gaps with the following terms.

debit, credits, assets, net, liabilities, profit, capital, bookkeeper, financial statements, auditors

1. The companies _____ were easy to calculate, but it was difficult to quantify the value of the employees' expertise.

2. _____ are recorded on the right side of the balance sheet, while assets are listed on the left.
3. She recorded the purchase of the new laptops as an _____ entry.
4. She realized that the total debits didn't equal the total _____, so she had to check each entry all over again.
5. She couldn't tell me her _____ salary because she didn't know all the taxes she was paying; moreover, salaries are not transparent in her company.
6. In order to decide if the company was worth investing in, they wanted to look at the _____ it had been making over the previous year.
7. He couldn't start a business because he didn't have enough _____, so he decided to work as a freelancer for the time being.
8. The accountants were all busy working on the _____ as the company was planning to refinance its loans.
9. She was training to become an accountant, but in the meantime she had a part-time job as a _____.
10. When the _____ asked for additional information about the financial statements, our accountants complied without delay.

Activity 2



Writing skills

In not more than 300 word discuss the advantages of accounting ethics.

6.3 Fighting abuses

6.3.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the following passage, then answer the questions that follow

Child Abuse



When we were young, no one ever told us about our rights. Most children were badly beaten, denied food and education which every child should have. It didn't matter which offence you committed to be given such brutal and harsh punishments.

I remember the countless number of offences we were beaten for. One could be beaten for crying when you are beaten, they would beat you if you were punished and never cried. They would say you were a bad boy or a bad girl. You could be punished if you stood when elders were sitting; beaten for sitting when elders were standing. They would punish you if you ate with visitors. Refusing to eat with visitors would lead to being punished too. We were beaten for almost everything and nothing we did.

During those days, the child belonged to the community. Everyone in the community had the right to punish you. I remember one day as we came from school; I was in primary five, when boys drew a line across the road and challenged me with another boy that whoever crossed the line would be a "man". We stood on opposite sides and waited to see who would cross first. Because the other boy was older and bigger, he decided to cross first. No sooner had the fight begun than an old man we didn't know arrived. What he did to us I have not forgotten till now.

The worst part is that when I reached home, I found the news already received and sticks were waiting for me. Today as an adult, I feel sometimes I was punished unfairly yet did nothing to stop it. Now that you know your rights, knowledge is our strongest weapon. In the fight against child abuse, knowledge is our strongest weapon. The more you know about it, the more you can do to help those who have already been victimized and to prevent it from happening again.

You are encouraged to learn more about child abuse and the programmes in your community and to pass that information on to those around you, remind whoever wants to punish you that you have rights and they should be respected. This does not mean you misbehave. It is your responsibilities to fight for your rights as a child.

Comprehension questions

1. List at least three children's rights not respected in the passage.
2. According to the passage, which offences would children be beaten for?
3. State the cause that pushed the two boys in the story to fight?
4. Explain the consequences of their fighting?
5. What is your opinion of this community?

6.3.2 Application activity

Activity 1



Give a synonym and opposite of the words below

- a) committed
- b) punishments
- c) offences
- d) misbehave
- e) responsibilities

Activity 2



Writing skills

Write a speech you would give during community works in your society, sensitizing people about children's rights violations.

6.4 Language structure: Modal verbs and passive voice

6.4.1 Modal verbs: should, would, could, can, should, may, be able to

Modal verbs

Definition: A Modal verb is a type of auxiliary (helping) verb that is used to convey ideas like talking about ability, asking permission, making requests, talking about things which are desired and so on. This verb can never stand alone in the sentence. It is always with the main.

Examples:

1. You must do your homework every day.
2. We must remember our history to plan for the future.

Note: Must can be replaced by have to, or had to (past tense).

Uses of modal verbs

a) How to use the modal verb *can*

Can is used when talking about someone's skill or general abilities. It is also used to make offers, ask and give permission.

Examples:

1. Rodgers is patient and humble, he **can** adapt to any situation. (Ability)
2. If children's rights are recognized, a child **can** follow a career he likes. (Permission)
3. I **can** play for you a nice piece of music about children's rights if you like. (Offer)

b) How to use modal verb *should*

Should is used when giving a piece of advice, a recommendation or a suggestion.

Very often, **should** is used instead of must to make rules, orders or instructions sound more polite.

Examples:

1. If we are to live peacefully with others, we **should** avoid prejudices. (Advice, recommendation, suggestion).
2. We **should** experience a united community since people now respect each other's beliefs. (Likely situation).
3. As tolerance is encouraged in our communities, we **should** have a more peaceful generation in the future. (Prediction).

c) How to use modal verb *might* and *may*

Might is used to talk about possibilities in the present, past and future. It has the same meaning as may but **may** is used when one is a bit more sure, while **might** expresses some doubts. Therefore, "may" and "might" can be used:

i) To show possibility

Examples:

1. There **might** be life on Mars, we never know. (In this sentence, the degree of certainty is low)
2. There **may** be life on Mars. Since they found there water and microorganisms.

(In this sentence, the degree of certainty is a bit higher for water and microorganisms are signs of life)

ii) To ask for or give permission:

Examples:

1. You **may** go now.
2. You **may** come at eleven if you wish.

iii) To express polite offers, request or suggestions.

Examples:

1. **May** I borrow the car tomorrow?
2. **May** we come a bit later?

iv) How to use *be able to*

We use “**was/were able to**” to describe successful completion of a specific action or “**am/is/are able to**” for the ability that we have to do something now.

Examples:

1. ANC **was able to** fight against apartheid in South Africa.
2. Even though I am a woman, I **am able to** drive

Activity 1. Fill in the blanks with appropriate modal auxiliary verbs.

1. I _____ arrange the flowers for the bouquet. (may/can)
2. _____ I borrow this pen from you? (may/might)
3. The teacher _____ ask you to bring the homework. (might/can)
4. According to the weather forecast, it _____ snow heavily tomorrow. (may/shall)
5. Raj hasn't studied well. He _____ fail his exam. (might/shall)
6. You _____ follow the traffic rules. (may/must)
7. It _____ be difficult to live amidst war. (should/must)
8. My mother _____ cold me if I don't go back on time. (will/may)
9. We _____ take care of our parents. (ought to/ could)
10. I _____ visit the local grocery store soon. (shall/can)
11. You _____ be punctual. (should/ought)
12. One _____ repay all their debts. (must/ought to)
13. _____ you show me the road to the market? (could/might)
14. The child _____ be taken to hospital immediately. (must/might)
15. _____ you have hot chocolate? (shall/will)

Passive voice

What is a passive voice?

Passive voice is a form or set of forms of a verb in which the subject undergoes the action of the verb

e.g. 1. They were killed by thieves.

How do we make the passive?

The passive voice in English is composed of the following elements:

Subject	+	auxiliary verb be	+	main verb past participle	+	by	+	agent
---------	---	--------------------------	---	----------------------------------	---	-----------	---	-------

The auxiliary be is conjugated in all tenses. The main verb is always the past participle. The agent is the original “doer” of the action.

Look at some examples:

Subject	+ to be (conjugated)	+ past participle	+ rest of sentence
Simple present			
The house	is	Cleaned	every day.
Present continuous			
The house	is being	Cleaned	at the moment.
Simple past			
The house	was	Cleaned	yesterday.
Past continuous			
The house	was being	Cleaned	last week.
Present perfect			
The house	has been	Cleaned	since you left.
Past perfect			
The house	had been	Cleaned	before they arrived.
Future			
The house	will be	Cleaned	next week.
Future continuous			
The house	will be being	Cleaned	tomorrow.
Present conditional			
The house	would be	Cleaned	if they had visitors.

Subject	+ to be (conjugated)	+ past participle	+ rest of sentence
Past conditional			
The house	would have been	Cleaned	if it had been dirty.
Infinitive			
The house	must be	Cleaned	before we arrive.

Activity 1. Change the sentences to passive voice.

- The Browns have built the large house.
- A jellyfish stung her while she was swimming.
- They gave her a nice present.
- Jane is singing the new song.
- The storm destroyed the house.
- People spent a lot of Monday on the first shopping Saturday.
- How do you write that word?
- She watered the flowers every day.
- The headmaster called his parents to the office.
- Ben will direct the show.

6.6 End unit assessment

Activity 1



Look at the following sentences and choose the correct answer. Sometimes, there's more than one correct answer.

- They had to hire a(n) _____ because Jane was not qualified to produce all the documents for the audit in June.
A. auditor B. accountant C. bookkeeper
- The _____ is an important accounting document showing a company's assets, liabilities and the owner's equity.
A. cash flow statement B. balance sheet C. income statement.
- He was hoping to be able to raise enough _____ to set up his own business in five years' time.
A. assets B. capital C. equity
- As she was calculating the company's liabilities, she realized she forgot to include the _____.
A. accounts payable B. accounts receivable
- They wanted to resort to _____ in order to convince investors of their company's high profitability, but then they realized that the auditors that worked for the investors would see right through it.
A. bookkeeping B. accounting C. creative accounting

6. He had been trying to pass his exams in order to become a(n) _____, but in the end he gave up and decided to charge a higher fee for his bookkeeping services in order to make ends meet.
A. chartered accountant B. shareholder C. investor
7. The auditor was looking at the financial statements that the company presented him when he realized he was actually interested in a different _____. He then had to ask for a different set of financial statements.
A. income statement B. payroll C. accounting period
8. She was considering giving up working as an accountant for that company and becoming a self-employed freelancer because the _____ she had to pay was lower. She also had the expertise to file her own tax return, which was an additional advantage.
A. income tax B. Value Added Tax
9. The idea of becoming a shareholder seemed really bad now that the _____ was lower than in any other previous year.
A. share price B. return on investment
10. Their _____ was too high during the past few months, so they have been thinking of either not giving their employees any bonuses this year or investing less in advertising.
A. overhead B. appreciation C. depreciation

Activity 2



Fill in the blanks with an appropriate modal auxiliary verb.

1. _____ you mind posting this letter for me?
a) Could b) would c) should
2. _____ you lend me your bicycle?
a) Shall b) will c) may
3. You _____ not come to my door again.
a) Will b) shall c) would
4. You regret this.
a) Shall b) may c) can
5. What _____ we do now?
a) Will b) shall c) can
6. Parents _____ teach their children to be honest.
a) Shall b) should c) would
7. He _____ take rest if he is tired.
a) Would b) can c) shall

8. You _____ have told me before borrowing my car.
a) Would b) should c) might
9. The students asked if they _____ o home early.
a) Would b) could c) can
10. I _____ run faster when I was younger.
a) Would c) should b) could

Activity 3



Complete the sentences below with either passive or active voice where applicable.

1. It is not clear how many human rights (abuse) _____ 1 _____ by criminals.
2. It may be possible to tell whether a person (violate) _____ 2 _____ the rights of others after the criminal (investigate) _____ 3 _____
3. These days, many cyber-criminal (use) _____ 4 _____ the internet to disturb the privacy of others. This (do) _____ 5 _____ by hacking emails and websites and getting information or blocking them.
4. If you (tell) _____ 6 _____ that you have won money you did not compete for, know it is the first step to (rob) _____ 7 _____.
5. Sometimes money (steal) _____ 8 _____ from people's bank accounts using computers. If you (ask) _____ 9 _____ to give your account number to people you don't know, please don't do it.
6. Some people (deny) _____ 10 _____ their freedom of speech. They (tell) _____ 11 _____ to shut their mouths in case they try to report abuses.
7. Many human right abuses (not/report) _____ 12 _____. This is because people (not/inform) _____ 13 _____ about their rights.
8. In Rwanda, training is (give) _____ 14 _____ by many organisations and people (start) _____ 15 _____ to know how to protect their rights.

Activity 4



Writing skills

In not more 300 discuss the rules and responsibilities of an account.

7

UNIT

National assets

Key Unit Competence: To use language learnt in the context of national assets.



Introductory activity

Picture observation and interpretation



Fig. 1

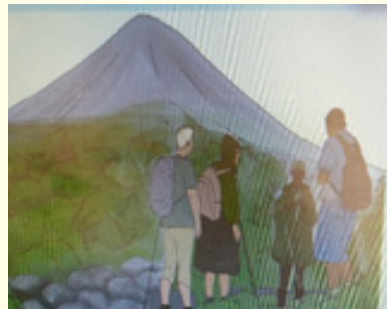


Fig. 2

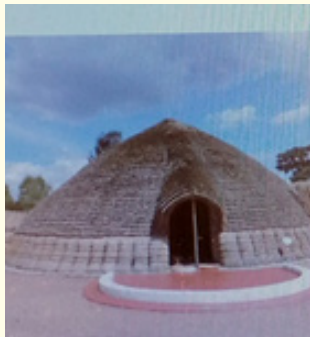


Fig. 3



Fig. 4

After observing the pictures, answer the following questions:

1. What do you understand by the term national assets?
2. Explain the reason why national assets should be taken care of?
3. What measures should be applied in order to protect and conserve national assets?
4. Examine their contribution to the development of the country?

7.1. Talking about national assets

7.1.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the passage below and answer the questions that follow:

All human activities that are designed and implemented for the economic growth of a country and the social needs may impact on the environment either directly or indirectly. However, in as much as human beings strive to achieve social development, environmental conservation should be observed. Economic development is associated with technological and industrial advancement. If people are not sensitive to the environment, so much can go wrong in matters of the environment while pursuing economic growth.

Some economic activities can be destructive to the environment even though they are income generating. For example, in commercial agriculture, farmers may have to use **fertilizers** and **pesticides** in order to have higher produce that maximises profits. The practice can lead to economic growth but at the same time the chemicals are likely to destroy the natural resources such as the soil and water.

Other human activities that can have **adverse** effects on the environment include: diversion of water courses, the extraction of minerals, emission of heat and gases into the atmosphere due to industrial processes, deforestation as a result of people using trees as raw materials to make commercial products and genetic **manipulation** of natural plants to have more produce at lower costs.

It is also important to note that environmental **degradation** can be quite costly to a country. The cost of land reclamation is high. These may involve **restoration** of green cover, cleaning up of **landfills** and protection of endangered species. The economic impact can also be in terms of loss of tourism industry. When the natural resources that serve as tourists' attraction sites are polluted and **diminished**, this impacts negatively on the tourism sector. When there are fewer tourists visiting a country, the revenue also goes down and as a result the socio-economic development of that country is affected.

Another way in which environmental protection is related to socio-economic development is that pollution can cause diseases on the population. Disease is an economic aspect in the society because it means **incurring** costs in medical procedures and **incapacitating** a part of the population since when people get sick, they are less productive.

Therefore, even as we **strive for** economic growth and social development, we should avoid over-exploitation of natural resources to avoid **depletion**. We should pursue development that encourages environmental sustainability.

Adapted from General studies and communication skills, senior 4, p. 105-107

A. Comprehension questions

1. Describe the extent to which economic activities can be destructive to the environment.
2. Identify other economic activities that can have negative effects on the environment.
3. Justify how environment degradation can be costly to the country.
4. Examine the negative impact of economic growth on the tourism industry.
5. Prove that environment protection is related to socio-economic development as shown in the sixth paragraph.

B. Vocabulary

Activity 2



Use a dictionary or a thesaurus to find out the meaning of the words in the table below.

Words	Meaning
1. Fertilizers	
2. Pesticides	
3. Produce	
4. Adverse	
5. Manipulation	
6. Restoration	
7. Landfills	
8. Diminished	
9. Incurring	
10. Incapacitating	
11. Depletion	

7.1.2 Application activities: Writing skills

Activity 1



Composition writing

Construct grammatically correct sentences with each of the above terms.

Activity 2



Summary writing

Summarize the above passage in not more than 80 words.

Activity 3



Composition writing

Conduct a survey on the impact that mining activities have on environment conservation.

7.2 Talking about the role of national assets

7.2.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the passage below and answer the questions that follow

Public places and assets include museums, national parks, forests, industries, genocide memorial sites, schools, public gardens, hospitals and police stations.

Public places and assets are very significant. For Example, they provide us with different services, generate income to us, and help us preserve our culture and aid in recreation.

It is through the natural resources like vegetation that we feed. The environment provides fresh air to humans, animals and plants. From our environment, we get rainwater that flows into our rivers, lakes, wetlands and swamps.

Buildings are constructed by funds obtained from the exploitation of various national resources. From the forests, we get firewood, charcoal and building materials. We also get natural gas from our environment. Let us preserve public places and assets by cleaning, employing people to take care of environment and the natural resources at their disposal.

Adapted from geography for Rwandan schools senior 4 student's book

A. Comprehension questions:

1. Which national assets are described in the above passage?
2. According to the passage discuss the importance of national assets to human being.

B. Vocabulary

Activity 2



Use a dictionary and thesaurus to look for the meanings of the words in the table below.

Words	Meaning
1. Wetlands	
2. Swamps	
3. Disposal	
4. Assets	
5. recreation	
6. Significant	
7. Rainwater	
8. Exploitation	

7.2.2 Application activities

Activity 1



Writing skills

In not more than 300 words write about the ways of preserving public places and assets.

7.3 Talking about problems related to national assets

7.3.1 Learning activities: Reading and text analysis

Activity 1



Reading comprehension

Read the passage below and answer the questions that follow

Volcanoes National Park

The Volcanoes National Park is located in the Northwestern region of Rwanda. The park is also known as the Volcanoes National Park. It is connected to the Virunga National Park in the Democratic Republic of Congo and Mgahinga gorilla national park Uganda. The establishment of Virunga National Park dates to 1925 under King Albert I of Belgium.

This was part of the first African national parks known as the Volcanoes National Park. The Volcanoes National Park is known for its mountain gorillas which are an endangered species. The Rwandan government has conserved

and protected this habitat to ensure that the population of these endangered animals increases. This has been achieved through intervention measures such as the mountain gorilla naming locally known as “Kwita-Izina.”

The Volcanoes National Park sits on five of the eight volcanoes. They are the Karisimbi, Bisoke, Muhabura, Gahinga and Sabyinyo Mountains. The mountains have rain and bamboo forests. The Volcanoes National Park is naturally endowed with tourist attractions that have placed it on the world map as the most well conserved and protected environment and homeland to the mountain gorillas. The park also has the forest giraffe, African elephants and buffaloes.

The park is threatened by poaching and encroachment from neighboring communities. Poachers from neighboring countries especially the Democratic Republic of Congo kill elephants for their ivory and kidnap the young mountain gorillas for trafficking.

The government together with other international partners has created a team of professional game rangers to ensure that poaching and other human related threats are minimized in the park. This park is the major source of foreign exchange in the country. It contributes the greatest percentage of the tourism earnings in Rwanda.

Adapted from geography for Rwandan schools senior 4 student's book p376.

A. Comprehension questions:

1. Where is Volcanoes National Park situated?
2. Mention some animals which are found in the Virunga national park.
3. Examine what is threatening the existence of the Volcanoes national park?
4. According to the passage, explain the reason why Virunga National Park is regarded as a national asset.

B. Vocabulary

Activity 2



Use a dictionary and thesaurus to find out the meanings of the words.

1. endangered
2. species
3. endowed
4. threatened
5. encroachment

7.3.2 Application activities

Activity 1



Fill in the gaps in the passage with appropriate words in the box below.

**Parks, all visit in which favourable on makes
through helps highest a number inhabited place
located covered when loved thing the source**

One good reason to _____1_____ Rwanda would be the numerous national _____2_____. They cover almost _____3_____ different types of geographical terrain _____4_____ the country. The Volcanoes National Park is a mountain range _____5_____ rises and is _____6_____ a volcanic mountain. Crowned with natural plants, _____7_____ it even one with _____8_____ number of tourists visiting it. There, _____9_____ of Gorillas, buffaloes and warthogs roam the forests.

Akagera National Park is _____10_____ in an entirely different terrain. It is found on the great plain, _____11_____ by a long stretch of grassland. It is _____12_____ by lions, antelopes, hyenas, etc.

Nyungwe forest is also a good _____13_____ to observe animals and plants _____14_____ one drives up the middle of the mountain, he/she would pass _____15_____ great natural jungles and mountain forests all the way up to the top. Being covered by giant plants _____16_____ this place to be _____17_____ by botanists.

One more _____18_____ about Nyungwe forest is the view of _____19_____ of the Nile deep down in the valley. The climate of the place is also _____20_____ for both humans and other creatures. Neighbouring this forest are tea plantations, which look so natural creating a very attractive environment.

Activity 2



Writing skills

Discuss the importance of Volcanoes National Park to the development of the country, don't exceed 300 words.

7.4. Language structure – Adverbs of frequency and determiners of quantity

7.4.1 Adverbs of frequency

What are adverbs of frequency?

We use adverbs of frequency to say **how often** we do things or how often things happen. These come in two types – **definite** and **indefinite**.

There are adverbs that describe definite frequency (we know exactly how often something happens) such as: **weekly/every week, daily/every day, or yearly/every year.**

For example:

1. John plays tennis **weekly**
2. I go to the shops **every day.**

Then there are adverbs that describe indefinite frequency (they give us an idea about frequency but don't tell us an exact time frame) such as: **always, usually, occasionally, or never.**

For example:

1. He **usually** sits at the front of the classroom.
2. I **never** listen to rock music.

Activity 1. Choose and fill in the appropriate adverb of frequency.

Always	usually	generally	normally	often
frequently	regularly	sometimes	occasionally	seldom
rarely	hardly ever	never		

- a) Ngabo practises soccer every day, so he _____ has time to watch television.
- b) There is no TV in Mutesi's home, but she _____ listens to the news on radio. She likes to know what is happening in the country.
- c) Ngabo _____ listens to the weather forecast to find out if it is going to rain the next day.
- d) Neza _____ watches television because she does her homework in the evenings.
- e) Ngabo _____ watches soccer on television when his favourite team plays.
- f) Neza _____ reads an English newspaper because she wants to improve her English.
- g) If it was not so expensive Ngabo would read a sports magazine _____.
- h) Neza likes to read fashion magazines, but she _____ has enough money to buy one.

- i) Mutesi _____ goes to the library to read the newspapers.
j) Neza goes with her because there are _____ some fashion magazines

7.4.2 Determiners of quantity

When we talk about quantity we use determiners of quantity such as few, little, many, much, lots of, a lot of.

We use these determiners with countable and uncountable nouns.

- Countable nouns: many, a lot of, lots of, few, a few, some, any
For example: Many trees are cut down. (trees: countable noun).
- Uncountable nouns: much, a lot of, lots of, little, a little, some
For example: A lot of pollution is taking place (pollution: uncountable noun).

The use of much, many, (a) little, (a) few, some, any – quantifiers

A lot of and Lots of

A lot of and **lots of** are used to express that there is a large quantity of something.

We use **a lot of** in positive sentences, negative sentences and questions. This expression can be used with countable or uncountable nouns.

1. There are **a lot of** dogs in the street. (Countable noun)
2. I have **a lot of** time to answer your questions. (Uncountable noun)
3. I saw **a lot of** people waiting in the queue. (Countable)
4. We did have **a lot of** fun, didn't we? (Uncountable)

We use **lots of** in positive and negative sentences, however it is more informal. It can be used with countable or uncountable nouns, and occasionally in questions.

1. We have **lots of** time to catch the plane, let's relax. (Uncountable noun)
2. There are **lots of** people in the queue today. (Countable)
3. Oh my, you have spent **lots of** money on clothes! (Uncountable)
4. I have **lots of** questions. (Countable)

She has **a lot of** money = She has **lots of** money.

Much and Many

Much and **Many** are used to express that there is a large quantity of something.

Much and **Many** are used in negative sentences and questions.

Many is used with countable nouns.

Much is used with uncountable nouns.

1. I don't have **many** CDs in my collection. (Countable noun)
2. They don't have **much** money to buy a present. (Uncountable noun)
3. How **many** brothers do you have? (Countable noun)
4. Is there **much** milk in the fridge? (Uncountable noun)

Note: we almost never use **Much** and **Many** in positive sentences, we almost always use **a lot of** or **lots of**.

For example:

1. I have **much** money. (Incorrect because the sentence is positive / affirmative)
2. I have **a lot of** money. (Correct)

With the word “**times**” we use **many times** more than **a lot of times / lots of times**. It sometimes means frequently or often.

Example:

1. That is my favourite book. I've read it **many times**.
2. Don't worry, I've done this **many times**.
3. We have stayed at this hotel **many times** over the years.

Few and Little

We use **a few** and **a little** to suggest a small quantity or not much of something.

A few is used with countable nouns (= some; not many)

A little is used with uncountable nouns (= some; not much)

There are only **a few** days left until Christmas. (Countable noun)

I have **a few** crazy friends. (Countable noun)

I would like **a little** milk for my coffee. (Uncountable noun)

While **Few** and **Little** usually have negative meanings, especially when used with very.

1. He is sad because he has **few** friends. (Countable noun)
2. There are **few** honest politicians. (Countable noun)
3. There is **little** hope of finding your wallet. (Uncountable noun)
4. They have very **little** knowledge about politics. (Uncountable noun)

SOME and ANY

As a general rule, we use ‘**some**’ for affirmative sentences, and ‘**any**’ for questions or negative sentences.

Usually, both ‘**some**’ and ‘**any**’ can only be used with countable plural nouns or uncountable nouns.

For example:

1. “I have some questions.”
2. “I don't have any questions.”
3. “Do you have any questions?”

Activity 1: Choose the correct alternative to complete the sentences below:

1. There are _____ envelopes on my desk. (much; some; any; a little)
2. There isn't _____ money in my pocket. (no; some; any of; any)
3. Have you got _____ good computer games? (any; any of; a lot; many of)
4. Do you like Madonna? Have you got _____ her records? (some; every of; any; all)
5. There isn't _____ time before our flight leaves. (much; many; some; no)
6. I've got _____ idea where Clever is. (none; none of; no; any)
7. Do you know _____ people living in England? (much; many; much of; many of)
8. You've had _____ interesting experiences. (any; a lot; much; a lot of)
9. Would you like _____ more milk? little; a little; few; a few)
10. _____ my friends want to see the concert. (No; Any of; None; None of)

7.5 End unit assessment

Activity 1



Reading comprehension

Read the passage below and answer the questions that follow

The exploitation of natural resources in Rwanda

All of us, particularly the rural population, rely heavily on the natural resources of the country for our livelihood. **Conservation** is not a pie-in-the-sky ideology.

Exploitation can have a positive and a negative meaning. When we use our natural resources, we need to do so sustainably. We cannot reduce and destroy them. For example, we need factories to create jobs. However, if factories pollute our air and water, we are solving one problem, but creating another. Industries should find ways to deal with the **pollution** from manufacturing processes. They are sometimes reluctant to do this, because it means extra expenditure.

The rapidly-increasing population is placing additional strain on our resources. Every year we need more water, more land to be cultivated and more fuel for cooking. We also need more food to feed the people and animals and more jobs. We can only satisfy these needs if we use our resources in a **sustainable** way.

We must not pollute our water sources. We can prevent **sewage** pollution by building latrines far away from water sources. We need to maintain efficient sewerage works in the cities. Fertilizers on farms should be used with care so that they do not pollute water sources. We should cultivate land so that it does not cause erosion. This will prevent soil and fertilizer from being washed away and polluting the rivers.

Trees are cut down to provide fuel for cooking, charcoal and more land. Trees are the 'lungs' of the earth, absorbing carbon dioxide and releasing oxygen. Their roots also lock moisture in the soil. Without trees, we will experience erosion and a build-up of carbon dioxide. When trees are cut down, they must be replaced. But trees take a long time to grow. We must control the removal of trees to prevent deforestation.

A. Comprehension questions

1. With examples explain the importance of forests.
2. Why do you think it is important to prevent the pollution of our water?
3. How can the pollution of water by sewage be prevented in the cities?
4. What does the author mean by trees being the 'lungs' of the earth?
5. Explain the reason why do people cut down trees?
6. How can deforestation be prevented?

B. Vocabulary

Activity 2



Use dictionary and find out the meaning of the following words

1. Conservation
2. Ideology
3. Exploitation
4. Pollution
5. Sustainable
6. Sewage

Activity 3



Choose the correct option to complete the sentences below.

1. We haven't got _____ petrol. We need to stop and get some.
a) much b) many c) little
2. We had _____ rain last autumn.
a) lot of b) much c) many
3. There was _____ food in the fridge. It was nearly empty.
a) little b) a little c) few

Choose the correct option to complete the sentences below.

4. You travel a lot. Have you been to _____ countries?
a) much b) many c) few
5. It costs _____ money to give your children a good education.
a) much b) many c) a lot of
6. There was _____ space for all the people who came.
a) very little b) very few c) many
7. "Have you got any coins for the vending machine?" "Yes, I have _____"
a) a little b) a few c) few
8. There's _____ of sun cream in the bottle.
a) a bit b) a little c) a few
9. We need to go to the greengrocer's. There are _____ potatoes left.
a) few b) a few c) a little
10. There was _____ traffic so we arrived very early.
a) a little b) a few c) little

Activity 4



Choose the correct option to complete the sentences below.

Make grammatically correct sentences using the following terms and phrases.

- a) Natural resources
- b) Poachers
- c) charcoal burning
- d) farming
- e) national assets
- f) Land management
- g) Deforestation
- h) National museums
- i) Encroachment
- j) National parks

8 UNIT

Media and business

Key Unit Competence: To use language learnt in the context of media and business.



Introductory activity

Picture observation and interpretation



Fig. 1



Fig. 2

After interpreting these pictures, do the following activity:

1. What is the role of media in business advertisement?
2. Discuss the advantages of advertising your business on media.

8.1 Describing words and expressions used in media and business

8.1.1 Learning activities: Reading and text analysis.

Activity 1



Read the passage below and answer the questions that follow

The Role of Social Media in Businesses

Social media has become an increasingly powerful tool over the last number of years due to rapidly evolving technology. Social media is used daily among consumers, clients, and businesses to communicate brand messages, share stories, promote products, entertain, and more. There are a number of

positive and negative effects of social media within businesses. Thus can lead to various pros and cons as social media is such a powerful platform. The role of social media has become extremely influential over recent years as the average adult spends approximately two hours and forty minutes on social media daily, which is increasing every year. Hence, it is crucial for businesses to take full advantage of this power and use it to the best of their ability for a positive outcome. From reading various journal articles on the effects of social media in businesses it is evident that it has positive and negative effects. Businesses and firms often face internal and external pressures to adopt social media presence which can result in various outcomes. Negative effects can be seen through the power of web, social media backlashes, misuse of metrics, and when viral content goes wrong which can cause risks for a business. On the other hand, positive effects can be seen through the growth of company's profits by enhancing customer relationships. Also through the use of celebrities to influence consumers and to essentially grow a larger consumer base. Businesses and companies can also have a large impact on customers sharing their corporate social responsibilities via social media.

Social media has a large role to play within firms which can be critical to the impact of their business. These roles include providing information to consumers, connecting with stakeholders, heightening communication flow, creating hype about products, growing a larger audience base, expanding out beyond competitors, and thus generating sales. Through the rise of social media, consumers have become increasingly dependent on one another to value peer judgements and reviews on products more so than firm promotions which is an indication of a shift in persuasive power. Social media has shifted from one-way communication of direct marketing, e-mails, television, and radio to a two-way model of communication where consumers can interact and engage with businesses via social media. There are four main factors that should be taken into consideration when deciding to integrate social media into their business. These include determining what social media platform would best work with their business, determining the potential benefits from the use of social media, how the use of social media will differentiate them from competitors, and determining the impact of their marketing efforts.

On the other hand, negative effects of social media include conflicting feedback or engagement from consumers, the pressure of constantly having to keep updated and up to speed against competitors, and errors or distasteful events within a company that can face backlash. The way in which consumers interact and share information with one another has evolved rapidly in recent years through the combined use of blogs, forums, social networking sites, and podcasts.

Social media has seen a dramatic shift in power away from the firm and towards consumers and communities. When we think of social media content that has gone viral often comical, entertaining, and interesting images come to mind. However, this is not always the case and companies can often find

themselves in difficulty when a negative post, story, or video goes viral which can impact their business.

Marketers need to listen and learn, take the right tone and actions when engaging with consumers. Consumers build up trust and bonds with products and companies through loyalty and communities and feel betrayed when businesses have faulty products, services, or cover-ups.

Adapted from: (Businesses, 2021)

Comprehension questions

Answer the following questions.

1. Talk about the negative effects of social media on business
2. Explain the positive effects of social media in businesses
3. Discuss the role of social media within firms.
4. Discuss the four factors that should be taken into consideration when deciding to integrate social media into the business.

8.1.2 Application activities: Vocabulary and composition writing

A. Vocabulary

Activity 1



Give the meaning of the following words and expressions as used in the above passage

1. pros and cons
2. platform
3. competitors
4. blogs
5. forums
6. firms

B. Sentence construction

Activity 2



Construct different sentences by using the words in number 1-6.

Activity 3



Write 250-300 words composition on the positive effects of social media in businesses.

8.2 Talking about advertisement in media

8.2.1 Learning activities: Reading and text analysis

Activity 2



Reading comprehension

Read the following passage and answer the questions related to it.

Social Media Advertising Tips to Master Your Small Business's Strategy

Social media entices many small business owners with the dream of the next big viral campaign. The reality of organic traffic on social media is tricky to earn, and going viral is next to impossible to predict.

These days, nearly every business is on social media, and it isn't hard to spot an ad on all social media platforms within a few seconds. Impressions on advertisements have gone up 20% each year for several years in a row. Despite this, the click-through rate of advertisements has decreased each year since 2018.

That data shows that the competition for attention on social media is fiercer than ever. Advertising on social media offers several major benefits. It boosts brand awareness, increases traffic, and offers insight into your current and potential customers.

Due to these benefits, social media advertising is cost-effective. You need to understand what you want out of your social media strategy before it can be effective. When you create an advertisement campaign on a social media platform, you'll often need to choose your advertising objective.

Setting goals is an important aspect that determines a timeline for them. That's where a social media calendar comes in. Posting new content regularly keeps your audience engaged and improves your organic reach. Determine a posting schedule, and stick to it.

A useful social media advertising tip is to use a social media automation tool like Social Pilot to schedule your posts ahead of time. Today's social media trends rely on being relatable. To understand what your audience relates to, you'll need to gather data. Social media should feel authentic but have concrete research.

You can start with information from your website via Google Analytics. Take notice of when your audience is most active, the posts they engage with, and their demographics. Facebook, Twitter, and Instagram’s integrated tools can also be a valuable source of data. You will need a business account to gain access to raw information about your engagement.

One social media advertising tip for gathering data is to use a social media analytics tool like Hoot suite. These tools can simplify manage your social media account by monitoring your brand’s engagement, clicks, and reach. A quick social media advertising tip for your profile is to create a business hashtag and include it in your bio so customers can find content relevant to your brand.

Finally, Social media advertising is an important digital marketing strategy for every business, no matter the size or industry. With these social media advertising tips, you can leverage your social presence.

Adapted from: (Thomas, 2021)

A. Comprehension questions

Answer the following questions.

1. Discuss the reality of organic traffic on social media.
2. Advertising on social media offers several major benefits. Explain them
3. Posting new content regularly keeps your audience engaged and improves your organic reach. Discuss this with reference to the text
4. What can a business hashtag help you?

8.2.2 Application activities: Vocabulary and debate

A. Vocabulary

Activity 1



Match the following words in A with their correct meaning in B:

A	B
1. digital marketing	a) the ratio of a company’s loan capital (debt) to the value of its ordinary shares (equity); gearing.
2. viral campaign	b) a combining form meaning “life” occurring in loanwords from Greek (biography)
3. organic traffic	c) a set of information that was delivered from a certain data entity to the data provider and hasn’t been processed yet by machine nor human.

A	B
4. an ad	d) a bank account that's used only for business transactions rather than personal finances.
5. impression	e) statistics that describe populations and their characteristics
6. fierce	f) an easy-to-use social media marketing tool that helps professionals, teams, and businesses automate their social media management.
7. automation tool	g) applications designed to verify function and/or non-functional requirements via automated test scripts.
8. social pilot	h) having or displaying an intense or ferocious aggressiveness.
9. demographics	i) an idea, feeling, or opinion about something or someone, especially one formed without conscious thought or on the basis of little evidence.
10. business account	j) A paid feature that lets you choose a goal—video views, website visits or new followers—and promote your video content.
11. raw information	k) visitors that land on your website from unpaid sources, aka essentially free traffic. Organic sources here include search engines
12. bio	l) It is when someone creates video or visual content that resonates with their target audience.
13. leverage	m) Digital marketing is the component of marketing that uses the Internet and online based digital technologies such as desktop computers, mobile phones and other digital media and platforms to promote products and services.

Activity 2



Debate on the following motion:

“Advertising on media have more harm than good”.

8.3 Language structure

8.3.1 Reported speech

Reported speech is when we tell someone what another person said. To do this, we can use direct speech or indirect speech.

Look at these examples to see how we can tell someone what another person said.

Direct speech: 'I love the Toy Story films,' she said.

Indirect speech: She said she loved the Toy Story films.

Direct speech: 'I worked as a waiter before becoming a chef,' he said.

Indirect speech: He said he'd worked as a waiter before becoming a chef.

Direct speech: 'I'll phone you tomorrow,' he said.

Indirect speech: He said he'd phone me the next day.

Direct speech: 'I work in a bank,' said Daniel.

Indirect speech: Daniel said that he worked in a bank.

In indirect speech, we often use a tense which is 'further back' in the past (e.g. worked) than the tense originally used (e.g. work). This is called 'backshift'. We may also need to change other words that were used, for example pronouns.

Present simple, present continuous and present perfect

When we backshift, present simple changes to past simple, present continuous changes to past continuous and present perfect changes to past perfect.

Example:

Direct speech: 'I travel a lot in my job.'

Indirect speech: Jamila said that she travelled a lot in her job.

Direct speech: 'The baby's sleeping!'

Indirect speech: He told me the baby was sleeping.

Direct speech: 'I've hurt my leg.'

Indirect speech: She said she'd hurt her leg.

Past simple and past continuous

When we backshift, past simple usually changes to past perfect simple, and past continuous usually changes to past perfect continuous.

Examples:

Direct speech: 'We lived in China for five years.'

Indirect speech: She told me they'd lived in China for five years.

Direct speech: 'It was raining all day.'

Indirect speech: He told me it had been raining all day.

Past perfect

The past perfect doesn't change.

Direct speech: 'I'd tried everything without success, but this new medicine is great.'

Indirect speech: He said he'd tried everything without success, but the new medicine was great.

Pronouns, demonstratives and adverbs of time and place

Pronouns also usually change in indirect speech.

Direct speech: 'I enjoy working in my garden,' said Bob.

Indirect speech: Bob said that he enjoyed working in his garden.

Direct speech: 'We played tennis for our school,' said Elina.

Indirect speech: Elina told me they'd played tennis for their school.

However, if you are the person or one of the people who spoke, then the pronouns don't change.

Direct speech: 'I'm working on my thesis,' I said.

Indirect speech: I told her that I was working on my thesis.

Direct speech: 'We want our jobs back!' we said.

Indirect speech: We said that we wanted our jobs back.

We also change demonstratives and adverbs of time and place if they are no longer accurate.

Direct speech: 'This is my house.'

Indirect speech: He said this was his house. [You are currently in front of the house.]

Indirect speech: He said that was his house. [You are not currently in front of the house.]

Direct speech: 'We like it here.'

Indirect speech: She told me they like it here. [You are currently in the place they like.]

Indirect speech: She told me they like it there. [You are not in the place they like.]

Direct speech: 'I'm planning to do it today.'

Indirect speech: She told me she's planning to do it today. [It is currently still the same day.]

Indirect speech: She told me she was planning to do it that day. [It is not the same day anymore.]

In the same way, *these* changes to *those*, *now* changes to *then*, *yesterday* changes to *the day before*, *tomorrow* changes to *the next/following day* and *ago* changes to *before*.

Rules

Direct Speech	Indirect Speech
Present simple (Subject +V1st + Object)	Past simple (Subject +V2 + Object)
Present continuous (Subject +is/am/ are+V1 +ing+Object)	Past Continuous (Subject +was/ were+V1+ing+ Object)
Present perfect (Subject + has/ have+V3+Object)	Past perfect (Subject+had+V3+Object)

Below, we are sharing the rules to make changes from Direct to Indirect speech. The changes of Direct and Indirect speech depend on some factors like modals, reporting verb, place, time, tense, pronoun etc. You can check the complete information of changes in Direct and Indirect speech.

Direct speech	Indirect speech
can	could
may	might
must	Had to/would have to
should	should
might	might
could	could
would	would
Ought to	Ought to

Changes in Place and Time

Direct speech	Indirect speech
now	Then
here	There
today	That day
tomorrow	The next day
Last week	The previous week
this	That
tonight	That night
ago	Before
thus	So
come	Go
next	Following

Words are changed in an Indirect Speech to replace nearness from distance.

Changes as per Reporting Verb

According to the reporting verb, changes are made in the direct sentence or the sentence in inverted commas.

- If the reporting verb is in the past tense, then the direct sentence is changed in its past tense.
- The tense of direct speech remains unchanged when the reporting verb is in the present or future tense.
- If the direct sentence contains the universal truth, then it remains unchanged in the Indirect Speech.

Activity 1

Change the following direct speeches into indirect speeches.

1. Gavin said, "He is young."
2. Akeza says, "I am pretty."
3. Richard will say, "I am tall."
4. They said, "The sun rises in the east."

Activity 2

1. Lydia said, "What is Herena doing?"
2. Eddie said, "Will she come for lunch?"
3. The boy asked, "Where do you stay?"
4. Elizabeth said, "I am a good girl."
5. I told them, "You have finished your work."
6. He said, "She is in Kigali."

8.3.2 Passive voice

A passive voice construction is a grammatical voice construction that is found in many languages. In a clause with passive voice, the grammatical subject expresses the theme or patient of the main verb – that is, the person or thing that undergoes the action or has its state changed.

What is active voice, what is passive voice, and what are their different functions?

In the active voice, the subject is performing an action:

Example: The dog chases the ball.

Notice how the subject, dog, is performing the action, chase, on the target of the action, ball. This is a simple, direct example of the active voice.

In the passive voice, the action's target, ball, is positioned first as the focus of the sentence. The sentence gets flipped, and the subject is now being acted upon by the verb. In other words, the subject is passive:

Example: The ball is being chased by the dog.

Active and passive are the two grammatical voices in English. Neither is inherently better than the other, but each is suited to certain types of writing. There's a reason why news anchors sound detached from the stories they're reporting

Active voice

In the active voice, the sentence's subject performs the action. Here are two examples of sentences in the active voice:

1. Joy likes swimming.
2. She loves reading novels.

No matter what verb you use, structuring your sentence so the subject performs the verb is writing in the active voice.

The active voice has a direct, clear tone. Use it when you want the reader to focus on the subject of your sentence and the action it is doing rather than on the action's target.

In the active voice, the sentence's subject performs the action on the action's target. In the passive voice, the target of the action is the main focus, and the verb acts upon the subject.

Passive voice

In the passive voice, the action's target is the focus, and the verb acts upon the subject. Or, to put it in the passive voice, the subject is acted upon by the verb. Every sentence in the passive voice contains two verbs:

- A conjugated form of "to be"
- The main verb's past participle

To change a sentence from active to passive voice, do the following:

- Move the active sentence's direct object into the sentence's subject slot.
- Place the active sentence's subject into a phrase beginning with the preposition by.
- Add a form of the auxiliary verb be to the main verb and change the main verb's form.

Active and Passive Voice Examples

Active Voice Examples	Passive Voice Examples
Muhoza sings a song	A song is sung by Muhoza
Sister reads a book	A book is read by Sister
He writes a letter	A letter is written by him
She plays basketball	Basketball is played by her
He sells books	Books are sold by him
I have made some tea	Tea has been made by me

Rules

Present Simple Tense

Active Voice	Passive Voice (Auxiliary Verb – is/am/are)	Example
Subject + V1+s/es+ object	Object+ is/am/are+ V3+ by + subject	Active: He writes an essay
Subject + Do/does+ not + V1 + Object	Object + is/am/are+ not + V3+ by Subject	Passive: An essay is written by him
Does+ Subject+ V1+Object	Is/am/are + Object+ V3+ by subject	

Present Continuous Tense

Active Voice	Passive Voice (Auxiliary Verb- is/am/are + being)	Example
Subject + is/am/are+ v1+ ing + object	Object+ is/am/are+ being+ V3+ by + subject	Active: Sam is playing guitar
Subject + is/am/are+ not+ v1+ ing+ object	Object + is/am/are+ not + being+V3+ by Subject	Passive: The guitar is played by Sam
Is/am/are+ subject+v1+ing + object	Is/am/are + Object+ V3+ by subject	

Present Perfect Tense

Active Voice	Passive Voice (Auxiliary Verb- has/have +been)	Example
Subject + has/have+ v3+ object	Object+ has/have+ been+ V3+ by + subject	Active: Ratifa created this masterpiece
Subject + has/have+ not+ v3+ object	Object + has/have+ not + been+V3+ by Subject	Passive: The masterpiece is created by Ratifa
Has/have+ subject+ v3 + object	Has/Have + Object+ been+V3+ by subject	

Past Simple Tense

Active Voice	Passive Voice (Auxiliary Verb- was/were)	Example
Subject + V2+ object	Object+ had+been +V3+ by + subject	Active: Hanna won the match
Subject +had+ not+v3+ object	Object + had+ not +been+V3+ by Subject	Passive: The match had been won by Hanna
Had+ Subject + V3+ object	Had + Object+ been+v3+ by+ subject	

Future Simple Tense

Active Voice	Passive Voice (Auxiliary Verb- will+ be)	Example
Subject + will+ v1+ object	Object+ will+ be +V3+ by + subject	Active: Emmanuel will write a letter
Subject +will + not+ V1+object	Object + will+ not +be+V3+ by Subject	Passive: A letter will be written by Emmanuel
Will+ Subject + V1+ object	Will + Object+ be +v3+ by+ subject	

Future Perfect Tense

Active voice	Passive voice	Example
Subject + will+ have +v3+ object.	Object+ will+ have+ been +V3+ by + subject	Active: Rwanda will have won the match
Subject + will+ have +not+v3+ object.	Object + will+ have +not+been+v3+ subject	Passive: The match will have won by Rwanda
Will+ Subject+have+v3+ object	Will + object+have+been+v3+by +subject	

Noun and Pronoun for Active and Passive

Active Voice Pronoun	Passive Voice Pronoun
I	me
we	us
he	him
she	her
they	them
you	you
It	it

Activity 1: Convert these passive voice sentences into the active voice:

1. Alana's toes were crushed by the garage door.
2. The passive voice has likely been heard of by you.
3. Rebeca's favorite spot in the lecture hall had been taken by the time she got to class.
4. When the passive voice is overused, you often end up with flat writing.

Activity 2: Complete the following sentences using appropriate active or passive verbs forms from the given options.

1. The problem _____ to the children (explained/was explained)
2. Those pyramids _____ Around 400 A.D. (built/were built)
3. All the trouble _____ By your mother. (has caused/was caused)
4. The visitors _____ (were shown/ have shown) a collection of old manuscripts.
5. I _____ him ten thousand franks last year (lend/lent/was lent)
6. She _____ of spiders. (frightened/is frightened)
7. That picture _____ by my grandmother (painted/was painted)
8. I _____ by his attitude (shocked/have shocked/was shocked)
9. Excuse me. The house _____ (is painting/is being painted/has painted)
10. I knew why I _____ (had chosen/had been chosen)

Activity 3: Change the following sentences into the passive voice.

1. They elected him chairman.
2. The children laughed at the beggar.
3. The guard caught the thief.
4. The soldiers attacked the enemy barracks.
5. The cat drank all the milk.
6. The old man takes snuff.
7. Somebody hit the dog with a kick.
8. I will order the carriage.
9. One may accomplish anything with a little effort.
10. A thunderstorm often turns milk sour.

8.4 End unit assessment

Activity 1



Go through the sentences given below and identify the voice used.

1. Shreya Ghoshal sings beautiful songs.
2. The Sun sets in the West.
3. The boy was being beaten by his teacher.
4. Bucky is helped by Steve.
5. The carpenter is building the desk.
6. The woodcutter cut down the tree.
7. The man dropped his axe into the river.
8. The bird was shot by the naughty boy.
9. The bag was found by me.

10. Natasha lost the money.
11. The farmer will plough the field.
12. The work will be finished by the workers in a day.
13. The enemy has entered the war zone.
14. Who sang the song?
15. The children teased the animals.

Activity 2



Fill in the gaps with the correct form of passive voice

It was said that a certain man was very good in the whole village. Many good things _____ 1 _____ (say) about him, but the most interesting is that when he died, he _____ 2 _____ (mourn) by all creatures including animals. His body _____ 3 _____ (carry) by Gorillas, the wreaths _____ 4 _____ (fly) by birds and flowers _____ 5 _____ (offer) to perfume the atmosphere. After burying him, his spirit _____ 6 _____ (see) playing with babies. Elders _____ 7 _____ (scare) by this beautiful yet terrifying image. Food _____ 8 _____ (leave) by women cooking, doors _____ 9 _____ (tight/close) and windows _____ 10 _____ (hear) banging. A soft voice _____ 11 _____ (hear) coming from the spirit saying. I _____ 12 _____ (treat) well by all of you, no one _____ 13 _____ (harm) by this peaceful spirit. On hearing this, every one _____ 14 _____ (excite) and wanted to see for themselves but the spirit _____ 15 _____ (take) by the soft wind. Their eyes _____ 15 _____ (fill) with tears of both joy and sadness. This is the last time he _____ 16 _____ (see) in the neighbourhood.

Activity 3



Writing skills

In not more than 300 words, discuss the advantages and disadvantages of using media in business.

References

Books

1. Musinguzi M. et Al. (2016). *General studies and communication skills*, Longhorn Publishers
2. Robert Ramsey. (1987). *The Languages of China*. Princeton: University Press
3. Ashley Crossman. (2018). *Customs: Their Importance in Society*.
4. Rwanda Education Board. (2019). *English language book for secondary schools. Senior 6*. Kigali: REB
5. Rwanda Education Board. (2019). *Economics for Rwanda secondary Schools, book five*. Kigali: REB
6. Raymond Murphy. (2019). *English Grammar In Use*. Cambridge University Press

Electronic sources

1. Albert Einstein, A. L.-Z. (2019). *Ethical Behavior Quotes*. Retrieved January 22, 2023, from Ethical Behavior Quotes: <https://www.azquotes.com/quotes/topics/ethical-behavior.html>
2. Austen, H. (2018). *EF Education First Group*. Retrieved January 20, 2023, from Describe your daily routine: <https://englishlive.ef.com/blog/english-in-the-real-world/useful-english-phrases-describe-daily-routine/>
3. Businesses, T. R. (2021, October 03). *Edubirdie*. Retrieved February 01, 2023, from <https://edubirdie.com/examples/the-role-of-social-media-in-businesses/>.
4. Cram. (2023). *The Importance Of Happiness In Beloved Communities*. Retrieved January 20, 2023, from Cram: <https://www.cram.com/essay/The-Importance-Of-Happiness-In-Beloved-Communities/FC6UVAYXT#:~:text=When%20in%20a%20good%20mood,what%20everyone%20should%20strive%20for.>
5. EnglishClub. (1997). *EnglishClub*. Retrieved January 25, 2023, from What are Phrasal Verbs: <https://www.englishclub.com/grammar/phrasal-verbs.htm>
6. Jha, M. (2015). *EDUCBA*. Retrieved January 27, 2023, from Accounting Ethics: <https://www.educba.com/accounting-ethics/>
7. Job Hunting. (2021, August 10). *Job Hunting*. Retrieved January 22, 2023, from Job Hunting: <https://www.studymode.com/essays/Job-Hunting-65050531.html>
8. Kishen. (2021, April 3). *NCERT Books*. Retrieved January 24, 2023, from Conversation Between Shopkeeper/ Salesman and Customer: <https://www.ncertbooks.guru/conversation-between-shopkeeper-salesman-and-customer/>

9. Mandal, M. (2022, July 27). *IELTS Exam*. Retrieved January 25, 2022, from Business and Money IELTS Essay Samples: <https://www.upgradabroad.com/exam/ielts/business-and-money-ielts-essay>
10. Miller, K. (2019, November 27). *Northeastern University*. Retrieved January 27, 2023, from What Does an Accountant Do: <https://www.northeastern.edu/bachelors-completion/news/what-does-an-accountant-do/>
11. Mondal, P. (2012, 12). *Essay on Community*. Retrieved January 20, 2023, from Essay on Community: <https://www.yourarticlelibrary.com/essay/community-essay-on-community-737-words-sociology/6236#:~:text=Community%20is%20another%20fundamental%20concept,his%20fellows%20in%20a%20group>.
12. Thomas, M. (2021, October 01). *Social Media Advertising Tips To Master Your Small Business's Strategy*. Retrieved February 02, 2023, from <https://www.bluehost.com/blog/social-media-advertising-tips/>.
13. Writers, E. (2023). *EssaysWriters.com*. Retrieved January 29, 2023, from <https://essayswriters.com/essays/Exploratory/cross-cultural-exchange.html>.