



# Special

(SPECIFIC PURPOSES ENGLISH IN COMPREHENSIVE MATERIALS)

## for Accounting 1

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Program Studi Akuntansi D-III  
Politeknik LPP Yogyakarta

2022

# SPECIAL (SPECIFIC PURPOSIVE ENGLISH IN COMPREHENSIVE MATERIALS) FOR ACCOUNTING 1

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**Akuntansi D-III**

**Politeknik LPP Yogyakarta**

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# SPECIAL (Specific Purposive English in Comprehensive Materials) for Accounting 1

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## PREFACE

It is my honour to serve all the bright readers with English materials compiled in this book.

So, I would like to thank these people who also take their big roles in this book birth:

1. My little family: my husband and my little champ, Atta
2. All of my colleagues in my institution, Politeknik LPP Yogyakarta

I hope you, the great readers, can enjoy reading the book and get insight to enhance your English skills. Please feel free to contact me at [arini@polteklpp.ac.id](mailto:arini@polteklpp.ac.id) to drop comments or enhancement about this book.

**Arini Sabrina, M.Pd.**

## SYNOPSIS

This book, entitled *Special for Accounting 1* is made specifically for accounting students. All of the materials inside are prepared for the bullets to enhance English skills in basic level. All four skills become the base of material compilation in order that the students grasp the complete English learning. Besides, this book is also completed with explanations, examples, and tasks which are targeted to explore the students' critical thinking skills on the higher level, especially on accounting.

# FORMAL INTRODUCTION

## Starter

*How do you introduce yourself?*

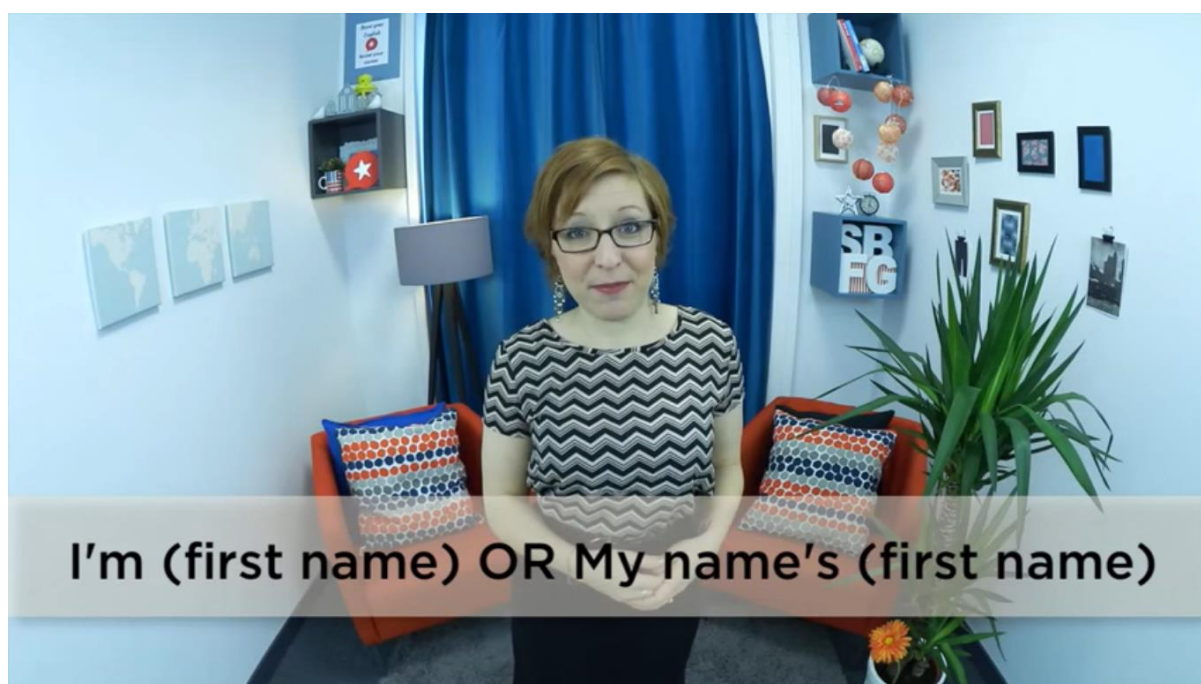
*Do you have different ways in having formal and informal introduction?*

*What are DOs and DON'Ts in formal introduction?*

*What should we say to introduce ourselves in a formal meeting?*

## Main Course

To start the materials, let's watch the video at <https://s.id/INTRODUCTION>



Taken from <https://www.youtube.com/watch?v=EB4QddNdUR4>

Unlike informal one, formal introduction is a simple but tricky moment that we usually do in some important occasions. If we do it well, everything will run smoothly. On the contrary, if we break some 'formality' rules, disasters might come to ruin our guests' impressions of us.

In informal introduction, we might simply say the name only preceded with 'Hi!'. But, there are other things that you should add in the formal one. Thus, there are some tips that you can do to enhance your great introduction formally:

- Welcome everyone.
- Make sure that you look at everyone with a smiling and honoring face.
- Start your short and compact introduction.
- Mention full and nick names.
- Mention what company you represent.
- Mention your position in your company.

There are some expressions that can be used in formal introduction, especially in a meeting:

- *Good morning. Let me introduce myself. My name is Anggara Bayu. You can call me Bayu. It is an honour to meet you here.*
- *Welcome to [name of company or event]. My name is [name] and I am the [job title or background information].*
- *Thank you for coming today. I'm [name] and I'm looking forward to talking with you today about [your topic].*
- *Good morning/afternoon ladies and gentlemen. I'd like to quickly introduce myself. I am [name] from [company or position].*
- *On behalf of [name of company], I'd like to welcome you today. For those of you who don't already know me, my name is [name] and I am [job title or background].*
- *Hello everybody, and thanks for joining. I'm Atta Pradika, project manager at Trainea, and I'll be chairing the meeting today.*
- *Hello, my name's Sarah Syifa. I'm the project manager for the Indonesia team. That means I coordinate our teams in the Padang, Jakarta, and Makassar sites. I've been working at Well Office since 2008 and I've been project manager since 2014.*

From the expressions above, there are some points that can be broken down:

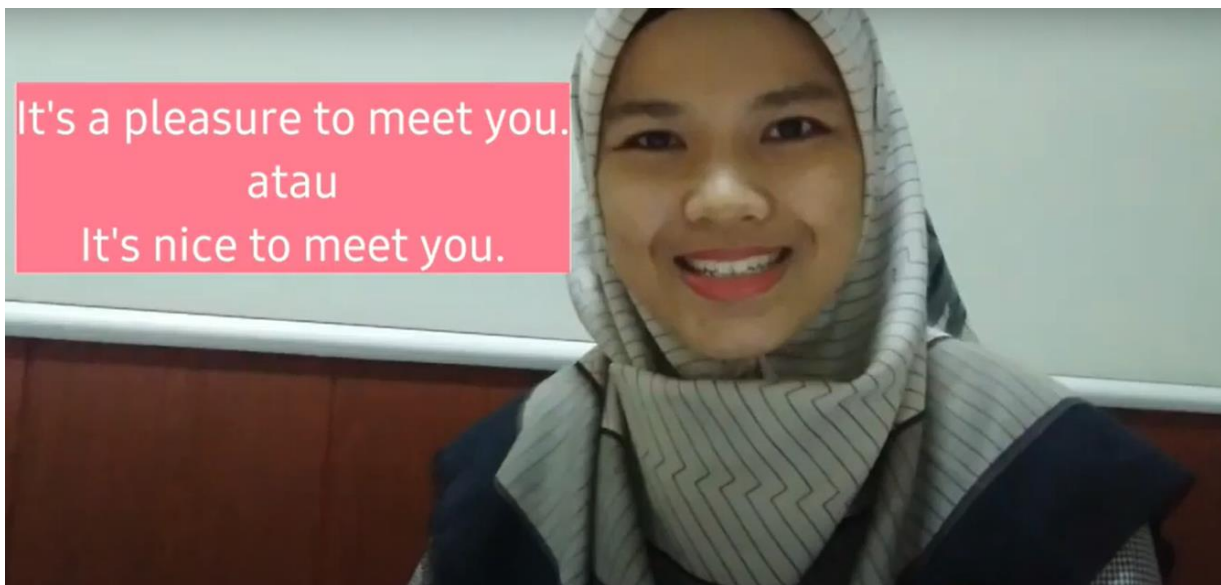
1. Telling job position:
  - *I am a foreman in Socfin Company.*
  - *I'm responsible for...*
  - *I manage the human resources department.*
  - *My job is to...*
  - *I work in...*
  - *I take care of...*
2. Stating the work experience duration
  - *I've been in this company for 3 years.*
  - *I've been managing this department for a year.*





- *I've been working for my company for 10 years.*
  - *I've been in the current position for 2 years.*
3. Explaining the next discussion
- *I'd like to talk about the improvement of our company so far.*
  - *I'm here to discuss...*
  - *I'm going to...*
  - *Today we're having a discussion about...*

The last, to get your enrichment about formal self-introduction, you can see the video at <https://bit.ly/INTRODUCEURSELF> .



taken from <https://www.youtube.com/watch?v=NWFDwsNbnP8&t=2s>

## **Task**

1. Create a short video of your formal introduction.
2. Wear a formal suit and act like your dream position in a company. Do the introduction and add some preliminary statement of starting a meeting.
3. Do not read a note. That's why, understand and memorize each expression.
4. Upload your video on your YouTube account with adding some hashtags such as #polteklpp #politekniklpp #jogja #yogyakarta #perkebunan #english #accounting
5. Last, set the video as public, not unlisted.

# PARTS OF SPEECH

## Starter

What are parts of speech?

Can you give some examples of parts of speech?

How you differentiate between noun and subject?

## Main Course

Parts of speech are words classified based on their functions in a sentence/ discourse. At least there are 9 of them such as noun, pronoun, verb, and so on. The picture below can describe and exemplify the parts of speech completely:

| PART OF SPEECH | DEFINITION                             | EXAMPLE   |
|----------------|--|---|
| NOUN           | A person, place, thing, or idea        | Her <u>cat</u> likes to cuddle in the morning           |
| PRONOUN        | Replaces a noun                        | <u>It</u> jumped into the back of the truck.            |
| ADJECTIVE      | Describes a noun                       | Our <u>fantastic</u> library is unlike any other.       |
| ARTICLE        | Specifies a noun                       | <u>The</u> fish swam fiercely away from <u>a</u> shark. |
| VERB           | Action                                 | She <u>drank</u> her delicious coffee.                  |
| ADVERB         | Describes a verb                       | Dave ran <u>quickly</u> down the hall                   |
| CONJUNCTION    | Connects words, phrases, or sentences  | Julie <u>and</u> Sam went hiking last week.             |
| PREPOSITION    | Links a noun to another word or phrase | I'll be <u>at</u> Central Park tomorrow morning         |
| INTERJECTION   | Short exclamation                      | Oh! Wow! Ouch!  |

taken from <https://www.teacherspayteachers.com/Product/Parts-of-Speech-Reference-Sheet-FREEBIE-6052533>

## A. NOUN

Noun is something. It can be only a cat, a person, a place, even state of feeling. It also either contain 1 thing or more than one. It has also many types figured out below:

# TYPES OF NOUNS IN ENGLISH

**Common Noun** Nonspecific people, places, things or ideas

Eg: Table, book, window, friends etc...

**Proper Noun** Specific people, places, things...

Eg: John, Anna, London, Pacific Ocean etc...

**Abstract Noun** Something that you can not perceive with your five senses

Eg: Freedom, love, courage etc...

**Concrete Noun** Something that you can perceive with your five senses

Eg: Apple, dog, house, flower etc...

**Countable Noun** Can be counted

Eg: Pen/pens, orange/oranges, bike, house etc...

**Uncountable Noun** Cannot be counted

Eg: Bread, money, milk, food, water, snow, rice etc...

**Compound Noun** Made up of two or more smaller words

Eg: Sister-in-law, schoolboy, fruit juice, textbook etc...

**Collective Noun** Refer to a group of things as one whole

Eg: Bunch, audience, flock, group, family etc...

**Singular Noun** Refer to one person, place things, or idea

Eg: Dog, horse, ship, monkey, hero etc...

**Plural Noun** Refer to more than one person, place things, or idea

Eg: Dogs, horses, mouses, ships, babies etc..

 [Englishstudyonline.org](http://Englishstudyonline.org)

suffixes are **-ance, -ant, -ence, -er, -ment**, and so forth. Some examples are given below:

1. appear => appearance
2. assist => assistant
3. depend => dependence
4. teach => teacher
5. improve => improvement

Meanwhile, you can also make up a noun simply by adding **-ing** after a verb to define it as the result or the process of the activity, one of which you can choose based on your intention. Here are the examples:

1. read => reading
2. count => counting
3. vote => voting

Another thing that you should know is about **noun phrase**. As named, this noun is in the form of a phrase or collection of some words making up a noun phrase. Some examples are such as: blue ocean, ripe fruit, binding book, wooden chair, beautiful rose bouquet, etc. This word

collection is by the way not made up unordered. It does have an order called as adjective order, which is explained below:

| OPINION | SIZE  | AGE   | SHAPE | COLOR | ORIGIN  | MATERIAL | PURPOSE  | NOUN  |
|---------|-------|-------|-------|-------|---------|----------|----------|-------|
| silly   |       | young |       |       | English |          |          | man   |
|         | huge  |       | round |       |         | metal    |          | bowl  |
|         | small |       |       | red   |         |          | sleeping | bag   |
|         |       | old   |       | green |         |          | wicked   | witch |

taken from <https://slidetodoc.com/ordering-adjectives-i-can-order-adjectives-in-sentences/>

Next, you need to know about the difference between **noun phrase** and **compound noun**. When you read *a green house*, do you perceive it as a glasshouse or a house which is literally green in the colour?

This example is very interesting to discuss, since there is a crystal-clear difference between both previous terms. A noun phrase is just a collection of words which has a literal meaning. The way of writing the words is also simple: just separating them with space. On the contrary, a compound noun is a collection of words which has 'other' meaning. This 'other' meaning finally leads to the different way of writing the nouns: making the words into one new word (without space) or just separating the words with hyphen (-). Hence, when you see *green house*, it must be a house which is green. In contrast, when you read *greenhouse*, you must understand it as a conservatory or glasshouse.

## B. PRONOUN

Besides noun, we also have pronoun. This term can function to replace the existence certain noun to avoid boredom. Take an example of the text below:

*Palm oil is very beneficial for us. Palm oil has many nutrients for our body. Palm oil is also potential for biofuel. To add, palm oil can be used to produce many essential products like cosmetics, cooking oil, and so on.*

What can you say about the text above? Is it boring, isn't it? It is because the use of words *palm oil* which is repeated. Thus, pronoun comes to give a solution. Palm oil then can be changed into *it* or *this oil*. The words *it* and *this* are referred to as pronouns.

The most complete categories of pronoun are then shown as follows:





# TYPES OF PRONOUNS

ENGLISH GRAMMAR

**Pronouns** are words that we use in place of Nouns (or other Pronouns) in a sentence to make it less repetitive and less awkward.



| PERSONAL PRONOUNS  | DEMONSTRATIVE PRONOUNS   | INTERROGATIVE PRONOUNS  |  |
|--|--|---|--|
| <p>Used for a specific object or person.</p> <ul style="list-style-type: none"> <li>• Subjective Case: I, We, You, They, He, She, It</li> <li>• Objective Case: Me, Us, You, Them, Him, Her, It</li> <li>• Possessive Case: My, Our, Your, Their, His, Her, Its</li> </ul> | <p>Used to show or identify one or a number of nouns that may be far or near in distance or time.</p> <ul style="list-style-type: none"> <li>• This</li> <li>• That</li> <li>• These</li> <li>• Those</li> </ul>  | <p>Used to ask questions about a person or object that we do not know about.</p> <ul style="list-style-type: none"> <li>• Who</li> <li>• Whom</li> <li>• Which</li> <li>• What</li> </ul>   | <ul style="list-style-type: none"> <li>• Whoever</li> <li>• Whichever</li> </ul>   |
| RELATIVE PRONOUN   | INDEFINITE PRONOUNS  | REFLEXIVE AND INTENSIVE PRONOUNS  | RECIPROCAL PRONOUN   |
| <p>Used to join or relate two different clauses together by referring to the noun in the previous clause using the pronouns.</p> <ul style="list-style-type: none"> <li>• Who</li> <li>• Whom</li> <li>• Whose</li> <li>• Which</li> <li>• That</li> </ul>                 | <p>Used to show unspecified objects or people, whether in plural or in singular.</p> <ul style="list-style-type: none"> <li>• Someone</li> <li>• Anybody</li> <li>• Anyone</li> <li>• Nowhere</li> <li>• Few</li> <li>• Many</li> <li>• Nothing</li> <li>• ...</li> </ul>                          | <p>Used to indicate a noun which has been used in an earlier part of the same sentence.</p> <ul style="list-style-type: none"> <li>• Myself</li> <li>• Themselves</li> <li>• Yourself</li> <li>• Ourselves</li> <li>• Herself</li> <li>• Himself</li> <li>• Itself</li> </ul> | <p>Used when two or more nouns are doing or being the same to one another.</p> <ul style="list-style-type: none"> <li>• Each other</li> <li>• One another</li> </ul>  |

www.eslgrammar.org

taken from <https://eslgrammar.org/pronouns/>

From the figure above, it can be concluded that there are many pronouns differentiated from the category. When the pronoun *I*, for example, is used in the object, there will be a change into *me*. For the clearer understanding, here are some examples for you:

1. **I** read a story.  
Subjective
2. The story makes **me** moved.  
Objective
3. The cake is **mine**.  
Possessive
4. I will do it **myself**.  
Reflexive

### C. ADJECTIVE

Adjective modifies or specifies a noun or pronoun. For example, when there is a person who talks about certain cat she met, she will probably specify by saying, "I saw a **beautiful** cat". The bold word 'beautiful' represents an adjective. Is it the only example? Of course, not.

Please check the adjective order in the noun phrase section before to get more examples of adjective.

#### D. ARTICLE

Article is used to specify the noun. At least there are three examples of article. Those are *the*, *a*, and *an*. 'the' is used to specify the noun when it is known. Pay attention on the examples which are provided below:

1. *Men are **the** opposite of women.*
2. *I see **the** men wearing black capes.*

The first example talks about 'men' as general. On the contrary, the second example conveys about certain or specific 'men'. Thus, this specific function of 'the' makes it called as 'definite article'.

Besides 'the', there are also 'a' and 'an' which are used when the noun is unknown. The examples are as follows:

1. ***A bicycle** had been sent to Anne's house.*
2. *We will try to find **a university** for you.*
3. I have **an apple** in my bag.
4. It takes about **an hour**.

From the examples above, there are some rules that should be followed in using these two articles. 'a' is used before the noun starting with consonant sound/ pronunciation of the first syllable, while 'an' is used before the noun starting with vowel sound/ pronunciation of the first syllable.

#### E. VERB

Verb here represents the action or activity in the discourse/ sentence. These usually come after subject. Some examples of verb can be learnt below in the bold way:

1. *The students **learn** English.*
2. *They **calculated** the entries.*
3. *I am **reading** a plantation article.*
4. ***Come** here!*
5. *Boy hasn't **seen** anything.*

From the examples above, the forms of the verb are also various, based on the tenses used (consider the time and the subject). As an example, for word 'see', there can be 'see' for present tense, 'saw' for past tense, 'be + seeing' for continuous tense, or 'have/ has/ had seen' for perfect tense. The more detailed explanation of the verbs in various tenses will be discussed on the tenses section.

## F. ADVERB

In Indonesian, there is *kata keterangan* which has several categories such as *kata keterangan tempat, waktu, cara*, and the like. This 'kata keterangan' best replaces the word of 'adverb'. As in Indonesian, in English there also exist adverb of time, adverb of place, and many more. Some examples of adverbs are as follows:

1. Adverbs of time: now, yesterday, tomorrow, two days ago.
2. Adverbs of place: here, there, inside, nowhere.
3. Adverbs of frequency: once, twice, three times, always, usually.
4. Adverbs of manner: so, slowly, accurately, carefully, beautifully, fast.
5. Adverbs of degree: so, too, rather, almost.

## G. CONJUNCTION

This term is used to link/ connect words, clauses, even sentences. The basic known conjunctions are such as: *but, and, or*. However, there are more examples if it such as *while, besides, so, if, since, although*, and many more which will be discussed on the section of sentence with multiple clauses.

## H. PREPOSITION

In <https://dictionary.cambridge.org/>, preposition is defined as "a word that is used before a noun, a noun phrase, or a pronoun, connecting it to another word." The examples are such as: *for, of, from, with, over, on, in*, etc.

## I. INTERJECTION

Interjection is like '*kata seru*' in Indonesian. So, the examples are such as: *Gosh! Ouch! Wow!*

## **Task**

Determine the parts of speech in the text below.

### **Importance of Bookkeeping for Your Business**

Business owners are normally preoccupied with numerous responsibilities, which is why bookkeeping can be an intimidating and time-consuming task to manage.

There are several reasons why business owners should have some understanding of bookkeeping. Small business bookkeeping is important in running any company. In this article, we'll take a look at the benefits of bookkeeping in your business.

First, bookkeeping is vital for the process of budgeting, and is an inevitable part of owning and managing a business. With your profit and expenses accurately organized, it becomes

easier to analyse your financial resources and costs. With an accurate budget planned out, you can prepare for future expenses in your company. However, creating a proper budget would be a lot harder without accurate and up to date books.

Next, the management of your business's financial records will always be vital. If you need to apply for loans or grants, prepare your budget, or analyse your profit, bookkeeping ensures that the information you need can be retrieved easily. Basic accounting ensures that all your information is recorded in one place. Organized financial records will also aid you in planning out bill payments.

The next point is related to funding for business survival. The funding needed could come in the form of loans, grants, owner's equity, and investors. However, investors need to know what their business is going through before investing. This is not possible without accurate financial records. They need accurate and timely information on the books to ascertain the success or failure of your business. Without bookkeeping, this information will not be available when you need it.

Filing taxes is another inevitable part of owning a business. Regardless of how time-consuming it can be, it has to be done. With the help of professional accountants like Pherrus Bookkeeping, bookkeeping and tax filing could be made a lot easier. However, your accountant still needs accounting records to aid with the tax filing process. Rather than rummaging through invoices, receipts, and different documents, you can provide your accountant with detailed records.

Besides its function for filing taxes, accurate bookkeeping records will help you when you need to examine your financial statements. With this, managing your cash inflows and outflows would be made easier. Bookkeeping is essential in assessing your business performance and identifying your ups and downs. Accounting records help track your profit on either a weekly or monthly basis and help you understand your business cycles. Thereby, improving your cash flow.

The last thing to consider is that when your company gets notice of being audited, having accurate books ensures that you remain confident and prepared throughout the audit process. An average audit process needs an extra 60+ hours of your accountant's time if your books aren't well-kept. Invest in accurate and up-to-date financials to save you and your accountant the hassle of the audit process.

Bookkeeping is imperative for the growth of any business. Not everyone has experience in doing the books for their business, but it's easier than you would expect. If you are unable to manage the books, always hire an accountant to take care of them.

adapted from <https://www.bbntimes.com/companies/importance-of-bookkeeping-for-your-business>



# SENTENCE

## Starter

What is a sentence?

What elements are in a sentence?

Which elements are obligatory to make up a sentence?

Which one is a sentence from the options below?

1. The shop which is so well-known
2. The shop will close soon.
3. The shop I love
4. The shop that I have ever passed by
5. The shop



## Main Course

### A. DECLARATIVE SENTENCE RULE

When we talk about sentence, we should understand the definition of phrase and clause first. We can say that phrase is a group of words standing together as a single grammatical unit to be a part of clause or sentence, while clause is like a sentence (it can stand alone with full meaning/ idea) before it is added with punctuation mark like full stop, and so on. However, this only attributes one type of clause that is called as independent clause. On the contrary, dependent clause cannot stand alone without the aid from independent clause, since its idea has not finished yet.

Let's have a look at some examples below:

1. *This beautiful bouquet which is very pricy*

The example above, although it is very long that way, is still classified as noun phrase, because they are just a group of words explaining the main noun (bouquet).

2. *Your Dad went home when you were compiling receipts.*

For number two, there are two parts. The first part which is NOT underlined is called as independent clause since this clause has full thought and can stand alone. Meanwhile, the underlined part is dependent clause because it is still like unfinished when the independent one is omitted.

Furthermore, here you have to also understand some other types of clauses which are subordinates of dependent clause. There are 3: **adjective clause, adverb clause, and noun clause**. They might sometimes confuse anyone who will determine whether they are a clause or a sentence. Now sit tight and read the information carefully.

Although they are like a sentence, but again, these three are only clauses. In addition, they cannot stand alone since they belong to dependent clauses which needs an appearance of independent clause. However, these three, as named, function as adjective, adverb, and also noun, in the form of a clause.

For adjective clause, it is usually indicated with the existence of *which, that, who, whom, and whose, where, etc.* As an example, *the girl who was wearing a red gown* has 'who' which explains the girl. Even though there is a verb there, the example is not a sentence. Instead, that is a clause. Then, the words 'who' up to the rest function as the adjective to explain the noun (girl) in details. That is why this is called as adjective clause.

The second type is adverb clause. This functions, of course, as an adverb, but in the form of a clause. Regarding the adverb, it has many types like adverb of time, adverb of place, adverb of reason, and so on. An example for adverb of clause which focuses on the time such as *after the class finished*. Can you give clause examples for other adverbs?

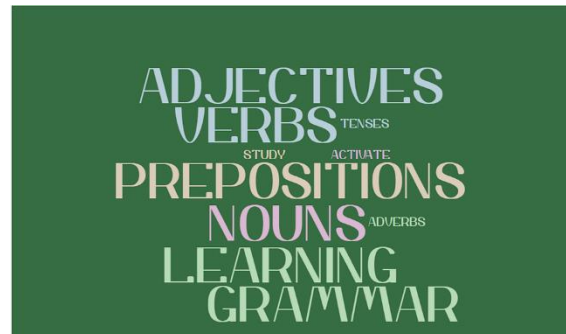
Noun clause is the last type of dependent clause. This will be categorised as a noun, but in the form of a clause. Let us look at the example: *who was wearing a red gown is Anna*. The underlined parts act as a subject, although it has a verb and object. They can be altered into a pronoun 'she'. Meanwhile, a subject or object must be in the form of noun or noun phrase or noun clause. This is exactly the role of the clause in this type. For additional information, you may also watch the video about 'which is' at <https://bit.ly/WHICHIS> .



taken from <https://www.youtube.com/watch?v=nK7U2w8DMcM>

From the initial understanding of phrase and clause, it can be assumed that you now know about what a sentence is. In Cambridge dictionary, it is defined as “a group of words, **usually** containing a verb, that expresses a thought in the form of a statement, question, instruction, or exclamation and starts with a capital letter when written.”

Although the dictionary mentions ‘usually’, I have to say that in English a sentence must consist at least of subject and verb to make it different from Indonesian. Yes! It is because in Indonesian we can simply write or say, “*Kamu cantik*”. When we analyse the sentence, it only consists of subject and complement, without a verb!



In contrast, English does not have such exception in formal writing. A verb must exist although it is just a helping verb. To make it clear, I will give you an English version of the previous Indonesian sentence.

Ind : *Kamu cantik*.

Eng: *You are beautiful*.

From the example above, it is clear that TOBE appears as a helping verb, although this verb will not be meaningful. This sentence is called as nominal sentence. On the contrary, when we have a main verb in our sentence, we can call the sentence as verbal one.

Then, apart from the obligation of subject and verb existence, other parts like object or adverb can complete the declarative/ positive sentence as needed such as the following examples:

- *I read.*
- *I read a story.*
- *I read a story for my daughter.*
- *I read a story for my daughter in her bedroom.*
- *I read a story slowly.*
- *I really love the story.*

## B. NEGATIVE SENTENCE RULE

When you want to make a negative sentence, make sure that NOT will be added AFTER helping verb (TOBE, MODAL, DO/ DOES/ DID/ HAS/ HAVE, etc)

Ex:

- *I do not read a story.*
- *Toni is not smart*
- *We did not go to the campus.*
- *We will not go down.*

### C. IMPERATIVE SENTENCE RULE

To make an imperative sentence, you just start with the verb 1 (basic verb) without any suffixes and end the sentence with exclamation mark (!). The examples below are for you:

- *Cut those trees!*
- *Do your task now!*
- *Put the materials on the desk over there!*

### D. INTERROGATIVE SENTENCE RULE

There are two basic types of question: yes/ no question and information question. For yes/ no question, the pattern is as follows:

HELPING VERB (TOBE, MODAL, DO/ DOES/ DID/ HAS/ HAVE, etc) + SUBJECT + COMPLEMENT/ NOUN/ VERB (usually -ing=continuous/ -ed=passive)?

Ex:

- *Are you still confused with that?*
- *Is Tomi a planter?*
- *Is she mixing the formula?*
- *Are they expelled from the school?*

Furthermore, the pattern for information question is:

5W/ 1H + HELPING VERB + SUBJECT + (VERB=adjust it with the tense used/ COMPLEMENT/ ADVERB)?

Ex:

- *What is it?*
- *How do you open that tin?*
- *Why are you still confused with that?*
- *What is on the table?*



## Task

I

Decide whether they are a sentence or not. If not, please revise it into a good sentence. After that, change these declarative sentences into negative ones.

1. John makes financial reports.
2. John making financial reports.

3. Although she has said sorry to me.
4. Reading a basic story of my favorite artist.
5. Tonny had offered fund for our business some weeks ago.
6. Before we afford so much inventory.
7. If the farmers in Indonesia had more chances to sell their crops.
8. It is as if the farmers in Indonesia had more chances to sell their crops.
9. When the pollutant harms our living in the world.
10. When the invoice is ready, tell me.

## II

Write down a paragraph about economy with at least 250 words. Make sure that you beautify the text with **cohesive** devices (using pronouns or key word repetitions to link sentences) and indicate all of the sentences to be about one topic highlighted (**coherent**).

# TENSES UNDERSTANDING

## Starter

Have you mastered all of the tenses in English?

Could you tell what kind of tense is used in describing present, past, and future activities?

How do they differ?

## Main course

There are 5 focal types out of 16 tenses that are regularly used every day. They are present tense, past tense, future tense, perfect tense and continuous tense. To make it clear, let's learn about them together!

### A. PRESENT TENSE

- ✓ It describes the current condition (NOW).
- ✓ It uses Verb 1

Ex:

- *I read a story.* >< *I do not read a story.*
- *He comes to me.* >< *He does not come to me.*

Rules:

- ✓ I, you, they, we, & name > 1 HATE -s/-es
- ✓ she, it, he, & name = 1 LOVE -s/-es



If the predicate is TOBE, adjust the TOBE based on the subject.

Ex:

- *She is awesome.* >< *She is not awesome.*
- *You are a hard worker.* >< *You are not a hard worker.*

Time signals: now, currently, etc.

## B. PAST TENSE

- ✓ It describes past events which stop right now.
- ✓ It uses Verb 2.

Ex:

- *I cleaned the room.* >< *I did not clean the room.*
- *They went to the campus.* >< *They did not go to the campus.*
- *He was hungry.* >< *He was not hungry.*
- *They were soldiers.* >< *They were not soldiers.*

Time signals: yesterday, two days ago, last Sunday, in the previous week, the day before, this morning, etc. For further understanding, you can watch the explanation at <https://bit.ly/PASTEVENTS>.

## C. FUTURE TENSE

- ✓ It explains the plans.
- ✓ It uses WILL and verb 1 (base form)

Ex:

- *We will ask the lecturer.* >< *We will not ask the lecturer.*
- *She will be a manager.* >< *She will not be a manager.*

Time signals: tomorrow, the day after tomorrow, next Saturday, next month, this afternoon, tonight, etc.

## D. PERFECT TENSE

- ✓ It explains activities which have been done. It may also indicate the activities are still running now.
- ✓ It uses HAVE/ HAS + Verb 3

Ex:

- *I have waited for an hour.* >< *I have not waited for an hour.*
- *She has bought the cooking oil.* >< *She has not bought the cooking oil.*
- *They have been upset.* >< *They have not been upset.*
- *Toni has been a worker.* >< *Toni has not been a worker yet.*

Time signals: just, already, never, ever, so far, etc.

## E. CONTINUOUS TENSE

- ✓ It describes the running activities.
- ✓ It uses TOBE + Verb 1 (base form) + ing

Ex:

- *I am listening to the music. >< I am not listening to the music.*
- *He was harvesting the palm fruits. >< He was not harvesting the palm fruits.*
- *They will be running the program. >< They will not be running the program.*
- *Andre has been calculating the cost. >< Andre has not been calculating the cost.*

Time signals: now, right now, at this moment, at present, today, etc.

## **Task**

Translate these Indonesian sentences into English ones:

1. *Para petani tidak pergi ke sana kemarin.*
2. *Mahasiswa Politeknik LPP akan sangat senang hari ini.*
3. *Kami sedang belajar Bahasa Inggris 2 minggu yang lalu.*
4. *Mereka telah bekerja dengan hati-hati.*
5. *Dulu Yanti bukan seorang akuntan.*
6. *Reni dan Ida tidak meminjam buku itu kemarin*
7. *Shandy dan Rio tidak sedang melakukan percobaan di laboratorium kampus.*
8. *Kami telah menyerahkan tugas kepada dosen kami.*
9. *Saya akan menyelesaikan pembukuan ini lusa.*
10. *Ratri dulu bukan asisten saya di perusahaan ini.*



# ASKING FOR AND GIVING INFORMATION (DIRECTIONS)

## Starter

How do you ask for direction to certain place to somebody?

How do you explain the direction to certain place to somebody?

## Main Course

Although everyone is now using their map application to show them to some places, it is not wrong for us to also learn some expressions of asking for and giving directions in English to increase your language skills. So, let's get started with the preliminary video on <https://s.id/DIRECTION>



Taken from <https://www.youtube.com/watch?v=qWO8e54zgPA&t=1s>

1. To start, you can ask for permission such as:

- *Excuse me, can you help me, please?*
- *Could you give me a hand please?*
- *Could you do me a favor?*
- *Can you help me out with (this thing)?*
- *I need your help with (this thing).*

- *Help me, please.*
2. Some expressions to ask for directions:
    - *I wonder if you could tell me about...?*
    - *Could/ can you tell me about...?*
    - *Do you have any idea about...?*
    - *May I ask you how to get to Parangtritis Beach?*
    - *Could you show me where Malioboro is?*
    - *Where is Ratu Boko Temple?*
  3. To end, please thank the person helping you.
  4. Regarding how to answer such question, please make sure that your answer should be **concise, clear, and not ambiguous.**
  5. Some expressions that can be used when you do not mind helping the person asking you:
    - *It's OK.*
    - *No problem*
    - *Sure*
    - *I'd be happy to answer your question.*
    - *It is my pleasure to help you.*
    - *My pleasure.*
  6. Some expressions usually used to give directions are such as:
    - *It's far/ quite near from here.*
    - *It takes 10 minutes to walk.*
    - *You'd better take taxi/ pedicab/ bus.*
    - *Turn left/ right/ around!*
    - *Go straight/ ahead!*
    - *Go down this street!*
    - *You will see the T-junction/ crossroad.*
    - *The shop will be on your left/ right.*
    - *The school will be across/ behind/ in front of/ next to/ beside the mosque.*
    - *The post office will be between the market and the mall.*
  7. But, when you are in hurry or do not have idea in answering the questions, these expressions can be used:
    - *I'm sorry, I can't help you.*
    - *Sorry. But I don't know that.*
    - *I'm afraid I don't know about it.*
    - *I'd like to help you. Unfortunately, I don't have any idea about it.*
    - *I'm sorry, I'm really in hurry right now.*



Besides directions, there will be any information that might be asked and given in your daily lives. To answer it, make sure that your answers are on point and not misleading.

## **Task**

### **I**

1. In pairs, make a role play about asking for and giving information, especially directions.
2. After you act to ask for information, you can change the role with your mate to give information.

### **II**

1. Create a group of 3 or 4 persons.
2. Make an extended role play video about asking for and giving information in any topic.
3. Make sure that each person has fair portion in speaking.
4. Do not read the text. That's why, understand and memorize each expression.
5. Make the video as interesting as possible with properties, storyboard, back sound, etc.
6. Upload the group video on one of the members' YouTube accounts with adding some hashtags such as #polteklpp #politekniklpp #jogja #yogyakarta #perkebunan #english #accounting
7. Last, set the video as public, not unlisted.

# ACCOUNTING VOCABULARY ENRICHMENT

## **Starter**

Have you known about accounting terms in English?

How can those help you to achieve your goal to become an accountant?

## **Main course**

In this chapter, we will explore vocabularies related to accounting. An article is provided to be the medium and also to challenge you in showing your critical thinking.

### **OUR 24/7 ECONOMY AND THE WEALTH OF NATIONS**

We now live in a world where – thanks to information and communication technologies – we are able to produce and distribute goods, services and capital around the globe virtually nonstop.

To keep merchandise and consumers moving across time zones and national borders, employers must increasingly staff workplaces around the clock. And after worldwide labour deregulation during the past decades' neoliberal reforms, they are now free to hire workers on a casual or on-call basis to reduce labour costs.

This relentless schedule has led prominent sociologist Harriet Presser to call ours the “24/7 economy” – a market that works relentlessly, 24 hours a day and seven days a week.

#### **Working Nonstandard Schedules**

Shift work is on the rise in the 24/7 economy. The definition of this phenomenon, which is also known as “nonstandard work schedules”, varies somewhat among scholars and across countries. But it essentially refers to schedules in which the majority of an employee's work hours fall outside a typical daytime Monday-to-Friday schedule.

This includes evenings, nights, rotating shifts (alternating between day, evening, or night shifts but on a fixed schedule), split shifts, irregular hours and regular weekend work.



Working at night, as many construction workers do, impacts health and family life. David Gray/Reuters

In the United States, some groups are more likely to work nonstandard hours than others. Young people, men, those with less education and low-skilled workers have higher incidence of nonstandard hours. As do married couples with young children and single mothers.

Broadly speaking, jobs in the private sector, the service industry and in sales are more likely than other occupations to require nonstandard hours. These include janitors, waitresses, retail workers, nurses and personal-services providers, among other frequent shift workers.

Not coincidentally, these are among the fastest-growing sectors in the US and globally.

### **Health, Well-being and Relationships**

We wanted to know the consequences of the 24/7 economy on workers, family life and children, so we conducted a comprehensive review of the evidence from 23 quantitative empirical studies spanning three decades (1980-2012) and five countries: the US, Canada, Australia, the United Kingdom and Croatia.

Our research mainly focused on studies that examined the impact of 24/7 economy on children's development – their social and emotional well-being, physical health, cognitive ability and academic outcomes – but reviewed the evidence on how families, parents and couples are affected as well.

When it comes to adults, the evidence that working nonstandard schedules are associated with poor physical and mental health is clear. Physical health problems include increased fatigue, insomnia, stomach and digestive issues, higher cardiovascular risks, being

overweight. And the group also tends to make unhealthy lifestyle choices, such as smoking and drinking alcohol.



Employees of Mercedes Benz and members of German metal workers on night shifts have protested their working conditions. Kai Pfaffenbach/Reuters

Chronic fatigue, sleep deprivation and the resulting stress are all major obstacles to productivity. There are also psychological disturbances associated with sleep deprivation, including adverse effects on memory and reaction time, as well as chronic anxiety and depression.

Such stressors are correlated with a greater risk of workplace accidents among employees on nonstandard schedules.

There is also evidence that shift work can negatively impact the relationship between parents and couples, and that working evenings or nights is associated with greater depressive symptoms among mothers and fathers.

Overall, people who work nonstandard hours tend to have lower life satisfaction and higher levels of family conflict and marital instability.

Such schedules do have one notable benefit, though: greater paternal involvement in child rearing. Regardless of whether it is the mother or the father who does shift work, in such families, fathers spend more time with children than in those where both parents work standard day schedules.

Whether greater paternal involvement in child rearing might counterbalance some of the negative effects that nonstandard work schedules have on family life is a question that merits further study.

### **Help, Please**

The past four decades have witnessed the rise and triumph of neoliberalism worldwide. This has gone hand-in-hand with the deregulation of labour and financial markets, privatisation and cutbacks on social spending.

The process culminated in the global financial crisis of 2008 and persistently rising social inequality. Both have spurred a larger debate on the benefits and disadvantages of neoliberal globalisation.

Even so, the 24/7 economy is likely to continue expanding, particularly since digitalisation worldwide has rendered it increasingly feasible to work outside the office and beyond normal business hours.

It is critical for governments to make policies that support parents, enabling them to balance work and family so that children may grow and flourish. Families are the social and economic fabric of society, and the future prosperity of the world depends on the healthy development of the next generation.

*Adapted from <https://theconversation.com/our-24-7-economy-and-the-wealth-of-nations-76684>*

### **Task**

1. Write down all the difficult new words and the Indonesian meanings.
2. Find the correct pronunciation for those words and train your pronunciation.
3. Paraphrase the article above with your own words and understanding.
4. Add some comments and suggestions for the case in the article.

# DEGREES OF COMPARISON

## Starter

What are meant by degrees of comparison?

What are the examples?

How do we differentiate between the use of *more* and *-er* in comparing two things?

## Main Course

When something is compared to others, degrees of comparison must exist. These can show whether something or someone, when being compared, has no difference with the others, or have difference which can be further detailed into higher or the highest. Degrees of comparison may explain the same may talk about ADJECTIVE or ADVERB. For ADJECTIVE, it is usually preceded by a helping verb (to be, modal, etc.).

Example: *My work is the best.*

'is' functions as HELPING VERB (TOBE). After 'is', there is 'the best' as an ADJECTIVE.

For ADVERB, it is usually preceded by a main verb.

Example: *He walks as slowly as a snail.*

'walks' is a MAIN VERB. After 'walks', there is SLOWLY as an ADVERB.

From the example above, it can be identified that an adjective can be changed into adverb by adding it with *-ly*, such as *silently*, *proudly*, *happily*, etc. except for FAST (ADVERB for fast is still FAST).

Here are some categories of degrees of comparison:

### A. POSITIVE DEGREE

This type is used to show equality (the same level).

Example:

1. My hair is **as beautiful as** yours.
2. Anto is cleaning his house **as diligently as** his mother.

Positive degree highlights the level of two things discussed which are the same. This degree is pointed with the existence of *as + adjective/ adverb + as*. The first example above explains



the use of positive degree for adjective (*beautiful*). The second sentence, as seen, is an example of the positive degree use for adverb (*diligently*).

## B. COMPARATIVE DEGREE

This second degree shows comparison between two objects. It can be either identified with the use of 'adjective + -er than' or 'more ... (adjective) than'. To give the crystal clear difference, here are some rules that can be studied:

1. Attach -ER after ADJECTIVE with one syllable.
2. Attach -ER after ADJECTIVE with two syllables ended with -y (don't forget to change -y into -i).
3. Add MORE before ADJECTIVE with more than one syllable
4. Add MORE before ADVERB
5. Add THAN after ADJECTIVE or ADVERB

Example:

1. *My hair is darker **than** yours.*
2. *I am happier **than** her.*
3. *My hair is **more** beautiful **than** yours.*
4. *She dances **more** beautifully **than** Riani.*

INCORRECT: I am **more** happier than you.

After the word 'than', the pronoun usually used is OBJECT PRONOUN or POSSESSIVE PRONOUN. These both pronouns have been introduced before on the parts of speech section.

Example:

1. She works as good as **him**.

### **Object pronoun**

2. My bag is cheaper than **his**.

### **Possessive Pronoun**

## C. SUPERLATIVE DEGREE

It tells the object which is the greatest or the least. The rules of this degree are:

1. Add THE before ADJECTIVE/ ADVERB
2. Attach -EST after ADJECTIVE with one syllable or with two syllables ended with -y
3. Add MOST before ADJECTIVE with more than one syllable OR before ADVERB

4. It is usually added with AMONG after adjective or adverb to show the comparison.

Example:

1. My hair is **the darkest** among the others'.

2. My hair is **the most** beautiful one.

ADJECTIVE

3. This dance is **the most** carefully prepared.

ADVERB

INCORRECT: She is **the most happiest** woman.

Out of all degrees of comparison, there are some exceptions that need to be remembered:

| ADJECTIVE   | COMPARATIVE DEGREE | SUPERLATIVE DEGREE          |
|-------------|--------------------|-----------------------------|
| good / well | better             | the best                    |
| bad         | worse              | the worst                   |
| far         | farther / further  | the farthest / the furthest |
| many / much | more               | the most                    |
| little      | less               | the least                   |

## Task

I

The sentences below are incorrect. Please explain why.

1. The lecturers have conducted the teaching process as effective possible.
2. Ilham plays more better than Sony.
3. This is the most craziest thing ever.
4. Can you see highest building over there?
5. We can make it as the simple as yours.
6. For the farer information, please reach me through WhatsApp.
7. This is the funiest idea I've ever heard.
8. Between you and Sari, you are the most critical.
9. During harvest time, pay attention on best way to pick the leave.
10. The treatment was as success as the previous one.

## II

1. Create a short video of you explaining about degrees of comparison.
2. The video must explain the degrees of comparison and explain the examples with the objects related to accounting (it can be real object or just picture).
3. The duration is at least 2 minutes.
4. The video should be fully English.
5. Upload your video on your YouTube account with adding some hashtags such as #polteklpp #politekniklpp #jogja #yogyakarta #perkebunan #english #accounting
6. Last, set the video as public, not unlisted.

# SENTENCE WITH MULTIPLE CLAUSES

## **Starter**

Mention two types of clauses!

How do they differ?

In your opinion, what is a sentence with multiple clauses?

Can you give an example?



## **Main Course**

### A. FOUR SENTENCE STRUCTURES

As you know about some types of clauses besides dependent and independent ones, you can take further introduction to four sentence structures. These are simple sentence, compound sentence, complex sentence, and compound-complex sentence.

- Simple sentence

This kind of sentence, as mentioned, simply consists of subject and verb as main pattern without adding another clause inside.

Ex: I will complete the general ledger tomorrow.

- Compound sentence

Compound sentences combine AT LEAST two INDEPENDENT clauses into one sentence.

Ex: I will complete the general ledger and Mary will check for it.

From the example, it can be explained that there are two independent clauses which is linked with conjunction AND. This such conjunction, which is specially used in making up a compound sentence, is called as coordinating conjunction. The conjunction examples are comma (,), and FANBOYS (for, and, nor, but, or, yet, so)

- Complex sentence

Complex sentence consists of one independent clause and one dependent clause.

Ex: I will complete the general ledger before Mary goes to Jakarta.

The underlined clause above is independent clause, while the rest is dependent clause. BEFORE is an indicator of subordinating conjunction to link independent and dependent clauses. The other examples of subordinating conjunctions are figured out below:

| Subordinate Conjunctions |               |          |
|--------------------------|---------------|----------|
| after                    | once          | until    |
| although                 | provided that | when     |
| as                       | rather than   | whenever |
| because                  | since         | where    |
| before                   | so that       | whereas  |
| even if                  | than          | wherever |
| even though              | that          | whether  |
| if                       | though        | while    |
| in order that            | unless        | why      |

taken from <https://www.myenglishteacher.eu/blog/subordinating-conjunctions/>

- Compound complex sentence

It is a combination of compound and complex sentence.

Ex: I will complete the general ledger and Mary will check for it before she goes to Jakarta.

## Task

I

Find the difficult words in the text below and write down the meanings from the dictionary. Then, classify each sentence in the following text based on 4 sentence structures.

### **How Liabilities Work**

In general, a liability is an obligation between one party and another not yet completed or paid for. In the world of accounting, a financial liability is also an obligation but is more defined by previous business transactions, events, sales, exchange of assets or services, or anything that would provide economic benefit at a later date. Current liabilities are usually considered short-term (expected to be concluded in 12 months or less) and non-current liabilities are long-term (12 months or greater).

Liabilities are categorized as current or non-current depending on their temporality. They can include a future service owed to others (short- or long-term borrowing from banks, individuals, or other entities) or a previous transaction that has created an unsettled obligation. The most common liabilities are usually the largest like accounts payable and bonds payable. Most companies will have these two-line items on their balance sheet, as they are part of ongoing current and long-term operations.

Liabilities are a vital aspect of a company because they are used to finance operations and pay for large expansions. They can also make transactions between businesses more efficient. For example, in most cases, if a wine supplier sells a case of wine to a restaurant, it does not demand payment when it delivers the goods. Rather, it invoices the restaurant for the purchase to streamline the drop-off and make paying easier for the restaurant. The outstanding money that the restaurant owes to its wine supplier is considered a liability. In contrast, the wine supplier considers the money it is owed to be an asset.

taken from <https://www.investopedia.com/terms/l/liability.asp>

## II

Write down 5 sentence examples for each type of sentence structure with the topic of Politeknik LPP Yogyakarta.

# ACCOUNTING MONOLOGUE UNDERSTANDING

## Starter

What do you know about accounting terms?

Do you know the difference between debit and credit?

Do you know about the formulae for asset??

## Main Course

Before we move on to the video monologue, please find the meanings for these words taken from the video:

- |              |                |               |
|--------------|----------------|---------------|
| 1. credit    | 6. source      | 11. liability |
| 2. debit     | 7. destination | 12. revenue   |
| 3. financial | 8. expense     | 13. earning   |
| 4. finance   | 9. dividend    | 14. retained  |
| 5. benefit   | 10. equity     | 15. duality   |

Now, let us look at the video at <https://s.id/DEBIT>



taken from <https://www.youtube.com/watch?v=VhwZ9t2b3Zk>

From the video, there are some points learnt. Please fill in the blanks with the correct answers:

1. The examples of debits are ....
2. The examples of credits are .....
3. The formula for asset is .....
4. Dividends + expenses + assets equal .....
5. The examples of each word for the acronym of DEALER are .....

Another thing that you have to understand is that when you summarise the video, sometimes you are asked to deliver your presentation in front of your mates. Here is a video that can be watched to help you in the preparation: <https://bit.ly/MEETINGDELIVERY>



taken from <https://www.youtube.com/watch?v=OeqgElpzqIA>





# ACCOUNTING PROCEDURES

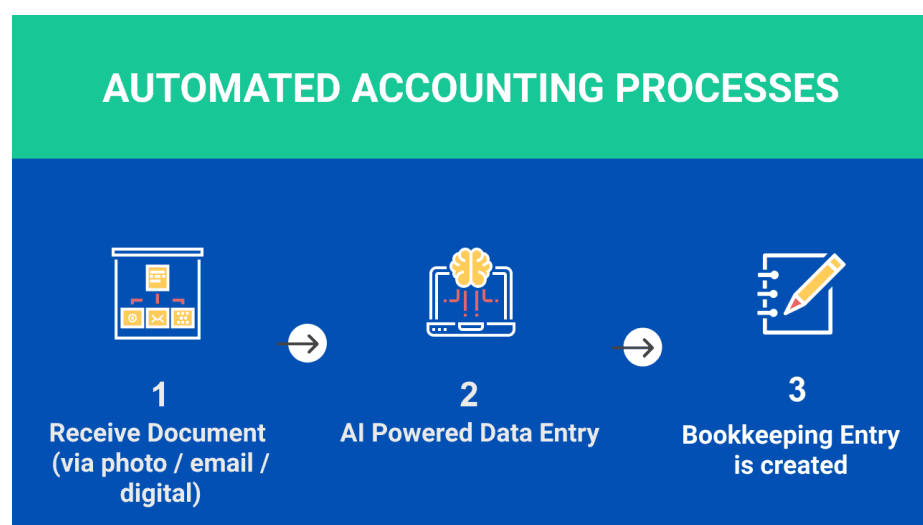
## Starter

Have you ever doing accounting procedures?

What are they and how are the procedures?

## Main Course

Look at the figures below about manual and automated accounting processes:



taken from <https://dokka.com/>

Those figures tell us about the stages in accounting process. It also can be said that both are procedure texts. A procedure text explains about stages/ how to do or make something. This text has some characteristics such as:

- Having generic structures: aim(s), ingredients, steps
- Using simple present tense
- Usually using imperative sentence, although it is not a must.
- Using connectives such as *firstly, then, finally*, etc.
- Using adverbs (time, manner, etc.) such as *for an hour, quickly*, etc.

From the characteristics, although the figure only explains the steps, it can also be categorised as procedure text as long as the readers know what the figure function is.

On the contrary, when you would like to have a presentation on such procedure, you should pay attention on some following expressions:

1. In starting the speech, there are some expressions that can be used:

- *Ladies and gentlemen, now I would like to tell you about the process of ...*
- *I want to show you about the procedures of ...*
- *Here I'm going to explain about the stages of ...*
- *There are some ways to ....*
- *As we know, / it is known that ... (introduce the problem or the topic)*
- *Do you know ...?*
- *Today we are going to/ will make...*
- *Let's make ...*

2. Some expressions to explain about the materials are:

- *Some materials used in this process are ...*
- *The tools for the production of .... are ...*
- *Here are some ingredients and tools used.*
- *We need...*
- *To make ..., we'd like to prepare...*
- *Here we have...*

3. In the process, here are some useful expressions:

- *Then, we are going to move on to the process.*
- *Talking about the procedure, firstly, we ...*
- *While we're waiting for it to be ready, we're going to...*
- *The next step is...*
- *After we...*
- *Before we dig the holes, we will...*
- *Then, ...*
- *After that, ....*
- *Finally, ...*
- *At last, ....*

4. To end the show, some following expressions might be used:



- This is it...
- That's all for making...
- OK, here we have...
- Thank you for attention
- Thanks for watching
- See you

## **Task**

1. Create a short video of you explaining about the procedures of making or doing something with the topic of accounting in at least 2 minutes in full English.
2. Do not read a note. That's why, understand and memorize each expression.
3. Make the video as interesting as possible with properties, storyboard, back sound, etc.
4. Upload your video on your YouTube account with adding some hashtags such as #polteklpp #politekniklpp #jogja #yogyakarta #perkebunan #english #accounting
5. Last, set the video as public, not unlisted.

# OTHER TYPES OF GENRES

## Starter

Can you mention other types of genres besides procedure?

What is meant by generic structure?

Are the characteristics of all genres the same?



## Main Course

In this section, we are going to recall some other types of genres and their relation to plantation.

### A. REPORT

This text type aims to present information about something in general. It has general classification and description to cover the generic structure. In addition, a report text also has dominant language features stated as follows:

1. Introducing group or general aspect
2. Using conditional logical connection
3. Using Simple Present Tense

Ex:

Accrued revenue is a sale that has been recognized by the seller, but which has not yet been billed to the customer. This concept is used in businesses where revenue recognition would otherwise be unreasonably delayed. Accrued revenue is quite common in the services industries, since billings may be delayed for several months, until the end of a project or on designated milestone billing dates. Accrued revenue is much less common in manufacturing businesses, since invoices are usually issued as soon as products are shipped. **(general classification)**

The concept of accrued revenue is needed to properly match revenues with expenses. The absence of accrued revenue would tend to show excessively low initial revenue levels and low profits for a business, which does not properly indicate the true value of the organization. Also, not using accrued revenue tends to result in much lumpier revenue and profit recognition, since revenues would only be recorded at the longer intervals when invoices are issued. Conversely, recording accrued revenue tends to smooth out reported revenue and profit levels on a month-by-month basis. **(description)**

taken from <https://www.accountingtools.com/articles/what-is-accrued-revenue.html>

## B. EXPLANATION

This text has a purpose to explain the processes involved in the formation or working of natural or socio-cultural phenomena. This differs the text from the procedure text in which the writer tries to explain about the stages or instructions within the human's needs. For the generic structure, an explanation consists of general statement, explanation, and closing. Furthermore, there are some dominant language features usually appearing in this text such as:

1. Using Simple Present Tense
2. Using action verbs
3. Using passive voice
4. Using noun phrase
5. Using adverbial phrase
6. Using technical terms
7. Using general and abstract noun
8. Using conjunction of time and cause-effect

Ex:

As we know now, global warming which is happening right now has a very big impact on natural conditions, animals and humans. Well, do you know how global warming which has a particularly serious impact on life happens? To know the process of how this phenomenon occurs, see the following explanation. **(general statement)**

The process starts when sunlight shines the earth where most of the heat is absorbed by the earth and a half of it is reflected back onto the air (atmosphere). Sunshine returning to the air is trapped by gases in the atmosphere such as carbon dioxide, sulfur dioxide, methane, water vapor, and so on. This event is known as the greenhouse effect. **(explanation)**



Solar radiation on the earth's atmosphere makes ozone layer get thinner and makes the sunlight which shines the Earth become hotter. The greenhouse effect also causes the sunlight which is reflected back onto space is reflected back into the earth. This phenomenon causes the earth continuously getting hotter. This condition is known as global warming. **(explanation)**

taken from <https://www.englishiana.com/2016/08/20-contoh-explanation-text-terjemahannya.html>

## C. ANALYTICAL EXPOSITION

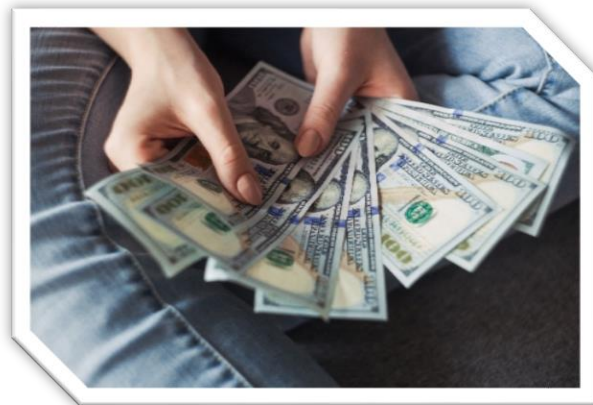
An analytical exposition tries to reveal the readers that something is the important case. Hence, some points like thesis statement, arguments, and reiteration/conclusion should attribute it. Some key language characteristics are also needed to make up this text such as:

1. Using modals
2. Using action verbs
3. Using thinking verbs
4. Using adverbs
5. Using adjective
6. Using technical terms
7. Using general and abstract noun
8. Using connectives/transition

Ex:

US. financial crisis and its contagion to Europe and the rest of the world could also create new opportunity for Indonesia in term of foreign direct investment and the development of basic infrastructure. **(thesis statement)**

As the US. financial crisis has now spread to Europe, the oil-rich countries such as Saudi Arabia, Kuwait and Arab Emirate which have accumulated hundreds of billions of Dollars in their foreign reserve, are now reviewing their holding or investment vehicle. They are looking for more diversified investment outside the US and Europe. **(argument)**



Because of unfavourable political developments in Thailand and Malaysia over the past few months, Indonesia which has largely Muslim population could become one of these oil-rich countries' favourite place for foreign direct investment. That will be true if the conditions, legal and market infrastructure are conducive for Islamic financial instruments. **(argument)**

The government had improved the legal framework with the recent enactment of laws on sharia banking and bonds. The long-term nature of Islamic bonds could make them the most suitable investment instrument for Indonesia, as these bonds grant an investor a share in an asset along with the cash flows and risks commensurate with such ownership. **(argument)**

The financial crisis that has gripped the globe and weakening economic growth in the rest of the world will serve to the government to accelerate the investment reform measures in order to grab the hidden opportunity in the global crisis. **(reiteration/ conclusion)**

adapted from <https://www.getenglishnow.org/2020/08/16-examples-of-analytical-exposition.html>

#### D. HORTATORY EXPOSITION

Unlike analytical one, hortatory exposition has a goal to persuade the readers that something should or should not be the case or be done. Thus, there is a slight difference in the generic structure: thesis, arguments, and recommendation/ suggestion. Besides, some language features are usually exposed in the text like:

- |                               |                                    |
|-------------------------------|------------------------------------|
| 1. Using Simple Present Tense | 6. Using adjective                 |
| 2. Using modals               | 7. Using technical terms           |
| 3. Using action verbs         | 8. Using general and abstract noun |
| 4. Using thinking verbs       | 9. Using connectives/transition    |
| 5. Using adverbs              |                                    |

Ex:

Forest plays vital role in maintaining the continuity of the earth's natural resources and supporting life on earth. **(thesis)**

First, forests are the suppliers of valuable products. Forest contains resources that are useful for food, medicine, fibres, fuels, industrial materials, and others. **(argument)**

Second, in forests, we still may find basic life and balance of animal life and food growth. The knowledge of such "system" is used to improve crops and livestock and stimulate industrial research and natural drug development. **(argument)**

Third, forest also has an ecological function. Forest prevents watershed erosion and flooding. They also regulate local and regional climate conditions. **(argument)**

For the reasons listed above, we should take part in forest preservation, even We should save our forests. **(recommendation)**

taken from <http://gufymedia.blogspot.com/2012/11/hortatory-exposition-text-forest.html>

## E. DISCUSSION

This text is like argument or exposition. However, there is a clear-cut difference. A discussion text aims to present information and opinions about issues in more one side of an issue ('For/Pros' and 'Against/Cons'). For the generic structure, discussion contains issue, arguments for and against, and conclusion. Regarding the details of it, there are some dominant language features existing:

- |                                    |                                 |
|------------------------------------|---------------------------------|
| 1. Using Simple Present Tense      | 5. Using conjunction/transition |
| 2. Use of relating verb/to be      | 6. Using modality               |
| 3. Using thinking verb             | 7. Using adverb of manner       |
| 4. Using general and abstract noun |                                 |

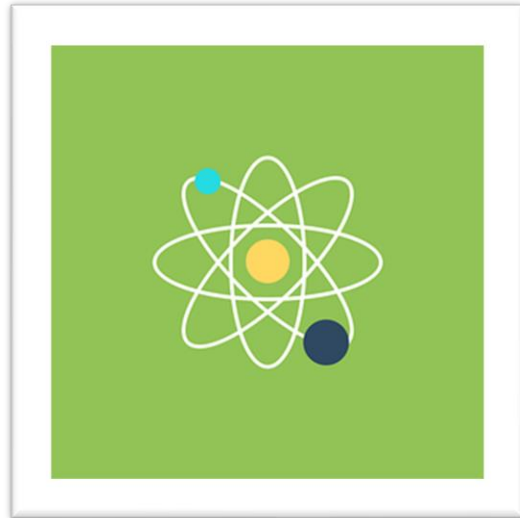
Ex:

Nuclear energy is commonly offered as an alternative to overcome the crisis of energy. The debate whether the use of nuclear energy is an appropriate choice or not, has not come to an end. Some people agree with the utilization of it because of its benefits. Some others, however, disagree because of its risks to the environment. **(issue)**



Those who agree with the operation of nuclear reactors usually argue that nuclear energy is the only feasible choice to answer the ever – increasing energy needs. In their opinion, the other sources of energy: oil, coal, and liquid natural gas are not renewable and safe, while nuclear energy can be sustainable when produced in a safe way. **(pro-arguments)**

However, people who disagree with the use of nuclear energy point out that the waste of nuclear products can completely destroy the environment and human lives. A meltdown in reactor, for example, usually results in the contamination of the surroundings soil and water. Take for example, the blow up of the nuclear reactor at the Chernobyl Nuclear Power Station in Russia twenty years ago. The serious contamination imperilled people and the environment severely. **(contra-arguments)**



It is obvious that nuclear energy should be avoided because it really endangers the environment but what about a less polluted energy instead of nuclear energy. Is there any alternative energy to overcome the crisis of energy? In my opinion, nuclear energy is the best choice to overcome the crisis of energy. However, government should make sure that nuclear reactor’s construction and maintains are safe. **(conclusion)**

#### F. NEWS ITEM

Precisely as its name, this text is all about news. So, it has function to inform the newsworthy or important information of the day. It consists of main/ newsworthy event(s), elaboration/ background event(s), and resource of information as the generic structure. To make it perfect, a writer of news item should also add some language features such as:

1. Using a simple language
2. Using saying verbs: “...”, He said.
3. Sometimes stating the scene: Yogyakarta – ... / Washington – ...
4. Using past tense
5. Using adverbs: time, place and manner
6. Using material processes to retell the event

For the example, you can directly read an article at <https://s.id/ECONOMYNEWS>.

## **Task**

1. Write down one text type/ genre that you prefer the most with the theme of Economy in Indonesia.
2. The text should at least consist of 500 words.

# RESPONSES

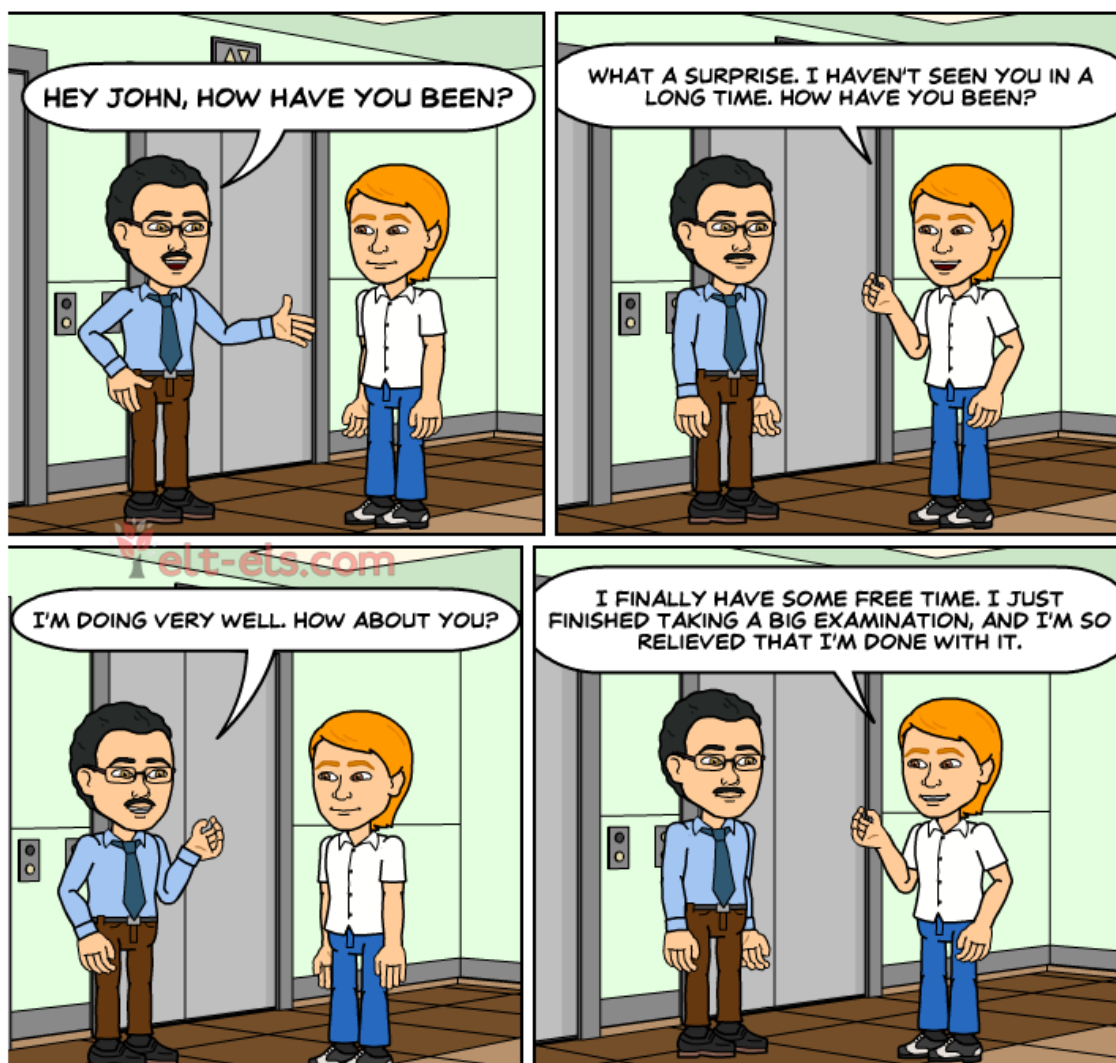
## Starter

What is your response when somebody thank you?

How do you say when you want to show your interest to the discussion?

## Main Course

Look at the comic below:



taken from <https://www.learnwithcomics.com/2014/08/greetings.html>

From the comic above, it can be seen that there are two people meeting and greeting. It is very mainstream when you are just answering with, *I'm fine*. In fact, there are some other expressions that can be used to respond such greeting (*how are you?*).

A. RESPONSE TO GREETING (how are you?):

1. *I'm fine.*
2. *Fantastic!*
3. *I'm doing well.*
4. *Pretty good.*
5. *I'm blessed.*
6. *Couldn't be better.*
7. *Not bad.*



B. RESPONSE TO APPRECIATION:

1. *You're welcome.*
2. *Don't mention it.*
3. *My pleasure/ it is my pleasure.*
4. *Anything for you.*

C. RESPONSE OF SHOWING UNDERSTANDING:

1. *I see.*
2. *I know what you mean.*
3. *I know.*
4. *I understand what you are saying.*

D. ASKING FOR REPETITION:

1. *Sorry?*
2. *Pardon me.*
3. *I beg your pardon.*
4. *Could you repeat, please?*
5. *Could you say that again?*
6. *What do you mean?*

E. ASKING FOR APOLOGY:

1. *I'm sorry.*
2. *Forgive me.*
3. *Pardon me.*
4. *I do apologize.*
5. *Please excuse me.*
6. *My bad.*
7. *My fault/ mistake.*
8. *Don't be mad at me.*



F. RESPONSE TO APOLOGY:

1. *Never mind.*
2. *It's OK.*
3. *It's all right.*
4. *Forget it.*
5. *It doesn't matter.*
6. *Don't worry about that.*

G. SHOWING INTEREST:

1. *That's great!*
2. *Sounds nice.*
3. *That's interesting.*

H. TELLING THAT YOU ARE SURPRISED:

1. *Seriously?*
2. *You must be joking!*
3. *No way!*
4. *I don't believe it!*

I. AGREEMENT:

1. *I agree with you.*
2. *I'm with you.*
3. *I couldn't agree more.*
4. *For sure.*

J. DISAGREEMENT:

1. *I don't agree with you.*
2. *I disagree.*
3. *I'm not sure about that.*
4. *I don't see it that way.*

K. RESPONSE TO LEAVE-TAKING:

1. *Take care.*
2. *So long.*
3. *See you (later).*
4. *Keep in touch.*
5. *Bye.*



## **Task**

1. Create a short movie with some responses explained before inside. The group for this movie may consist of 5-6 persons. Feel free to explore the topic, as long as it is educating and entertaining.
2. Make sure that each person has fair portion in speaking.
3. Do not read the text. That's why, understand and memorize each expression.
4. Make the video as interesting as possible with properties, storyboard, back sound, etc.
5. Upload the group video on one of the members' YouTube accounts with adding some hashtags such as #polteklpp #politekniklpp #jogja #yogyakarta #perkebunan #english #accounting
6. Last, set the video as public, not unlisted.

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