

Prepositional Phrases

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- *In* the beginning
- *Before* the fall
- *After* the brutal fight
- *At* school
- *Down* the aisle
- *Across* the street
- *Inside* your ear
- *Outside* the house
- *Between* two girls
- *By* chewing
- *Behind* the scenes
- *On* the wooden table
- *By* the sea
- *Under* the couch
- *Around* the bend
- *Down* in the sand trap
- *Into* the dark woods
- *Against* the wind
- *Near* the mouse
- *Through* the tunnel
- *To* school
- *Like* Larry's uncle
- *Except* my friend
- *Over* the rainbow
- *Up* the rough river
- *Without* a paddle
- *With* anger
- *Toward* the door

The chart above provides only a few examples of the unlimited number of prepositional phrases which you could construct. As you can see, a prepositional phrase provides important information. Prepositional phrases answer the following questions: How? Where? Which one? What kind? When? To what extent?

PAST CONTINUOUS

This tense describes...

AN ACTION THAT WAS IN PROGRESS AT SOME POINT IN THE PAST.

*My brother **was working** yesterday at 7*

*They **were doing** an exam last Friday at 2:30*

TWO EVENTS TAKING PLACE AT THE SAME TIME IN THE PAST



*Ellen **was cooking** while her sister **was watching** TV*



Form

- **Past simple:**

I **worked**

I **didn't** work

Did you work?

- **-ed spelling:**

Loved, stopped, planned, studied, played

- **Past continuous:**

I **was working**

I **wasn't** working

Were you working?

- **-ing spelling:**

Dancing, planning, studying, playing, lying (lie)

PAST CONTINUOUS

<u>Affirmative</u>	<u>Negative</u>	<u>Interrogative</u>
I was dancing You were dancing	I wasn't dancing You weren't dancing	Was I dancing? Were you dancing?
He was dancing She was dancing It was dancing	He wasn't dancing She wasn't dancing It wasn't dancing	Was he dancing? Was she dancing? Was it dancing?
We were dancing You were dancing They were dancing	We weren't dancing You weren't dancing They weren't dancing	Were we dancing? Were you dancing? Were they dancing?

<u>Uses</u>	<u>Examples</u>
Actions in the past that take place at a particular time	What were you doing last evening at 8:45? I was watching "el informal"
With the Past Simple to refer to a long action that is interrupted by a shorter one. ("When" or "While" are the habitual conjunctions)	We were talking about our last holidays when the boss came into the office and got angry
Two actions developing at the same time in the past ("While" is the habitual conjunction)	While my boss was talking to me, I was dreaming of my last holidays in Cancún

Simple Past vs. Past Continuous

simple Past

We use the **simple past** to talk about:

Completed actions, **habits** and **facts** in the past.



- I **went** to the cinema **yesterday**.
- I **always visited** my grandparents in my summer holidays **when I was little**.
- I **lived** near Liverpool for a couple of years.

past Continuous

The **past continuous** is used to express:

Interrupted actions, **specific time** as an **interruption** and **parallel** actions.



- I **was watching** TV **when** the phone rang.
- **Last night at 7pm**, I **was having** dinner.
- **While** she **was doing** her homework her brother **was playing** football.

Past Perfect

+

S + had + been + V-ing
They had been playing tennis.

-

S + had not/ hadn't + been + V-ing
They hadn't been playing tennis.

?

Had + S + been + V-ing ?
Had they been playing tennis?

PAST PERFECT TENSE

The Past Perfect tense in English is composed of two parts: the past tense of the verb to have (*had*) + the *past participle* of the main verb.

had + past participle

+

S + had + past participle + ...



She had finished.

-

S + had not + past participle + ...



She hadn't finished.

had not = hadn't

?

Had + S + past participle + ...?



Had she finished?

Use

Action finished before another past action



Richard *had gone* out when his wife arrived in the office.

Action happened before a specific time in the past



Christine *had never been* to an opera before last night.

Action started in the past and continued up to a given time in the past



We *had owned* that car for ten years before it broke down.

Cause and effect (combine with past simple)



I got stuck in traffic because there *had been* an accident.

Emphasize the result of an activity in the past



I *had been* to London twice by the time I got a job in New York.

Time Expressions

already, yet, for, since, just, after, before, until, the moment that...

PAST PERFECT VS. PAST PERFECT CONTINUOUS

Past Perfect

We form the Past Perfect with **had** and the **past participle**

Had + Past Participle

Express the past action, already finished when another past action happened

I met them after they **had divorced** each other.

Emphasize the result of an activity in the past

I **had been** to London twice by the time I got a job in New York.

Show two events in the past that are linked

I couldn't take my flight because I **had forgotten** my boarding pass.

Past Perfect Continuous

We form the Past Perfect Continuous with **had been** and the **-ing form** of the verb

Had been + V-ing

Express a past action which started in the past and continued to happen after another action or time in the past

Sara **had been working** here for two weeks when she had the accident.

Emphasize the duration of an activity in the past

Richard needed a holiday because he **had been working** hard for six months.

Show the cause of a past action

I **had been travelling** all night, so I was tired.

Business moment

Terms for Accounting

1. Assets

Definition: Everything a company owns, including cash, accounts receivable (money a company is going to receive, see below), property and goods.

Example:

*The company's **assets** were easy to calculate, but it was difficult to quantify the value of the employees' expertise.*

2. Liabilities

Definition: Everything that a company owes to others, like loans and mortgages.

Example:

***Liabilities** are recorded on the right side of the balance sheet, while assets are listed on the left.*

3. Balance Sheet

Definition: A document that records a company's assets and liabilities at a certain moment in time. If we're talking about a public company, it also shows the shareholders' equity (how much the shareholders own).

The balance sheet is based on the accounting equation:

assets = liabilities + owner's equity

The balance sheet is important for potential investors because they can see how the company is doing.

Example:

*We studied the **balance sheet** carefully to see if the assets exceeded the liabilities and shareholders' equity.*

4. Debit

Definition: An entry that shows what a company spends. Debits are recorded on the left side of an account.

Example:

*She recorded the purchase of the new laptops as a **debit** entry.*

5. Credit

Definition: An entry that shows how much money a company receives. Credits are recorded on the right side of accounts.

Example:

*She realized that the total debits didn't equal the total **credits**, so she had to check each entry all over again.*

6. Double Entry

Definition: An accounting system in which each transaction is recorded as both a credit and a debit, an asset and a liability.

Example:

***Double entry** bookkeeping gives you a better perspective than single entry bookkeeping because it helps you make sure each transaction is accurately recorded.*

7. Net

Definition: An amount of money that is left after taxes have been paid.

Example:

*She couldn't tell me her **net** salary because she didn't know all the taxes she was paying; moreover, salaries are not transparent in her company.*

8. Gross

Definition: An amount of money before taxes are deducted.

Example:

*Her **gross** income exceeded his, but they still couldn't afford to get the house they'd been dreaming about for such a long time.*

9. Profit

Definition: The money a business is left with after deducting all the expenses.

Example:

*In order to decide if the company was worth investing in, they wanted to look at the **profit** it had been making over the previous year.*

10. Revenue

Definition: The total amount of money a company receives from the services or products it sells. The revenue is higher than the profit, because in order to calculate the profit, you need to first see the costs of doing business.

Example:

*Our company has experienced a decrease in **revenue** due to the financial crisis.*

11. Capital

Definition: Cash and funds, but also machinery and tangible assets that can contribute to earning more money, like computers, company vehicles, etc. Intangible assets like expertise or reputation are not considered to be capital.

Example:

*He couldn't start a business because he didn't have enough **capital**, so he decided to work as a freelancer for the time being.*

12. Cash Flow

Definition: Money coming in (inflows) and going out (outflows) of a company.

Example:

*They had a **cash flow** problem because only a small percentage of their customers decided to use early settlement discounts, which meant that they had very high financing costs.*

13. Payroll

Definition: A list of all a company's employees and their salaries. The word **payroll** also refers to the total amount of money paid by a company to its employees.

Example:

*They have a lot of employees on their **payroll**, so they employ quite a few **payroll** accountants to calculate employee earnings.*

14. Accounts Payable

Definition: Money that a company owes to other parties—companies or people—called creditors. Accounts payable are considered liabilities.

Example:

*All of the **accounts payable** need to be cleared before we can invest in new software.*

15. Accounts Receivable

Definition: Money that a company has to receive for products or services bought by customers or clients.

Example:

*You can calculate the **accounts receivable** by adding up all the invoices the company generated.*