

**UNIVERSIDAD DEL VALLE
FACULTAD DE HUMANIDADES
ESCUELA DE CIENCIAS DEL LENGUAJE
LECTURA DE TEXTOS ACADÉMICOS EN INGLÉS**

Modal auxiliary verbs

Passive voice

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Modal auxiliary verbs

Modal verbs are used to make precise statements and for that reason are very common in scientific and technical texts.

Modal verbs have no meaning by themselves.

They are always used in conjunction with main verbs to help them express ideas (about the past, the present or the future).

There are several categories of modal verbs.

Modal verbs

Ability: can, may.

- We can say that inventory means the aggregate of **those items of tangible personal property which are held for sale in the ordinary course of business.**

Modal verbs

Possibility / probability: can, could, may, might, will, would.

- An error in the valuation of inventory may cause a **material mis-statement of financial position and of net income.**

Modal verbs

Obligation: must, ought to, should.

- You should bear in mind that **the procedures for determining the amount of the ending inventory are also the means for determining the cost of goods sold.**

Passive voice

The passive voice is used to describe situations, methods, etc. It involves the following elements:

Object + Verb to be + Main verb (past participle)

The passive voice is especially helpful in scientific or technical writing where the actor is not really important but the process or principle being described is very important. Instead of saying “I wrote down a report at period end” it is preferable to say “The report was written down at period end.”

Passive voice

- **The figure representing the cost of goods sold during an entire accounting period** is computed at the end of the period and it may be concisely stated in the form of a simple equation.
- The expression "matching costs against revenues" means determining what portion of the cost of goods available for sale should be deducted from the revenue of the current period and what portion must be carried forward (as inventory) to be matched against the revenue of the following period.

Passive voice

- Sometimes it is difficult to distinguish between **the full opportunity costs of an action** and costs that have already been incurred (**sunk costs**). Historical costs are sunk costs because they have been paid in the past and a decision today will not alter them. Thus, sunk costs are irrelevant to today's decision making and should be ignored.

Passive voice

- **Prepaid Expenses** are expenditures that the company has already paid to its suppliers. This can be a lump sum given to an advertising agency or a credit for some bad merchandise issued by a supplier.
- Current liabilities are all bills that are due in less than a year (**bills that need to be paid in less than a year**).

Passive voice

- Poverty has declined sharply in **countries that have long been characterized by massive rural poverty.**
- The trend is particularly pronounced in East, South and Southeast Asia.
- In China the decline in poverty could be attributed to **internal factors such as the expansion of infrastructure.**