

Topic sentence and main idea

1. Choose the best topic sentence.

(1) An individual may use a computer to accumulate income tax deductions, while an attorney may use it to print monthly statements for his or her clients. A government department may prepare employee payroll cheques using a computer.

- a. Computers print statements for clients.
- b. The computer is a useful tool.
- c. Computers are used for different kinds of work.

(2) Financial accounting is concerned with preparing information for users outside the organization: suppliers, banks and other lenders. Management accounting, on the other hand, is designed to meet the needs of a particular company. These range from analyzing costs to financial planning.

- a. Businesses measure their financial performance by maintaining records.
- b. Accounting activities are divided into two main parts: financial accounting and management accounting.
- c. Financial accounting is an activity carried out in all organizations.

(3) In fact they are often criticized or even worse. For example, in the late 1400s, when Columbus thought that he could reach Asia by sailing to the west, he was thought to be insane. In the century that followed, Copernicus' suggestion that the earth was not the centre of the universe but that it moved in a continuous path around the sun, was largely ignored. Then, in 1609, Galileo, by using the telescope showed that the earth did revolve round the sun along with many other planets. However, this brilliant astronomer was sent to prison and forced to deny his own ideas.

- a. Revolutionary thinkers have made today's cutting edge technology possible.
- b. Revolutionary thinkers are rarely honoured at the time of their discoveries.
- c. Revolutionary thinkers must be honoured at the time of their discoveries.

2. Decide which sentence sums up the main idea of each paragraph.

(1) According to a major report published by the United Nations, the key to eradicating poverty in a world where 2 billion people live without light bulbs lies in technology. Even the simplest technologies can transform lives and save money. Vaccines, computers, new sources of energy like solar or wind energy can all reduce poverty and uplift standards of living in developing countries.

- a. The world's poor
- b. Poverty and technology

c. Technology for transforming lives

- (2) A question psychologists often ask is, "How intelligent are you?" But now two mathematicians argue that the question is meaningless. They say their experiments conducted with computer 'mini-brains' prove that intelligence depends on the environment and cannot exist by itself. The work has reawakened a controversial debate on the nature of intelligence.
- a. Intelligence is meaningless
 - b. Intelligence depends on the environment
 - c. Intelligence is a debatable issue
- (3) A person born in the twentieth century has seen considerable change in nearly all areas of life on earth. Although some people are excited by the challenges that changes offer, others would like less automation in their lives. Living in the twentieth century has certain advantages, for instance, higher standard of living; yet it also has disadvantages. Some of these are depersonalization of human relationships, lack of spiritual values and environmental pollution.
- a. The standard of living in the twentieth century
 - b. Life on earth in the twentieth century
 - c. Advantages and disadvantages of twentieth century life

2. Write a sentence that expresses the main idea of each paragraph.

- (1) The first is planning, which is common to all management. The second element, which is not common to all administration, is execution. Execution is the carrying out of a plan or instruction. It is the actual doing. The third element of management is control.
- (2) An accountant who has no knowledge of electronic data processing is at a severe disadvantage. S/he does not have to be an expert or a specialist, since he can hire experts, but he must be able to evaluate the performance of his subordinates and the new systems that are proposed.
- (3) A small firm with a few pieces of equipment, for instance, may have only one account for all its equipment. A larger business will probably need an account for each type of equipment, or even, in some cases, for a single piece of equipment. A business with only one owner will need only one capital account; a partnership will need a capital account for each partner.