

**ELEMENTARY
GRAMMAR OF THE
FRENCH LANGUAGE**

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Elementary Grammar of the French Language by F. Schöpwinkel

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P R E F A C E.

THIS work is mainly an adaptation of the first part of Dr. C. Ploetz's* celebrated "Cœurs gradué de Langue Française." The peculiar merits of that popular work consist in its truly elementary character. It relies not so much upon mere repetition as upon gradation, avoiding the difficulties occasioned by special rules and numerous exceptions, and carefully laying down only broad landmarks: for experience has proved that it is worse than useless to burden the memory with the niceties of a language until its leading principles have been thoroughly mastered. Great care has been taken, throughout the work, that the examples, reading lessons, etc. should be so arranged as to make the application of grammatical rules both easy and pleasant. Numerous remarks that may be useful, especially to the teacher, have been added in an Appendix.

* Professor at the Royal French College, Berlin.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains the normal balances for each type of account and how they are used to calculate the net income or loss for a period.

The fourth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the period. Examples are provided for each type of adjusting entry, including depreciation, amortization, and accruals.

The fifth part of the document discusses the preparation of financial statements. It outlines the steps involved in preparing the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of comparing the financial statements to the previous period to identify trends and changes.

The sixth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud. Examples are provided for each type of internal control, including segregation of duties, authorization, and documentation.

The seventh part of the document discusses the importance of ethics in accounting. It explains how accountants are expected to act in the best interests of the public and to maintain the highest standards of integrity and honesty. Examples are provided for each type of ethical issue, including conflicts of interest and the treatment of confidential information.

The eighth part of the document discusses the importance of communication in accounting. It explains how accountants are expected to communicate clearly and effectively with their clients and colleagues. Examples are provided for each type of communication, including written reports and oral presentations.

The ninth part of the document discusses the importance of technology in accounting. It explains how the use of accounting software and other technology can improve the accuracy and efficiency of the accounting process. Examples are provided for each type of technology, including spreadsheets and accounting information systems.

The tenth part of the document discusses the importance of continuing education in accounting. It explains how accountants are expected to stay up-to-date on the latest developments in the field. Examples are provided for each type of continuing education, including seminars and conferences.

FIRST SECTION.

Pronunciation,* Principal Tenses of Avoir and Être.

LESSON 1.

The French Alphabet.

A, b, c, d, e, f, g, h, i, j, k, l, m, n, o, p, q,
r, s, t, u, v, x, y, z.

Vowels: — a, e, i, o, u, y.

Consonants: — b, c, d, f, g, h, j, k, l, m, n, p, q,
r, s, t, v, x, z.

A is generally sounded like a in father, but shorter.**

• at the end of words of more than one syllable, is, as in English, mute.

• at the end of monosyllables, has a guttural sound, somewhat like the e in father.

i is sounded like i in ill.

o is generally sounded like o in not.***

y is sounded like i.

The sound of the French u is not to be found in English.

Le (masc. sing.) }
La (fem. sing.) } the.

Before a vowel, l' instead of le or la.

The French language has no neuter gender.

Le mur † the wall.

la porte the door, gate.

la rue the street.

la flotte the fleet.

le navire the vessel.

le pari the bet.

le mardi (the) Tuesday.

* l'ami the friend.

l'amie the friend (fem.)

la table the table.

le livre the book.

la plume the pen.

la robe the dress.

la dame the lady.

* See No. 1 Appendix.

** See No. 2 Appendix.

*** See No. 3 Appendix.

† The r in French, is always sounded as in the English word: very.

LESSON 2.

Au and **eau** are generally sounded like o in note.*

ou and **ou** are generally sounded like i in sir.**

ai and **ei** are generally sounded like a in mare.

ou has the sound of oo in moon.

The sound of **oi** is produced, by pronouncing the French o and a quickly in succession (oâ).

Dieu <i>God.</i>	le roi <i>the king.</i>
l'eau f. <i>(the) water.***</i>	la reine <i>the queen.</i>
le feu <i>(the) fire.</i>	la poudre <i>(the) powder.</i>
le fleuve <i>the river.</i>	le tiroir <i>the drawer.</i>
la fleur <i>the flower.</i>	la tour <i>the tower.</i>
le miroir <i>the looking-glass.</i>	le trou <i>the hole.</i>
le bateau <i>the boat.</i>	l'autre <i>the other.</i>
la voile <i>the sail.</i>	pour <i>for.</i>
la faute <i>the mistake.</i>	peu <i>little.</i>

When two vowels are to be pronounced separately, a tréma (¨) is put over the second.

Le poëte *the poet.*

le poëme *the poem.*

LESSON 3.

Nasal sounds.

An, am, en, em nearly like an in swan.

on, om nearly like on in song.

ain, ain, in, im, ein nearly like an in an-gry.

un, un nearly like un in un-cle.

ien, yen no similar sound in English.

Before a vowel, m and n have their usual sound. †

un (masc.) }
une (fem.) } a or an.

Un nom <i>a name.</i>	le monde <i>the world.</i>
un bain <i>a bath.</i>	la montre <i>the watch.</i>
un pain <i>a loaf of bread.</i>	la fin <i>the end.</i>
une main <i>a hand.</i>	le vin <i>(the) wine.</i>
un marin } <i>a seaman.</i>	le lundi <i>(the) Monday.</i>
} <i>a mariner.</i>	le vendredi <i>(the) Friday.</i>
l'imprimerie f. <i>the printing-</i> <i>office, printing.</i>	

LESSON 4.

When the next word begins with a vowel, the mute final consonants are carried over to it: — ††

* See No. 4 Appendix.

** See No. 5 Appendix.

*** See No. 6 Appendix.

† See No. 7 Appendix.

†† See No. 8 Appendix.

h, x and s being sounded like the English **z**.
â and **t** like **t**.
 The **t** in **et** and, **is never carried over**.

Présent of **avoir** to have.

J'ai I have.*	nous avons we have.
tu as thou hast.	vous avez you have.
il a he has.	ils ont they (m.) have.
elle a she has.	elles ont they (f.) have.

Exercise 1.

1. J'ai un livre. 2. Tu as une plume. 3. Il a un ami.
 4. Elle a une robe. 5. Nous avons un bateau. 6. Vous avez un navire. 7. Ils ont une imprimerie. 8. Elles ont un miroir.
 9. La table a un tiroir. 10. La reine a une amie. 11. La robe a un trou. 12. Tu as une fleur. 13. Le mur a une porte et une tour.

14. I have a friend. 15. Thou hast a book. 16. He has a watch.
 17. She has a friend (f.). 18. We have a queen, and you have a king. 19. The boat has a sail. 20. You have a looking glass. 21. They have a vessel. 22. The queen has a fleet. 23. The lady has a dress.

LESSON 5.

È before a double consonant followed by **e** mute, is sounded somewhat like **a** in *mare*.

Elle <i>she</i> .	le paratonnerre <i>the lightning-conductor</i> .
une ombrelle <i>a parasol</i> .	la terre <i>the earth, estate</i> .
la nouvelle <i>the news</i> .	le verre <i>(the) glass</i> .
la renne <i>the rein-deer</i> .	la forteresse <i>the fortress</i> .
la pierre <i>the stone</i> .	la paresse <i>(the) idleness</i> .

Exercise 2.

1. Elle a une ombrelle. 2. Nous avons un renne. 3. La forteresse a un mur et une tour. 4. Le poète a un poème.
 5. Vous avez une terre. 6. La tour a un paratonnerre. 7. Elle a un verre. 8. Ils ont une pierre.

9. He has a glass. 10. She has a flower. 11. We have a lightning-conductor. 12. You have a printing-office. 13. They have an estate. 14. We have a parasol. 15. I have a stone.

* See No. 0 Appendix.

LESSON 6.

The final consonants g, f, d, t, s, x and z are mute.

Le palais <i>the palace.</i>	le printemps <i>(the) spring.</i>
le port <i>the port, harbour.</i>	le rang <i>(the) rank.</i>
le bras <i>the arm.</i>	le banc** <i>the bench.</i>
le nez <i>the nose.</i>	le mois <i>the month.</i>
un Allemand* <i>a German.</i>	le mot <i>the word.</i>
la paix <i>(the) peace.</i>	le pont <i>the bridge.</i>
le temps <i>(the) time.</i>	le toit <i>the roof.</i>
le lait <i>(the) milk.</i>	maintenant <i>now.</i>
un enfant <i>a child.</i>	autrefois <i>formerly.</i>
deux <i>two, trois three.</i>	devant <i>before.</i>
le bois <i>(the) wood.</i>	dans, en <i>in.**</i>
le riz <i>(the) rice.</i>	mais <i>but.</i>

Exercise 3.

1. Le port a un mur, le mur a une porte, la porte a une tour.
 2. Le fleuve a un pont. 3. Nous avons un banc devant la porte.
 4. Nous avons maintenant le printemps. 5. Le roi et la reine ont une flotte dans le port. 6. Vous avez maintenant la paix.
 7. Vous avez une pierre devant la porte. 8. La tour a un toit et un paratonnerre. 9. Le palais a une porte.

10. *You have a bench before the door.* 11. *We have a fleet in the port.* 12. *The roof has a lightning-conductor.* 13. *The king and the queen have a palace.* 14. *The vessel and the boat have a sail.* 15. *The child has a flower.* 16. *They have a hole in the wall.*

LESSON 7.

Fait <i>made, done.</i>	vu <i>seen.</i>
pris <i>taken.</i>	lu <i>read.</i>
appris <i>learned.</i>	vendu <i>sold.</i>
bu <i>drunk.</i>	perdu <i>lost.</i>
dit <i>said, told.</i>	entendu <i>heard.</i>

Exercise 4.

1. Dieu a fait le monde. 2. Nous avons vu une flotte devant le port. 3. J'ai fait un pari. 4. Tu a perdu le pari. 5. Il a pris un bain. 6. Il a bu le vin, et elle a bu le lait. 7. Nous avons vu la reine dans la rue. 8. L'enfant a lu le livre. 9. Ils ont pris un bain dans le fleuve. 10. J'ai bu le vin dans un verre. 11. Ils ont vendu le riz. 12. Tu as peu appris. 13. Nous

* *The e is quite mute: — All'mang.*

** *In banc, c is mute.*

*** *See No. 10 Appendix.*