WA: Particle and its basic function is to introduce what you are going to talk about, for example. Wa is placed after the subject of the sentence. A loose translation of "Wa" particle is "As for".

A: Indicates that information is being presented about something that is already known or that has been identified.

あそこに雑誌があります。あれは、私のルームメイトの雑誌です。

Over there is a magazine. That is my roommate's magazine.

私の大学は、海のすぐそばにあります。

My university is right by the ocean.

B: Indicates a topic, which is then identified or explained.

今日は休日です。

As for today, it is my day off.

イルカは、魚ではありません。

As for the dolphin, it is not a fish.

*If ga replaces wa in the sentence, the noun is no longer introduced as a topic but it is considered the subject of the predicate. Replacing "Wa" to "Ga" lays stress on the topic of the following sentence.

これは、物理の本ですね。

違います。あれが物理の本ですよ。

C: In the following examples, wa indicates a topic (the first noun).

ゆきさんは、髪が長いです。

Yuki has long hair.

あの人は心が広いんです。

That person is generous. (has a generous heart).

D: in these examples, wa particle is used to compare two things.

日本語は難しいですが、ドイツ語はもっとむずかしいです。

Japanese is difficult but German is more difficult.

日本の冬はとても寒いですが、夏はとても暑いです。 It is very cold in winter in Japan but it is very hot in summer.

This is a different example, implying that the father is not going to see his friend again.

あの人は、いつもお金をかしてくれと言うから、彼には当分の間会いません。 That person always asks for money, so I will not see him for a while. (but I will see other people).

アイスクリームを食べましたか。 チョコレートは食べましたが、アイスクリームは食べませんでした。 Late chocolate but didn't eat ice cream.

E: In the forms V-te wa iru and V-masu base followed by wa and suru, wa indicates emphasis.

あの本を買いはしましたが、まだ読んでいません。

I bought that book, but I haven't read it.

あの人と少しだけ話しをした事はありますが、遊んだ事はないです。 I've talked to that person a little, but I have never hung out with him.

お茶は飲みましたが、時間があまりなかったので食事はしませんでした。 I had some tea, but since there wasn't much time, I did not eat.