§1 watashi wa gakusei desu. (I am a student.)

The 'wa' right after 'watashi' is a particle that is used to show a topic and a subject of the sentence.

What is a particle?
A particle shows the grammatical relationships between the words used before it and some other word in the sentence. It looks like an English preposition ("at", "in", "of", etc.). However, Japanese particles come after the words.

What is a topic and a subject?
In Japanese grammar, "a topic" means that what the sentence is about. When there is a certain thing, person or matter which we want to talk about and state our opinions or judgements about it, we put 'wa' right after that thing, person or matter to make it a topic of the sentence.
And "a subject" means that the thing or the person that performs the action of the verb, or about which something is stated by be-verb (is, are, am, be, etc.).

In most of the Japanese sentences, a topic and a subject are the same. So, we simply put 'wa' right after a topic and a subject of the sentence. In § 1, 'watashi' is a topic and a subject. Therefore, 'wa' follows 'watashi'.

desu' corresponds with an English be-verb ("is", "are" and "am") and is put at the end of the sentence. The conception of '(A) wa (B) desu' is that "(A) equals (B)." It is not necessary to change 'desu' into another form no matter what the subject is. ((A) and (B) must be a noun.)

Examples:
1 watashi wa sensei desu. (I am a teacher.)
2 anata wa gakusei desu. (You are a student.)
3 anata wa sensei desu. (You are a teacher.)
4 anata wa kaishain desu. (You are an employee.)
5 kare wa kaishain desu. (He is an employee.)
6 kare wa mushoku desu. (He is jobless.)
7 kanojo wa Nihon-jin desu. (She is a Japanese.)
8 kanojo wa Shingapouru-jin desu. (She is Singaporean.)
9 Kimura-san wa jieigyou desu. (Mr Kimura is a self-employed person.)

Notes for Example 7 and 9:
-7. We can describe one's nationality by adding '-jin' to the name of the country. It also can be used to show a race.
-9. '-san' is used for addressing people. It is added after the name. It can be used for all people regardless of gender, marriage status, but never used when we mention our own name.
§2 watashi wa gakusei dewa arimasen. (I am not a student.)

'－dewa arimasen' is the negative of 'desu'. It means "is not / are not / am not". In daily conversation, '－ja arimasen' is commonly used.

Examples:
1 watashi wa sensei dewa arimasen. (I am not a teacher.)
2 anata wa gakusei dewa arimasen. (You are not a student.)
3 anata wa sensei dewa arimasen. (You are not a teacher.)
4 anata wa kaishain dewa arimasen. (You are not an employee.)
5 kare wa kaishain dewa arimasen. (He is not an employee.)
6 kare wa mushoku ja arimasen. (He is not jobless.)
7 kanojo wa Nihon-jin ja arimasen. (She is not Japanese.)
8 kanojo wa Shingapouru-jin ja arimasen. (She is not Singaporean.)
9 Tanaka-san wa jieigyou ja arimasen. (Mr Tanaka is not a self-employed person.)

§3 anata wa gakusei desu ka? (Are you a student?)

To make a Japanese question sentence, we simply put 'ka', which is a particle used to make a question, at the end of the non-question sentence.

Examples:
1 anata wa sensei desu ka? (Are you a teacher?)
2 kare wa dokushin desu ka? (Is he single?)
3 kare wa Kankoku-jin desu ka? (Is he a Korean?)
4 kanojo wa mushoku desu ka? (Is she jobless?)
5 kanojo wa meido desu ka? (Is she a maid?)
6 Tanaka-san wa shufu desu ka? (Is Mrs Tanaka a housewife?)

7 Q: anata wa Nihon-jin desu ka? (Are you a Japanese?)
   A1: hai, [watashi wa] Nihon-jin desu. (Yes, I am Japanese.) /
       hai, sou desu. (Yes, I am.)
   A2: iie, [watashi wa Nihon-jin dewa arimasen.] (No, I am not.)
       [watashi wa] Shingapouru-jin desu. (I am a Singaporean.)
       You are free to leave out the words in [    ].

Notes for Example 7:
-7. Basically, 'hai' means "Yes" and 'iie' means "No." However, the exact meaning of 'hai' is "what you have said is right" and that of 'iie' is "what you have said is wrong." Thus, you have to be careful to answer the negative question in Japanese. For example, to answer 'anata wa Tanaka-san dewa arimasen ka? (Aren't you Mr Tanaka?)', 'hai, Tanaka dewa arimasen (No, I am not Tanaka.)' should be used if you are not Mr Tanaka, and 'iie, Tanaka desu (Yes, I am Tanaka.)' should be used if you are Mr Tanaka.

We can leave out a topic or a subject of the sentence when both the speaker and the listener already know it. 'hai, sou desu' means "Yes, I am / you are / he is / she is / it is, etc." It is used so as to avoid
repeating the noun in the answer. Thus, it cannot be replaced by the verb and the adjective.

Example:
8 Q: anata wa gakusei desu ka? (Are you a student?)
   A1: hai, [watashi wa] gakusei desu. (Yes, I am a student.) /
       hai, sou desu. (Yes, I am.)
   A2: iiie, [watashi wa gakusei ja arimasen.] (No, I am not.)
       [watashi wa] kaishain desu. (I am an employee.)

9 Q: kare wa kaishain desu ka? (Is he an employee?)
   A1: hai, [kare wa] kaishain desu. (Yes, he is an employee.) /
       hai, sou desu. (Yes, he is.)
   A2: iiie, [kare wa kaishain ja arimasen.] (No, he is not.)
       [kare wa] mushoku desu. (He is jobless.)

New Question-Word:
10 Q: anata wa donata (dare) desu ka? (Who are you?)
   A: [watashi wa] Tanaka desu. (I am Tanaka.)

11 Q: kanojo wa donata (dare) desu ka? (Who is she?)
   A: [kanojo wa] Satou-san desu. (She is Mrs Satou.)

Notes for Example 10:
-10. 'donata' and 'dare' are question-words for asking who the person is. Both mean "who."
   However, 'donata' is more polite expression than 'dare'. In Japanese, it is not necessary to change
   the word order by using the question-word.

§4 watashi mo gakusei desu. (I am a student, too.)

'mo' is a particle that means "also", "too" or "as well". It replaces a particle, 'wa'.

Example:
1 anata mo Chuugoku-jin desu. (You are also a Chinese.)
2 anata mo gakusei desu ka? (Are you also a student?)
3 kare mo shachou desu ka? (Is he a company president as well?)
4 Suzuki san mo Shingapouru-jin dewa arimasen. (Mr. Suzuki is not a Singaporean too.)

FYI:
‘田中 太郎’ is a typical Japanese name and reads 'Tanaka Tarou'. 'Tanaka' is a family name. When
a Japanese tells his name to non-Japanese people, he normally says a given name first like Tarou
Tanaka.