

Durée de l'épreuve : 3 heures

Le corrigé comporte : 4 pages

I - COMPRÉHENSION :	5 points
II - VERSION :	5 points
III - EXPRESSION ÉCRITE EN LANGUE ANGLAISE :	5 points
IV - ESSAY :	5 points

CORRIGÉ

I/ COMPREHENSION

Vrai, Faux ou Non Mentionné ? (5 points)

1. Une grande partie des actionnaires de General Electric a rejeté la candidature de KPMG pour devenir leur cabinet d'audit.

FAUX « over a third of shareholders at General Electric, an industrial conglomerate, voted against the reappointment of KPMG »

2. Deloitte assure le conseil de la société Steinhoff.

VRAI « Investors in Steinhoff are suing the company and Deloitte for \$5bn for their losses ».

3. Les quatre géants de l'audit profitent d'une image de sauveurs des entreprises contre les faillites.

FAUX « They worry that they are being seen as providing insurance against corporate failure ».

4. Le recours à des auditeurs externes s'explique historiquement par la méfiance des investisseurs.

VRAI « ... checking that directors were not frittering away their capital »

5. Aujourd'hui, la loi oblige à plus de transparence dans les transactions financières entre les cabinets et les entreprises qu'elles auditent.

NM

6. Les grands cabinets d'audit profitent d'une situation de quasi-monopole.

VRAI « ... because of limited competition » OU «...whether the Big Four in Britain should be broken up»

7. En Grande-Bretagne, malgré le scandale Carillion, les quatre géants se savent à l'abri de toute décision politique défavorable.

FAUX « The firms are braced for trouble. »

8. Seules les grandes entreprises bénéficient d'un contrôle comptable plus étendu.

FAUX « ...for large firms, looking at less than 5% of transactions is not unusual. » OU

« a company's books are so vast that audits can only realistically assess a sample of transactions in selected markets. »

9. La charge de travail des cabinets d'audits ne leur permet que trop rarement de repérer les escroqueries.

FAUX « In a handful, they may even have spotted fraud or mismanagement. »

10. Les audits n'ont pas vocation à alerter sur les risques boursiers.

VRAI « ... auditors are reluctant to provoke stockmarket volatility. »

II/ VERSION (5 points= Segments soulignés sur 0.5)

1. Company audits under fire (2X0.5)

Les cabinets d'audit dans le viseur de la justice/ dans la tourmente/ sous le feu des critiques.
(sous le feu= il fallait étoffer sinon calque !)

+ **Bonifiez par 0.5 pt la prise de risque de ceux qui ne font pas de mot à mot pour le titre par ex :**

Sale temps pour les cabinets d'audits.

2. Audits get noticed only when things go wrong.

On ne s'intéresse au travail des audits que quand ça va mal.

3. Scandals in the 2000s took down Enron, WorldCom and their auditor, Arthur Andersen. That led to more regulation.

Les divers scandales qui ont émaillé les années 2000 ont eu raison d'Enron, WorldCom et de leur cabinet d'audit Arthur Andersen. C'est ce qui a poussé à promulguer de nouvelles lois/poussé à plus de réglementations.

4. People wrongly think of auditors as charged with/ seeking out fraud and failure, says Andrew Gambier. (phrase sur 2 points)

D'après Andrew Gambier, le public pense que les auditeurs/commissaires aux comptes sont missionnés pour rechercher les fraudes et les erreurs, ce qui est faux.

Ou

le public a tort de croire que...

III/ EXPRESSION ÉCRITE EN ANGLAIS

Correspondance commerciale (5 points)

1 point pour formules type intro et conclusion

1 pt pour vocabulaire trends baisse- stagnation- reprise etc.

1 pt pour explications

1 point grammaire générale, comme par ex expression de la préférence ou emploi present perfect/prétérit.

1 point pour forme générale

To : Elena.Finocchio@walmart-marketing.com

From: Sasha.Legrand@fraserandfraseer.com

Re: Consumers choice Recap – illustrated

Dear Elena

Four years ago, your department entrusted us with the mission to survey a sample of 1000 of your customers (card holders) on the question of their preference of branded products.

We have been delivering the results year on year.

I am now sending the latest results and a short analysis.

As can be seen from the attached chart, a large majority (70%) of people surveyed in 2016 answered that they would rather buy brands over non-brands, which was excellent news.

However, since then, votes for brands has plummeted: by mid-2019 half as many people have said they prefer brands. This trend started back in 2017 and 2018 when only 50% had the same positive opinion about brands, a rate which kept steady over these two years.

The sharp fall may be due to several factors. First, prices of branded products have increased steadily these last few months, they are likely to have become unaffordable for many.

Besides, consumers' trust has eroded massively following various scandals such as the presence of palm oil in processed foods. The lack of ethics of brands whose mismanagement of staff has

become notorious has also contributed to putting off buyers (as a form of boycott).

It seems to me that you should consider lowering the prices of many ranges of branded products to make them more attractive.

Another lead would be to take advantage of this crisis to promote your own retailer brand!

I am looking forward to hearing from you so we can discuss this matter further in details and my team will be pleased to provide any other assistance needed.

Best regards

Sasha Legrand, Chief Strategy Analyst

IV/ ESSAY (5 points = 2 pts pour la description, 2 pts pour l'implicite de l'image (le message), 1 pt pour les ajouts d'exemples, d'arguments, pour la pertinence et la connaissance du monde de l'entreprise)

This cartoon shows two male prisoners in a cell (they're wearing the typically cartoonesque striped outfit). The one on the left is lying on a bed while the other one is sitting at a desk on which there is a small signboard that reads "CEO" (for Chief Executive Officer). He looks downcast/sad/ angry. The former is asking him "What are you in for?"

This is a caricature of **white-collar crime**, i.e. when company top executives commit frauds or are involved in business scandals. They behave like criminals and in a way the cartoon suggests they should be treated as such.

The image of big companies has been stained (*a été entachée*) over the last few years following many scandals whether they were accounting scandals ("cooking the books" or evading tax) or their detrimental impact on the environment (BMW's cheating its car engines) or the dire working conditions (Amazon and its supply chains, Deliveroo's low wages etc.) All of which come down to bad management decisions and practices. To make profits, anything goes (*tout est permis*).

Despite their misbehaviour or lack of ethics, many CEOs enjoy enormous salaries topped by stock options, or are given "golden handshakes" or "golden parachutes" when they leave, even if they sometimes leave the company on the brink of bankruptcy. They very rarely get sanctioned and hardly ever go to jail. They always seem to get away with it (*ils s'en sortent toujours bien*), which explains people's mistrust in the business world.