LEADER DE L'EXPERTISE COMPTABLE

DCG 12

Anglais des affaires

MANUEL

A. Houston
J.-F. Allafort

3e édition

PODCASTS D'EXPERTS
FAITES LA DIFFÉRENCE À L'EXAMEN

- Cours en anglais, méthodologie et conseils
- 90 exercices
- Sujet type d'examen corrigé

DUNOD
En partenariat avec Lefebvre Dalloz

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PROGRAMME

Les unités d'enseignement de « système d'information de gestion » (UE8), de « communication professionnelle » (UE 13), « d'anglais des affaires » (UE 12) et l'unité d'enseignement facultative de LV2 (UE 14) doivent permettre au titulaire du DCG de mieux traiter les informations et les échanges en vue d'une communication professionnelle.

Ces unités d'enseignement devront, notamment, permettre le développement de compétences spécifiques :
- produire et communiquer une information fiable et sécurisée ;
- maîtriser les ressources numériques de l'organisation ;
- adapter la communication au contexte ;
- utiliser une documentation ou une application informatique en langue étrangère ;
- produire des méthodes utiles à l'organisation.

UE 12. Anglais des affaires

Niveau L – 150 heures – 14 ECTS

- **Les compétences attendues :**

- comprendre et commenter, en anglais, des documents de la vie des affaires tels que des textes, graphiques, et tableaux tirés de revues ou d'un rapport annuel d'entreprise ;
- rédiger une note de synthèse en français ou en anglais, à partir de documents en anglais concernant les thèmes ci-dessous ;
- rédiger en anglais un document de travail.

- **Les thèmes :**

1. L'entreprise

- L'organisation d'une entreprise.
- La révolution numérique.
- L'entreprise citoyenne.
- Stratégie et compétitivité d'une entreprise.
- L'économie sociale et solidaire.
- Conditions de travail et dialogue social.
- Communication et culture d'entreprise.

2. Questions d'économie

- Les énergies.
- La concurrence et la loi.
- La mondialisation.
- Les principaux espaces économiques régionaux.
- Les pays émergents.
- La protection sociale, l'évolution de la démographie.

CHAPTER 1

The role of organisations in society

OUTLINE

Theme

- Company organisation

CHAPTER STRUCTURE

Time to learn: 1. Customers' needs and wants • 2. Factors of production • 3. Sectors of industry • 4. Different types of organisation • 5. Business objectives • 6. Stakeholders

Time to analyse: 1. Reading skills • 2. Vocabulary • 3. Language point • 4. Glossary • 5. Grammar memo

Over to you: 1. Express yourself • 2. Go further • 3. Develop your knowledge

GET STARTED!

Discuss the following questions:

1. Do you have or have you already had a job?

2. What type of organisation have you worked for? Which sector was it in?

3. What are the main economic activities in your region?

KEY WORDS

factors of production • finished goods • goods • natural resources • non-governmental organisation • needs • organisation • primary sector • privately-owned • profit • provision of a service • public service • raw materials • secondary sector • services • social responsibility • stakeholder • tertiary sector • wants

TIME TO LEARN

1 Customers' needs and wants

Organisations make, buy or sell goods or provide services in order to satisfy customers' needs and wants.

- The most basic **needs** are the things that we require to survive, such as shelter, food and water, warmth and clothing.
- **Wants** are things that we desire, things which we would like to have but which we may or may not be able to obtain, such as holidays. Wants are not necessary for survival and include luxury items.
- **Goods** are things that we can see and touch, they are tangible, such as food, houses and clothes.
- **Services** are things that we cannot hold or touch, they are intangible, for example education, banking and accounting.

If organisations do not satisfy customers' needs and wants they will not make profit and might not survive.

Organisations have other roles in society as well as satisfying customer needs. They also have a social role as they employ people, innovate and set standards in the way their goods are produced and services are supplied.

2 Factors of production

Businesses use **factors of production**, or inputs, to create outputs – **finished goods** and services. There are three principle factors of production:

- Land, which includes natural resources such as water, fields, wood, coal and fish;
- Labour, which is the workforce needed to create goods and provide services;
- Capital, the man-made resources such as buildings, machinery and money.

An entrepreneur will also bring a fourth factor – enterprise – the activity of managing a business in order to produce the goods and services. In order to fully exploit the resources of land, labour and capital, entrepreneurs are able to identify a gap in the market, are ready to take risks, show determination to carry out their projects, are decisive and innovative

Value is added to the product at each stage of the production process. The final price of the goods or services reflects the additional value which is added at each stage during the production process. This is known as wealth creation.

3 Sectors of industry

There are three main sectors of industry in which organisations operate and produce activity. The sectors combine to supply finished goods and services to customers. Different organisations are involved at different the stages of production.

- The **primary sector** involves procuring raw materials or extracting **natural resources** from the land and sea, such as mining metals and coal, drilling for oil, farming for food, hunting and fishing.

- The **secondary sector** entails converting the raw materials into components, such as making steel from iron or plastics from oil, manufacturing products and assembling parts, whether in a factory or building a house or constructing a road or a bridge.
- The **tertiary sector** includes providing commercial services which allow the raw materials from the primary sector and the finished goods from the secondary sector to be distributed. This involves financial services, transport, logistics as well as other public services such as health care and education.

KEY FIGURES

In 2022, the largest share of employees worked in wholesale and retail trade; repair of motor vehicles and motorcycles (18.7%), followed by manufacturing (16.1%), administrative and support services (11.1%), and construction (10.2%). In terms of enterprises, most were in wholesale and retail trade; repair of motor vehicles and motorcycles (15.8%), professional, scientific, and technical activities (14.6%), and construction (12.3%). (Eurostat)

4 Different types of organisation

Different types of organisations exist with different aims and objectives and operate in either the private, public or third sector of the economy.

- Private sector organisations are owned, managed and controlled by individuals. They are **privately-owned** businesses providing goods or services. The aim of private sector organisations is to make a profit and to grow. They are primarily concerned with wealth creation, but they have other roles too; they innovate and find solutions to improve people's lives, they create jobs and provide financial stability to employees.
- **Public sector** – or state sector – organisations provide public services and operate public enterprises. Public services have no financial objectives; they include education, health, housing, social work, public transport, local amenities and defense. Public enterprises or state-owned enterprises are commercial activities which are under public ownership.
- Third sector organisations are **non-governmental organisations**. They are non-profit-making and exist to help a cause or provide a service which is not provided by public sector organisations. Their aim is to raise money and increase awareness of the cause.

5 Business objectives

All organisations need to set business objectives in order to know what must be done in order to achieve success. The choice of business objective depends on which sector of the economy the organisation belongs to and its stage of development. An organisation can have more than one objective at a time, although their objectives will evolve over time. The main business objectives are:

- Survival: An organisation must survive in order to continue to exist. If it does not make enough profit then it will close down. This is usually the most important objective of a company for the first few years. Many small and medium-sized companies find it difficult to survive in periods of economic recession or when they face strong competition.
- **Profit**: For most private sector businesses, profit is the main objective. Profit is achieved when there is more income than costs.

- **Provision of a service**: Providing a new or improved existing service. A service can be paid for by customers, such as train services, or not paid for by the user, such as education or health (depending on the country).
- **Social responsibility**: Reducing the impact of the organisation's activities on the environment or making sure that materials are sourced from sustainable sources and not made by children or people working in bad conditions.
- Customer satisfaction: Ensuring that customers are happy with the goods or services provided. The aim of this objective is to ensure that customers remain loyal to the company.
- Market share: Attracting more customers, becoming more visible and increasing sales and profit.
- Retaining employees: Keeping staff means keeping ideas and innovation within the organisation whereas high staff turnover can mean loss of productivity.
- Enterprise: Creating a business using the factors of production available.

6 Stakeholders

Definition

Stakeholders are anyone who has an interest in an organisation. They can be individuals, groups or other organisations.

Stakeholders can be affected directly or indirectly by an organisation's actions. Stakeholders can also be an individual or a group that can influence the organisation's policies or business practices either in a positive or a negative way. All stakeholders have a strong reason for being interested in the organisation. There are internal and external stakeholders, each with their own interests.

- Internal stakeholders are groups within an organisation, such as:
  - the owners and shareholders who are interested in how much profit the organisation will make and whether it will continue to function;
  - the managers who want to maintain their position and salary, and to have prospects for promotion;
  - employees who want to keep their jobs and earn higher wages.
- External stakeholders are groups outside an organisation. This includes:
  - customers and clients who want the organisation to produce quality products or services at reasonable prices;
  - suppliers who want the organisation to continue to buy their goods and services;
  - banks and lenders who want their loans to be repaid on time and with interest;
  - authorities who want the organisation to succeed in order to employ people and to collect taxes from it;
  - and the local community who wants the organisation to employ local people and that its activity has a positive effect on the local economy and environment.

7 Glossary

- achieve (to) success: réussir
- carry out (to) a project: realiser, exécuter un projet
- close down (to): fermer
- customer: client (d'une entreprise, d'un magasin)
- customer satisfaction: satisfaction du client
- drill (to) for oil: forer pour extraire la pétrole
- employee: salarié
- enterprise: initiative (attention au faux ami !)
- face (to) the competition: faire face à la concurrence
- factory: usine
- farm (to): cultiver, élever
- fish (to): pêcher
- a gap in the market: un créneau sur le marché
- goods: biens
- grow (to): croître
- hunt (to): chasser
- income: revenu
- increase (to) awareness: sensibiliser le public à qch
- input: apport
- labour, workforce: main d'œuvre
- land: la terre
- lender: prêteur
- local amenities: équipements locaux
- loyal: fidèle
- make (to) a profit: faire des bénéfices
- man-made resources: ressources artificielles
- manufacture (to) products: fabriquer des produits
- market share: part de marché
- mine (to) metals: extraire des métaux
- needs: besoins
- non-profit-making: à but non-lucratif
- output: production
- owner: propriétaire
- pay (to) interest: payer des intérêts
- policy (policies pl.): politique générale
- privately owned: privé
- raise (to) money: collecter de l'argent
- raw materials: matières premières
- repaid (to be): être remboursé
- salary: salaire (attention ! salary = salaire, un salarié = an employee)
- sales: ventes
- set (to) an objective: decider d'un objectif
- shareholder: actionnaire
- sourced (to be) from: provenant de
- staff turnover: renouvellement du personnel
- stakeholders: les parties prenantes
- supplier: fournisseur
- survival: la survie
- sustainable sources: sources durables
- wages: salaire
- wants: désirs
- wealth creation: création de richesse

TIME TO ANALYSE

1 Reading skills

A. Read the text in the previous section and decide whether the statements below are true or false. Justify your answers.

1. Needs are the same as wants.
2. Goods are tangible, services are intangible.
3. Capital, as a factor of production, only includes money.
4. The primary sector of industry is concerned with industry.
5. The tertiary sector concerns charities.
6. Profit-making companies are also known as private sector organisations.
7. The first objective of an organisation is to continue to exist, not make a profit.
8. Retaining staff in an organisation is not considered as a business objective.
9. Governments and customers are examples of external stakeholders.
10. Local communities are not considered as stakeholders in an organisation.

B. Read the text in the previous section again and answer the following questions.

1. Why do organisations exist?
2. What do they need to exist?
3. What activities do organisations cover?
4. What objectives do they have?
5. Who is involved in an organisation?

2 Vocabulary

Complete the text below using words in bold from the chapter. The first letter of each word is given.

Organisations can be privately-o……… profit-making businesses, offer public s……… or be non-g……… organisations. Businesses use different f……… of production to create f……… goods, often from extracting r……… materials and natural r……… Survival and profit are the main objectives of private sector companies, but other objectives include p……… of a service and social r……… All organisations have internal and external s………

3 Language point

Talking about the origins of products.

We can use the following expressions to talk about the materials, ingredients and origins of products.

Made from

We usually use *made from* to describe the origins of the materials of a product.
→ Paper is *made from* trees.
→ Our new collection of t-shirts is *made from* organic cotton.

Made of

We use *made of* to describe what something is composed of.

→ Mobile phones are *made of* many different components.

→ The actor's dress was *made of* red silk and her necklace was made of gold and diamonds.

Made out of

We usually use *made out of* to describe something that has been transformed from one thing into another:

→ The statue is *made out of* steel.

Made with

We use *made with* to describe the ingredients of food and drink:

→ All our cakes are *made with* fresh ingredients!

-made

We can add –*made* to an adjective to describe how something has been produced in a particular place or way.

→ A French-*made* car.

→ Factory-*made* bicycles.

4 Grammar memo

Articles

There are three types of article in English: **indefinite**, **definite** and **zero** article. We use them in different situations.

A. Indefinite article: a and an

We use **a** or **an** when we're talking about one person or thing. We use **a** or **an**

1) before singular nouns

→ We provide **a** service for small businesses.

→ **An** employee is **an** internal stakeholder.

2) before the name of a job

I want to be **an** accountant.

B. Definite article: the

We use **the** before singular, plural or uncountable nouns when we are talking about something specific:

→ What is **the** company's market share?

→ **The** directors are having a meeting today.

We don't use **the** before plural and uncountable nouns when we are talking about things in general:

→ **Banks** invest in companies in order to earn interest.

→ **Profit** is very important for a company's survival.

C. The or zero article?

We do not put an article in front of words in some situations. This is called the zero article. It can be confusing to know when to use the or the zero article. Read the advice below to know when to use the definite article or zero article.

We use **the** with:

- parts of the day: in **the** morning/afternoon/evening
- some prepositions to indicate position and place: at **the** office, on **the** right, at **the** top, in **the** train
- with some countries, geographical regions and names of rivers, seas and mountain ranges

We use **zero article (-)** with:

- exact days, months and times
- some prepositions to indicate place: **at** home, **at** work,
- most countries, geographical regions, single mountains and lakes