

LEADER DE L'EXPERTISE COMPTABLE

DCG 12

Anglais des affaires

CORRIGÉS

A. Houston

3^e édition

- Corrigés détaillés
- Justification des quiz et QCM
- Décryptage des compétences



DUNOD

En partenariat avec
Lefebvre Dalloz

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The role of organisations in society

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. **False.** Needs are things necessary to survive (food, water, shelter, etc.), wants are things we desire.
2. **True.**
3. **False.** Capital includes all man-made resources.
4. **False.** The primary sector is concerned with exploiting natural resources. Industry is in the secondary sector.
5. **False.** The tertiary sector of industry is services. Charities are in the third sector of the economy.
6. **True.**
7. **True.**
8. **False.** Keeping staff means innovation remains in the company and no productivity is lost with staff turnover.
9. **True.**
10. **False.** Local communities want the organisation to employ local people and for the activity to be beneficial to the community.

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

1. To sell goods and provide services to satisfy the needs and wants of customers.
2. They need management (enterprise) to employ a workforce (labour) to use machinery (capital) to exploit natural resources (land).
3. They exist in primary, secondary and tertiary industry sectors and in private, public and third sectors of the economy.
4. They can have one or more of the following objectives: they must survive, make a profit, provide a service, be socially responsible, satisfy customers, increase market share, retain employees and create more businesses.
5. Internal and external stakeholders. Internal stakeholders are owners, investors, managers and employees. External stakeholders are suppliers, customers, clients, banks, authorities and local communities.

2 Vocabulary

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

Organisations can be privately-owned profit-making businesses, offer public services or be non-governmental organisations. Businesses use different factors of production to create finished goods, often from extracting raw materials and natural resources. Survival and profit are the main objectives of private sector companies, but other objectives include provision of a service and social responsibility. All organisations have internal and external stakeholders.

Over to you

1 Express yourself

A. In French

À partir des éléments du chapitre, rédigez une synthèse en français sur les rôles de l'entreprise dans la société (250 mots, +/- 10 %). Indiquez le nombre de mots.

Exemple de production :

Une organisation produit des biens ou fournit des services afin de satisfaire les besoins ou désirs des clients ou utilisateurs. Les organisations opèrent dans l'un des trois secteurs de l'industrie, le secteur primaire (qui comporte la production des matières premières et l'exploitation des ressources naturelles), le secteur secondaire (qui s'intéresse à la fabrication d'un produit) ou le secteur tertiaire (qui consiste à fournir des services). Une organisation n'a donc pas forcément de dimension marchande, par exemple les institutions nationales ou locales. Il existe plusieurs catégories d'organisations, selon qu'elles soient publiques ou privées. Les organisations publiques sont soit étatiques soit régionales et fournissent un service. Les organisations privées sont sans ou avec but lucratif. Sans, elles sont dénommées « non gouvernementales à but non lucratif » (communément appelées ONG). Avec, il s'agit de la forme la plus classique : les entreprises. Ces dernières vendent des prestations, des produits, des services et entendent dégager des bénéfices, qui sont ensuite répartis entre les besoins propres de l'entreprise, ses investissements, et les actionnaires qui ont investi dans le capital. Les organisations comportent des parties prenantes internes et externes. Certaines sont communes à toutes les formes (le personnel), et certaines sont propres à une forme donnée d'organisation (les actionnaires, qui ne concernent que la forme d'entreprise privée). Une organisation peut avoir plusieurs raisons d'être : dégager des bénéfices, fournir un service ou jouer un rôle environnemental ou social.

(239 mots)

B. In English

Vous travaillez dans un cabinet d'experts-comptables. Rédigez en anglais un compte-rendu pour expliquer le secteur dans lequel vous travaillez, les objectifs du cabinet et les parties prenantes (150 mots +/- 10 %). Indiquez le nombre de mots.

Exemple de production :

Davis and Company Chartered Accountants are based in Brighton and work in the tertiary sector providing accounting, auditing and financial consulting services. There are four senior partners and fifteen employees, including ten junior accountants. Our objective is to provide business services to private sector, public sector and non-governmental organisations. For businesses we provide help with accountancy and tax returns, perform auditing and financial analysis, give business support, administer payroll services for companies and help with submitting paperwork on time. Our services are not restricted to businesses, we also have personal tax clients. We advise individuals on their tax returns, inheritance tax planning and how to minimise tax liability. We also give advice to non-profit-making organisations on accounting and reporting requirements, internal audit and risk management. Our external stakeholders are our clients such as private businesses, local and national tax authorities, computing services provider and banks.

(145 mots)

2 Go further

A. Stay connected

Watch the video in the text book on the French national rail operator, the SNCF.

• What services does it provide?

It runs TGVs, local trains, international services to Brussels, Amsterdam and the cross-channel Eurostar service and a low-cost network. 14 million people use one of its trains worldwide every day. 5 million people use its services every day in France.

• What are its strengths and weaknesses?

Strengths: The SNCF is one of the world's biggest transport groups. It manages 30,000 km of track in France and 15,000 services are used daily in France. It has a good rating for services and safety, punctuality and price. It employs 180,000 employees in 120 countries throughout the world.

Weaknesses: €46.6 billion of debt.

B. On your own

Recherche individuelle et réponses personnalisées.

3 Develop your knowledge

Answer the questions to check your understanding of the text.

1. What sector does EDF work in?

It works in the energy sector, transforming raw materials into electricity. It distributes the electricity and supplies it to customers.

2. Why was EDF created in 1946?

EDF was created to provide a public service in order for the generation, transmission and distribution of electric power to be centralised by one organisation. This meant that all consumers were supplied by the same supplier and had access to the same services at the same prices wherever they were in France.

3. What were some positive results of the creation of EDF?

As a public service, it helped rebuild France after the Second World War. It built infrastructures that contributed to sustained post-war economic growth. It innovated in terms of production of energy with hydropower, nuclear energy and renewable energies. It set standards for the way electricity was produced and supplied to consumers.

4. What is the status of EDF today?

EDF is a privately owned company and operates worldwide.

En juillet 2022, la première ministre Elisabeth Borne a indiqué que le gouvernement souhaitait nationaliser EDF afin de maîtriser les prix d'énergie.

5. What services does EDF provide today?

Despite now being a private company, EDF still provides a service of public interest by generating and supplying power to consumers. It has diversified its activities and also provides gas to consumers. It is focussed on finding solutions to the challenges faced in today's world, such as using renewable energy and reducing pollution.

4 Grammar Memo

1. He's **an** accomplished salesman.

2. What if **the** shareholders don't agree with this new strategy?

3. The company will be opening new offices across **Ø** Europe in **Ø** July 2026.

4. AI is **a** versatile and **an** exciting new tool we can use to reshape our workload.