



1^{ère} Ecole en ligne des professions comptables
Spécialiste des préparations DCG - DSCG via Internet

CORRIGÉS COMPTALIA DES EXAMENS DCG 2008

The flyer features the Comptalia logo at the top left. Below it, the text 'CORRIGÉS DCG08' is prominently displayed in white and blue. Underneath, it says 'À TÉLÉCHARGER GRATUITEMENT 48H APRÈS CHAQUE ÉPREUVE SUR WWW.COMPTALIA.COM'. The flyer is divided into two main sections: 'Comptalia Formation DCG - DSCG VIA INTERNET' and 'Comptalia TV LA CHAÎNE DU SAVOIR COMPTABLE'. The first section lists benefits like 'Formation complète - sur mesure - à votre rythme', 'Assistance permanente de vos formateurs', 'Cours en ligne et supports papier', and 'Devoirs corrigés - séances de cours en direct', with the website 'www.comptalia.com' at the bottom. The second section lists 'Tous vos cours en vidéo', 'Emissions interactives en direct', and 'Actualité Fiscale - Comptable - Juridique', with the website 'www.comptalia.tv' at the bottom. A red circular badge on the right says 'INSCRIPTION TOUTE L'ANNÉE! DÉMARRAGE SOUS 48H!'. A pink circular badge at the bottom right says 'DÉCOUVREZ AUSSI'. At the very bottom, it provides contact information: 'POUR EN SAVOIR PLUS N° Vert 0 800 COMPTALIA APPEL GRATUIT DEPUIS UN POSTE FIXE SOIT 0 800 266 1271'.



L'ÉCOLE EN LIGNE QUI EN FAIT + POUR VOTRE RÉUSSITE

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SESSION 2008

UE12 – ANGLAIS APPLIQUÉ AUX AFFAIRES

Durée : 3 heures – coefficient 1

Matériel autorisé :

Aucun matériel (agendas, calculatrice, traductrices...) ni dictionnaire n'est autorisé.

Le sujet comporte 5 pages numérotées de 1/5 à 5/5.

Document 1 :



Transit Miami, June 27, 2007

A survey by the Center for the New American Dream found that half of all Americans with full-time jobs would prefer to work a four-day week at 80 % of their current pay.

Document 2:**Work until you drop: how the long-hours culture is killing us**

With the longest working week in Europe, experts say Britain's health and productivity will decline unless something is done about it.

Audrey Gillan, Saturday August 20, 2005.

In Japan they call it 'karoshi' and in China it is 'guolaosi'. As yet there is no word in English for working yourself to death, but as more and more people put in longer hours and suffer more stress there may soon be.

5 This week, an American survey concluded that long working hours increased an individual's chances of illness and injury. It noted that for those doing 12 hours a day, there was a 37 % increase in risk compared to those working fewer hours.

Professor Cary Cooper, a stress expert at Lancaster University Management School, says the risk is not just confined to those who work more than 60 hours but hits those that put in more than 45.

10 "If you work consistently long hours, over 45 a week every week, it will damage your health, physically and psychologically. In the UK we have the second-longest working hours in the developed world, just behind the States and we now have longer hours than Japan," he says.

Prof Cooper advocates "working smarter", not longer, and introducing flexibility into the workplace.

15 He acknowledges that the Department of Trade and Industry is trying to entourage business to adopt such practices, but it is a slow process.

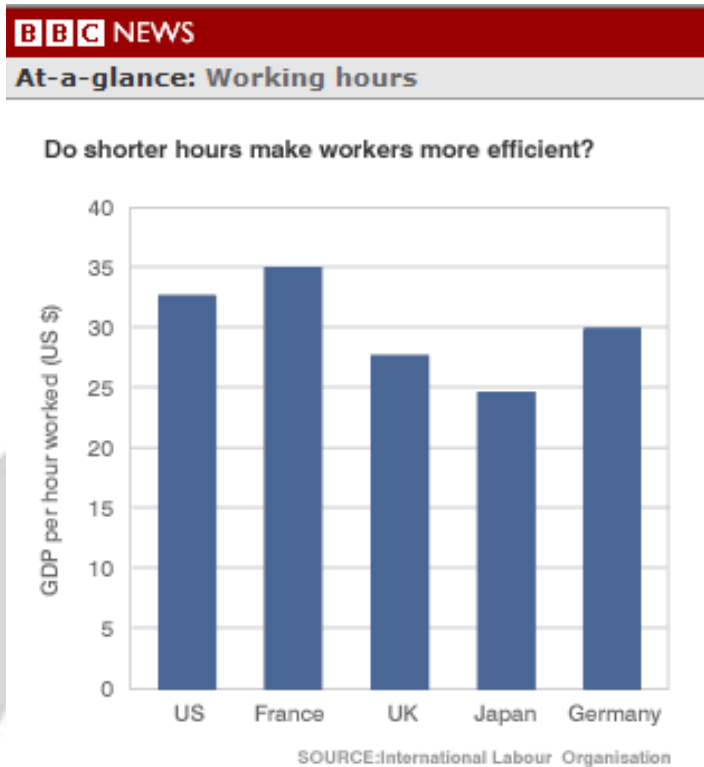
Derek Simpson, the general secretary of Amicus, the manufacturing, technical and skilled persons' union, agrees with Prof Cooper. "UK employees work the longest hours in Europe, yet all the evidence shows that long working hours are bad for our health, equality, our families and for society. People's jobs are by far the biggest single cause of stress, and stress-related illness is the silent killer in our workplaces, impacting on workers' physical and mental health."

20 As well as being bad for individuals, our long-hours culture is also bad for business because lower working hours relate directly to higher productivity. It is no coincidence that the UK has the least-regulated economy in Europe and is the least productive in the industrialised world.

25 "Yet while other European governments are aiming to reduce weekly working hours below the working-time directive limit of 48 hours, our government is still desperately trying to keep the opt-out."

30 The health and safety magazine *Hazards* has continually warned that karoshi does exist in the UK. It said: "In July 2003 the government proposed abolishing the mandatory retirement of 65 years. The old notion that "we work to live, not live to work" could be superseded by "we work until we drop".

The Guardian (abridge)

Document 3:

BBC News, 2005

Document 4:**Flexible working and work-life balance****What is it?**

'Flexible working' is a phrase that describes any working pattern adapted to suit your needs. Common types of flexible working are:

- Part-time: working less than the normal hours, perhaps by working fewer days per week.
- Flexi-time: choosing when to work (there's usually a core period during which you have to work).
- Annualised hours: your hours are worked out over a year (often set shifts with you deciding when to work the other hours).
- Compressed hours: working your agreed hours over fewer days
- Staggered hours: different starting, break and finishing times for employees in the same workplace.
- Job sharing: sharing a job designed for one person with someone else
- Home working: working from home

You can combine any of these working patterns to come up with something to suit your circumstances.

"Flexible working and work-life balance", Directgov (<http://www.direct.gov.uk>)

Document 5:**Reasons for offering flexible working arrangements**

The majority of employers had offered some flexibility in response to employees' requests but the need to be viewed as a progressive employer and to support recruitment and retention also featured strongly. Their key motivation was to retain good employees by accommodating their needs and most of them were aware of an association between reciprocity in the employment relationship and developing employee commitment.

Reasons for not offering flexible working arrangements

A number of owner-managers felt that nature of the services they provided meant that flexible working arrangements were just not a realistic option because of concerns about the adverse impact these might have on levels of customer service. For example, a job share scheme could have a detrimental impact upon the continuity of service received by the customer.

Others were concerned about making a distinction in a small workforce between those who could have some flexibility in their working hours others for whom it would not be possible due to the nature of the job role.

Employment Research Series n°47 'Small, flexible and family friendly work practices in service sector businesses

Published in October 2005 by the Department of Trade and Industry

Travail à faire

I. COMPREHENSION (10 points)

Le dossier qui vous est proposé comporte 5 documents :

- document 1 : un dessin humoristique publié dans le *Transit Miami* du 27 juin 2007
- document 2 : un article publié dans *The Guardian* le 20 août 2005 : « Work until you drop : how the long-hours culture is killing us ».
- document 3 : un graphique publié par BBC News en 2005: « Do shorter hours make workers more efficient ? »
- document 4 : un extrait du site Internet du gouvernement britannique, Directgov (<http://www.direct.gov.uk>) intitulé « Flexible working and work-life balance ». *Site visited in January 2008.*
- document 5 : un extrait de l'étude intitulée « Small, flexible and family friendly work practises in service sector businesses » (Employment Research series n°47) publié en octobre 2005 par le *Department of Trade and Industry.*

Vous rédigerez une note en français de 250 mots (+ ou – 10 %) en synthétisant les éléments du dossier pour mettre en évidence les avantages et les inconvénients sociaux et économiques de l'aménagement du temps de travail (indiquer le nombre de mots employés).

II. EXPRESSION EN LANGUE ANGLAISE (10 points)

Les deux exercices doivent être rédigés en anglais.

1. Comment on document 1 (150 words, + + ou – 10 %) : What factors may account for the man's state and what are the consequences ? Would a four-day working week change his personal and professional life?(5 points)

2. A partir des éléments de contextualisation suivants, rédigez un courrier de 150 mots (+ ou – 10 %). (5points)

Vous être John Smith/Nora White, directeur/directrices des ressources humaines dans une grande chaîne de distribution à Londres (Waitrose). Vous répondre à une employée (Sheila West) qui travaille au service des expéditions pour lui expliquer que vous acceptez d'aménager son horaire durant sa grossesse (*pregnancy*) . Vous lui faites une proposition et l'assurez même que vous l'adapterez lorsqu'elle rentrera de son congé de maternité (*maternity leave*). Vous lui adressez le courrier au service des expéditions.

Salutations et formules d'usage.

Pour chacun des deux exercices, indiquez le nombre de mots employés.



Avec Comptalia, passez vos examens
avec le sourire !

INSCRIPTION
TOUTE L'ANNÉE
DÉMARRAGE
SOUS 48H

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Un conseiller au 04 67 99 88 20

Proposition de corrigé

Remarque préalable.

Le corrigé proposé par Comptalia est plus détaillé que ce que l'on est en droit d'attendre d'un candidat dans le temps imparti pour chaque épreuve.

I. Compréhension

Vous rédigez une note en français de 250 mots (+ ou - 10 %) en synthétisant les éléments du dossier pour mettre en évidence les avantages et les inconvénients sociaux et économiques de l'aménagement du temps de travail (indiquer le nombre de mots employés).

Les cinq documents proposés :

- dessin humoristique publié dans le *Transit Miami* le 27 juin 2007
 - "Work until you drop: how the long- hours culture is killing us" publié dans *The Guardian* le 20 août 2005
 - "Do shorter hours make workers more efficient?" graphique publié par BBC News 2005
 - "Flexible working and work-life balance" site internet du gouvernement britannique
 - "Small, flexible and family friendly work practices in service sector businesses" extrait d'une étude publié par le Department of Trade and Industry en 2005
- mettent en évidence les méfaits de longues heures de travail et les dispositifs mis en œuvre pour y remédier.

L'aménagement du temps du travail et notamment sa réduction pallie les méfaits d'une longue durée de travail sur la santé physique et mentale des employés et de ce fait augmente leur productivité horaire.

En effet l'avantage économique réside dans la corrélation entre temps de travail et productivité. Aux USA, Royaume Uni et Japon où la semaine de travail dépasse souvent 45 heures (48 heures étant l'horaire réglementaire à ne pas dépasser), la productivité (respectivement 33 \$, 27 \$ et 25 \$ générés par heure de travail) est inférieure à celle de la France (35 \$) où l'on travaille moins de 45 heures par semaine.

Donc, un salarié qui bénéficie d'une réduction du temps de travail et d'horaires aménagés se révèle plus efficace car il est moins sujet au stress, aux maladies et aux accidents.

De plus, une répartition plus souple améliore la relation employeur / salarié. En effet, cet aménagement attire les employés et les incite à s'impliquer davantage dans leur mission. Les retombées économiques pour l'entreprise sont évidentes.

Cependant, les horaires flexibles semblent inadaptés à certains postes comme ceux liés à la relation client et peuvent entraîner un clivage dans une même entreprise entre ceux qui peuvent en bénéficier et ceux qui de par la nature de leur emploi ne peuvent y prétendre.

La flexibilité des horaires apparaît comme un avantage social pour les salariés. Afin de retrouver un équilibre entre leur vie familiale et professionnelle 50 % des salariés américains consentent à une baisse de salaire en échange d'une semaine de travail de 4 jours. Plusieurs modalités de travail flexible leur sont proposées : emploi à temps partiel, horaires variables, temps de travail annualisé, semaine de travail comprimée, heures échelonnées, partage d'emploi et travail à domicile.

L'aménagement du temps du travail comporte plus d'avantages que d'inconvénients tant au niveau social qu'économique. Cette flexibilité concilie les attentes des salariés et les exigences des employeurs.

(257 mots)

II. Expression en Langue Anglaise

1. Comment on document 1 (150 words, + + ou – 10 %) : What factors may account for the man's state and what are the consequences ? Would a four-day working week change his personal and professional life?(5 points)

This worker is in a state of utter physical and mental distress. Although he looks overwhelmed and exhausted, he keeps on toiling. This state of complete burn out may be accounted for by the endless working hours he has put in to remain in the global competition. The fear of being outcompeted compounded by the pervasiveness of laptops has turned white collar workers into 24 hour round sleepless multitask performers.

In times of globalization and cutthroat competition, information technologies have sped up and lengthened the working day beyond standard working hours and have blurred the limit between home and work.

An employee can work with his counterpart in a subsidiary located in India, regardless of the time lag let alone the ILO 48 hour weekly directive.

Workers may withstand this relentless pace in the short run but they will end up being inefficient workaholics.

In order to recover their work life balance, 50% of all American full-time workers would rather earn less and compress their work week down to 4 days. This obviously means that their workload would be diminished by as much otherwise the "sacrifice" would be pointless. It is evidenced by the figures that working time arrangements which allow workers to adjust their work schedules to their needs yield increases in productivity.

Productivity set aside, more leisure time and less stress would make this man healthier and happier.
(165 mots)

2. A partir des éléments de contextualisation suivants, rédigez un courrier de 150 mots (+ ou - 10 %). (5points)

Waitrose Chain Stores

45 Helm Street
LondonTo the attention of Sheila West
Dispatch department12th May 2008

Subject: flexible working hours

Dear Mrs. West,

With reference to your enquiry of May 9th, we are pleased to grant you flexible working hours during your pregnancy.

You may choose one of the following arrangements:

- 1) Flexitime: as long as you are on the workplace from 10 am to 4 pm from Monday through Friday with the usual 1 pm to 2 pm lunch break. You may choose to do the remaining time either from 8 am to 10 am or from 4 pm to 6 pm.
- 2) Compressed workweek: as long as you are on the workplace 4 ½ days per week on a regular basis.
- 3) Home working could be considered for the last month before your maternity leave. You could come on the workplace two days per week on a regular basis and telework the remainder of the time.

Please let us know by return of mail and within a week which arrangement suits you best. This arrangement would start on the third month of your pregnancy which means on June 1st.

I can assure you that we will do our utmost to arrange a work schedule adapted to your needs once you come back from maternity leave.

If ever you considered a job sharing scheme or part- time for a determined period of time after your pregnancy leave please let us know within three months on September 1st at the latest.

We wish you the best.

Yours sincerely,

Nora White
Head of the human resource department

(157 mots)