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GRATUIT**

CORRIGÉS COMPTALIA DCG 2009

**CONSULTEZ AUSSI...****LE FESTIVAL COMPTALIA**
3 JUIN AU 8 JUILLET**3 ÉMISSIONS VIDÉO
CONSACRÉES À L'ANALYSE DES SUJETS
ET CORRIGÉS**UE 9 | INTRODUCTION À LA COMPTABILITÉ
UE 10 | COMPTABILITÉ APPROFONDIE
UE 5 | ÉCONOMIESUR **WWW.COMPTALIA.COM**

DANS VOTRE ESPACE MEMBRES

SESSION 2009

UE12 – ANGLAIS APPLIQUE AUX AFFAIRES

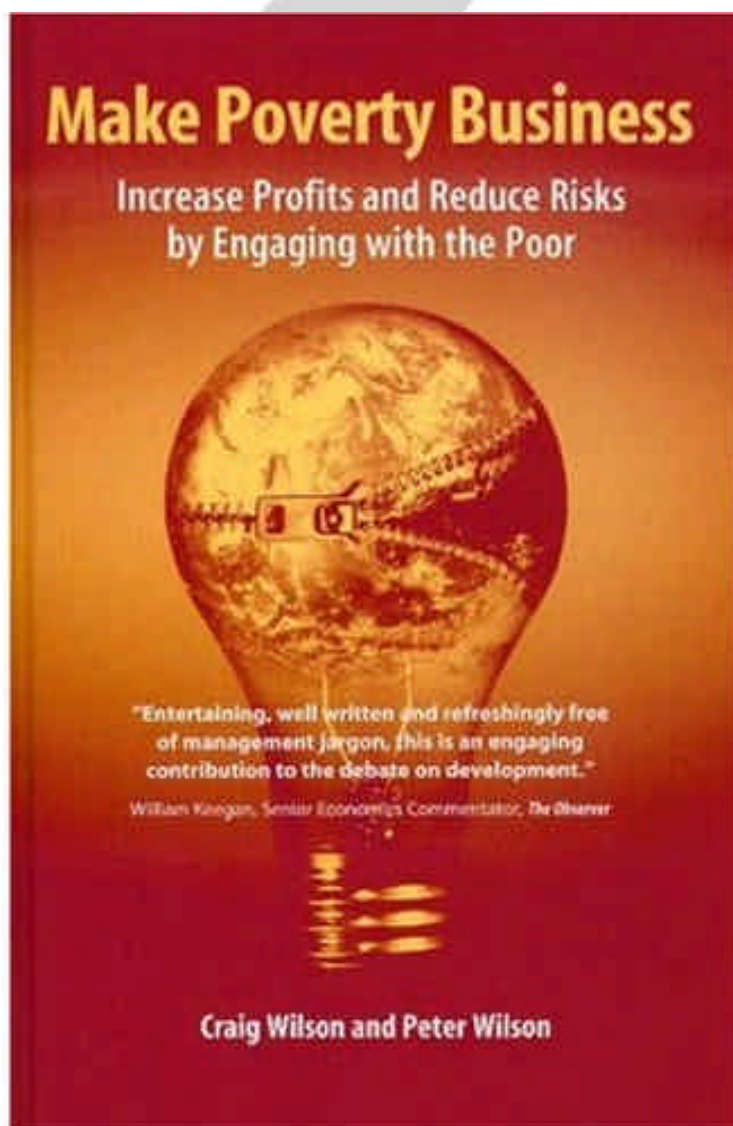
Durée de l'épreuve : 3 heures - coefficient : 1

Matériel autorisé :

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

Le sujet comporte 7 pages numérotées de 1/7 à 7/7.

Document 1



« Make Poverty Business ». October 2006

Document 2**THE  INDEPENDENT****Multinationals Make Billions in Profit out of Growing Global Food Crisis**

By Geoffrey Lean

Sunday, 4 May 2008

The prices of wheat, corn and rice have soared over the past year driving the world's poor - who already spend about 80 percent of their income on food - into hunger and destitution.

5 The World Bank says that 100 million more people are facing severe hunger. Yet some of the world's richest food companies are making record profits. Monsanto last month reported that its net income for the three months up to the end of February this year had more than doubled over the same period in 2007, from \$543m (£275m) to \$1.12bn.

10 The Food and Agriculture Organisation reports that 37 developing countries are in urgent need of food. And food riots are breaking out across the globe in many developing countries.

Benedict Southworth, director of the World Development Movement, said that the benefits of the food price increases were being kept by the big companies, and were not finding their way down to farmers in the developing world. [...]

15 The revelations are bound to increase outrage over multinational companies following last week's disclosure that Shell and BP between them recorded profits of £14bn in the first three months of the year - or £3m an hour - on the back of rising oil prices.

(Abridged)

Document 3

UNIVERSITY OF MICHIGAN

THE UNIVERSITY **RECORD** *ONLINE*
For Faculty and Staff of the University of Michigan**Professor Explores Turning Poor People into Consumers**

By Bernie DeGroat

Four billion people around the world live on less than \$2 a day, but these poorest of the poor represent the potential for one of the most vibrant growth markets in the world, says a business school professor.

5 C.K. Prahalad argues that private-sector businesses can help alleviate (1) at poverty and, at the same time, make a profit by turning the poor-those at the bottom of the economic pyramid-into consumers and developing viable markets for innovative products and services in under-served and long-neglected areas.

10 "What is needed is a better way to help the poor," says Prahalad, professor of corporate strategy and international business. "A way that involves motivated participants on both ends and incorporates innovation to achieve sustainable win-win scenarios where the poor are empowered and the companies providing products and services to them make a profit."

15 Such a way, he says, already exists and has gone well past the idea stage as private enterprises have begun to successfully build markets at the bottom of the pyramid (2) as a way of eradicating poverty.

(Source : http://www.ur.umich.edu/0405/Sept13_2004)

(Abridged)

- (1) Make less severe
- (2) Low income consumers

Document 4

Profiting from the Poor? Considerations for investing at the Base of the Pyramid

Introduction

Developing countries play a growing role in the global economy. A 2008 KPMG (1) International survey shows that companies plan to invest heavily in so-called emerging markets, mainly at the expense of developed economies like the US and Japan. Access to new consumers is a deciding factor in these companies' investment choices. And although discussions about emerging markets often centre on large economies such as China and Brazil, many companies are looking more broadly at the developing world that represents over 80 percent of the world's population. This trend is driven by two factors. Firstly, developed country markets are increasingly saturated, while many "new and emerging markets" have experienced impressive rates of growth. Secondly, although economic development has by no means been universal and widespread, poverty persists in many countries, millions of consumers in the developing world have for the first time the spending power that puts processed and branded products and services within their reach.

Conclusion

Saturated Western markets are increasingly encouraging companies to look towards the 80 percent of the world's population that live in developing countries as a source of further growth. However, while the aspirations of consumers in developing countries may be similar to those of Western consumers, many of them live near or in poverty and have fundamentally different needs. Moreover, the business environment can be challenging to say the least. It is by no means clear whether large (Western) companies are able to make a profit in low income markets. Indeed, some companies will conclude that their products and capabilities are not suited to these markets and focus on Western consumers and the richer segments in developing countries. Others will attempt to serve consumers on lower incomes. The challenges inherent in doing so should not be underestimated, while any commitment to BoP (2) markets should be solid and consistent. Companies that do succeed in low-income markets can unlock a huge potential for profits. There may be a social dividend, too, if companies develop products and services that have a positive impact on consumers' social and economic development.

Source : KPMG report « *Sustainable Insight* ». October 2008

(1) KPMG : one of the largest auditing firms.

(2) BoP : Base/bottom of the Pyramid : low income consumers.

TRAVAIL À FAIRE

Le dossier qui vous est proposé comporte 4 documents :

- **Document 1** : la couverture d'un ouvrage intitulé *Make Poverty Business*, publié en octobre 2006.
- **Document 2** : un article de The Independent du 4 mai 2008 intitulé : *Multinationals Make Billions in Profit out of Growing Global Food Crisis*.
- **Document 3** : un extrait d'un article publié sur le site de l'université du Michigan : *Professor Explores Turning Poor People into Consumers*.
- **Document 4** : l'introduction et la conclusion du rapport d'octobre 2008 de KPMG : *Profiting from the Poor ? Considerations for Investing at the Base of the Pyramid*.

I) COMPRÉHENSION (10 points)

Vous rédigerez en français une note de 250 mots (+ ou - 10%) qui mettra en évidence les stratégies les plus efficaces que les entreprises doivent mettre en œuvre pour réussir durablement dans les pays en voie de développement.

Vous indiquerez le nombre de mots utilisés.

II) EXPRESSION (10 points)

Vous rédigerez **en anglais** les **deux** exercices suivants (1 et 2) :

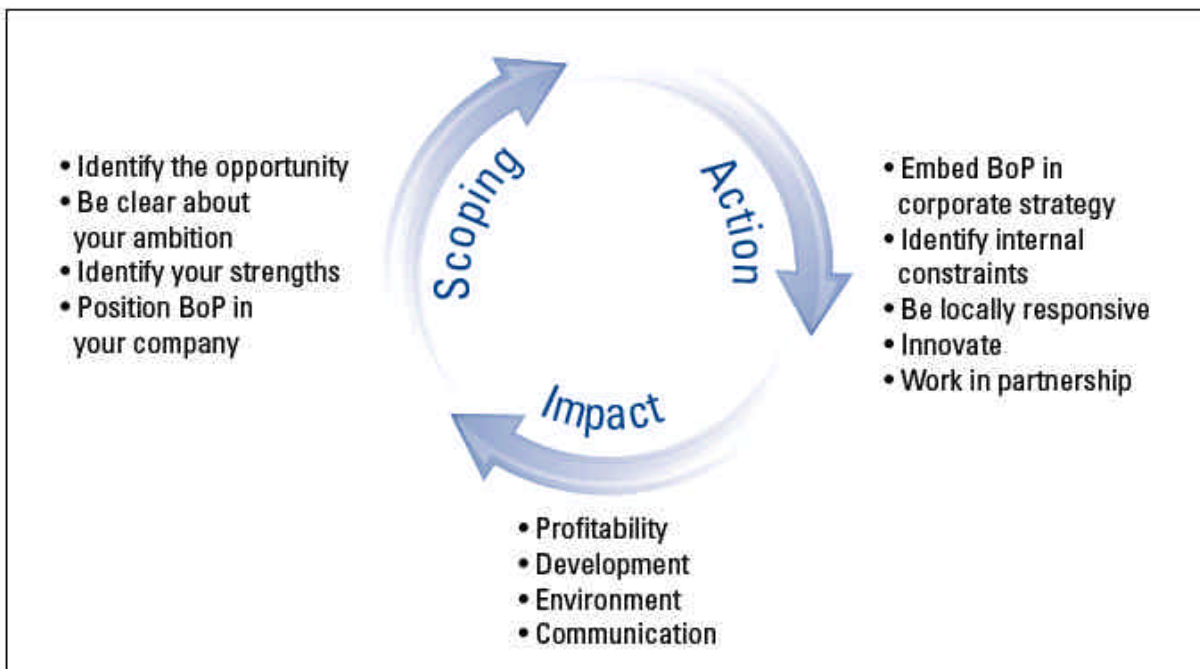
1. Say if these two documents (a and b) illustrate the same point of view about helping poor countries and justify your answer (150 words + ou - 10%).

a) Cartoon : SAFE MONEY



Source : www.terra-economica 10/06/04 Remy Geasse.

b) **Diagram** : *Strategy for Companies Willing to Invest in BOP Markets*



Source : KPMG REPORT.

2. Vous travaillez au service communication du World Development Movement et vous êtes chargé de rédiger un courrier électronique développant un argumentaire (au moins trois arguments) adressé au président d'une multinationale de votre choix pour le convaincre d'investir efficacement dans les pays en voie de développement. Pour formuler vos conseils (au moins trois conseils), vous pouvez vous appuyer sur le schéma « Strategy for companies willing to invest in BOP markets », sur l'ensemble du dossier et/ou sur vos connaissances personnelles (150 mots + ou – 10 %).

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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.

A titre pédagogique le corrigé comporte donc des rappels de cours, non exigés dans le traitement du sujet.

I) COMPRÉHENSION (10 points)

Vous rédigerez **en français** une note de 250 mots (+ ou - 10%) qui mettra en évidence les stratégies les plus efficaces que les entreprises doivent mettre en œuvre pour réussir durablement dans les pays en voie de développement.

Vous indiquerez le nombre de mots utilisés.

Le corpus de textes qui nous est proposé met en évidence l'opportunité commerciale que représentent les populations à faible voire très faible revenu (4 milliards de personnes vivent avec moins de 2 \$ par jour) dans certains pays en voie de développement et met en exergue les stratégies que les entreprises doivent mettre en œuvre pour réussir durablement dans ces pays.

Alors que les marchés des pays développés sont saturés, deux nouveaux types de marchés porteurs se profilent : le marché des pays émergents qui bénéficient d'un fort taux de croissance ainsi que celui des autres pays en voie de développement qui représentent, ensemble, plus de 80% de la population mondiale. De nombreux pays développés détournent donc leurs investissements jadis concentrés sur des pays comme le Japon et les USA au profit non seulement de la Chine et du Brésil mais surtout au profit des pays en voie de développement dans lequel l'augmentation du pouvoir d'achat met les produits manufacturés à portée de main.

Afin d'aborder ces marchés longtemps négligés, les entreprises doivent contribuer à cette augmentation du pouvoir d'achat des populations. Il faut effectivement que les firmes transnationales redistribuent aux économies locales une partie des profits de leurs investissements dans les pays en voie de développement. Les groupes agro-alimentaires sont un contre exemple de la stratégie à adopter car ils n'ont pas fait bénéficier les agriculteurs de ces pays de la hausse vertigineuse des produits agricoles.

Donc, les multinationales doivent investir afin de donner aux populations à faibles revenus les moyens de devenir des consommateurs potentiels. Le principe est d'éliminer la pauvreté en construisant un marché à la base de la pyramide économique.

Les entreprises doivent également adapter leurs produits aux besoins locaux. Celles qui parviennent à trouver des niches, à innover contribueront au développement économique et social et donc à la création d'une nouvelle base de consommateurs auxquels ils pourront vendre leurs produits.

Cependant, toutes les entreprises ne sont pas assurées d'avoir des retombées financières et certaines préféreront se concentrer sur les pays développés ou sur les segments de la population les plus aisés des pays en voie de développement.

(255 mots)

2. Vous travaillez au service communication du Word Development Movement et vous êtes chargé de rédiger un courrier électronique développant un argumentaire (au moins trois arguments) adressé au président d'une multinationale de votre choix pour le convaincre d'investir efficacement dans les pays en voie de développement. Pour formuler vos conseils (au moins trois conseils), vous pouvez vous appuyer sur le schéma « Strategy for companies willing to invest in BOP markets », sur l'ensemble du dossier et/ou sur vos connaissances personnelles (150 mots + ou – 10 %).

(Ce corrigé n'est qu'une interprétation, il peut y en avoir d'autres.)

1.

The first document entitled Safe money is a cartoon portraying a western businessman or a banker handing out stacks of money to what seems to be a businessman from a developing country, judging from the light skin colour and his western style clothes. However the banker seems to be denying money to those who are most likely to come from a developing country, judging by the dark skin colour and the lack of clothing.

The second document, a diagram highlighting The strategy for companies willing to invest in BoP markets, outlines what a company should take into account to start with, how to implement strategy and what results to expect.

At first sight, these two documents seem to illustrate the same point of view, which is to say: it is up to multinationals from developed countries to invest in developing countries. But do these investments provide adequate help?

What is essential in the first document is the emphasis on minimizing risks (safe money). It would be too risky to lend out money directly to local companies in cash-strapped, debt ridden countries.

This stance is corroborated by the second document in which no mention is made of the interests of the host country. The corporate strategy focuses only on how to invest, how to tap markets but not on how to provide help.

Thus on second thoughts the cartoon is quite ironical (safe money having a double meaning: money from a safe and money safely invested). The developing countries are portrayed as untrustworthy beggars who don't even know how to ask appropriately for funds to countries replete with cash. We may go as far as saying that the businessman dealing out the money is part of a world organization.

What is being denounced is the fact that developing countries are not given the means to develop on their own and are doomed to be reliant on the goodwill of powerful multinationals. Thus, the two documents illustrate divergent points of view; the first one denouncing the strategy implemented by the second one.

(175 words)

2.

Date: March 15th 2009

From: communications department of *World Development Movement* Sue Smith

To: Mr Bens chief executive officer of Superfirm

Object: advice on foreign investments

Dear Mr Bens

In order to engage in sustainable investments in developing countries you should above all define a strategy that not only focuses on the profitability for your company but also on the economic and social welfare of the local population.

At home:

You should assess your strengths and weaknesses and define the scope of your investment.

Identify competition and probe potential local partners and reliable suppliers.

Find information on local regulations so as to comply with them.

Locate where labour force is most available and plan training ahead of time.

Determine local needs and consumption patterns.

On the spot:

Respect has to be your core value.

You ought to set up a corporate social responsibility strategy whereby labour laws and worker rights would be guaranteed.

You should: Respect safety measures and work hours as advocated by ILO. Appoint managers from the host country.

Part of your profit should be invested in local infrastructures such as roads, schools, airports and so on not only for the sake of your interests but to improve living standards.

Providing ongoing vocational training makes workers more productive.

Working in partnership with local companies or craftsmen will enable you to be more responsive and innovative.

Commit yourself to local development projects.

One last piece of advice: never take things for granted.

We remain at your disposal for any further information.

Sue Smith from *World Development Movement* communications department.

(125 words)