DIPLÔME DE COMPTABILITÉ ET DE GESTION

UE 12 – ANGLAIS DES AFFAIRES

SESSION 2020

Durée de l'épreuve : 3 h 00 – Coefficient : 1

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

Dès que le sujet vous est remis, assurez-vous qu'il est complet.
Le sujet comporte 5 pages numérotées de 1 à 5.

Document 1

The future of sustainable businesses is looking brighter

[…] The last few years have seen a marked increase in corporate sustainability commitments. Businesses are starting to look at sustainability as something that should be at the very core of their operations and not just a nice-to-have add-on for improving their image. Companies want to show their customers that they care about the environment.

More and more businesses are showing increasing concern over issues like biodiversity loss, deforestation and other global threats. This comes as no surprise, considering that according to a recent study by Accenture 62 % of customers want companies to take action on sustainability, transparency and fair employment.

Meanwhile, environmental change is also a clear signal for business to react. Rising emissions may lead to stricter limits and higher carbon taxes and depletion of precious resources can make them more expensive and harder to acquire. Meanwhile, an insufficient sustainability profile can help put companies out of business.

This new reality brings threats but also many opportunities for the corporate world to engage in practices for the greater good from lobbying governments for more climate action to engaging into new collaborations such as the recent Renewable Energy Buyers Alliance in the U.S. or the New Plastics Economy Commitment supported by key global players. Overall, more than 600 global companies have committed to climate action and 190 companies have committed to 100 % renewables.

We see many other companies acting in areas of their particular focus, including fast-moving consumer goods (FMCG) companies investing in sustainable packaging innovation, tech companies searching for ways to harness Artificial Intelligence for good, and businesses in the healthcare sector uniting to help people adapt to climate change. Spanning their influence far beyond the economy, corporations are now among key actors negotiating the future of our planet.

Source : Vitaliy Soloviy, Sustainability Times, July 30, 2019.

Document 2

4 reasons it's hard to become a sustainable business

"The climate crisis is caused by us, and the solutions must come from us," U.N. Secretary-General António Guterres said Monday at the U.N. Climate Action Summit in New York. "There is a cost to everything, but the biggest cost is doing nothing."

But what does "sustainable" even mean?

"There is a crippling vagueness about what sustainability means," said Geoffrey Jones, a business history professor at Harvard University and the author of "Profits and Sustainability: A History of Green Entrepreneurship."

While carbon emissions are receiving much of the focus because of climate change, deforestation, water shortages and soil erosion are also serious problems that should not be ignored, Jones said.

Many companies are buying their electricity from renewable energy, which saves them money in addition to emitting fewer carbon emissions, for example. But some environmentalists have raised concerns that rare materials used in solar panels are mined unsustainably, the panels themselves are not recyclable and solar energy companies do not effectively track their carbon emissions.

The lack of a firm definition means there is a lack of accountability, as well. Businesses are increasingly claiming to be sustainable, but few can provide hard evidence that their business practices are not damaging the environment. [...]

Supporting real sustainability means encouraging customers to consume less, environmental experts say. That goal stands in direct contrast to companies' business models, which is to expand and sell more of their product.

But some businesses are trying to find a balance. Patagonia, the outdoor clothing and gear company, has long advocated for reduced consumption.

"We hope our existing customers do indeed buy less. But we hope to attract more customers that are interested in our message: to build the best product, to reduce our impact and cause the least amount of environmental harm," Doug Freeman, Patagonia's chief operating officer, told the PBS NewsHour in 2015.

Patagonia closed all its stores and offices Friday to allow its employees to join the global climate strike, and it's pledged to only use renewable or recyclable materials in its products by 2025 as a way to reduce carbon emissions. [...]

Patagonia's products, however, are more expensive than many other companies, which makes marketing difficult in a marketplace where consumers tend to choose the cheapest option.

For Patagonia's model to work in the larger marketplace, consumers either have to believe that the higher price they are paying for a product now will save them money later because they are paying for a higher-quality product and will not have to replace it in the near future, or they have to be willing to pay the higher price in exchange for being more environmentally friendly. Both scenarios require a change in mindset, which economists say is not easy to achieve.

Source : Gretchen Frazee, PBS NewsHour, September 23, 2019.

Document 3

Going Green - What's Good For The Planet Is Good For Business

Increasingly, businesses around the world are responding to a global imperative and consumer demand to go green. And more than 80% of people respect companies and brands that adopt eco-friendly practices, according to an international survey.
Virtually all consumers are worried about at least one environmental issue, it found. But while more than half boycott companies with unsustainable practices or products, eco-friendly concerns do not always translate to shopping behavior.

“Consumers want to make responsible ‘green’ purchases, but do not always have the means to do so,” the report says. “For brands, this is an opportunity.”

The survey revealed that a third of consumers want recycling and composting information to be clear on product packaging, and more information on sustainability to help them make eco-friendly purchases.

By making it easier for consumers, businesses can profit. Shoe company Adidas, for instance, united with Parley for Oceans to produce 7,000 limited edition sneakers made completely from plastic trash retrieved from the ocean.

The sneakers sold out instantly, and Adidas is set to make a billion dollars from another production run of five million pairs.

Going green has several other benefits for companies. These include tax credits and incentives, improved efficiency, healthier workplaces, and cost savings – for instance by printing less, turning lights off in unused rooms and refilling ink cartridges. Reusing items also reduces waste from plastic packaging.

Source : Natalie Parletta, Forbes, May 14, 2019.

Document 4



Source : Seppo Leinonen, www.seppo.net, March 24, 2009.

1- Marée noire : oil slick.
2- EXXON : American oil company.

Le dossier qui vous est proposé comporte quatre documents :

Document 1 : un article publié sur le site s*ustainability-times.com* le 30 juillet 2019.
Document 2 : un article publié sur le site *pbs.org* le 23 septembre 2019.
Document 3 : un article publié sur le site *forbes.com* le 14 mai 2019.
Document 4 : un document iconographique réalisé par Seppo Leinonen, publié sur *www.seppo.net* le 24 mars 2009.

TRAVAIL À FAIRE PAR LE CANDIDAT

I. COMPRÉHENSION (10 points)

En vous appuyant sur les quatre documents fournis, vous rédigerez **en français** une note de synthèse qui rendra compte **de la problématique du dossier**.
250 mots (+/- 10 %). Vous indiquerez le nombre de mots utilisés.

II. EXPRESSION EN ANGLAIS (10 points)

1. **Comment on document 4.**

150 mots (+/- 10 %). Vous indiquerez le nombre de mots utilisés.

2. **Write an e-mail.**

Vous êtes Sam Peterson, dirigeant(e) d'une entreprise, *Best Chocolate*, qui commercialise du chocolat.
Vous avez décidé d'envoyer un courrier électronique à vos clients afin de les informer des mesures prises par votre société pour participer à la protection de l'environnement, en interne et en externe.
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