# DIPLÔME DE COMPTABILITÉ ET DE GESTION

# UE 12 – ANGLAIS DES AFFAIRES

## SESSION 2025

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

**Aucun matériel n'est autorisé.**

**Dès que le sujet vous est remis, assurez-vous qu'il est complet.**
**Le sujet comporte 6 pages numérotées de 1 / 6 à 6 / 6.**

**DOCUMENT 1**

## Amazon's return-to-office mandate highlights festering tensions over remote work

Resume Builder said 87% of companies that went remote during the pandemic will be back in-office by 2025.

Amazon became the latest corporate behemoth to say “so long” to the remote-working days of the pandemic.

The company told corporate employees they’ll be expected to work in-office five days a week, barring extenuating circumstances, starting in January.

“All these large firms spend a lot of money on office space,” said Patrick Gourley, economics professor at The University of New Haven. “They want to get some use out of it.”

Amazon CEO Andy Jassy said in an open letter to employees that with in-office work, “collaborating, brainstorming, and inventing are simpler and more effective; teaching and learning from one another are more seamless; and teams tend to be better connected to one another.”

In August, the career coaching platform Resume Builder said 87% of companies that went remote in the pandemic will be back in-office by 2025. Of the 764 companies they surveyed, just 6% have no plans to return workers to the office.

It sets up a fight between employers and some of their workers.

“Around Labor Day at Bankrate, we conducted a survey of workers and about 4 in 10 said that they were going to ask their employers for increased workplace flexibility over the coming year,” said Mark Hamrick, senior economic analyst at Bankrate.

Company leaders told Resume Builder the biggest impact of in-office work were on employee relationships, culture and productivity.

“I think especially for workers that are earlier in their careers, you need mentors, you need people who are going to not only teach you the kind of skills of the job but also just how to play office politics,” Gourley said.

**DOCUMENT 2**

**70% of employers to crack down on remote work in 2025**

As if the latest announcement about Amazon requiring a total return to office in January 2025 wasn't enough, the latest survey of employers undertaken by ResumeTemplates reveals that more companies have plans to crack down on RTO [return-to-office] mandates next year, which spells bad news for remote-and-hybrid-remote-loving workers. The study surveyed over 700 business leaders in October and uncovered that three in four companies are experiencing difficulty enforcing their RTO policies because workers are refusing to comply.

Employers' response? Track office attendance. Build stricter compliance. Ensure that the workers who spend more time in the office are put forward for raises and promotions.

While it's doubtful that this approach to recalling workers into the office will be beneficial, this response by the majority of employers leads to two critical concerns:

First, forcing employees who previously held remote working privileges back into the office and rewarding this with higher pay and increased chances of promotions (according to half of respondents) will naturally create a discriminatory divide and push back any likely advancement for groups such as disabled workers and women, to be able to progress up the career ladder—although they are essentially performing the same work, if not more, than their in-office counterparts, who would be male and/or childfree.

Another concern is that this is yet another instance of micromanaging, which is when leaders and managers foster a lack of trust within the workplace. Management tracks down every action of their employees and treats them merely as human labor on a spreadsheet rather than adults who can be trusted and respected to get the job done.

This move is counterproductive, as instead of in-office interactions encouraging a more robust company culture and team morale, it actually weakens it and creates a toxic culture of transactional relationships, fear, and the-bare-minimum compliance instead.

[…] Furthermore, it's essential to recognize that the longer-term implications of pushing for in-office attendance extend beyond individual companies. We've already observed how the broader job market has shifted since the pandemic, with 57% of workers expecting increased flexibility and highlighting that this is one of the prerequisites they consider before applying for a job, and stating they would leave their current employer in favor of a location-flexible or remote role.

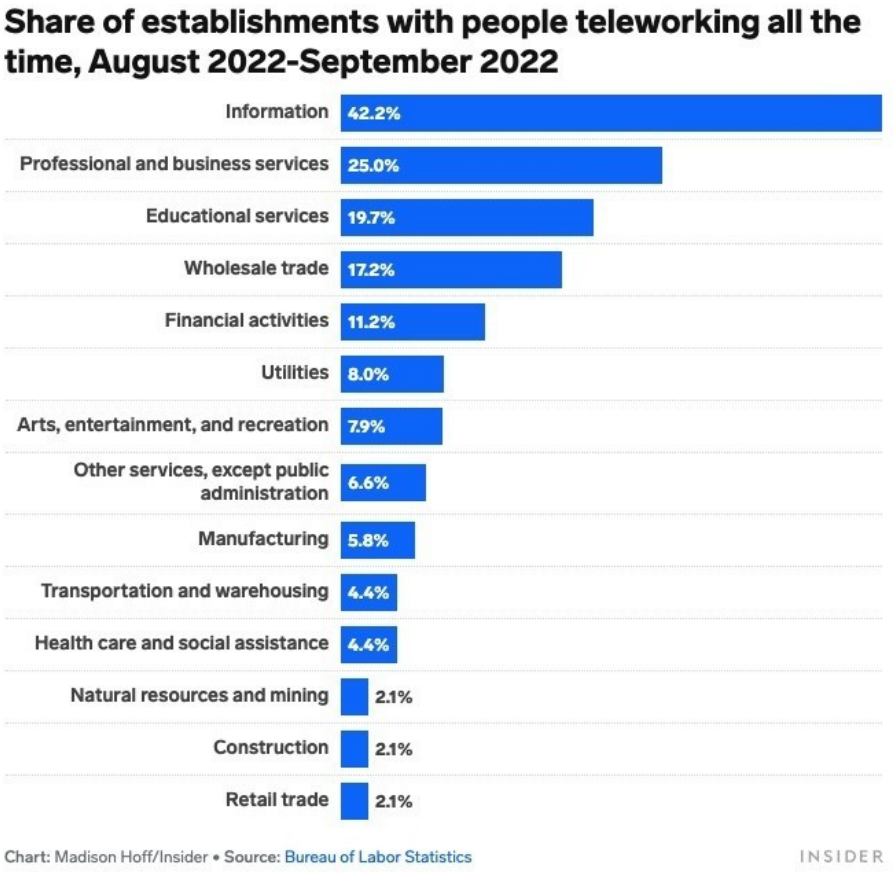
Workers are even willing to leave the mainstream job market and pursue freelancing opportunities as independent contractors.

**DOCUMENT 3**

**Is this the end of the remote work era?**

It's the end of a remote work era, as employers call their employees back into offices—and workers see their power dwindling. […]

While companies in certain industries were more likely to have their workers teleworking rarely or never compared to other industries, like the accommodation and food services sector and the natural resources and mining sector, there are a few industries where being fully remote has been common. The following chart shows select industries and which ones among them have the highest share of establishments where people teleworked all the time.

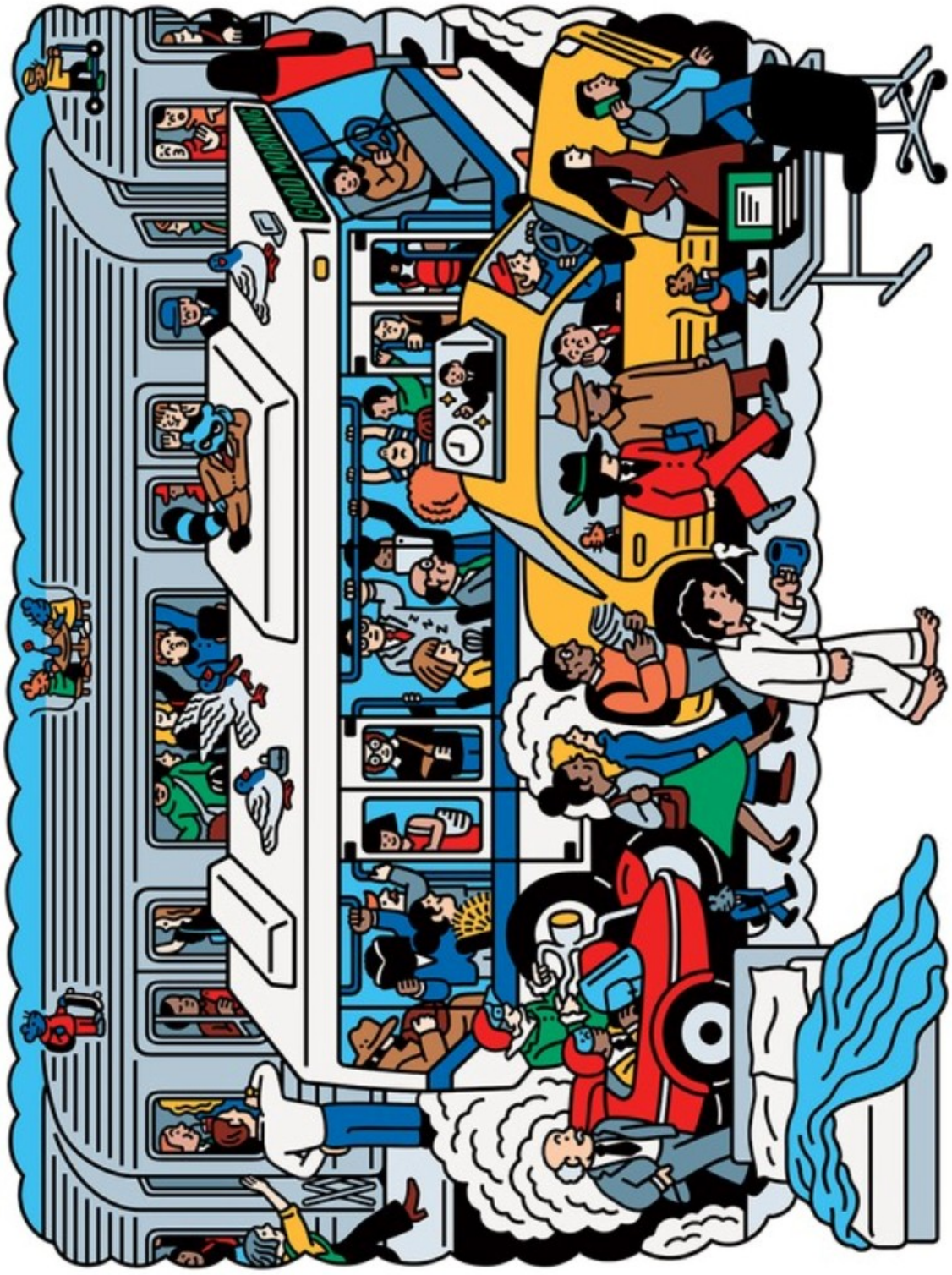



[…]

Despite assertions from CEOs like Elon Musk that working from home leads to less productive workers, economists have said that's not the case.

But even as workers feel more productive, managers don't necessarily believe that they are—what Microsoft researchers call "productivity paranoia." That may be one driver behind the return to office, as firms find themselves under greater pressure to prove returns in a tough economic climate.

**DOCUMENT 4**




Cartoon illustration for an article entitled *The Psychological Benefits of Commuting to Work.*

## TRAVAIL À FAIRE PAR LE CANDIDAT

Le dossier qui vous est proposé comporte quatre documents :

DOCUMENT 1 – Article tiré du site internet ScrippsNews, daté du 18 septembre 2024

DOCUMENT 2 – Article tiré du magazine *Forbes*, daté du 21 octobre 2024

DOCUMENT 3 – Publication tirée du site du forum économique mondial (forum de Davos), datée du 4 avril 2023

DOCUMENT 4 – Dessin d'illustration pour un article paru sur le site du journal *The Atlantic*, publié le 9 juin 2021

### 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 de ce dossier.

*250 mots (+/-10 %). Vous indiquerez obligatoirement le nombre de mots utilisés.*

### II – EXPRESSION EN ANGLAIS (10 points)

1. Comment on document 4.

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

2. Vous êtes Naomi / Leon Watkins, délégué(e) syndical(e) dans l'entreprise SmartSolutions LLC, spécialisée dans les logiciels de gestion comptable.

Vous rédigez un courriel adressé à Helen Edwards, PDG de votre entreprise, à la suite de sa décision de mettre un terme à toute possibilité de travail à distance pour ses employés. Présentez vos arguments pour faire part du mécontentement de vos collègues, ainsi que pour l'alerter sur les risques à long terme de cette décision.

*Formules et présentation d'usage.*

*150 mots (+/- 10 %), sans compter les éléments périphériques.*

*Vous indiquerez obligatoirement le nombre de mots utilisés.*