

# **DIPLÔME DE COMPTABILITÉ ET DE GESTION**

## **UE 12 – ANGLAIS DES AFFAIRES**

### **SESSION 2021**

**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 7 pages numérotées de 1/7 à 7/7.**

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## **DOCUMENT 1**

### **The No.1 solution to closing the gender pay gap**

Although salary is still considered a taboo topic in many workplaces, new data released by PayScale show that openly sharing employee salaries could be a top solution to closing the gender pay gap.

Right now, at the current rate of change, global gender parity will not be reached for another 99.5 years, according to the World Economic Forum.

“Most employers want to pay all employees fairly,” PayScale’s CEO Torrey tells CNBC. “But it is clear to us that unconscious bias is part of human nature. And in many examples, it plays into the data that we see.”

For example, a 2018 study from PayScale found that women and people of color are less likely to receive a pay raise when they ask for one, compared to white men, furthering the gender and racial pay gap that exists today.

But, when companies are open and honest about the salaries they give all employees, PayScale found that the wage gap in most industries and at all job levels disappears.

Women in most fields made equal, and sometimes even more than men, when organizations were open and honest about salary. However, a few male-dominated industries like construction, food preparation, and maintenance and repair still fell shy of pay equity by four cents or less, even with transparent pay practices.

Torrey explains that in today’s tight labor market, being transparent about salary could easily be a competitive advantage for many companies. That’s why he advises employers who are looking to close their wage gap to closely examine how they’re assessing an individual’s compensation.

“A super important guiding principle is to price the job, not the person,” he says. “The more that we let the unconscious biases associated with Sally, Joe or Tom fit into the discussion, the more we are immediately exposing ourselves to those biases.”

*cNBC.com*, February 11th 2020

## **DOCUMENT 2**

### **How to Fix pay Inequality at Your Company**

Organizations still pay women and people of color less than white men for the same work — and this earnings gap compounds over time. It's estimated that Black and Latina women experience lifetime earnings losses of up to \$1 million or more over a 40-year career.

The best way for company leaders and boards to ensure their organization is paying employees fairly is to start with a pay equity audit (PEA). In simple terms, a PEA involves comparing the pay of employees doing similar work in an organization and investigating the causes of any pay differences that cannot be justified.

However, “Companies are afraid to collect the data,” shares Dr. Kellie McElhaney, founder of the Center for Equality, Gender and Leadership at UC Berkeley. “It's the fear that they are going to find a problem and have to fix it. But isn't that how you manage a business effectively?”

Given the lack of pay transparency and a growing cynicism regarding the fairness of employer pay structures, this generation of employees is taking matters into its own hands. Google found this out the hard way, when The New York Times revealed that the company paid men more than women at most job levels.

However, institutional investors, shareholders and state legislatures have become active allies in the fight for pay equity — increasing pressure on boards to ensure fulfillment of their oversight role. This trend is likely to increase.

For all the reasons stated above — ethics, competitiveness, shareholder expectations, and legal compliance — organizations must conduct PEAs. As leaders, it's a matter of integrity to be able to look your employees in the eye and give them your word that you value their work — and can prove it by paying them equitably.

*Harvard Business Review*, November 3<sup>rd</sup> 2020

## **DOCUMENT 3**

**This company published every employee's salary online.  
Did it make pay more equal?**

***In 2013, Buffer, a tech firm of 86 employees, started a policy of publishing every employee's salary online in an effort to ensure fairness, including gender parity.***

Anyone with an internet connection can find the salaries in a Google spreadsheet, complete with the employee's first name, position and city of residence.

In a society of closed-door salary negotiations and obscure promotion paths, can greater openness eliminate the gap between men and women? The reality is a bit more complicated.

Wage transparency, it seems, may be just one ingredient in addressing pay inequality. The willingness to negotiate a salary and the rate at which someone climbs the ladder have an even stronger influence, said Perez-Truglia, an economist and assistant professor at the University of California, Los Angeles.

"The vast majority of the gender gap is related to promotions. More men are in higher positions so they make more money," he said. "In that sense, it's difficult for me to think that transparency can do a lot."

A way to close this gap, and the company's biggest challenge, is hiring women for senior roles and retaining women in technical positions, said Seiter, who authored Buffer's most recent analysis of the problem.

Women leave the tech industry after two to five years, often due to systemic problems such as gender-based discrimination. In Silicon Valley, 87% of surveyed women heard "demeaning comments from male colleagues", and 60% of women in tech "reported unwanted sexual advances", according to the 2016 Elephant in the Valley report, based on testimonies from over 200 women who had over 10 years each of experience in the tech industry.

Buffer is taking what steps it can. In its job listings, it emphasizes that potential employees do not need every qualification for a job. Women tend to only apply for jobs where they fit 100% of the qualifications. Men typically apply if they fulfil 60% of criteria, according to a Hewlett Packard internal report.

"We need to make sure that all people have the same opportunities to advance" says Courtney Seiter, head of the People team, which oversees company culture and human relations.

*The Guardian, 5<sup>th</sup> February 2020*

DOCUMENT 4



Braggart : vantarde, frimeuse

Pittsburgh Post-Gazette, 2014

## **TRAVAIL À FAIRE PAR LE CANDIDAT**

Le dossier qui vous est proposé comporte **4** documents :

**Document 1** : un article publié par *cNBC.com*, le 11 février 2020 et intitulé « The No.1 solution to closing the gender pay gap »

**Document 2** : un article publié par la *Harvard Business Review* le 3 novembre 2021 et intitulé « How to Fix pay Inequality at Your Company »

**Document 3** : un extrait d'article publié par *The Guardian* le 5 février 2020 et intitulé « This company published every employee's salary online. Did it make pay more equal? »

**Document 4** : un dessin humoristique de Rob Rogerts publié en 2014 par la *Pittsburgh Post-Gazette*.

### **I – COMPRÉHENSION (10 points)**

En vous appuyant sur les quatre documents fournis, vous rédigerez en français une note de 250 mots (+/-10%) qui rendra compte de la problématique présente dans le dossier.

Vous indiquerez nécessairement le nombre de mots utilisés.

### **II – EXPRESSION EN LANGUE ANGLAISE (10 points)**

#### **1. Comment on document 4**

150 words, +/- 10 %,  
Indicate the number of words used.

#### **2. Le candidat traitera l'un des deux sujets suivants AU CHOIX.**

##### **SUJET A : write a memo**

Vous êtes Mary ou John Williams, Directeur ou Directrice des Ressources Humaines et vous écrivez une note de service à destination de l'ensemble du personnel à la suite d'une rencontre avec les représentants syndicaux de votre entreprise qui ont mis en évidence des discriminations : inégalités salariales hommes-femmes, discriminations à l'embauche, absence de minorités à des postes à responsabilités, etc.

Vous les informez de ces points et des mesures qui seront prises au sein de l'entreprise pour plus d'égalité et de diversité.

Formules et présentation d'usage.

150 mots, +/-10%

Vous indiquerez le nombre de mots utilisés.

## **SUJET B : write an email**

Vous êtes Mary ou John Williams, PDG d'une société américaine spécialisée dans le développement de logiciels de comptabilité.

À la suite d'un audit, vous décidez d'améliorer la transparence concernant les rémunérations au sein de l'entreprise. Vous écrivez un courrier électronique à l'ensemble de vos employés pour les informer de cette mesure.

Vous leur expliquez quels en sont les avantages pour les employé.e.s et l'entreprise et réaffirmez votre volonté de vous engager pour plus d'égalité.

Formules et présentation d'usage.

150 mots, +/-10%.

Vous indiquerez le nombre de mots utilisés.