DIPLÔME DE COMPTABILITÉ ET DE GESTION

UE 12 – ANGLAIS DES AFFAIRES

SESSION 2026

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

The benefits of going green for businesses

In the present business battlefield, going green is no longer just a passing fad; rather, it has emerged more and more as an imperative for organizations. While many companies are adopting eco-friendly practices as a means of fulfilling their social responsibility, there are numerous hidden advantages that come with going green. […]

One of the most immediate benefits of going green in business is cost savings. Implementing energy-efficient measures can significantly reduce utility bills over time. Simple adjustments like using LED lighting, investing in energy-efficient appliances and properly insulating buildings can yield substantial savings.

Moreover, adopting waste reduction, recycling and repurposing initiatives can lead to significant reductions in waste management expenses. By implementing recycling programs, businesses can even potentially generate revenue by selling recyclables and so on.

Consumers today are more environmentally conscious than ever before. Going green not only aligns companies with public sentiments but also boosts brand reputation. Businesses that prioritize sustainability initiatives are often perceived as responsible, ethical and caring. This positive brand image can attract new customers while strengthening the loyalty of existing ones.

By showcasing their commitment to sustainability, businesses can attract a loyal customer base with shared values, potentially leading to increased customer retention and referrals. Customers who view a brand as environmentally friendly may become brand advocates, generating positive word-of-mouth and further boosting the company's reputation. [...]

Government regulations regarding environmental impact are becoming more stringent. Going green in business helps companies stay compliant with these regulations while avoiding potential penalties and legal issues. By implementing sustainable practices and minimizing their environmental footprint, companies demonstrate a commitment to responsible business operations.

Complying with environmental regulations can also mitigate reputational risks. Negative publicity resulting from noncompliance can harm a company's brand reputation and its ability to attract customers and investors.

Document 2

More companies decide silence is golden when going green

SYDNEY—Climate-conscious companies worldwide are retreating from publicizing green goals, amid heightened scrutiny from authorities and investors over inflated claims, a new report showed.

Nearly half of 1,400 companies surveyed by consultancy South Pole said it had become harder to communicate their climate goals compared with around a year earlier. Several hundred companies said they were talking less about their net zero goals.

The dilemma for companies comes at a time when some shareholders are demanding management do more on a range of social, environmental and governance issues ranging from emissions reduction to boardroom diversity. Concerns around climate, for example, have already led some funds to sell their holdings in oil-and-gas companies that they believe shouldn't form part of the energy transition.

Regulators say some companies made unsubstantiated or exaggerated claims about their green goals to keep investors onside, a phenomenon which has been labeled as greenwashing. That has led authorities in the U.S., Australia and European Union to become more active in trying to root out the practice, including through stricter regulation.

But the approach appears to have unintended consequences, as company management decides it is too risky to publicize efforts to improve its climate record and instead falls silent. The choice not to release information has been dubbed 'green hushing'.

"Corporate greenwashing has always been a challenge, but the pendulum has swung so far that now even the greenest companies are green hushing," said South Pole, which first highlighted the pivot toward restricting information in an October 2022 report.

John Davis, South Pole's interim chief executive, said the green-hushing trend may represent "calm before the regulatory storm" when companies are mandated to disclose and discuss their impact on the climate and environment.

Document 3

‘Greenwashing’ firms face steep new UK fines for misleading claims

Legislation could see companies fined millions of pounds for making unproven environmental assertions to sell their products

When the hydrogen-powered Hyundai Nexo car was launched in the UK in the spring of 2019, it was described as “so beautifully clean” that it “purifies the air as it goes”.

Hyundai Motor UK claimed that if 10,000 of its cars were on the road, carbon emission reduction would be “equivalent to planting 60,000 trees”.

The suggestion that the new car – with a starting price of about £60,000 – could be driven without leaving any pollution sounded almost too good to be true, and in June 2021 the advertising regulator ruled that it was.

The Advertising Standards Authority (ASA) found that while the car does filter incoming air, it still releases pollutants from tyre and brake wear, with road tyres being a huge source of toxic particle pollution. Hyundai considered it had corroborated its claims, making clear it did not intend to suggest the vehicle left no particulates in the air, but the ASA ruled the ad was misleading and should not be used again.

Green claims routinely used to sell products, from cars and plane tickets to soft drinks and cleaning fluids, now face much greater scrutiny under proposed new laws – and risk fines of up to tens of millions of pounds for claims found to be unsubstantiated and misleading. [...]

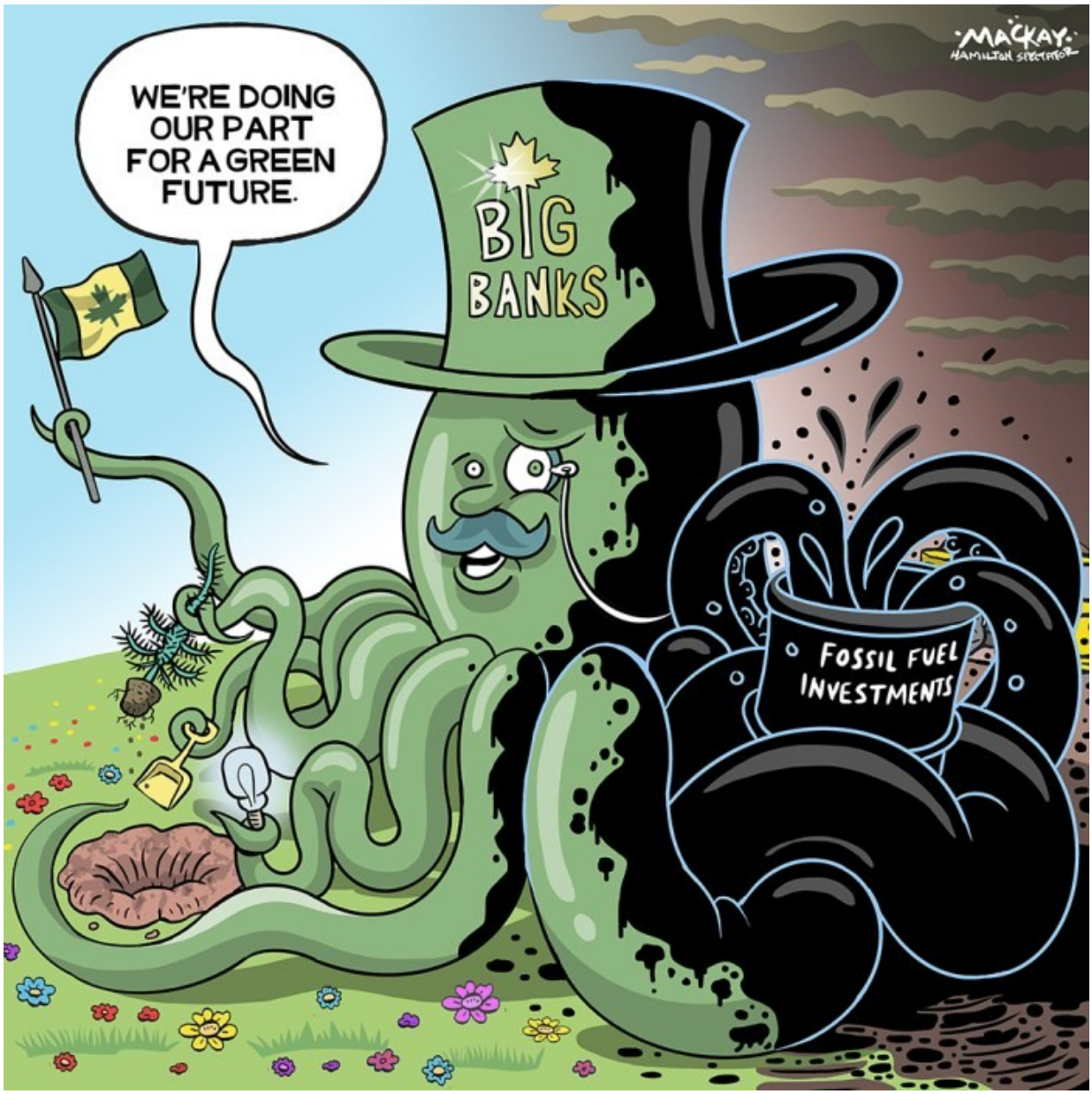
Richard Reichman, a specialist in regulatory investigations and enforcement at BCL Solicitors, said: “Greenwashing is in the crosshairs of the regulators, and I think we will almost certainly see large fines against corporations if they ignore the warnings.” [...]

The European Union is also to table a new law in the next few weeks proposing fines for companies making unsubstantiated environmental claims. France introduced laws in January requiring firms claiming a product is carbon-neutral to report on all the greenhouse emissions of that product for its entire lifecycle.

George Harding-Rolls, campaign manager at the sustainability organisation Changing Markets Foundation, said companies had not previously been properly tested on their green claims and they should be required to provide all relevant evidence to back up any of their assertions.

He said: “It’s easy money to make by saying: ‘If you buy these products, then you can make a difference.’ Many of these claims are misleading and are not supported by evidence.”

Document 4



Cartoon published in Canadian newspaper *The Hamilton Spectator* on November 4th, 2021

TRAVAIL À FAIRE PAR LE CANDIDAT

Le dossier qui vous est proposé comporte quatre documents :

Document 1 – Article publié sur le site de *Forbes*, daté du 19 décembre 2023

Document 2 – Article publié sur le site du *Wall Street Journal*, daté du 16 janvier 2024

Document 3 – Article publié sur le site du *Guardian*, daté du 19 février 2023

Document 4 – Dessin d'illustration paru sur le site du *Hamilton Spectator*, journal canadien, le 4 novembre 2021

I – COMPRÉHENSION ÉCRITE (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 obligatoirement le nombre de mots utilisés.

II – EXPRESSION EN <u>ANGLAIS</u> (10 points)

1. Comment on document 4.

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

2. Vous êtes Sam Right, directeur/directrice du service juridique de GreenFuture, entreprise spécialisée dans le recyclage du plastique.

Vous rédigez un courriel au PDG, Blake March, pour attirer son attention sur la nécessité de fonder tous les arguments environnementaux des publicités de l'entreprise sur des études scientifiques.

Vous l'alertez ensuite sur les risques encourus – légaux ou autres – dans le cas contraire.

Formules et présentation d'usage.

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

Vous indiquerez obligatoirement le nombre de mots utilisés.