



SKOLEEKSAMEN

Autorisasjonsprøve i oversettelse.

Prøve 2: Oversettelse fra engelsk til norsk

Vår 2019

Dato: 26.04.2019

Tidsrom: 09:00 – 16:00

Antall timer: 7

Koordinator kan kontaktes av eksamensvakt på telefon: 55959402

TILLATTE HJELPEMIDLER:

Alle hjelpemidler er tillatt, inkludert bruk av internett. Intet samarbeid er tillatt.

I forskrift for translatøreksamen pkt. 2. Utfyllende bestemmelser for § 6 skoleeksamen:

2.6 Teknisk utstyr og hjelpemidler

- *Eksamensbesvarelsen skrives på kandidatens egen maskin.*
- *Det er tillatt*
 - a) å bruke alle typer oppslagsverk, elektroniske medier samt internett*
 - b) å bruke to skjermenheter under skoleeksamen*
 - c) å benytte eksternt tastatur og mus, så lenge dette utstyret er kablet*
- *Det er ikke tillatt*
 - a) å kommunisere med andre under eksamen, ved f.eks. bruk av epost, chat, mobiltelefon, o.l.*
 - b) å ha klokker (verken analoge eller digitale) og mobiltelefoner tilgjengelige under skoleeksamen*

Brudd på denne bestemmelsen betraktes som fusk/forsøk på fusk.

Antall sider, inkludert forside: 5

2019 Engelsk (økonomisk-administrativ tekst)

Et oversettelsesvalg henger alltid tett sammen med vurderinger knyttet til det konkrete oversettelsesoppdraget (*translation brief*). Derfor følger her beskrivelsen av et tenkt oppdrag for oversettelsen av nedenstående artikkel som er et utdrag av en publikasjon hentet fra <https://www.gov.uk/government/publications/life-of-a-company-annual-requirements/life-of-a-company-part-1-accounts>

Translation brief: Teksten skal oversettes til bruk for en gruppe norske gründere som ønsker å sette seg inn i engelske regnskapsregler i forbindelse med mulig etablering av et datterselskap i Storbritannia.

Accounting Records

Every company, whether or not they are trading, must keep accounting records. These must contain:

- entries showing all money received and expended by the company
- a record of the assets and liabilities of the company

Also, if your company's business involves dealing in goods, the records must contain:

- statements of stock held by the company at the end of each financial year
- all statements of stock takings from which you have taken or prepared any statements of stock
- statements of all goods sold and purchased, other than by ordinary retail trade. This should list the goods, the buyers and sellers

Parent companies must ensure that any subsidiary undertaking keeps sufficient accounting records so that the directors of the parent company can prepare accounts that comply with the Companies Act or International Accounting Standards.

[...]

The directors of every company must prepare accounts for each financial year. These are called individual accounts. A parent company must also prepare group accounts (but for parent companies that qualify as small this is optional).

A dormant company that is also a subsidiary may be able to claim exemption from the preparation or filing of its accounts under certain circumstances.

[...]

Generally, accounts must include:

- a profit and loss account (or income and expenditure account if the company is not trading for profit)
- a balance sheet signed by a director on behalf of the board and the printed name of that director
- notes to the accounts
- group accounts (if appropriate)

And accounts must generally be accompanied by;

- a directors' report signed by a secretary or director and their printed name, including a business review (or strategic report) if the company does not qualify as small
- an auditors' report stating the name of the auditor and signed and dated by him (unless the company is exempt from audit).

There is no requirement for companies to use a professional accountant to prepare their accounts. However, directors should be aware of their legal responsibilities regarding accounts and if they are uncertain about the requirements they may consider seeking professional advice.

Et oversettelsesvalg henger alltid tett sammen med vurderinger knyttet til det konkrete oversettelsesoppdraget (*translation brief*). Derfor følger her beskrivelsen av et tenkt oppdrag for oversettelsen av nedenstående artikkel som er hentet fra The Gazette, <https://www.thegazette.co.uk/all-notices/content/101087>.

Translation brief: Teksten skal oversettes til informasjon for styret i et norsk selskap som har problemer med å inndrive fordringer fra en stor kunde i Storbritannia.

What is a winding up petition?

A winding up petition (WUP) is a legal action taken by a creditor or creditors against a company that owes them money (although others can also petition).

If the company owes £750 or more, the creditor can issue a petition in court. The petition will have a hearing date endorsed on it and then must be served at the registered office of the company. It will then be advertised in The Gazette, after a period.

If the order is made, the creditor can seek to appoint an insolvency practitioner as liquidator.

This is an expensive option for creditors, and is considered to be a last resort, so it is only used when all other approaches to retrieve the debt have failed. The courts do not look on it as a debt recovery process, rather that the company can't pay its debts and should be wound up so that liquidation (a collective process) can be used to collect in the company's assets and distribute them amongst creditors *pari passu*, after secured creditors and costs.

[...]

What is the process?

Essentially, the WUP is issued, served, advertised seven working days later in The Gazette, and is then heard at court, where it is either dismissed or approved. Once advertised, other creditors may support the petition, and if the original petitioner is paid, or seeks to withdraw, may take over the petition.

[...]

Below is a brief timeline of events:

Day 1: Once the petition arrives at the registered company's address, the company can pay or oppose the petition. If the company has a bona fide dispute in respect of the debt, and can show this, the court will not make the order (but the company may need to seek an injunction to restrain advertisement). The company should, if it hasn't already, seek urgent advice from a solicitor and/or licensed insolvency practitioner. The company could seek to go into creditors' voluntary liquidation, or look at administration or a company voluntary arrangement.

[...]

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Translation brief: Teksten skal oversettes til bruk for en norsk entreprenør som vurderer oppdrag i Storbritannia og vil orientere seg og sine medarbeidere om regelverket der.

Structural stability during alteration, demolition and dismantling

What you need to do

The law says that all alteration, demolition and dismantling work should be carefully planned and carried out by competent people to avoid unplanned structural collapse.

The law requires commercial clients to provide contractors with relevant information about a building's structure, including stability and structural form and any significant design assumptions, suggested work methods and sequences. The contractor must then use that information to plan and carry out the work safely.

Key requirements are:

- Survey and assessment
- Preventing structural collapse
- Arrangements for demolition
- Consulting building control departments

What you need to know

Workers and passers-by can be injured by premature and uncontrolled collapse of structures, and by flying debris.

Survey and assessment

A competent person should do a thorough structural survey and assessment before any potentially load-bearing parts of a structure are altered.

The structural survey should consider:

- The age of the structure;
- previous use;
- type of construction; and
- any nearby buildings or structures.

This information should be used to determine the steps required to prevent any collapse.

Preventing structural collapse

A competent person should decide the method and design of temporary supports. Temporary support provided must be designed, installed and maintained to withstand foreseeable loads and structures should never be overloaded.

Arrangements for demolition

Demolition or dismantling arrangements should be written down before the work begins. This safe system of work may be in the form of a safety method statement identifying the sequence required to prevent accidental collapse of the structure. ->

In addition to the design and method of temporary supports a safe system of work may include:

- Establishing exclusion zones and hard-hat areas, clearly marked and with barriers or hoardings;
- covered walkways;
- using high-reach machines;
- reinforcing machine cabs so that drivers are not injured; and
- training and supervising site workers.

Consulting building control departments

You should consult the building control department of the local authority in the area where a building is located before any structural alterations are made to a building. The local authority is the enforcing body for building regulations.