



MINISTERIO DE HACIENDA

TRIBUNAL DE OPOSICIONES AL CUERPO SUPERIOR DE  
INSPECTORES DE HACIENDA DEL ESTADO

OPOSICIONES AL CUERPO SUPERIOR DE INSPECTORES DE HACIENDA DEL ESTADO

Resolución de 10 de junio de 2002 (BOE 14 de junio)

## EJERCICIO DE IDIOMAS

### INGLÉS

El ejercicio de idiomas se divide en dos partes, cada una de las cuales se contestará en el correspondiente cuadernillo, con el contenido que se indica a continuación.

La PRIMERA PARTE consiste en una prueba de traducción al español del texto\* en inglés sin diccionario.

La SEGUNDA PARTE consiste en una prueba relacionada con el dominio gramatical y de vocabulario del idioma. Consta de 30 preguntas tipo test, con 4 posibles respuestas, de las cuales sólo una será correcta. Se deberá contestar la respuesta en el cuadernillo indicado al efecto.

El tiempo de realización de este ejercicio será de setenta y cinco minutos.

\* El texto de la traducción proviene del documento "Principios de la OCDE para el gobierno de las sociedades" OCDE, 1999



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### TRADUCCIÓN

#### *OECD Principles of Corporate Governance*

#### PREAMBLE

The Principles are intended to assist Member and non-member governments in their efforts to evaluate and improve the legal, institutional and regulatory framework for corporate governance in their countries, and to provide guidance and suggestions for stock exchanges, investors, corporations, and other parties that have a role in the process of developing good corporate governance. The Principles focus on publicly traded companies. However, to the extent they are deemed applicable, they might also be a useful tool to improve corporate governance in non-traded companies, for example, privately held and state-owned enterprises. The Principles represent a common basis that OECD Member countries consider essential for the development of good governance practice. They are intended to be concise, understandable and accessible to the international community. They are not intended to substitute for private sector initiatives to develop more detailed "best practice" in governance.

Increasingly, the OECD and its Member governments have recognised the synergy between macroeconomic and structural policies. One key element in improving economic efficiency is corporate governance, which involves a set of relationships between a company's management, its board, its shareholders and other stakeholders. Corporate governance also provides the structure through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined. Good corporate governance should provide proper incentives for the board and management to pursue objectives that are in the interests of the company and shareholders and should facilitate effective monitoring, thereby encouraging firms to use resources more efficiently.

Corporate governance is only part of the larger economic context in which firms operate, which includes, for example, macroeconomic policies



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and the degree of competition in product and factor markets. The corporate governance framework also depends on the legal, regulatory, and institutional environment. In addition, factors such as business ethics and corporate awareness of the environmental and societal interests of the communities in which it operates can also have an impact on the reputation and the long-term success of a company.

While a multiplicity of factors affect the governance and decision-making processes of firms, and are important to their long-term success, the Principles focus on governance problems that result from the separation of ownership and control. Some of the other issues relevant to a company's decision-making processes, such as environmental or ethical concerns, are taken into account but are treated more explicitly in a number of other OECD instruments (including the Guidelines for Multinational Enterprises and the Convention and Recommendation on Bribery) and the instruments of other international organisations.

The degree to which corporations observe basic principles of good corporate governance is an increasingly important factor for investment decisions. Of particular relevance is the relation between corporate governance practices and the increasingly international character of investment. International flows of capital enable companies to access financing from a much larger pool of investors. If countries are to reap the full benefits of the global capital market, and if they are to attract long-term "patient" capital, corporate governance arrangements must be credible and well understood across borders. Even if corporations do not rely primarily on foreign sources of capital, adherence to good corporate governance practices will help improve the confidence of domestic investors, may reduce the cost of capital, and ultimately induce more stable sources of financing.

Corporate governance is affected by the relationships among participants in the governance system. Controlling shareholders, which may be individuals, family holdings, bloc alliances, or other corporations acting through a holding company or cross shareholdings, can significantly influence corporate behaviour. As owners of equity, institutional investors are increasingly demanding a voice in corporate governance in some markets. Individual shareholders usually do not seek to exercise governance rights but may be highly concerned about obtaining fair



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treatment from controlling shareholders and management. Creditors play an important role in some governance systems and have the potential to serve as external monitors over corporate performance. Employees and other stakeholders play an important role in contributing to the long-term success and performance of the corporation, while governments establish the overall institutional and legal framework for corporate governance. The role of each of these participants and their interactions vary widely among OECD countries and among non-members as well. These relationships are subject, in part, to law and regulation and, in part, to voluntary adaptation and market forces.

There is no single model of good corporate governance. At the same time, work carried out in Member countries and within the OECD has identified some common elements that underlie good corporate governance. The Principles build on these common elements and are formulated to embrace the different models that exist. For example, they do not advocate any particular board structure and the term "board" as used in this document is meant to embrace the different national models of board structures found in OECD countries. In the typical two tier system, found in some countries, "board" as used in the Principles refers to the "supervisory board" while "key executives" refers to the "management board". In systems where the unitary board is overseen by an internal auditor's board, the term "board" includes both.



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PREGUNTAS TIPO TEST

1. What is the best corporate practice ..... the world?
  - a) on
  - b) in
  - c) at
  - d) upon
  
2. "To spot" means:
  - a) To pick
  - b) To discover
  - c) To realise
  - d) To recognize
  
3. Which of the following expressions is incorrect?
  - a) To make a mistake
  - b) To do a research
  - c) To make a phone call
  - d) To do a decision
  
4. Sales have gone ..... in the past year.
  - a) up
  - b) into
  - c) in
  - d) out



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5. What does "take on" means?
- a) To assume
  - b) To decline
  - c) To postpone
  - d) To put on
6. I have to be ..... the station ..... seven o' clock.
- a) at - on
  - b) in - at
  - c) on - in
  - d) at - at
7. As far as ..... there is only one solution to the problem.
- a) I' m sure
  - b) I see
  - c) I' m concerned
  - d) I think
8. Clearly, the importance of good corporate governance goes .....  
beyond the interests of shareholders in ..... individual company.
- a) far - an
  - b) very - an
  - c) long - a
  - d) far - a



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9. NATO stands for:
- a) North Atlantic Treaty Organisation
  - b) National and Atlantic Treaty Organisation
  - c) Normalisation Atlantic Trust Organisation
  - d) North Australian Treaty Organisation
10. E-commerce has the potential to ..... many of the geographical and logistical barriers to the consumer.
- a) forgive
  - b) remove
  - c) relate
  - d) elapse
11. The OECD was ..... Ministers in 1998 to develop a set of standards and guidelines.
- a) asked by
  - b) asked
  - c) asking by
  - d) to ask for
12. A good corporate governance regime helps to ..... that corporations use their capital efficiently.
- a) assure
  - b) aspire
  - c) rely
  - d) assign



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13. Markets for corporate control should be ..... function in an efficient and transparent manner.
- a) allowed for to
  - b) allowed to
  - c) allowed in to
  - d) allowed on
14. In which of the following sentences all the words appear in order?
- a) The basic ideas enshrined in the principles are being not questioned, but there is evidently a need to provide further guidance, particularly with respect to achieving effective implementation in the markets dynamic of the 21<sup>st</sup> century.
  - b) The basic ideas enshrined in the principles are not being questioned, but there evidently is a need to provide further guidance, particularly with respect to achieving effective implementation in the dynamic markets of the 21<sup>st</sup> century.
  - c) The enshrined basic ideas in the principles are not being questioned, but there a need evidently is to provide further guidance, with respect particularly to achieving effective implementation in the dynamic markets of the 21<sup>st</sup> century.
  - d) The basic ideas enshrined in the principles are being not questioned, but there is evidently a need to provide further guidance, particularly with respect to achieving effective implementation in the markets dynamic of the century 21<sup>st</sup>.





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15. The application of high quality audit standards of ethics is ..... the best methods for ..... independence.
- a) one of - increase
  - b) one of - increasing
  - c) one - to ask for
  - d) one - increasing
16. In some countries, the board is legally required to act in the interest of the company, ..... account the interests of shareholders and employees.
- a) taking for
  - b) taking into
  - c) taking
  - d) to take for
17. One of the following is incorrect:
- a) architect
  - b) engineer
  - c) manager
  - d) journalist
18. Corporate governance ..... the internal means by which corporations are operated and controlled.
- a) refers for
  - b) relates to
  - c) related to
  - d) refers at



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19. Correct option is:

- a) According to me, the principles are really effective.
- b) According to her opinion, the principles are really effective.
- c) According to the timetable, the meeting starts at 7, 00.
- d) After the timetable, the meeting starts at 7, 00.

20. I'm really looking forward ..... my new job.

- a) start
- b) to start
- c) to starting
- d) starting

21. OECD ministers ..... for an assessment of these principles.

- a) was called
- b) has called
- c) has calling
- d) have called

22. Which one of the sentences is correct?

- a) Different legal systems, institutional frameworks and traditions mean that a range of different approaches have developed around the world.
- b) The different legal systems, the institutional frameworks and the traditions means that a range of different approaches has developed around the world.
- c) Diferent legal systems, institutional frameworks and traditions means that a range of different approaches have been developed around the world.
- d) Different legal systems, institutional frameworks and traditions means that range of the different approaches have developed around the world.



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23. He was ..... to attend a meeting yesterday but he was too busy to go.
- a) supposed
  - b) obliged
  - c) intended
  - d) arranged
24. An opinion poll shows half of the citizens ..... that what is good for business is not necessarily good for their country.
- a) believing
  - b) believes
  - c) has believed
  - d) had believing
25. I live ..... Spain.
- a) at
  - b) on
  - c) in
  - d) over
26. Choose the correct sentence:
- a) In life, a humour is as necessary as health
  - b) The doctor said to him to go to bed and stay there
  - c) The news are a good deal better this morning
  - d) No matter how hard I try, I can never manage to arrive before the boss



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27. No, we shall not go there unless we ..... asked.
- a) shall be
  - b) were
  - c) are
  - d) were being
28. The chairman usually says a few words to ..... up before the meeting finishes.
- a) sum
  - b) end
  - c) follow
  - d) end
29. English ..... the list of the most popular foreign languages taught in this country.
- a) wins
  - b) leads
  - c) beats
  - d) heads
30. Would you ..... closing the door on your way out?
- a) please
  - b) care
  - c) mind
  - d) kindly