

# **TRANSLATION AND ITS PROBLEMS: AN INTER-PROFESSIONAL PERSPECTIVE AND LESSONS FOR ACCOUNTING**

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February 2010  
Submitted to APIRA, Sydney, July 2010

## **Introduction**

Accounting has become increasingly international, not least through the work of the IASB and IFAC, and the increasing international adoption of their standards. For example, since 2005 listed European Union (EU) companies have been required to prepare consolidated financial statements in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS). Many other jurisdictions have implemented or opted for convergence with IFRS. However, international application of IAS/IFRS may not be sufficient to ensure equivalent quality of financial reporting. Among the reasons for this are the remaining influence of local traditions and cultures, including legal and political systems, financial markets, corporate governance arrangements, auditing and enforcement of regulation (see e.g. Ball, 2006; Nobes, 2006, Zeff, 2007). An additional problem is the translation of IFRS from the original English into other languages (Wong, 2004; Nobes, 2006; Zeff, 2007).

The IASB's working language is English. However, as noted by the IASB "it is crucial that users, preparers, legislators, lawyers, educators, students and all other interested parties have access to the IASB's standards in their native language" (IASB website). Until 1997 translations of IAS were prepared by the IASC's member bodies; this however resulted at times in a number of different translations, of differing quality, for one language (IASCF, 2001: 15). This led the IASC to put in place its own official translation process in 1997.<sup>1</sup> To facilitate implementation of IFRS in the EU in 2005, timely translation of IAS and IFRS into the EU's (then) ten official languages, which have equal legal standing, was required. The IASC Foundation's

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<sup>1</sup> See <http://www.iasb.org/Use+around+the+world/IFRS+translations/IFRS+translations.htm> for the current process.

translation process was engaged in order to facilitate this, but representatives of the EU Translation Services and of national governments were involved in the process, and translations were reviewed by national representatives in the EU Accounting Regulatory Committee (IASB website). While the IASB's translation processes are likely to be rigorous, some research evidence and much anecdotal evidence exist that suggest that at least some translations are currently not communicating clearly or sufficiently.

This may partly be the case because there are inherent difficulties in language translation that mean that the equivalent interpretation and application of (foreign) concepts will always remain problematic. For example:

“The original language of International Accounting Standards is English. Therefore Anglo-Saxon legal notions are connected with the terms used therein. Thus considerable problems arise with the ... translation into the official languages of the European Union, because these other languages cannot convey the prerequisites associated with this terminology. Thus is, for example the translation of the term ‘asset’ as ‘Vermögensgegenstand’ misleading; therefore the imprecise term of Vermögenswert is used. If one wishes to apply the International Accounting Standards truly correctly, [then] this can only occur on the basis of the English original text, with the consequence, that in this field the German legal language will be repressed. Accordingly, the contributions to discussions on International Accounting Standards and US GAAP are already at present riddled with English language terminology”.

(Schulze-Osterloh, 2003, p. 99, translation)

According to Zeff (2007, p. 296) not only the accuracy of translation constitutes a problem, also the ‘understanding’ of alien concepts in different contexts:

“Thus, if one takes a concept embedded in the accounting traditions in one country but that has never been known or applied in another, even if it is translated as accurately as practicable into the language of the second country, the concept may not be understood. The words may be understood, but the concept may not be understood. The same may be so, at least for a time, for elements of IFRS, which represent new concepts, or which address problems that have rarely if ever occurred in many national cultures even though the words are being translated into their national language”.

Prior literature on accounting and language translation suggests that equivalent translation is considered very difficult or even impossible to achieve. If this is indeed the case, this may be detrimental to the equivalent implementation of IFRS, as argued by Zeff, and suggest that differences in interpretation may be perpetuated through accounting education. This is not only a technical problem: Accounting is not merely a neutral technical practice, but often serves more to legitimate behaviour of individuals or organisations than to aid decision making (Power, 2003). For these reason also equivalent translation of the requirements of accounting regulation in accounting practice and in education is important.

Translation practices are not uniform across disciplines, and each discipline has its own, if not unique, concerns relating to translation and translatability. However, there are also many shared concerns, and there is considerable overlap in approaches and solutions explored in different disciplines. In general, there seems to be a difference in approach to translation in less culture dependent domains, such as technical and natural sciences, and more culture dependent domains, such as social sciences and humanities. Disciplines that are closely related to accounting seem to share the very culture dependent nature of this discipline. This is in particular the case with law; while advertising, psychology and some branches of medicine are also very culture-dependent domains. This difference between natural and social sciences is also visible in the difference in the importance of precision of expression. Technical vocabulary requires precision and exactitude in vocabulary in a different manner to the more culturally bound disciplines, which are more reliant on the equivalent translation of concepts rather than single items of vocabulary.

The objective of this paper is to provide a wide-ranging review of key issues arising in the translation of standards and other professional material in professions other than accounting, in order to better inform the choices the regulators and those involved with all levels of translation activities in accounting and auditing standards. The remainder of the paper is structured as follows: this introduction is followed by a review of prior literature on communication and translation in accounting. This is followed by selective review of literature in law, advertising, psychology, medicine and psychiatry, focusing on practical and conceptual problems, and on solutions adopted in these disciplines. The final section provides a discussion and concludes the paper.

### **Prior literature in accounting**

Two strands of prior accounting research are relevant in the context of this paper: research on the theory of communication and meaning, and research on language translation in accounting.

Research on communication “is often focused on determining whether or not the message sent has the same content as the message received” (Bagranoff *et al.*, 1994: 39). Early studies (Haried, 1972 and 1973; Oliver, 1974; Belkaoui, 1980; Houghton, 1987; Houghton, 1997; Adelberg and Farelly, 1989), sometimes utilizing psycholinguistic approaches, thus attempted to determine whether accounting concepts were perceived or interpreted differently by different groups, e.g. academics, users or preparers of accounting information, students, etc..

Laswad and Mak (1994, 1997, 1999/2000), Simon (2002), Psaros and Patel (2003) and Aharony and Dotan (2004) examined differences in the interpretation of

uncertainty/probability expressions<sup>2</sup> in accounting and/or auditing standards between different groups. Riahi-Belkaoui and Picur (1991) and Bagranoff *et al.* (1994) attempted to test whether national culture affects the perception of accounting concepts even within the same language arena. Walton (1991) and Parker (1994) also draw on linguistic theories and in particular on Saussure in examining the development and changing meaning of technical accounting terminology.

The problem of different perception and interpretation is increased where cultural differences have to be overcome, and in particular when concepts and regulation are translated from one language to another. One of the reasons for this is that translation is not straightforward, because the signifier (the sound pattern or word) *and* the signified (the underlying concept) are not equivalent in different languages (Saussure, 1915). In other words, there is rarely a one-to-one correspondence, or an exact overlap of vocabulary<sup>3</sup>. Even with terminology for tangible, concrete concepts a translation into another language usually brings with it a subtle shift in meaning. This problem is of course exacerbated when translating undefined abstract concepts, such as ‘true and fair view’, ‘fair presentation’ and other accounting concepts. Something is almost inevitably lost (or added) in translation.

Abstract concepts are common in accounting because accounting language is a highly specialised ‘dialect’ or variety of a ‘natural’ language (such as English). Such special varieties, characterised mainly, but not exclusively, by specialised terminology, occur where communication serves specific purposes. In the linguistics literature such varieties are referred to (*inter alia*) as special ‘registers’ (Salmond, 1998), ‘languages

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<sup>2</sup> Expressions lacking a precise definition, such as “probably”, “likely”, “remote”.

<sup>3</sup> This assumption contrasts with the universalist “cloak theories”, which assume that any thought can be expressed in language and translated (Bruner, Goodnow and Austin, 1956). We believe, however, that this is a view often held by monolingualists who are unaware of difficulties of translation.

for specific purposes' (e.g. Engberg, 2006), or 'jargon' (Crystal, 2003; Allan, 2006; see also Evans, 2009).

Such registers can facilitate communication among members of a group, such as a profession, by allowing economical, efficient and precise expression (Crystal, 2003; Allan, 2006) and capturing distinctions that 'ordinary' (everyday) language does not make (Allan, 2006). According to Mills (1989, p. 21):

“As with other professional fields of knowledge, accounting in both its theory and practice is, and has been throughout most of its recorded history, peculiarly dependent on a specialized vocabulary or terminology, both to transact its business its business as expeditiously as possible and to differentiate it from other disciplines”.

The translation of such specialized terminology can be particularly problematic. This is illustrated by Alexander and Nobes (2007, p. 186) with a simple example comparing the overlapping, but not equivalent meanings of the English terms depreciation, amortization and impairment with the German *Abschreibung* (any write-down, incl. depreciation and impairment) and the French *amortissement* (depreciation, amortization) and *dépréciation* (one-off write-down, e.g. impairment). This shows effectively that what may not be an obstacle to understanding in 'everyday' communication could lead to significant misrepresentations and misunderstandings in a highly specialized context, such as accounting.

Such a lack of exact equivalence is also explored, in the context of the Swedish implementation of IFRS, by Dahlgren and Nilsson (2009), who find, for example, that Swedish accounting does not have “a concept corresponding to 'income' (encompassing both 'revenue' and 'gains')” (Dahlgren and Nilsson, 2009, p. 16). With reference to this example, they suggest (*ibid*, p. 21):

“... one can easily see that the translation does not adhere to the principle of conceptual identity. The reason behind this is of course that the structure of Swedish accounting differs from the structure of UK or US accounting. Two professional contexts clash and the translation collapses. Since Swedish accounting has its roots in Germany, German accounting is faced with identical problems ...”

As an additional problem, some (e.g. minority) languages, may suffer from a lack of standardized, and therefore inconsistent use of accounting terminology (see e.g. Fuller-Love, 1998).

Prior literature in accounting that deals with the translation of specific accounting terminology also includes inter alia Rutherford (1983), Parker (1989), Zeff (1990), Nobes (1993), Alexander (1993), Evans and Nobes (1996), Aisbitt and Nobes (2001), but much of this is limited to one or few concepts (such as that of the true and fair view (TFV)) and/or is descriptive or conceptual in nature. The findings suggest for example that translations of TFV into the official language versions of the EU member states are not, as a rule, literal translations of the English original (Rutherford, 1983; Nobes, 1993; Alexander, 1993; Aisbitt and Nobes, 2001) nor applied equivalently (e.g. Nobes, 1993, Aisbitt and Nobes, 2001). Kosmala MacLulich (2003) finds that a variety of translations appear in Polish, which reflect a lack of consensus on the concept's role. She argues that this is due to the fact that the Polish translations are incompatible with the meanings associated with TFV in English. Albu *et al.* (2009) explore perceptions of TFV in a transitional economy with a Roman law system (Romania), and find that this differs between auditors on the one, and preparers and regulators on the other hand. Many of the languages in the Eastern European transitional economies also do not have definite and indefinite articles. Alver *et al.* (1997, p. 44) suggest that:



“For languages that do not provide for both the definite article and the indefinite article in their grammatical structures the introduction of the precept of ‘a true and fair view’ may well present formidable difficulties.”

Meaningful literal translations of TFV are not possible (Van Hulle, 1993), and the translation of TFV as well as its national implementations demonstrate that countries managed to impose their own culture on an alien concept (Nobes, 1993; see also Parker, 1989).

Archer and McLeay (1991) investigate whether accounting concepts are similar enough to permit equivalent translation but conclude that, at least for audit reporting, that is not the case, not only because of a lack of semantic equivalence but also because of pragmatic idiosyncrasies in language use. In other words, there is no translinguistic register of accounting (*ibid.*; see also Evans, 2004).

Evans (2004) links problems of translation to the Sapir-Whorf hypothesis (cf. Sapir, 1929) which, in its weak form (‘linguistic relativity’)<sup>4</sup> suggests that people who speak different languages perceive and think about the world differently. This is supported also by Monti-Belkaoui and Belkaoui (1983) who found that professional concepts are interpreted differently by unilingual speakers of different languages as well as by bilingual speakers. This would suggest that translation between one language and another is at the very least problematic and sometimes impossible.

Literature exploring the interpretation of uncertainty/probability expressions has also been extended to cover translation. Davidson and Christman’s (1993, 1994) findings suggest for example that such terms in English permit more precise interpretation than their French translations. Doupnik and Richter (2003) find inter alia that the translation of such expressions from English to German “results in significant

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<sup>4</sup> The strong form, which suggests that thinking is *determined* by language, is not now generally accepted by linguists.

differences in interpretation”, which they suggest may be due to poor translation or a lack of an available equivalent term in German. Douppnik and Richter (2004) extended this work by looking at interpretations of uncertainty expressions *within extracts of International Accounting Standards*, i.e. in context. They related this work to research on accounting and culture (Gray, 1988) and conclude that cultural differences may lead to a lack of equivalent interpretation of uncertainty expressions and thereby to differences in the application of International Accounting Standards. A similar study was conducted by Douppnik and Riccio (2006), with subjects from Brazil and the US. They also find some (albeit limited) support for the assumption that culture affects the interpretation of probability expressions.<sup>5</sup>

In summary, the key issues arising from prior accounting literature on translation are as follows: (i) Accounting language represents special registers of natural languages. For example, meanings and usages in everyday English differ from the meanings and usages of accounting discourse (e.g. ‘material’, ‘reserve’, ‘conservatism’). The same applies of course to other languages. (ii) There is no transnational register of accounting – i.e. accounting concepts differ internationally. (iii) It is not possible to achieve exact equivalence in translation. Translation is especially problematic when it concerns particularly culture-dependent concepts, such as ‘true and fair view’. (iv) Translation is also particularly problematic where cultures, and accounting subcultures, differ considerably. (v) Translation of ‘alien’ concepts often leads to a shift in meaning. (vi) Even near-equivalent translations (such as those of probability expressions) are often interpreted differently.

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<sup>5</sup> However, Chand and White (2006) find no significant differences in the interpretation of IAS/IFRS (i.e. not specifically probability expressions) between different ethnic/cultural groups in Fiji and conclude that different cultural values may be overridden by professional influence.

These issues are important in the context of the internationalisation of accounting, through the work of the IASB and IFAC, and the increasing international adoption of their standards. To achieve equivalent implementations, high quality translations of the standards and guidelines are required into the languages of the respective countries. An additional complexity is created by the fact that the standards have legal standing in some jurisdictions. This is the case, for example, with International Financial Reporting Standards, which are incorporated into EU law and binding on listed companies for the preparation of their group accounts since 2005.

However, European-wide application of IAS/IFRS may not be sufficient to ensure equivalent quality of financial reporting, because local traditions and cultures, including legal and political systems, financial markets, corporate governance arrangements, auditing and enforcement of regulation are likely to continue to exert an influence (see e.g. Ball, 2006; Nobes, 2006, Zeff, 2007). An additional problem is the translation of IFRS from the original English into other languages (Wong, 2004; Nobes, 2006; Zeff, 2007). The IASCF's translation process<sup>6</sup> is undoubtedly rigorous, but given the findings identified by prior research, not all problems have been eliminated, and it is likely that some never will.

Having offered a brief review of some accounting perspectives, albeit with a scoped or limited focus, which have examined translation issues in accounting and how translation is undertaken, this research project follows by offering the following exploration of the literature outside of accounting in order to examine how other professions and disciplines position their philosophy or approach to translation; and in some cases how these diverse professions overcome, or at least address, translation problems where a need of equivalent interpretation is essential. It is offered in the

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<sup>6</sup> See <http://www.iasb.org/Use+around+the+world/IFRS+translations/IFRS+translations.htm>

hope that an understanding of this literature will be valuable also for the discipline of accounting.

## **Lessons from Law**

### *The problems*

Joseph (1995, cited by Harvey 2002) points out that epistemologically, legal translation is at the interface of legal theory, language theory and translation theory – three disciplines which are all fundamentally indeterminate, largely because they rely on language. Language and culture are closely related (see e.g. Werner, 1994; Joseph, 1995; Györi, 2000; Evans, 2004). Law, like accounting, is a culture dependent domain, which means that legal cultures and traditions differ internationally, in different cultures and language areas. According to David and Brierley (1985, p. 19) each law constitutes a system:

“it has a vocabulary used to express concepts, its rules are arranged into categories, it has techniques for expressing rules and interpreting them, it is linked to a view of the social order itself which determines the way in which the law is applied and shapes the very function of the law in that society”

As a result, “[l]egal terms derive their meanings mainly from the corresponding legal system, not so much from the linguistic property” (Cao, 2002, p. 338), and they “have meaning only in the context of the existence of a legal system and only through particular rules of law” (*ibid*, citing Hart, 1954). This suggests that legal texts are not easily translatable between different systems; in fact, translatability depends on how closely the respective legal systems of source and target language are related (Kocbek, 2008). A clash of legal traditions can bring about a lack of equivalent terminology (Smith, 1995). When the clash is considerable, difficulties arise because neither suitable equivalent terminology nor equivalent concepts exist. Even if

apparently equivalent terminology is found, “legal concepts or usage most often do not correspond in substance” (Cao, 2002, p. 338).

Kocbek (2008) provides examples of non-equivalence by drawing on terminology used to describe legal professions and court structures. She notes:

“[t]he legal professional licensed by the state to advise clients in legal matters and represent them in the court of law, who is called *Rechtsanwalt* in German, *avvocato* in Italian, *odvetnik* in Slovene and has basic role in every continental legal system, has no direct equivalent in the Anglo-Saxon system, as it can be translated as *lawyer*, *counsel*, *advocate*, *attorney*, *solicitor*, *barrister* or *counsellor*.” (Kocbek, 2008, p. 61)

Similarly, David and Brierley (1985, p. 334) provide a list of French and English legal concepts for which no equivalent exists in the other language’s legal framework. While their functions may overlap, “there is no identity between such different legal ideas and concepts”, and as a result, “English legal terms cannot be translated simply and effectively into French or some other Latin language. If translation must be made ... the meaning is most often completely distorted ...”.

For the legal translator, the difficulty lies *inter alia* in finding corresponding terms for culture-bound terminology, in particular where they relate to concepts, procedures, institutions and personnel due to the cultural ‘embeddedness’ of legal texts (Harvey, 2000). This means that “[t]ranslators of legal terminology are obliged therefore to practice comparative law” (de Groot, 1998, p. 21). Brown (1995) discusses the difficulties a translator faces when involved in the translation of legislation in the successor Soviet republics. She argues that “... the successor republics are reinventing their legal systems ... . Indeed ‘translation’ is taking place on a cultural level, ...” (Brown, 1995, p. 67). Conventional translations are not suitable for the translations of Western legal terms and non-translation provides no perfect solution either, as “recently adopted terms are typically used slightly differently than their parent terms”

(Brown, 1995, p. 69). Similarly Bajcic (2009) provides examples from the difficulties experienced by linguists and lawyers in understanding and translating terminology<sup>7</sup> relating to EU competition legislation into Croatian, and proposes suitable translations.

Examples of common problems in Chinese/English legal translation are provided by Cao (2002). The first relates to the fact that legal language is a special register of language (see above). Special registers often share terminology with ‘everyday’ language, or ‘ordinary usage’. According to Cao (2002, p. 331), the “task for the translator is to identify the legal meaning and distinguish the legal usage from the ordinary meaning in order to render the legal term appropriately into the TL [target language]” (Cao, 2002, p. 331). Cao provides examples of mistranslations where the translator failed to make this distinction, and used the everyday term instead of the specialised term, thus failing to “convey the correct meaning and legal significance” (Cao, 2002, p. 331). A second example relates to a lack of equivalence of terminology. Chinese law has been influenced to a larger extent by Roman law. In the 19<sup>th</sup>-- early 20<sup>th</sup> centuries, many legal terms were introduced from Japanese that had however originated and originally been translated from European laws. Because of this (Roman law) influence, “there are many common law concepts in English unknown to the Chinese law” (*ibid*, p. 332) thus creating problems in English/Chinese legal translation.

Thirdly, Cao refers to the problem of polysemy, where the translator has to choose between a number of near-equivalents: for example, dictionary translations into English of the Chinese *faren* (literally ‘law person’ or ‘legal person’)<sup>8</sup> include

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<sup>7</sup> Such as *antitrust*, *cartel*, *market distortion*, *abuse of dominant position*.

<sup>8</sup> This term was first introduced into Chinese (via Japanese) as a translation of English ‘corporation’ (Cao, 2002).

‘corporation’, ‘judicial person’, ‘legal person’, ‘legal entity’, ‘body corporate’, etc. A translator needs to consider carefully the context when choosing how to translate the term (*ibid.*). Similarly, Mo (2004) looks at the problems encountered by lawyers in Hong Kong when translating English legal concepts into Chinese, giving examples of cases where the translation has proved problematic or where a specific term cannot be translated in a satisfactory manner.

Additional problems are created for translators because the relevant hierarchy of different types of rules can differ, as can rules of interpretation. This applies, for example, between western Roman law and English common law based legal systems. In the latter, general laws take precedence over specific ones, while in the former the opposite is the case. The differences in conventions of interpretation relate to differences in legal style, particularly the tightness of drafting. Roman law does not make use of exact definitions. Instead, the semantics of legal terminology in Roman law develop within a complex subject specific framework of expertise which relates to decisions, rather than a framework of language (Busse, 1998). In other words, it relies on a hierarchy of acts of interpretation, and its terminology has the function of opening semantic space/interpretation within specific boundaries, rather than to restrict or even eliminate such boundaries (*ibid.*). Its rules of interpretation also refer to the intention of the legislator, in a functional, or ‘teleological’ interpretation of the law. More precise definitions are however required in common law, where the wording of the statute is the most important source for interpretation, and different hierarchies of interpretation apply (see e.g. Evans, 2004). Thus the deliberate ambiguity of legal texts creates an additional problem for translators. As Harvey (2002, p. 181) notes:

“Law belongs to the same category of knowledge as politics, ethics and metaphysics, which exist within the realm of rhetoric: their reliance on natural language causes them to be ‘rotten with ambiguity’ (Raymond 2000, p. 313-7). Whereas most special-purpose communication is based on empirical knowledge and consequently aims at univocity, ambiguity can be deliberate in legal documents”.

*‘Faithful’ translation or interpretation?*

However, whether the translator should be faithful to the letter or the spirit of the source text is a long-standing debate, which has not been fully resolved. This debate dates “back to the days of the Roman Empire when it was decreed that formal correspondence between source and target text was essential to preserve the meaning of both Biblical and legal documents ... . This was underpinned by belief in the magical properties of the *logos*: if the wording was changed, the incantatory force might be lost” (Harvey, 2002, p. 180, with reference to Gémár, 1995 and Šarčević, 2002).

Kasirer does not agree with “the notion that legal text has a spirit”, since this “tends to be understood as a signal that it has a single, fixed meaning fixed by the author, over which meaning the interpreter or translator has no control” (Kasirer, 2000, p. 66-67).

Nevertheless, until the twentieth century, translators had to follow the original text scrupulously. Since then however, definitions of fidelity in legal translation have been refined, and modern specialists now define fidelity with reference to the function of the target text, as “achieving an equivalent impact on the target reader” and “equivalent legal effects” (Harvey, 2002, p. 180, with reference to Sparer, 1979, Covacs, 1982, Sarcevic 1997). Building on Vermeer’s *Skopos* theory, the demand has been for a functionalist approach to legal translation, emphasising receiver- and target-oriented translation and calling for the translator to become a ‘text producer’ (Harvey, 2002, with reference to Garzone, 2000, Hammond 1995; see also Šarčević,



2000; Glanert, 2008). Where legal texts are drafted in parallel, rather than translated from a source to a target language, “the translator’s first consideration is no longer fidelity to the source text but rather fidelity to the *uniform intent* of the single instrument, i.e. what the legislator or negotiators intended to say” (Šarčević, 1997, p. 112, emphasis original). The translator thus becomes an “active participant in legal communication” and “text producer” (Šarčević, 2000). Similarly, Glanert argues that it is time for the translator to leave behind the traditional image as the ‘invisible mediator or servant’: “...the translator has been invisible long enough and should now be disposed to criticise those normative texts that imply linguistic diversity and yet postulate univocity of meaning” (Glanert, 2008, p. 171). According to Glanert, it is the translator’s responsibility to point out the impossibilities of the translation of a law believed to be uniform.

Translating ambiguous texts requires careful interpretation, however, “[i]t is generally emphasised that the translator must avoid ‘interpreting’ ambiguities since this is a task for trained lawyers” (Harvey, 2002, p. 181-2, with reference to Lane 1982; Beyer & Conradsen 1995). Harvey however argues that, assuming translators have a solid grounding in law, they should be able to interpret text, although “the final word rests naturally with the judge” (Harvey, 2002, p. 182).<sup>9</sup>

In spite of these advances, however, fidelity is often still demanded of legal translators. According to the *UN Instructions for translators*, “fidelity to the original text must be the first consideration” (Harvey, 2002, p. 181, citing Šarčević, 1997, p. 16; see also Beyer & Conradsen 1995). According to Harvey (2002, p. 181, with reference to Kasirer, 2000), “[t]his literal view of fidelity reflects the positivist

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<sup>9</sup> See also G emar (1995b) and Šarčević (1997) for differing views on the role of the translator as interpreter of texts.

tradition in legal interpretation, which holds that the meaning of a legislative text is ‘declared,’ rather than being construed or created, by the person interpreting it”.

Harvey concludes that a similarly constrained notion of fidelity is still found in court interpreters, and that since lawyers are fully aware of the power of language, they are reluctant to permit translators the freedom to choose their words.

### *Practical solutions*

De Groot (1998, as cited by Kocbek, 2008) offers practical guidance on how to solve the issues related to translating system-bound legal texts: first, the translator must study the meaning of the legal term in the source language. Then s/he must compare source and target legal systems and attempt to find an equivalent term in the target language. If there is no close equivalent (because the legal systems are not closely related), another solution has to be adopted. Suggestions include non-translation (borrowing) or literal loan-translation, paraphrasing, creating a neologism, lexical expansion and/or using explanatory footnotes (de Groot, 1998; Poon, 2005; Cao, 2002). To help with the choice between different possible translations, contextual clues can help, “both extra-textual contexts and inter-textual contexts, both grammatical and meaning wise” (Cao, 2002, p. 337). To achieve a high level of competence, a translator obviously requires, inter alia, a good knowledge of the legal systems and cultures of both source and target languages (Kocbek, 2008), high degrees of proficiencies in the legal registers of source and target language, knowledge of appropriate usages and expertise in the special terminology of particular legal areas of law (Cao, 2002, 1996).

In most analyses of legal translation, vocabulary and terminology have justifiably received most attention. “[I]t is generally acknowledged that finding suitable

equivalents of legal terms is a source of constant and time-consuming problems faced by legal translators in their practice” (Biel (2008, p. 22, with reference to Piénkos, 1994 and Cao, 2007). Specialist legal dictionaries can be helpful, but they may also mislead (Cao, 2002). According to David and Brierley (1985, p. 335) they are “inevitably imperfect and often dangerously misleading when they attempt to explain the concept of one legal system by means of a concept employed in another”.

Some of the recent work looks at the ways in which the process of finding suitable vocabulary can be eased, and Biel (2008) discusses the recent developments in ‘terminology mining’, a method frequently used by freelance translators in practice, showing how electronic and online sources, such as googling and discussion forums, have revolutionised the method. Biel suggests that the new ‘terminology mining methods’ not only assist in increasing translation speed but, more importantly, help to increase translation quality as the translator can retrieve more conventional, established equivalents of legal terms that are easily recognised by a professional community from existing electronic and online sources (*ibid*, p. 35).

Theoretical and practical issues involved in teaching and learning of legal translation have also been explored widely (e.g. Varó and Hughes, 2002; Cao, 2007; Bhatia, 1997). Cao argues that law is translatable in spite of its difficulties and the claims to the contrary, and states that: “translating law is a challenging interdisciplinary endeavour, the skills of which can be learned and developed” (Cao, 2007, p. 5). Bhatia demonstrates the use of genre theory in the teaching and learning of translation, and argues that the benefit of a genre-based approach to translation training is the fact that “the learner does not learn language in isolation from specialist contexts, but is encouraged to make relevant connection between the use of language

on the one hand and the purpose of communication on the other” (Bhatia, 1997). According to Bhatia, this then encourages the learner to take part in the legal professional community, rather than just translating legal texts without participating in the communicative event (*ibid*, p. 212). However, problems of teaching such a functionalist approach to translation include students’ reluctance to venture away from literal translation; instead they tend to prefer word-for-word rendition of the source text (Encinas and Herraez, 2008).<sup>10</sup>

## **Advertising**

### *Interest in advertising*

Interest in advertising has recently grown in translation studies (Luque and Kelly, 2000), after having previously been almost completely neglected (Munday, 2004). It is a field that highlights the futility of some of the traditional debates in translation studies (Luque and Kelly, 2000), and because of its linguistic attributes can “give new insights into long-debated issues of translation theory such as translatability, the unit of translation and standardization” (Munday, 2004). According to Shakir (1995), instances where the translator fails to communicate the intended meaning are of particular interest: “the ways in which an advertisement may prove opaque to the translator, the linguistic givens in an advertisement that may enhance or impede translating, and the situative and cultural dimensions associated with the advertisement in question” (*ibid*, p. 63).

Nevertheless, little attention seems to be paid to the translation of advertisements in the training of translators, even though this type of translation is far more widespread than is immediately apparent (Smith and Klein-Braley, 1995). The translation of

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<sup>10</sup> For approaches to teaching translation, see also, *inter alia*, Goddard (2008).

advertisements provides us “with a microcosm of almost all the prosodic, pragmatic, syntactic, textual, semiotic and even ludic difficulties to be encountered in translating” (*ibid*, p. 173). According to Smith and Klein-Braley, by examining these short but complex texts, it is possible to gain valuable insights into possible strategies and “methods for dealing with these phenomena in other longer texts, whether literary or non-literary” (*ibid*, p. 173).

### *Culture*

Like law, advertising is a culture-dependent domain. Advertising texts contain a number of language and culture-specific values and associations which represent potential problems for translation (Adab, 1998). Advertising translation must fulfil a function in the target culture; it must influence the target reader in a specific fashion. Persuasion strategies affect cultural groups differently and as a result, strategies and techniques, content and linguistic choices need to be adjusted to the target culture to achieve the desired effect (Sidiropoulou, 1998).

Thus “translation across heterogeneous cultures involves more than text transfer and cultural adaptation” (Ho, 2004, p. 221). According to Ho, it also involves “conversion between different mindsets, characterised by different kinds of cultural psychology” (*ibid*). Different cultures can be reflected in consumers’ ‘popular taste’ (Ho, 2004), preferences, needs and the consumer’s role in social situations (Sidiropoulou, 1998), features of perception and values associated with product identity (Adab, 2001). The role of advertising itself can be perceived differently across cultures, as can conventions within this genre: for example “‘soft-sell’ and ‘hard-sell’ approaches in advertising are shown to require different types of interferences in the translation process for appropriateness to be achieved” (Sidiropoulou, 1998, p. 191).

### *Fidelity*

Not surprisingly, the question of fidelity in translation plays a lesser part in advertising than it does in law. Luque and Kelly (2000, p. 235) quote Resch who notes that: “Instead of obsessively contemplating the source text – target text relationship and endlessly discussing fidelity or equivalence, translation studies should advocate an understanding of translation as expert intercultural text production within the theoretical framework of intertextuality” (Luque and Kelly, 2000, p. 235). Consequently, they adopt “a definition of the role of the translator which clearly transcends the traditionally accepted role of bilingual scribe” (*ibid*, p. 235). However, as noted in law (where it is less surprising), a common problem in training translators is that they are “unwilling to leave the safe haven of a direct translation” (Smith and Klein-Braley, 1995, p. 174). To address this, Smith and Klein-Braley (1995) aim to develop “a taxonomy of strategies for the analysis of translated advertisements” (*ibid*, p. 174); a framework of analysis to help with translating puns, jokes, metaphors and so forth. This would permit trainee translators to appreciate how far experienced translators diverge from the source text in order to achieve successful communication with the target audience (*ibid*, p. 174).

### **Psychology**

#### *Problems*

In addition to Law and Advertising, cultural embeddedness also affects translation in Psychology, especially the translation and adaptation of tests and questionnaires from one language or culture to another. Van de Vijver and Hambleton (1996) have noted that in general, interest in cross-cultural comparisons has grown in recent decades, and this is reflected in the number of papers addressing cross-cultural comparisons

cited in databases such as *PsycLIT*<sup>11</sup>. Because of this increasing interest, there is “a growing need for standard and validated practices for translating psychological instruments” (*ibid*, p. 89). Researchers have the options to literally translate a research instrument, to adapt it, or to create a new research instrument for a different culture (Van de Vijver and Leung, in press, cited in Van de Vijver and Hambleton, 1996).

Common practice appears to be literal translation, which is however unlikely to result in a “psychologically acceptable instrument for another cultural group” (*ibid*). Van de Vijver and Hambleton distinguish three types of bias which may threaten the adequacy of translation, relating to (i) the non-equivalence of construct in different cultures (such as behaviours associated with constructs of filial piety in different cultures (Ho, *in press*); (ii) bias in methods, specifically the administration of instruments (as for example in the familiarity of different groups with multiple choice or Likert scales); item bias (bias introduced by wording or inappropriate translations). Awareness of the risk of bias can obviously help detect and resolve it.

### *Recommendations*

Van de Vijver and Hambleton (1996) discuss the guidelines for test translations developed by the *International Test Commission* (consisting of representative of different branches of psychology). These guidelines contain recommended practice for the translation of tests, covering context, constructs, instrument development etc. For example, the guideline relating to the latter states:

“Instrument developers/publishers should insure that the translation/adaptation process takes full account of linguistic and cultural differences among the populations for whom the translated/adapted

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<sup>11</sup> Now the PsycINFO online database.

versions of the instrument are intended” (Van de Vijver and Hambleton, 1996, p. 93).<sup>12</sup>

A further guideline demands that the language (terms and concepts) used is suitable for all language and cultural groups. In discussing this, the authors further refer to guidelines developed by Brislin (1986, pp. 143-50), which include the following:

- “Use short and simple sentences and avoid unnecessary words (unless redundancy is deliberately sought).
- Employ the active rather than the passive voice because the latter is easier to comprehend.
- Repeat nouns instead of using pronouns because the latter may have vague referents; thus, the English ‘you’ can refer to a single or to a group of persons.
- Avoid metaphors and colloquialism. In many cases their translations will not be equally concise, familiar, and captivating.
- Avoid verbs and prepositions telling ‘where’ and ‘when’ that do not have a precise meaning, such as ‘soon’ and ‘often’.
- Avoid possessive forms where possible because it may be difficult to determine the ownership. The ownership such as ‘his’ in ‘his dog’ has to be derived from the context of the sentence and languages vary in their system of reference.
- Use specific rather than general terms. Who is included in ‘members of your family’ strongly differs across cultures; more precise terms are less likely to run into this problem”

(Van de Vijver and Hambleton, 1996, pp. 93-4).

The *International Test Commission’s* guidelines also include guidance on administration and interpretation, such as (importantly): “score differences among samples of populations administered the instrument should NOT be taken at face value. ...” (*ibid*, p. 97).

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<sup>12</sup> An example is provided to illustrate the point: In comparing educational achievement question in a Swedish/English multiple choice questionnaire asks about the habitat of a ‘bird with webbed feet’ in English; the Swedish translation (approximating ‘bird with *swimming* feet’) contains a clue to the answer.



Similar guidelines on translation, adaptation and administration of tests are also developed by others, for example, the International Test Commission's (ICT) *Guidelines for Adapting Educational and Psychological Tests*.<sup>13</sup> Sireci *et al.* (2006, p. 558) note that “the requirement that both statistical and qualitative analyses be performed to validate adapted tests is echoed in both the ITC guidelines and the Standards for Educational and Psychological Testing (American Educational Research Association, American Psychological Association and National Council on Measurement in Education)”.

Other measures suggested by Sireci *et al.* (2006) to ensure validity include back translation (with reference to Brislin, 1970), comparing and validating translations created by independent translators, and ensuring the quality of translators (proficiency in the respective languages, familiarity with the respective cultures, understanding the subject domain) (Hambleton and Kanjee, 1995). It has also been suggested that translators should also have good item writing skills (Hambleton *et al.*, 1999). Emphasis on research has also been put on the need for ‘decentering’, which “avoids literal, word-for-word translations in favour of those that use different words but preserve the same meaning across languages” (Sireci *et al.*, 2006, p. 558). According to Van de Vijver and Tanzer (1998, p. 266; cited in Sireci *et al.* 2006) “[a]n appropriate translation requires a balanced treatment of psychological, linguistic, and cultural considerations”.

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<sup>13</sup> See [www.Intestcom.org](http://www.Intestcom.org) for further information on the Guidelines for Adapting Educational and Psychological Tests.

## **Medicine**

### *Problems*

In medicine there has been a growing demand for comparable health related quality of life (HRQL) measurement instruments (Bowden and Fox-Rushby, 2003). Equivalent instruments in different language versions are useful because they permit multi-centre research, i.e. comparisons of results for different cultural/national groups, as well as the pooling of data from different countries where the same measurement instrument was used (Eremenco *et al.*, 2005; Sartorius and Kuyken, 1993).

Most HRQL measures have been developed in English, which means new versions will have to be developed for other languages, or existing ones have to be translated (Bowden and Fox-Rushby, 2003). Translation and adaptation may be problematic because perceptions of concepts such as ‘quality of life’ or ‘pain’/ ‘discomfort’ are subject to different cultural interpretations (e.g. Kuyken *et al.*, 1994; Sartorius and Kuyken, 1993). The relevance of translated instruments has thus been questioned, with criticism focusing on the quality of translation processes and a lack of consideration given to cultural differences (Bowden and Fox-Rushby, 2003, with reference to Anderson *et al.*, 1996).

### *Guidelines and recommendations*

Guidelines for translating HRQL questionnaires have been developed, such as the approach adopted by the International Quality of Life Assessment (IQOLA) (Bullinger *et al.*, 1998). According to the IQOLA “no one qualitative or quantitative step is sufficient to ensure a valid translation”. Its own processes include “(1) the translation of the instrument, including assessment of the quality of the translation; (2)

the validation of the instrument, including the psychometric criteria ...; and (3) the norming of the instrument using representative national samples” (*ibid*, p. 913).

Eremenco *et al.* (2005) focus on equivalence of meaning and measurement equivalence. They acknowledge that full equivalence is not achievable, and instead aim to minimise bias and achieve as high a level of equivalence as possible. “Therefore, the FACIT translation methodology evolved by creating a process in which individual translators would be allowed maximum independence and objectivity in the process of developing equivalent translations, using a modified Delphi approach” (Farmer, 1998, p. 215).

Bowden and Fox-Rushby's (2003) review of prior literature argues that currently there is “a misguided pre-occupation with scales rather than the concepts being scaled and too much reliance on unsubstantiated claims of conceptual equivalence” (*ibid*, p. 1289). They conclude “that research practice and translation guidelines still need to change to facilitate more effective and less biased assessments of equivalence of HRQL measures across countries” (*ibid*, p. 1289).

A literature review by Acquardo *et al.*'s (2008b) responds to European regulators' concerns over translated patient-reported outcome questionnaires (PROs). The review covered literature on “methods used to achieve conceptual, semantic and operational equivalence (often referred to as linguistic validation)” (*ibid*, p. 510). They found that it is labour intensive to produce high quality translations, but that the efficiency of translation can be improved by means of centralised review processes and standardised guidelines (a selection of which are reviewed). Also, as the translators are crucial to the process, special care needs to be taken over recruitment criteria.

Acquardo *et al.* (2008a) recommend a multistep approach to translation and suggest a checklist of the steps in translation.

In addition to the ERIQA Group, other studies have also been devoted to the issue of translating PROs, such as Wild *et al.*'s (2005) ISPOR Task Force article on the principles of good practice for translation and cultural adaptation, Beaton *et al.* (2000), and the Mapi Research Institute's publication on linguistic validation of PRO instruments (Acquardo *et al.*, 2004).

To conclude, it should be noted that apart from the abundance of material on the translation of HRQLs and PROs, more general studies on medical translation have also been conducted in recent years. Guidance on medical translation has attracted research from organisations such as MAPI (MAPI Institute<sup>14</sup>) and IMIA (International Medical Interpreters Association)<sup>15</sup>, whereas Mitka (2001) examined medical translation in today's world.

## **Psychiatry**

### *Problems*

In psychiatry, as in medicine, there has been an increasing interest in the translation and cross-cultural adaptation of health measures in recent years. Like related disciplines, psychiatry places emphasis on the translation of tests, outcome measurements and diagnostic interviews.

The main concern in this process also seems to be ensuring the semantic, conceptual and technical equivalence of different language versions of measurement instruments

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<sup>14</sup> See [www.mapi-institute.com](http://www.mapi-institute.com).

<sup>15</sup> *Translatability Assessment* (MAPI: [www.mapi-institute.com/linguistic-validation/services/translatabilityassessment](http://www.mapi-institute.com/linguistic-validation/services/translatabilityassessment)); Rocio Txabbarriaga, *IMIA Guide on Medical Translation* (International Medical Interpreters Association, 2009)

(Knudsen *et al.*, 2008). According to the EPSILON<sup>16</sup> Study Group, “research on the comparison of mental health services has identified the need for internationally standardised and reliable measures which can describe and compare patients, services, costs and outcomes across language and cultural boundaries” (Knudsen *et al.*, 2000, p. 8). Psychological and mental health tests have often been developed in one country or language but may then be “used in different languages and cultural settings, but often without detailed attention to the cross-national and cross-cultural adaptation that is necessary” (*ibid.*).

### *Strategies and recommendations*

Knudsen *et al.* (2008) describe the EPSILON group’s strategies for the translation and cross-cultural adaptation of measurement instruments for schizophrenia. These included: “a) a proper translation process, b) cross-cultural verification and adaptation, and c) verifying the psychometric properties of the instrument in the target language” (*ibid.*, p. 8; see also van Wijngaarden *et al.*, 2000). Specifically, this involved translation by professional translators, discussion of the translation between the research group and the translator, back translation and comparison of the back translation against the original, the use of focus groups to explore concepts, concepts and issues of translation (*ibid.*).

Recommendations for the development of instruments for international use, include consideration of the following:

- “(a) to what extent the instrument in question is already used in international research;
- (b) to what extent changes in the concepts and constructs of the instrument are accepted by the instrument’s developers;

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<sup>16</sup> European Psychiatric Services: Inputs Linked to Outcome Domains and Needs

- (c) the choice of appropriate methods which specifically target the issues in question” (Knudsen *et al.*, 2000, p. 12).

Sumathipala and Murray (2000) consider translation and back translation inadequate to insure the validity of translated research instruments. Instead, they used a group of nine translators to initially translated individually, then discuss and modify the translations until consensus was reached. However, “only part of the original meaning could be expressed in local terms. This resulted in the loss of some connotations ...” (*ibid.*, p. 87). The authors conclude however that “[a] group is better placed to translate, modify or eliminate inadequate or ambiguous items and generate culturally appropriate translation with semantic and conceptual equivalents” (*ibid.*). A group approach has however been found problematic by Eremenco *et al.* (2005, p. 215), “because of group pressure to agree prematurely on translations”. Research has also been conducted on methodical preparation of instruments for transcultural use (see for example van Ommeren, *et al.*, 1999; Lauth, *et al.*, 2008) and more generally on translation issues in psychiatric assessment (Pull, 1997).

### **Natural Sciences, Technology & Engineering**

In natural sciences and related disciplines there is less ‘fuzziness’ (i.e. scope for interpretation) in terminology than in culture-dependent domains (e.g. law and accounting) in social sciences and humanities. The field of electricity, for example, can be seen as a typical example of a culture-independent domain (Engberg, 2006), where terminology is fixed and not open to interpretation. According to Engberg (2006, p. 680) “[i]n this domain, the degree of overlap between term systems from different national cultures is very much higher than in the culture-dependent domains”. This, of course considerably eases translation.

Shen (2009) notes that in engineering, the difficulty in translation mainly rests with understanding precisely the meaning of the source text and correctly using the appropriate specialised (industry-related) terminology convey the original meaning to the target audience. This may be complicated by the fact that engineering consists of many specialised subdisciplines and interacts with other, unrelated disciplines (law, insurance, finance, labour, etc.). According to Shen, in order to achieve satisfactory results in the process of engineering interpretation and translation, translators need not only have sufficient theoretical knowledge and practical experience, but they also need to be familiar with the specialised knowledge and terminology related to the industry (*ibid.*), including all areas of engineering, and be able to correctly choose between a number of possible alternatives in a specialised context (Hann, 2004). Unfortunately, while translators are skilled in foreign languages and translation generally, sufficient specialised professional knowledge often seems lacking (Shen, 2009). To ease the task, vocabulary and context guidelines and support for translators working on technical translation are offered *inter alia* by the International Organization for Standardization (ISO) with *Translation-oriented Terminography* (ISO 12616, p. 2002), and ASTM International<sup>17</sup> with F2575 – 06 *Standard Guide for Quality Assurance in Translation*<sup>18</sup>. Also, the relatively standardised language of science and technology should perhaps make computer based translation more suitable than it might be in more culture dependent domains. Merkel (1996) found while the attitude of translators towards the use of such tools, including translation memories, was generally positive, “it may be difficult to encourage translators to accept suggested translations from translation memory-based programs” (*ibid.*, p. 10).

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<sup>17</sup> See <http://www.astm.org/>

<sup>18</sup> Available at <http://www.astm.org/Standards/F2575.htm>.

## Discussion

What lessons can be learned for accounting from research on translation in other disciplines? Such literature deals with pragmatic and practical issues, but also with fundamental questions relating to the meaning of fidelity and equivalence, and to translatability per se. All these are relevant to accounting.

Lessons from psychology, psychiatry and medicine suggest that full equivalence in translation is not possible, but that the aim is to achieve as high a level of equivalence as possible (e.g. Eremenco *et al.*, 2005). This is very labour-intensive (Acquardo *et al.*, 2008a). The ease of translation can be helped by careful drafting of documents, which will make them more easily translatable and transferable between cultures. Guidance on this has been provided for example by Brislin (1986) (see above).

Much research effort has been devoted in the above disciplines on developing guidance for translators. Practical measures recommended include ensuring the quality of translators, back translation, comparison/validation procedures for translations, centralised review processes, group translations, focus groups, the Delphi approach, and avoiding literal translations in favour of translations which capture the underlying meaning (i.e. functional approaches). Many authors emphasise the usefulness of standardised guidelines and of multiple methods/multistep approaches.

Translators should not only be proficient in the relevant languages, but also knowledgeable in the subject domain, familiar with the respective cultures, and have good writing skills (Hambleton and Kanjee, 1995; Hambleton *et al.*, 1999). Shen (2009) found that in engineering, translators often lacked such sufficient knowledge of the discipline. Standardised guidelines and terminology could be helpful (*ibid.*). However, they may be less useful in other domains (see below).



Accounting shares many features with law. Both are culture-dependent domains, and there is a strong correlation between common law versus Roman law based legal systems and a country's type of accounting system (Salter and Doupnik, 1992). Like with law (see Cao, 2002), it can be argued that the meaning of accounting terms depends of the respective accounting system, rather than on any linguistic properties. Also, as with legal terminology (see e.g. Kocbek, 2008), translatability of accounting terminology depends on how closely the accounting systems of source and target language are related. If they are not closely related, neither suitable terminology, nor equivalent concepts will exist. Literature on legal translation covers practical suggestions on creating or finding suitable terminology, including terminology mining (see above).

Additional difficulties may be created in accounting because, as in law, translators need to distinguish meanings in the accounting registers of source and target languages from meanings in everyday language. For example, the German term *Vorsicht* can be translated into English inter alia as *attention*, *carefulness*, *caution*, *circumspection* or *prudence*, with only the last being appropriate in an accounting context.

Also, as noted above, while special dictionaries, glossaries or standardised terminology may be helpful in some (especially less culture-dependent) domains, they are less useful in others. According to Stolze (1998) the special registers of the natural sciences contain and require exact definitions of terminology, but this is less the case in the historical, legal and social sciences, which contain a larger degree of general terminology, as well as many mixed terms and borrowings from the natural sciences (but not necessarily with the same meanings). In fact, the social sciences are not

concerned with consistent taxonomies, but rather serve a description of processes, with interpretation of contexts. As such the definition of subject specific terminology is often not systematically derived or unambiguously defined, but is in fact often controversial. Thus discourse requires the reaching of consensus (*ibid.*). This is likely to create problems for translators in accounting, whose sub-disciplines borrow from social sciences and natural sciences in their terminology (and methods).

Legal language also, at least in Roman law, does not make use of exact definitions. Instead, the semantics of legal terminology in Roman law develop within a complex subject specific framework of expertise which relates to decisions, rather than a framework of language (Busse, 1998). In other words, it relies on a hierarchy of acts of interpretation, and its terminology has the function of opening semantic space/interpretation within specific boundaries, rather than to restrict or even eliminate such boundaries (*ibid.*). However, more precise definitions are required, and different hierarchies of interpretation apply in common law.

Differences in both the conventions of interpretation and the tightness of drafting can create problems for translators. On the one hand, it is demanded that translators must not interpret the law (which is the domain of lawyers) (Harvey, 2002), and a positivist (i.e. with emphasis on fidelity to the source text) approach to translation is apparently still taken by courts and by the UN's Instructions for translators (Harvey, 2002). On the other hand, literature on legal translation now calls for a functionalist, receiver- and target-oriented approach to translation, with an aim of achieving 'equivalent legal effects' (Harvey, 2002, p. 180). This of course requires highly skilled translators, with very good knowledge of the legal systems, cultures and linguistic registers of both source and target languages (see e.g. Kocbek, 2008, Cao, 2002, 1996). As noted

above, according to de Groot (1998, p. 21), they have to ‘practice comparative law’. Such a functionalist approach to legal translation, which considers the intentions of the legislator rather than the wording of the source text, appears to be in keeping with the tradition of functional or teleological interpretation of the law in Roman law legal interpretation (see e.g. Evans, 2004). It may however be problematic for common law based systems, which interpret statutes more narrowly than Roman law based systems (Grossfeld, 1989).

Conventions for the (tightness of) drafting and the interpretation of rules may also differ in accounting, in particular where accounting rules constitute codified law. Therefore similar challenges will occur for translators in accounting. Further, IFRS are based on accounting systems associated with common-law legal tradition, while the legal tradition of many of the adopting jurisdiction is Roman-law based.

In reviewing literature in other disciplines, we were surprised by how much more such research exists in some other domains on translation and translatability, than does in accounting, and how little use is made in accounting research of research findings on translation in other disciplines.

While undoubtedly the translation processes and policies of the IASCF and IFAC are rigorous, research evidence and anecdotal evidence exists that suggests that some translations currently do not communicate clearly or sufficiently, and users have to refer to the English original to make sense of the translation. This would suggest that there is scope for improvement, and a need to draw on the experiences in other disciplines, but also for more research on translation in accounting itself.

When accounting academics reflect on the emphasis placed on target reader needs in modern legal translation, and on the greater demands placed on the translator as a

decision-maker, many will observe that this resonates with the long-standing debate in accounting as to the function of financial reporting: accountability/ stewardship or decision usefulness. Eventually the target group, shareholders and their needs as users of financial information gained pre-eminence in the objectives of financial reporting over the older historical function of accountability. There is a need to move the philosophy of translation of accounting standards also towards the target reader needs and a functional approach, aiming for equivalent effects, rather than literal translations. And from that functionalist perspective, whether or not a target text is considered a 'good' translation, depends on the extent to which it has equivalent effects, and can be used by the intended reader for a pre-determined purpose. The IASB's emphasis on principles, rather than rules and on substance rather than form also would support a receiver and target-text oriented approach to translation.

However, given the power of words, there is understandable reluctance for translators to depart from literal translations (as evidenced in law and even in advertising), or for regulators to encourage this. By choosing, changing or creating terminology, we set boundaries with which we can think about our discipline, and are likely to impact on jurisdictional claims (cf. Evans, 2009; Potter, 1999, etc.).

It is hoped this review will assist in both the development of robust policies in the current drive to enlarge and extend translation activities, and inform those accounting theorists and regulators who are taking an increasing interest in the efficiency of processes and policies in this area.

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