

THE STUDENTS' DIFFICULTIES IN TRANSLATING ECONOMIC TERMS FROM ENGLISH INTO INDONESIAN

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Abstract

This globalization era tends to ask people to be able to communicate globally; student needs a specific purpose in learning English. There are many terms in English need to be translated into Bahasa Indonesia such as economic terms; it needs to be understood by students in order to gain the meaning of the text. Along with the previous statement, the object of the research was to find out the difficulties in translating English-Indonesian of economic terminologies, especially common accounting terminologies. The aimed of the research was to find out kinds of procedure and the difficulties that students use in translating accounting terms from English into Indonesian. Quantitative method was applied in this research. The samples were 6 students coming from the highest, medium and lowest GPA. The instrument was written test and questionnaire. The writer found that some participants failed in providing a correct equivalent for each term, but some participants could provide the terms by using a suitable procedure of translation to maintain the meaning. The analysis of the data confirms that students' mistakes were due to the meaning of the SL was not worth into the language of the recipient, and then it raised an ambiguity. Most of the students used adaptation and borrowing procedures in their translation. There was nothing wrong in the use of any procedure since it carries the meaning. The difficulties came from four such as Lack of cultural understanding in the economic itself, lack of special concern in English, lack of students' understanding on some economics lecturing and lack of the wealth in English vocabulary. So based on finding it could be assumed that teachers or lectures are expected to use various methods in order to attract student's proclivity to study.

Keywords: Accounting Terminologies, Procedure, English-Indonesian Translation.

INTRODUCTION

ESP is always a professional purpose; it means a set of skills that learners currently need in their study. It is also needed in their work and professional careers. Day and Krzanowski say "ESP (English for Specific Purposes) involves teaching and learning the specific skills and language needed by particular learners for a particular purpose". (Day, 2001)

Scientific translation is not like other translations, it goes beyond just rendering

words from one language into another. It is rather considered a tool that helps people around the world develop and progress in the field of science. Thus a translator needs to ensure an accurate delivery of information and shows faithfulness and commitment to the source and the target language, so that the translated information can be used easily and help in developing other countries.

One of the main problems that translation students may face is how to deal with translating scientific terms from

English into Indonesian, especially in understanding common economic terms.

Translation has a process in changing the language from original written text into verbal target language. Thus, translator needs the ability as well as knowledge to convey the meaning of the source language text to the target language readers. It is in line with Hatim and Munday said that the term translation itself has several meaning: it can refer to the general subject field, the product (the text that has been translated) or (the act of producing the translation, otherwise known as translating). The process of translation between two different written languages involves the translator changing an original written text (the source text or ST) in the original verbal language (the source language or SL) into a written text (the target text or TT) in a different verbal language (the target language or TL)” (Hatim, 2004, p. 4).

Based on theory, college students as the respondents of this study have to learn more about written translation because translation helps them get information from textbooks which use foreign language with scientific words and terms. (Hatim, 2004)

In this case, “Economics is the basis of our daily lives, even if we do not always realize it. Whether it is an explanation of how firms work, or people vote, or customers buy, or governments subsidize, economists have examined evidence and produced theories which can be checked against practice”. Collin (2003, p.2)

Hermanson et al. (2001, p.4) indicated, “Accounting principle courses teach you the “language of business” so you understand terms and concepts used in business decisions. If you understand how accounting information is prepared, you will be in even stronger position when faced with a management decision based on accounting information”.

Moreover, Cartland et al.(2009, p.4) stated, “Accounting is an evolving profession, and many financial terms don’t have narrow, precise definitions but by familiarizing yourself with them you’ll be well on the way to getting the most from your business, finance and accounting courses”.

ESP is needed in work and professional careers, economic is relate to our daily activities and have a deep correlation to the human being, it means that gaining an understanding of accounting terminology would impact on the change of the students’ language behavior which is manifested on students’ increasing knowledge, skill, work, careers, and stronger position. Therefore, the students must have extensive knowledge about accounting terminology if they want to improve their ability and their skill in their program and their occupation which is related to the business and finance.

THEORITICAL FRAMEWORK

ESP (English for Specific Purposes)

Day and Krzanowski (2001, p.5) said, “ESP (English for Specific Purposes) involves teaching and learning the specific skills and language needed by particular learners for a particular purpose”. From the definition, it can be concluded that ESP is always a professional purpose which is a set of skills that learners currently need in their study.

In a journal of Kusumaningputri (2008, p.182) stated, “*ESP (English for specific purposes) biasa dikenal sebagai mata kuliah Bahasa Inggris untuk mahasiswa jurusan non-Bahasa Inggris*”. (ESP is commonly known as English lecture for students of non-English department.)

Based on the opinion above, it assumed that ESP played an important role for every programs of faculty as a

subject that the students must take, such as in accounting program of economic faculty.

Economic

According to Loganathan (2007, p.2), "Economics is a social science which deals with human wants and their satisfaction. It is mainly concerned with the way in which a society chooses to employ its scarce resources which have alternative uses, for the production of goods for present and future consumption". (Marshall, 1920, p.2) adds, "Economics is a study of man in the ordinary business of life. It enquires how he gets his income and how he uses it. Thus, it is on the one side, the study of wealth and on the other and more important side, a part of the study of man".

Accounting

Acordance with Cartland et al., (2009, p.3) said, "Accounting is much more than numbers. It is important to understand the meaning and implications behind the figures". Economic terms particularly in the field of accounting, and it is important to be understood, since this will affect the delivery of information to communicate in gaining the success of corporate functions. Meanwhile, Hermanson et al. (2001, p.4) indicated: Accounting principle courses teach you the "language of business" so you understand terms and concepts used in business decisions. If you understand how accounting information is prepared, you will be in even stronger position when faced with a management decision based on accounting information.

In conclusion from theories of accounting, by understanding the terms of accounting, the students will understand and deliver the information easily. It means that gaining an understanding of accounting terminology

would impact on the change of the students' language behavior which is manifested on students' increasing knowledge, skill, and stronger position.

Translating

Translation means reference of the meanings. It is in line with Venuti (2000, p.5) who stated:

Translation theories have assumed an instrumental concept of language as communication, expressive of thought and meaning, where meanings are either based on reference to an empirical reality or derived from a context that is primarily linguistics, but may also encompass a pragmatic situation. Other theories have assumed a hermeneutic concept of language as interpretation, constitutive of thought and meaning, where meanings shape reality and are inscribed according to changing cultural and social situations.

Hatim and Munday (2004) define translation from two different perspectives. First as a process, translation is an act of taking a text from one language and transforming it into another. In this sense, Hatim and Munday focus on the part of the translator. Second as a product, translation focuses on the results achieved by the translator, the concrete product of translation. Hatim and Munday (2004, p.6) also add the 'translation' is defined as:

The process of transferring a written text from SL (Source Language) to TL (Target Language), conducted by a translator, or translators, in a specific socio-cultural content. The written product or TT (Telegraphic Transfer), which results from that process and which functions in the socio-cultural context of the TL.

Furthermore, the term translation studies were coined by the Amsterdam-

based American scholar James S Holmes. He states that translation studies are an academic inter-discipline dealing with the systematic study of the theory, description and application of translation, interpreting, and localization. As an inter-discipline, a translation study borrows much from the various fields of study that support translation. (Holmes, 1988, p.67)

Scientific translation is mainly about translating terms in the fields of science and technology of all kinds, medicine, physics, chemistry, economics, mathematics, computer sciences...etc from one language into another. (Ghazzala, 1995, p.6)

Newmark (1988, p.81) states, “Translation methods relate to whole texts, translation procedures are used for sentences and the smaller units of language”. He goes on to refer to the following methods of translation such as word-for-word translation, literal translation, faithful translation, semantic translation, adaptation, free translation, idiomatic translation, communicative translation. (Newmark, 1988, p. 45-47)

Vinay and Darbelnet in Venuti (2000, p.84-93) are experts who firstly identify two general methods that comprise seven procedures in translating source text to target text. The two methods are Direct Translation and Indirect. Direct translation covers borrowing, calque, and literal translation while indirect translation covers transposition, modulation, equivalence, and adaptation.

Furthermore, Vinay and Darbelnet in Venuti (2000, p.84-93) mention that the methods of translation can be divided into two covering methods, they are (a) direct translation; which covers borrowing, calque, and literal translation, (b) indirect translation which covers transposition, modulation, equivalence, and adaptation. Vinay and Darbelnet in Venuti (2000, p.84-93) say that a calque

is a special kind of borrowing whereby a language borrows an expression from another, but then translates literally each of its elements. Vinay and Darbelnet in Venuti define the result of calque: first, a lexical calque, which respects the syntactic structure of the TL, whilst introducing a new mode of expression, the second, structural calque, introduces a new construction into the language.

Examples:

Functional strategy



strategi fungsional

Vinay and Darbelnet say that literal word for word translation is the direct transfer of a SL text into a grammatically and idiomatically appropriate TL text in which translators’ task is limited to observing the adherence to the linguistic servitudes of the TL. Literal translation is the authors’ prescription for good translation literalness should only be sacrificed because of structural and metalinguistic requirements and only after checking that the meaning is fully preserved. But Vinay and Darbelnet said that the translators may judge literal translation to be ‘unacceptable’ because it:

- a. gives a different meaning
- b. has no meaning
- c. is impossible for structural reasons
- d. does not have a corresponding expression within the metalinguistic of the TL
- e. Corresponds to the something at a different level of language.

Examples:

stock



saham

Vinay and Darbelnet in Venuti (2000, p.84-93) define, “Transposition is a procedure that involves replacing one word class with another without changing

the meaning of the message or the sense. It is also a change in the grammar from source language to target language (singular to plural; position of the adjective, changing the word class or part of speech)".

For examples:



Terminology

It is undeniable that terminology has an important role in any type of translation, and it gives the text a crucial and specific feature. Byrne (2006, p.3) states that "...terminology is, perhaps, the most immediately noticeable aspect of a technical text and indeed it gives the text the "fuel" it needs to convey the information".

On the other hand, Cambridge Advanced Learner's Dictionary defines terminology as: "Special words or expressions used in relation to a particular subject or activity". Terminology is viewed as a structured set of concepts and their labels in a particular subject field, it can be considered the infrastructure of specialized knowledge. Economical writing and scientific papers are thus impossible without properly using terminological resources. Scientifically speaking, it is concerned with the study and use of the systems of symbols and linguistic signs employed for human communication in specialized areas of knowledge and activities. Terminology refers to all specific terms and expressions used in a specific register as the terms: marginal cost, banks, and exports which are specific terms generally used in scientific texts. Poem

and prose, however, refer mainly to literary texts.

According to the website, "Terminology is the study of terms and their use. Terms are words and compound words or multi-word expressions that in specific contexts are given specific meanings these may deviate from the meanings the same words have in other contexts and in everyday language". (<http://en.wikipedia.org/wiki/Terminology>)

Based on the statements above, terminology is a discipline that studies among other things, the development of such terms and their interrelationships within a specialized domain.

The previous study had been done by Othman (2014). His research was *Abstract Impact of the Lexical Problems upon Translating of the Economic Terminology*. The study involves five of the participants. The instrument was an interview. During the interview, ten questions that closely related to the problem of this research were highlighted. The participants were PhD holders and work as lecturers of English language in Aden University. The interview was conducted in Faculty of Economics as well as Faculty of Education/Aden University. The findings indicate that translation of the economic terminology is considered as a problem that most translators face in their work. The findings also indicate that many strategies can be used while dealing with the economic terms as well as the terms which have no equivalence in Arabic language.

Related to the previous study, the writer is interested to find out the students' difficulties and their obstacles in English-Indonesian translation of economic terminologies which is faced by the 6th semester students of accounting program whether it is same or not and also to analyze their procedure in translating it.

RESEARCH METHODOLOGY

Population and Sample

The population of this research is the sixth semester students of Accounting Program at Ibn Khaldun University which is located on Jl. KH. Sholeh Iskandar km. 2 Bogor. There are four classes of population, such as: Regular A, Regular B, Karyawan A and also Karyawan B which consist of 101 students. The choice of the sixth semester students of accounting program is

motivated by the fact that they studied ESP (English for Specific Purposes) in first and second semester and also they got accounting principle lecture. That’s why they will be familiar with accounting terms. Meanwhile, the samples are 6 students of each class of the sixth semester of accounting program which are chosen and they are categorized into the highest, medium and lowest based on GPA (Grade Point Average).

Table 1
The Sample of 6th semester students’ of Accounting Program
Bogor of Ibn Khaldun University

N.	Class	Highest GPA	Medium GPA	Lowest GPA	Population	Sample
1.	Regular A	2	2	2	26	6
2.	Regular B	2	2	2	34	6
3.	Karyawan A	2	2	2	30	6
4.	Karyawan B	2	2	2	11	6
Total		8	8	8	101	24

Instruments

Instrument is very important in a study, because it is a tool in order to help the researcher in measuring the data in the study. Without instrument, a researcher would face the difficulties in measuring the data. It is in line with Arikunto (2010, p.203) who states, “Instrument is a tool or facilitation used by the researcher in collecting the data in order to make the study becomes easier, more accurate, more complete, and more systematic; and the result of the study is better so that the data is easier to be processed”.

Written Test

This study uses written test as the first instrument in gaining the data about students’ ability in translating economic terms in accounting program and also to analyze their procedures. Kassing and Jay (2003, p.163) state, “The advantage of written test is easy to construct.” According to the Oxford dictionary

(2003, p.451), “Test is an experiment to discover whether something works”.

The test is composed of one exercise in which the sixth semester students will be asked to translate fifteen sentences. The reason behind choosing sentences rather than a text is to avoid all others areas of difficulty which may arise as a result of a text and to ensure a great amount of terms from different fields of the economic, especially from accounting terms.

Questionnaire

Besides collecting the data through the written test, the writer will collect the data through the questionnaire. According Bulmer (2004, p.ix), “The questionnaire is a popular and fundamental tool for acquiring information on knowledge and perception”. Questionnaires and interviews are often used together in mixed method studies investigating

educational assessment (Brookhart & Durkin, 2003, p.27; Lai & Waltman, 2008, p.28). While questionnaires can provide evidence of patterns amongst large populations, qualitative interview data often gather more in-depth insights on participant attitudes, thoughts, and actions (Kendall, 2008, p.133). So, the writer prepares ten questions in questionnaire that would be asked to the respondents. The questionnaire contains statements and questions which are filled in by ticking the chosen answers, where the answer of the questionnaires based on the opinions of the informants. The answers in the questionnaire are; agree, sometimes agree, so much agree, sometimes not agree and not agree.

This instrument will help the writer to find out the information about the problematic areas of translating the economic terms used by sixth semester students of accounting program.

In collecting the data, the writer will take the sample and do several steps. The first step is the writer will come to the respondents randomly from different classes in the sixth semester of accounting program Bogor of Ibn

Khaldun University and give them a written test first; the respondents are given around 20 – 25 minutes to do the written test. The aim is to get information about students' ability in translating economic terms in accounting program and also to analyze their procedures. After doing the test, the writer will give the respondents a questionnaire. In working out the questionnaire, the informants are given 5 – 10 minutes. Its aim is to know their difficulties and their problematic areas of translating the economic terms from English into Indonesian. In the last steps, the writer will classify and analyze the data.

FINDINGS AND DISCUSSIONS

Finding

Data from Written Test

The following tables illustrate the students' translations, their frequency of occurrence. The translations differ from one student to another, but sometimes similar ones are found. The tables also indicate that the respondents' answers, when referred to in the present study, are reported without any modification, alteration or correction.

Tables 2
Illustration of the students' translations
Sentence one: "The information needed to prepare a balance sheet."

The English term	Suggested translation	Frequency of occurrences	Percentages	The procedure used
Balance sheet	Neraca	17	70.9%	Equivalence Literal translation
	laporan keuangan	1	4.1%	
	posisi keuangan	6	25%	
Total		24	100%	

From the above table, it seems that most of the participants have no problem in translating the term "balance sheet". As it is shown in the above table, there are three suggested translations. The first one occurred 17 times with 70.9% of the total

percentage, the second occurred 6 times with a percentage of 25% whereas, the third one occurred only once with a percentage of 4.1%. The analysis of these translations reveals that most of the participants used equivalence procedure

in order to render the term into Indonesian; therefore, the participants succeed to provide an adequate equivalent for this term.

Table 3
Illustration of students’ sentence

Sentence two: “Accounting is often confused with bookkeeping.”

The English term	Suggested translation	Frequency of occurrences	Percentages	The procedure used
Bookkeeping	pembukuan	1	4.1%	Adaptation
	buku laporan	23	95.8%	
Total		24	100%	

As the above table shows, the term “bookkeeping” was translated 23 times with a percentage of 95.8% which is clear that most of the students attempted to translate it. The procedure used was adaptation. The term “bookkeeping” consists also of two items “book” and

“keeping”, this was taken into consideration while translating the term, and they translated “bookkeeping” with an ambiguity. From the total number of the suggested translations only one could be the nearest equivalent for the term “bookkeeping” as “pembukuan”.

Table 4
Illustration of students’ sentence

Sentence three: “General purpose financial statements provide much of the information.”

The English term	Suggested translation	Frequency of occurrences	Percentages	The procedure used
Financial statements	laporan	2	8.3%	Adaptation
	keuangan	21	87.6%	
	pernyataan keuangan	1	4.1%	
	pernyataan financial			
Total		24	100%	

From the above table there are 21 participants attempted to translate the term “Financial statements” using adaptation procedure. According to Cartland (2009, p.14), “Financial statements are formal financial reports prepared from accounting records (e.g., balance sheet, statement of retained earnings, statement of income, cash flow statement).” The 21 participants from the total sample made an ambiguity meaning. Therefore 8.3% can translated it as

“laporan keuangan”. This translation is an acceptable one since it carries the meaning of the term.

Data from Questionnaire

Besides through the written test, the data were collected through the questionnaire. The writer give ten questions in questionnaire which are filled in by ticking the chosen answers to gain any information about students’ difficulties in translating the economic terms, the writer

found the result that will be shown in the following table.

In relation to the previous answers, there are 50% agree and 17% so much agree that economic culture helps students to overcome the problem of meaning in the translation commensurate economic terms.

Discussions

Procedures of Students Translation

As it has been shown in previous analysis of the participant's translations, it seemed evident that some of them failed in providing a correct equivalent for each term, but some participants could provide correct translation for some terms, using a suitable procedure of translation to maintain the meaning. Most of the students used adaptation and borrowing procedures in their translation. There is nothing wrong in the use of any procedure, but when translating the meaning of the source language is not worth into the language of the recipient, then it raises an ambiguity. For example, the seventh sentence "At the start of the year a company had liabilities of USD 50,000." The term of "liabilities" would be closer to its meaning when it translated by using "hutang" and not "kewajiban". 21 of participants made an ambiguity meaning. Only 8.3% students translated it as "laporan keuangan", this translation is an acceptable one since it carries the meaning of the term.

Difficulties of Students Translation

The results show that some of the participants failed in providing a correct equivalent for each term, but some participants could provide correct translation for some terms, using a suitable procedure of translation to maintain the meaning. The results show that 67% of students believe that good knowledge in source language and the economic culture are the most important factors in translation of the economic

terminology. Moreover, 84% of them show that the difficulties of the students come from the lack of cultural understanding in the economic itself. Thus, knowledge of social and cultural supporters of the two languages involved in the translation. From the finding above the writers suggests that the lectures are expected to use various methods in teaching the students. Also for the next researchers are also expected to investigate the procedures and method used in teaching process.

CONCLUSION

Most of the students used adaptation and borrowing procedures in their translation. There was nothing wrong in the use of any procedure since it carries the meaning. The difficulties came from four such as Lack of cultural understanding in the economic itself, lack of special concern in English, lack of students' understanding on some economics lecturing and lack of the wealth in English vocabulary. So based on finding it could be assumed that teachers or lectures are expected to use various methods in order to attract student's proclivity to study.

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