

About Explicitation and Implication in the Translation of Accounting Texts

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Abstract

The article discusses explicitational and implicational techniques in the translation of a special accounting text from Hungarian into English. Whereas in the translational process generally explicitation can be observed, this analysis proves just the contrary tendency in the case of this special language. The causes for this can be found in the special characteristics of the two languages involved, as well as the legal requirements of this field.

Keywords: translation, explicitation, implication, accounting, special language

1. Introduction

This paper tries to identify some translational techniques based on the analysis of a Hungarian and an English accounting text. European integration, the numerous multinational companies and the Stock Exchange listing of companies requires experts to give a true and fair picture of the financial standing and the performance of companies, not only in their mother tongue but also in English. They also have to be capable of transformation between the two languages without the content being impaired. It is important that the terminology used should mean exactly the same for both the sender and the receiver of the information, and that the content should not change during the translation work.

2. Goals

The goal of this study is to find typical translation strategies, the knowledge of which might be useful for those translating accounting texts from Hungarian into English, or any other pair of languages. These strategies will be illustrated by examples, finally an attempt to find an explanation to the findings will be made.

3. Methods

For the analysis the English and the Hungarian versions of the 2007 online annual report of the Hungarian firm Zwack plc were used, in fact the language of the Notes to the Financial Statements section.

After comparing the texts to other similar type texts the conclusion was made that in this case the Hungarian original text was translated into English. As a second step both texts were cut up into smaller segments and then the Hungarian and the English segments were arranged under one another so that the items to be compared would come as close as possible to each other in the interest of easy comparison. After this the two versions were compared

sentence by sentence, structure by structure in order to find typical translation techniques and terminological differences. Interesting structures were then arranged into groups, later these groups were analysed and evaluated.

Klaudy's method of process centred contrastive linguistic approach was used, that is the two languages were analysed during their operation, thus highlighting dynamic contrasts, translational techniques, that occur in this special translation (Klaudy, 2003: 106-121).

The basis of the analysis was Heltai's work: *Az explicitáció egyes kérdései angol-magyar szakfordításban* (Heltai, 2003: 173-198), in which he analyses an English educational text and its Hungarian translation. His categories and groups were used for the analysis. This work was chosen as a starting point for the present analysis as it examines the translation of a special language text. Although the direction of the translation is exactly the opposite, it provides a good comparison, useful categories for our research.

4. Questions, assumptions

The analysis attempts to find Heltai's (2003) categories in this translation, which is the contrary direction to his study where he analysed the original English text compared to its translation into Hungarian. The other question is how much the explicitation tendency is to be found in this translation.

Before discussing explicitation and implicitation it seems just fair to give a very short definition of the two terms. "Explicitation is the technique of making explicit in the target text information that is implicit in the source text." (Klaudy, 2001: 80). From the translational strategies point of view explicitation occurs when the translator chooses from several opportunities, all acceptable in the target language (TL) and his choice is normally the more explicit, more elaborated version (Klaudy, 2007: 158). Implicitation is exactly the opposite tendency when the translation does not include everything that was present in the source text. "For instance, when a SL unit with a specific meaning is replaced by a TL unit with a more general meaning; when translators combine the meanings of several SL words in one TL word" (Klaudy, Károly, 2005: 15).

The first assumption is that during this translation process explicitation tendency will be recognized. This is based on Blum-Kulka's explicitation hypothesis (1986), according to which a translated text always shows a higher degree of explicitness than the non-translated target language texts of a similar type. This is typical in case of any translation, irrespective of the languages involved and the direction of the translation. This view, however, is not shared by all linguists (Heltai, 2005).

Klaudy (2007:82) says that during the translation process from Hungarian into any Indo-European language typical transformation tendencies of expansion and dissolution can be observed.

In another study Heltai (2003) points out that the phenomenon of explicitation derives from the differences between the source language and the target language, and in other cases it is used by translators in the interest of safety. All these arguments seem to prove that in case of the present translation the same explicitation tendency will be observable.

At the same time it can also be assumed that parallel to explicitation also some implicitational techniques will be present. One reason for this is that as Heltai earlier pointed out, the English language tends to shorten the lengthy Hungarian compound words and

expressions, which is present in the special language of occupations, as well (Heltai, 1988). The other reason is that the special language of accounting is in general more precise than its English counterpart, that is, the terms are longer and more compound, the law is more prescriptive, more detailed. All this leads to the assumption that in case of the present texts implicitation will also be a characteristic feature of the translation process.

5. Results

5.1. Number of words and characters

A general view is that one indicator of explicitation is that the target text is longer than the source text. In order to prove this the number of words and characters in the source and the target text were compared. In his analysis Heltai (2003) found that the English language source text had fewer words as well as fewer characters than the Hungarian target text. These data prove the aforementioned explicitation hypothesis, along with Heltai's finding that the English language uses shorter words than the Hungarian language (Heltai, 1988).

In case of the present translation the data show a different result. In the Hungarian source text 755 words were counted, whereas in the English target text there were 839 words, which seems to prove the general view in connection with the explicitation hypothesis that a translated text is usually longer than the source text. Counting the characters, though, a surprising phenomenon can be observed; the original Hungarian text has 5446 characters, while the translated English text only has 4648 characters. Arranging the two texts parallel under one another it is easy to see that the Hungarian paragraphs are longer than their English counterparts:

A goodwill-en kívüli nem pénzügyi eszközök elszámolt értékvesztését minden mérlegkészítéskor az értékvesztés esetleges visszaforgatása céljából felülvizsgálják.

Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

Az egyéb eszközök értékcsökkenésének elszámolására a Csoport lineáris módszert alkalmaz, az eszközök bekerülési költségét vagy átértékelt értékét a maradvány értéket figyelembe véve a becsült hasznos élettartam alatt számolja el:

Depreciation on other assets is calculated using the straight-line method to allocate their cost or revalued amounts to their residual values over their estimated useful lives, as follows:

Tárgyi eszközök értékesítéséből származó nyereségeket vagy veszteségeket a könyvszerinti érték és a bevételek közötti különbséggel határozzák meg.

Gains and losses on disposals are determined by comparing proceeds with carrying amount.

In the following analysis some explanations to this phenomenon will be found. Of course it is impossible to list all the occurrences so only some typical types will be pointed out.

5.2. Subordinate clauses

There are several examples to show that a Hungarian subordinate clause is translated using a different type of grammar in English. One typical transformation is when a clause with a determinant in Hungarian is expressed with a simple conjunction:

<i>de csak abban az esetben, ha</i>	only when
<i>kivéve azokat, amelyeket</i>	unless

Comparative grammar has shown that Hungarian uses an extra article to point out something; this is left out in the English translation:

<i>azt az összeget számolják el, amellyel</i>	the amount, by which
<i>azt mutatja, hogy</i>	indicate, that

All the above examples show implicitation, which derives from general grammatical differences in the two languages.

5.3. Terminology

On analysing the terminology of both texts differences between the special language of accounting in Hungarian and English are to be seen immediately. Hungarian uses compound words, more exact and as a result longer, more complex expressions than English. Some examples:

<i>tárgyi eszközök értékesítéséből származó nyereségeket vagy veszteségeket</i>	gains or losses on disposals
<i>a telkekre nem számolnak el értékcsökkenést</i>	land is not depreciated
<i>az elszámolt értékcsökkenéssel csökkentett bekerülési értéken</i>	at cost less accumulated amortisation
<i>hasznos élettartam</i>	useful lives
<i>felülvizsgálatra kerül</i>	are reviewed

The difference is not only in the use of language but also in the legal system of the two countries, which also contributes to the above mentioned differences. The Hungarian Law on Accounting is very detailed, prescriptive, much more than the regulations used in the British or American accounting. This precise attitude is reflected in the terminology used.

Some more examples:

a normál működési tevékenység alapján felosztott fix költségeket	related production overheads
<i>a termelési tevékenység fenntartása érdekében felvett hitelek kamatait</i>	borrowing

The present examples show a tendency for implicitation rather than explicitation. This seems to prove Heltai's views on the different nature of the two languages (Heltai, 1988), as well as the differences in the terminology, which can be partly explained by the legal environment.

Based on these findings it is to be concluded that although the target text contains more words, these words are typically shorter than those of the source text, and that is the reason for the lower number in the characters.

5.4. *Implicitation*

Many of the above examples have shown occurrences of implicitation, both in the lexical, terminological transformations and the sentence transformation. Some more examples for implicitation are as follows:

<i>tárgyi eszközök értékesítéséből származó</i>	on disposals
<i>visszafizetésekkel</i>	payments
<i>tartalmazza az alapanyag költségét</i>	comprises raw materials
<i>elbírálják az értékvesztés lehetőségét</i>	are reviewed for impairment
<i>teljes mértékben</i>	fully

Most often implicitation comes from generalization, where instead of the more precise Hungarian version the English language uses 'rough-and-ready' formulations, leaving out nouns, or perhaps the Hungarian language uses a compound word, thus giving a deeper insight into the transaction, like in: *visszafizetés* – payment (**back**).

An example for contraction has also been found, like in: *teljes mértékben* - fully.

There are other grammatical differences, which lead to implicitation, one of them is the obligatory implicitation of double negation, which disappears in English, or an example for optional implicitation (Klaudy, 2001), when the Hungarian word *is* ('too'), which is more often used in Hungarian than in English, disappears (Heltai, 2003). In other cases the sentence construction or perhaps a habitual collocation is the cause for having fewer words in the English translation:

<i>Semmilyen aktív piacon nem jegyeznék</i>	are not quoted in an active market
<i>Bekerüléskor és később is</i>	initially and subsequently
<i>Az értékvesztés esetleges visszaforgatása céljából</i>	for possible reversal of the impairment

Many more examples have been found for implicitation than explicitation, which proves the original theory that while in case of a translation from English into Hungarian many examples for explicitation can be found, in case of the present Hungarian into English translation the tendency for implicitation is more typical.

6. Conclusion

The analysis has found that in case of the present texts the translator worked observing the principle of following the target language norms (Klaudy, 1997: 32-33). This is why during the translation process in a number of cases implicitation occurred in contrast to the usual tendency of explicitation. Several different types of examples have been found and in most cases the implicitation seems justifiable, at least from a linguistic point of view. In most cases implicitation comes from lexical, grammatical and syntactical differences between the two languages. On top of the differences in the common language, some special features of the language of accounting can be observed. This profession requires the utmost preciseness, the terminology and the whole language is determined by law, and this leaves little freedom for the translator. In the present case the translator realised these differences and used the domestication strategy, by which he/she made the translated text appear quite like an original non-translated text, thus minimizing the foreignness of the translated text (Munday, 2001: 146)

It can be established that the Hungarian language of accounting uses more extensive, more precise terms than English, where shorter words and phrases of several short words are used. Differences in the sentence construction often lead to longer, more complex sentences in the Hungarian text.

Although several authors have proved that in the translation process a general tendency of explicitation can be observed, during which the translator gives a more explicit, more detailed version in the target text, this translation showed the contrary. There may be several reasons for this:

1. a shortening, simplifying tendency characteristic of the English common language, which is similar in case of the language of accounting,
2. compound words typical of the Hungarian language,
3. differences in grammar and sentence construction,
4. the Hungarian Law on Accounting, the formulation of which determines the acceptable terminology, sentence construction, as opposed to the English accounting, where there are no laws only directives,
5. no need for explicitness or explanation as the topic is well known for the reader. Accounting is very similar in all countries and, although differences must be specified, basically the reader does not read an unknown text, as in case of a scientific or literary work. The analysis has proved that in case of this special text, this special language there is no need for Klaudy's "playing it safe" (1993: 71), or

Pym's "risk aversion" (Pym, 2005: 41) strategy, which can be regarded as general explanations for explicitation, as both the writer of the source text and the reader of the translated text share the same references.

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