

AN ANALYSIS OF TRANSLATION PROCEDURES OF ACCOUNTING TERMS IN A BILINGUAL TEXTBOOK FOR GRADE XII OF SENIOR HIGH SCHOOL ENTITLED “ACCOUNTING 2”

Helen Novawati

English Department, Faculty of Language and Arts Education

Indonesia University of Education

Email: tabita_nba@yahoo.com

This research analyzed the translation of accounting terms in a textbook entitled “*Accounting 2: A Bilingual Textbook for Grade XII of Senior High School*”. The specific aims were to identify the accounting terms in the form of noun phrases, to identify the procedures in translating the noun phrases of accounting terms from English into the Indonesian language, and to examine the quality of the translation. This research applied a qualitative method by analyzing the data into several steps. First, all accounting terms found in the textbook were collected and categorized based on the categories of noun phrase suggested by Wishon and Burks (1980). Second, the accounting terms of in the noun phrases were analyzed in terms of their translation procedures by applying Vinay and Darbelnet’s theory, 1958 cited in Munday, 2001. Third, the quality of the accounting term translation was assessed by employing Larson’s evaluation criteria for translations (1984). The result shows that there are 125 accounting terms in the noun phrases found in the textbook, categorized into different forms such as Noun + Noun, Noun, Participle +Noun, Adjective +Noun, Noun + Preposition + Noun + Noun, Noun + Noun + Noun, Noun + Adjective, Noun+ Adjective+ Noun, Adjective+ Noun+ Noun, Participle + Noun + Noun, Noun + Conjunction + Noun +Noun, Noun + Preposition + Noun, and Participle (ed) + Participle (ing). The research also shows that the translator employed three procedures of direct or literal translation, and two procedures of indirect or oblique translation. Meanwhile, according to three reviewers, the quality of the accounting terms translation, in terms of accuracy, clarity, and naturalness, is at grade 3 (Good level) with percentage of 56.53%. It can be concluded that there were four dominant categories of noun phrases, with the most dominant translation procedure used is borrowing procedure of 43 terms (34.4%). Meanwhile, its translation has fulfilled the criteria of what is called good translation purposed by Larson in terms of accuracy, clarity, and naturalness. Based on the results of the study, it is recommended that translators should have sufficient knowledge in order to do the translation. And, for next researchers, they can elaborate more on the issues of translation, especially in analyzing terms in specific fields of study.

Key words: analysis, translation, translation procedures, translating accounting terms in noun phrase forms, and translation of quality

INTRODUCTION

Larson (1984) defines translation as the process of “transferring the meaning of the source language into the receptor language by way of semantic structure”. The act of translating is an act of reproducing the meaning of the message, statements, utterance, and style of the SL text into TL text. Almost similar with Larson, Newmark (1988) defines translation as rendering the meaning of a text into another language in the way that the author intended the text. (p.5). It means that in translation, the meaning of source language text is transferred into the target text accurately and appropriately according to author’s purposes. In translation process, there are many cases arise in translating caused by the different linguistic and different culture between Source Language (SL) and Target Language (TL) (McGurie, 1991 as cited in Depari, 2011). The first is the forms of word which are different between Source Language and Target Language. For example, the words *Padi*, *Beras* and *Gabah* in Indonesian are only translated “rice” in English since the three words are considered the same in meaning. Therefore, when doing translation, the translators should know the structure of words from Source Language into Target Language. The second is the different meanings; every language has its own way to determine the symbol system and the meaning. Therefore, when doing translation, translator should determine the appropriate meanings from the Source Language into Target Language. To overcome the cases translators should comprehend the culture and linguistics of both languages. Besides, in order to able to control translators’ work and to get a good translation with the message that can be understood by the reader, translators also should comprehend translation procedures and methods.

Translation has so many procedures or methods. So, in translating the translator may uses procedures that differ in importance according to contextual factors of both the source language (SL) and target language (TL). Newmark (1988: 81) mentions the difference between translation method and translation procedures. He writes that, while translation methods relate to whole texts, translation procedures are used for sentences and the smaller unit of language. Vinay and Darbelnet in Munday’s *Introducing Translation Studies* (2001, p. 56) mention seven procedures in translation. They have divided translation process into two terms: First, direct or literal translation procedures are used when structural and conceptual elements of the source language can be transposed into the target language. It consists of borrowing, calque and literal translation. Second, oblique translation procedures are used when the structural or conceptual elements of the source language cannot be directly translated without altering meaning or upsetting the grammatical and stylistics elements of the target language. It consists of transposition, modulation, equivalence and adaptation. Each of procedure is explained below.

Direct or Literal Translation Procedures

Direct or literal translation procedures are used when structural and conceptual elements of the source language can be transposed into the target language. According to them, there are three procedures of direct or literal translation: borrowing, calque, and literal translation.

Borrowing

Borrowing procedure is the simplest of all translation methods since the translator only takes words directly from one language into another without translation. In other words, we can say that this task refers to a case where a word or an expression is taken from the source language (SL) and used in the target language (TL), but in a 'naturalized' form, that is, it is made to conform to the rules of grammar or pronunciation of the target language (TL).

Haugen (2006) argues that there are some possibilities that may occur in this procedure. They are: first, borrowing with no change in form and meaning (pure loanwords). Second, borrowing with changes in form but without changing the meaning (mix loanword). Third, borrowing when part of the term is native and other part is borrowed, but the meaning is fully borrowed (loan blends)

Calque

Vinay and Darbelnet (cited in Munday, 2001) note that both borrowing and calque often become fully integrated into the target language (TL), although sometimes with semantic change, which can turn them into false friends. According to Newmark (1988, p. 84), calque is the same as through-translation that is the literal translation of common collocation, names of organization, the component of compound.

Literal Translation

Vinay and Darbelnet (cited in Munday, 2001) and Newmark (1988) state that "literal translation is to translate a word or an expression word for word".

This procedure is a word for word translation, replacement of source language syntactic structures, normally on the clause or sentence scale, by syntactic which are isomorphic (or near isomorphic) concerning number and type of speech parts and synonymous in terms of content, where the resulting target language is grammatically correct and idiomatic. In principle, literal translation is an unique solution in which is revisable and complete in itself. The translation has not needed to make any changes other than the obvious one, like those concerning grammatical concord or inflectional endings.

Indirect or Oblique Translation Procedures

Oblique translation procedures are used when the structural or conceptual elements of the source language cannot be directly translated without altering meaning or upsetting the grammatical and stylistics elements of the target language. According to Vinay and Darbelnet, there are four procedures of oblique: transposition, modulation, equivalence, and adaptation.

Transposition

Vinay and Darbelnet (cited in Munday, 2001) state that transposition is "a change of one part of speech for another without change the sense" (p. 56) which involves replacing one word class from source language without changing the meaning of the message. Besides, this method also involves a change in the grammar from the source language into target language such as singular to plural, position of

adjective, changing the word class or part of speech, a word become a phrase, and a phrase become a clause.

Modulation.

Vinay and Darbelnet (cited in Munday, 2001) state that modulation is “a procedure that is justified, in the words of the English edition, ‘when, although a literal, or even transposed, translation results in a grammatically correct utterance, it is considered unsuitable, unidiomatic or awkward in the TL”. Thus, modulation is a change in point of view to express the same phenomenon in different way,

Equivalence

Vinay and Darbelnet (cited in Munday, 2001) and Newmark (1988) state that equivalence refers to cases where languages describe the same situation by different structural means. Besides, it is also a common procedure, applied to cultural word of the SL required when the TL required a cultural free word or a new specific term in TL.

Adaptation

Vinay and Darbelnet (cited in Munday, 2001) state that adaptation or cultural equivalent is a translation method which involves changing the cultural reference when a situation in the source culture does not exist in the target culture.

Definition of Noun phrase

This study investigated the Vinay and Darbelnet’s translation procedures in translating the English (SL) accounting terms in noun phrase forms into Indonesian language (TL). For example, the term “*Debit*” (SL) was translated purely becomes “*Debit*” in the TL using the borrowing procedure. The term “Purchase” (SL) was translated into the TL becomes “*Pembelian*” using the literal translation.

Noun phrase, according to Greenbaum and Nelson (2002) on “*An Introduction to English Grammar*”, is that a phrase whose main word is a noun. The main word in a noun phrase is a noun or a pronoun (p. 48). Noun phrase consists of one constituent as the head (noun or pronoun) and another/other constituent(s) as the modifiers. Constituents that modify the head noun can appear before and after it. Those which appear before the head noun are called pre-modifiers; while those which appear after the head noun are called post-modifiers (Thomas, 1993). In addition, in a noun phrase there can be determiners and quantifiers (Eastwood, 1994). This research also aims to examine the quality of translation based on Larson’s method. He mentions there are three criteria of translation quality. They are accuracy, clarity, and naturalness.

METHODOLOGY

This research is an analysis of translation procedures used in translating accounting terms in noun phrase forms in a bilingual (English-Indonesian) book entitled *Accounting 2: Bilingual Student Text Book for Senior High School Year XII*, based on Vinay and Darbelnet’s theory. This research applies qualitative method to analyze the data. According to Fraenkel and Wallen (2006), qualitative method is

used to analyze a study where its results are not presented in the form of numbers, but in the form of writing to interpret the results.

The data were the accounting terms in noun phrases found in a book entitled *Accounting 2: Bilingual (English-Indonesian) Student Text Book for Senior High School Year XII*, collected by using non random way from chapter one to chapter three. In conducting the research, several steps were done. They are: first, reading closely the *Accounting 2: Bilingual Student Textbook for Senior High School Year XII* to identify the accounting terms in the book. Second, collecting all accounting terms found, both in English and Indonesia versions. Third, checking the validity of the SL and TL accounting terms using credible accounting dictionaries “*Kamus Istilah Akuntansi (English-Indonesia, Indonesia-English, 2003)*”, Oxford Advanced Dictionary of Current English (2008), and *Kamus Lengkap (Indonesia-English and English-Indonesia, 1991)*. Fourth, classifying all accounting terms in noun phrases found in the bilingual textbook, then, categorizing the terms based on the word class to see the structures of noun phrases suggested by Whison and Burks (1980). The structures are NN (Noun+ Noun), N (Noun), PN (Participle + Noun), AN (Adjective + Noun), NPNN (Noun+ Prep.+ Noun+ Noun), NNN (Noun+ Noun+ Noun), NA (Noun+ Adjective), NAN (Noun+ Adjective+ Noun), ANN (Adjective+ Noun+ Noun), PNN (Participle+ Noun+ Noun), NCCN (Noun+ Conjunction+ Noun+ Noun), NPN (Noun+ Preposition+ Noun), and P (-ed) P (-ing) (Participle+ Participle). After classifying the accounting terms into noun phrase forms, the data collection were analyzed based on Vinay and Darbelnet theory and identified the most dominant type of translation procedures of the accounting terms.

Then, Judging the quality of accounting terms by using Larson’s method (1984) that focuses on three criteria, namely accuracy, clarity and naturalness. Each criterion was measured into four levels: bad, fair, good and excellent (Machali, 2003, p. 117-118 cited in Hartono, 2009) by reviewer (Larson, 1984). There are three reviewers who made the judgment on the quality of the translation, they were the researcher herself (Meleong, 2006: 9) and two others who did research on translation quality. In this case, the reviewers were chosen based on certain criteria in order to get the right representative in judging the validity of translation (Sugiyono, 2010, p. 53). The two other reviewers involved were ex-students from English Department who were respectively acknowledged to have done research on translation analysis, particularly on the analysis of quality of translation. By making a questioner, each reviewer then checked the quality of translation of the accounting terms using the four levels given for each criterion as suggested by Machali, 2003 cited in Hartono, 2009 below.

Data Presentation and Discussion of Types of Noun Phrases

The data analysis indicates that there were 125 accounting terms in noun phrase forms in the textbook “Accounting 2”. These data answered the first research question about the accounting terms in noun phrase forms commonly found in the textbook. After classifying the terms based on their word classes, then, the accounting terms in the form of noun phrases were categorized based on the structures of noun phrases (Whison and Burks, 1980). To make it clear, the table below shows the frequencies of the noun phrases.

Table 1 The number of accounting terms and the percentage

Code	Type of Noun Phrase	Quantity	Percentage
NN	Noun + Noun	38	30.40%
N	Noun	32	25.60%
PN	Participle (ed/ing) + Noun	19	15.20%
AN	Adjective + Noun	14	11.20%
NPNN	Noun + Prep. + Noun + Noun	5	4%
NNN	Noun + Noun + Noun	5	4%
NA	Noun + Adjective	4	3.20%
NAN	Noun + Adjective + Noun	2	1.60%
ANN	Adjective + Noun + Noun	2	1.60%
PNN	Participle + Noun + Noun	1	0.80%
NCNN	Noun + Conj. + Noun + Noun	1	0.80%
NPN	Noun + Prep. + Noun	1	0.80%
P (-ed) P (-ing)	Participle (-ed) + Participle (ing)	1	0.80%
Total of accounting term		125	100%

The data above show the frequencies of the noun phrases of the accounting terms commonly found in the textbook. Noun Phrase is a phrase whose main word is a noun (Greenbaum and Nelson, 2002). From the research, it was found that there are 13 structures of noun phrases accounting terms. In this section, they are divided into three groups: the first highest, the second highest and the lowest structures.

It is obvious from the table that the first two highest components of accounting terms in noun phrase are **NN (Noun + Noun)** and **N (Noun)**. In the data collection, there were 38 terms (30.4 %) of **NN**. In this form of noun phrase, the noun is the head or the main word while another noun is called a modifier/pre-modifier (Whison and Burks, 1980).

Thus, the findings show the dominance of the numbers of different structures of noun phrases indicates different meaning. According to Gomez, 2009 and Esienberg, 2009 that the first two highest and second two highest of accounting terms in noun phrase, which are **NN (Noun + Noun)**, **N (Noun)**, **PN (Participle + Noun)**, and **AN (Adjective + Noun)**, are considered easy to understand by the readers, especially students, because the components of the terms are simple. While the rest of the components of the noun phrase mentioned above are considered difficult to understand, because those components are thought of as more complex and the number of their internal constituents can be infinite.

Data Presentation and Discussion of Translation Procedures

In this section, the accounting terms were analyzed based on translation procedures used in translating accounting terms from Source Language (English) into Target Language (Indonesian) in order to answer the second research question. In analyzing the translation procedures, each term was classified based on Vinay and Darbelnet's theory (1958). They mention two kinds of translation procedure; first is direct translation which consists of borrowing, calque and literal translation, and second

is oblique translation which consists of transposition, modulation, equivalence and adaptation. The frequencies of each translation procedure applied in translating accounting terms can be seen in the next page.

Table 4.2: The translation procedure of the accounting terms in noun phrase

		Structure													Quantity	Percentage of the use translation	
		NN	N	PN	AN	NPNN	NNN	NA	NAN	ANN	PNN	PP	NPN	NCNN			
Procedure	Direct	Borrowing	15	13	2	3	4	4		2						43	34.40%
		Calque	1		2	4										7	5.60%
		Literal Translation	16	14	5								1		1	37	29.60%
	Oblique	Transposition	2	5	7	6	1				2	1		1		25	20%
		Equivalence	4		3	1		1	4							13	10.40%
Total accounting terms of class		38	32	19	14	5	5	4	2	2	1	1	1	1	125	100%	

The result reveals that the procedures of direct or literal translation are borrowing, calque, and literal translation. It can be seen that the most dominant translation procedure used is borrowing, with the percentage 34.4% or 43 terms. Borrowing procedure is the simplest procedure, because the words are taken directly from another language. It is occasionally used in order to create a stylistic effect or introduce some local color (Vinay and Darbelnet cited in Munday, 2001). Basically, it is used to introduce the flavor of the source language (SL) into a translation. Besides, this procedure is applied when the translator finds source language (SL) terms that cannot be transferred into target language (TL) (Newmark, 1988). This is to say, when the translator does not find any appropriate equivalent in the target language or its literal translation did not fit in meaning, then the original source language terms are borrowed.

Based on the analysis, the translator borrowed the source language terms in three ways. First, the translator borrowed 2 accounting terms from source language directly without being modified into target language terms; it is called "Pure loanword". Second, the translator borrowed 11 accounting terms from the source language with some changes in spelling and sound (writing form) in target language terms; it is called "Mix Loanwords". Third, the translators borrowed 30 accounting terms from the source language, with a part of terms was borrowed and other part of terms was native form; it is called "Loan Blend" (Haugen, 1950).

Then, borrowing is followed by literal translation procedure which is used to translate 37 terms (29.6%). Literal translation is the simplest form of translation, it occurs whenever word by word replacement is possible without breaking rule in the target language. Thus, there were 37 terms in SL which have the equivalent or fit meaning in TL. In other word, the translator replaced the source language terms with Indonesian original terms (Vinay and Darbelnet cited in Munday, 2001). The last is calque procedure, which translated only 7 terms with percentage (5.6%) of total accounting terms. It serves a purpose - its use as a calque makes meaning more clear in the TL and, to some extent, fulfills the receptor's expectations.

The next procedure is indirect or oblique translation which consists of transposition and equivalence. The use of transposition procedure has 20 % percentage with the number of 25 terms. Transposition occurs because the target language, in this case Indonesian language, has no other choices because of language system. Besides, the use of transposition was for the sake of style and chosen by translator because it fits better into the utterance (Viany and Darbelnet cited in Munday, 2001). Then, the use of equivalence has percentage of 10.40% with the number of 13 terms. It indicates that 13 terms were describing the same situation through different stylistic or structural means (Vinay and Darbelnet cited in munday, 2001).

Thus, from the research can be concluded that there were 125 accounting terms in noun phrase forms found in the textbook, and 2 translation procedures were used in translating them, namely direct translation and indirect translation (oblique). From the two translation procedures, the most dominant is borrowing and the lowest is calque. For a more detailed result, the following section is the explanation of accounting terms and translation procedures used in translating the accounting terms.

Direct (Literal Translation)

Borrowing

From the data analysis, 3 types of borrowing were found. Here, the example of each category is presented below.

Pure Loanword

Based on the data analysis, there were 2 terms of noun phrase which consist of Noun which used pure loanword (PL). The translator translated the accounting terms directly without modifying them in target language. Here are some of the examples.

Noun Phrase which consists of Noun

Number of Data	Source Language (SL)	Target Language (TL)
41	Debit	Debit
90	Ref	Ref

The accounting terms “*Debit*” and “*Ref*” in target language were borrowed fully from the words “*Debit*” and “*Ref*” in source language without any change in pronunciation and morphology.

Mix Loanwords

Based on the data analysis, there were 11 accounting terms which consist of Noun that were categorized into “Mix Loanwords” type of borrowing procedure. Mix loanword occurs when the source language is borrowed into the target language with changes in form but without changing the meaning. Here are some of the examples.

Noun Phrase which consists of Noun

Number of Data	Source Language (SL)	Target Language (TL)
115	Transaction	Transaksi
1	Account	Akun
22	Cash	Kas

The accounting term “*Transaksi*” in target language was borrowed from “*Transaction*” (SL) with some changes in writing form. The letter “*c*” in source language was changed with letter “*k*” in target language while the suffix “*tion*” in source language was changed into “*si*” in target language.

The accounting term “*Akun*” (TL) was borrowed from “*Account*” (SL) with some changes in writing form. The letters “*cco*” in source language was changed with letter “*k*” in target language, while the ending letter “*t*” in source language was then omitted in target language.

The accounting term “*Kas*” in target language was borrowed from “*Cash*” in source language with some changes in writing form. The letter “*c*” in source language was changed with “*k*” in target language while letter “*h*” in source language was lost in target language.

Loan Blend (LB)

There were 30 accounting terms that were categorized into loan blend type. Loan blend is the form of borrowing in which one part of a word is borrowed and the other belongs to the original. Here are some of the examples.

Noun Phrase which consist of Noun + Noun

Number of Data	Source Language (SL)	Target Language (TL)
28	Cash Receipt	Penerimaan Kas
35	Commission Revenue	Pendapatan Komisi
107	Sale Journal	Jurnal Penjualan

The phrase “*Cash Receipt*” in source language was translated into the phrase “*Penerimaan Kas*”. The part of phrase was native and other part was borrowed. The word “*Penerimaan*” in target language was native while the word “*Kas*” in target language was borrowed from the source language with some changes. The consonant “*c*” at the beginning of word was translated into consonant “*k*” in the target language and the consonant “*h*” at the end of the word was lost in the target language.

The phrase “*Commission Revenue*” in source language was translated into phrase “*Pendapatan Komisi*” in target language. The part of phrase was native and other part was borrowed from source language. The word “*Pendapatan*” in the target language was native while the word “*Komisi*” in the target language was borrowed from the source language “*Commission*” with some changes in writing form. The consonant “*c*” in source language was changed into consonant “*k*” in the target language, the consonant “*m*” and “*s*” in the source language was lost in the target language and suffix “*ion*” in the source language was changed with the letter “*i*” in the target language.

The phrase “*Sale Journal*” in the source language was translated into phrase “*Jurnal Penjualan*” in the target language. Half of the phrase was native while the other part was borrowed from the source language. The word “*Penjualan*” in the target language was native while the word “*Jurnal*” in the target language was borrowed from the word “*Journal*” in the source language with some changes in writing system. The letter “*o*” in the source language is lost in the target language.

Literal Translation

Data analysis pointed out that there were 37 (29.6%) accounting terms translated using literal translation procedure. Literal translation procedure, or word for word, is the direct transfer of source language terms into a grammatically and idiomatically appropriate target language terms (Vinay and Darbelnet, 1958). This translation procedure is a unique solution, because it is reversible and able to complete itself. Thus, 37 terms were transferred literally by translator because they have the nearest equivalence that make them more naturally accepted in the TL. Here are some examples.

Noun Phrase which consists of Noun

Number of Data	Source Language (SL)	Target Language (TL)
2	Adjustment	Penyesuaian
24	Capital	Modal
64	Liability	Kewajiban

The words “*Adjustment*”, “*Capital*” and “*Liability*” from the source language (English) were translated literally and grammatically into words “*Penyesuaian*”, “*Modal*” and “*Kewajiban*” in the target language (Indonesian).

Calque

Data analysis indicates that there were 7 accounting terms that are categorized into calque. Calque or loanword (borrowing) is the translation procedure which replaces the compound form of independent morphemes; one of the morphemes is translated by native while the other morphemes are borrowed from the source language. This procedure is translated within linear substitution. Some examples of each category are

Noun Phrase which consists of Noun+ Noun

Number of Data	Source Language (SL)	Target Language (TL)
7	Account Code	Kode Akun

The phrase “*Account Code*” in the source language was translated with linear substitution in the target language “*Account*” where the first word in the source language became the second word in the target language and vice versa. Each item in the target language was borrowed from the source language.

The word “*Akun*” in the target language was borrowed from the word “*Account*” in the source language with some changes in the writing form. The letters “*cco*” in the source language was changed with the letter “*k*” in the target language. The word “*Code*” in the source language was changed into “*Kode*” with some changes in its writing system. The consonant “*c*” in the source language was changed with consonant “*k*”.

Indirect (Oblique Translation)

Transposition

Data analysis found that there were 25 accounting terms that are categorized into transposition. In this research, it was found out there were category of change process from the source language into target language, such as: a word level became a phrase level, a phrase level became a clause level, and the terms in the source language translated explicitly into the target language. When adjective noun phrase was involved, the position of the adjective was changed from the beginning of the

source language phrase, into the end of the target language phrase. Some examples of each category are presented below.

Noun Phrase which consists of Noun

Number of Data	Source Language (SL)	Target Language (TL)
78	Posting (a word)	Pemindah Bukuan (a phrase)
63	Ledger (a word)	Buku Besar (a phrase)
100	Salary (a word)	Gaji Karyawan (a phrase)

The examples above show that the procedure used was a transposition

The phrase “Purchase of Merchandise” in the source language was translated into the phrase “*Pembelian Barang Dagangan*” with some changes. The word “Purchase” was translated literally into “*Pembelian*” in the target language while “*Merchandise*” which was **a word level** in the source language was turned into “*Barang Dagangan*” which was **a phrase level** in the target language. The preposition “*of*” in the source language was omitted in the target language, since its loss did not change the meaning of the message.

Equivalence

Data analysis indicated that there were 13 terms which applied equivalence procedure. Equivalence is a replacement of a source language situation by a communicatively comparable target language situation. There were 13 terms where languages describe the same situation by different structural means. Some examples of equivalence procedure of each category are presented below

Noun Phrase which consists of Noun + Noun

Number of Data	Source Language (SL)	Target Language (TL)
119	Trial Balance	Neraca Saldo
17	Balance Sheet	Laporan Neraca
57	Income Summary	Ikhtisar Laba Rugi

The phrase “Trial Balance” in the source language was translated into a phrase “*Neraca Saldo*”. Equivalence is used when there are some meanings in two different languages which happen to describe the same situation or equal through different stylistic means. To see the equivalence of “Trial Balance” in the source language and “*Neraca Saldo*” in the target language, the researcher used dictionary. Based on

Oxford Advanced Dictionary of Current English (2008), the word “Trial” means trouble or anxiety, process of testing the ability.

The phrase “*Balance Sheet*” in the source language was translated into a phrase “*Laporan Neraca*”. To see the equivalence of “Balance Sheet” in the source language and “*Laporan Neraca*” in the target language, the researcher used dictionary. Based on *Oxford Advanced Dictionary of Current English* (2008), the word “*Sheet*” means a large, broad piece of anything thin.

The phrase “*Income Summary*” in the source language was translated into a phrase “*Ikhtisar Laba Rugi*”. To see the equivalence of “Income Summary” in the source language and “*Ikhtisar Laba Rugi*” in the target language, the researcher used dictionary. Based on *Oxford Advanced Dictionary of Current English* (2008), the word “*Income*” means the money that a person earns from work or the financial gain (earned or unearned) accruing over a given period of time.

Analysis and Discussion of Translation Quality

To know the quality of translation based on the criteria above, this research made the quality measurement in the form of questionnaire from the reviewers (Larson, 1984). In this research, there are three reviewers. The first reviewer was the researcher herself (Moleong 2009, p. 9) and two others who did research on translation quality. They were chosen based on certain criteria in order to get the right representative in judging the validity of translation (Sugiyono, 2010, p. 53) and they have fulfilled the criteria expected by the researcher. Then all reviewers were given questionnaire. After judging the quality of accounting terms translation by using the questionnaire, the results of quality of translation questionnaires are summarized in the following table.

Table 3 Final Assessment of the Translation Quality

Reviewer	Grade of Translation Quality				Total
	Bad	Fair	Good	Excellent	
First Reviewer (The Researcher)	5 1.33%	45 12%	235 62.67%	90 24%	375
Second Reviewer (Both Participants)	9 1.2%	59 7.8%	401 53.5%	281 37.5%	750
Total	14 1.24%	104 9.24%	636 56.53%	371 32.99%	1125 100%

This table is the results of elaboration between all of the three reviewers’ judgments. The table above shows that the final assessment of the translation quality of the accounting terms in noun phrase form in the bilingual textbook “Accounting 2. It indicates that the accounting terms translation fulfill the three criteria as suggested by Larson (1984). The first is the accuracy, which means that the accounting terms translation were very accurate even though there were several omissions and addition

in translation accounting terms found in the bilingual textbook; however it is normal as long as they do not change the meaning. The second is the clarity, which means that the clarity quality of the accounting terms translation is in good quality. In other words, the accounting terms translation in the bilingual textbook are clear and appropriate in meaning, word, phrase, and grammar. The third is naturalness, which means that the naturalness quality of accounting terms translation is in good quality. In other words, the accounting terms translation in the bilingual textbook are correct and appropriate in meaning and words even though there are some syntactic structure errors.

CONCLUSIONS

As stated in the first chapter, the aims of this research were to find out the accounting terms in noun phrase form mostly found in the textbook, translation procedures that the translator used in translating them and to find out the quality of translation. Based on the data presentation and discussion of the research in the previous chapter, it can be concluded there were 13 components of 125 accounting terms in noun phrase forms, the highest components are Noun + Noun. In relation to translation procedure found there were two kinds of translation procedures applied by the translator. They are direct or literal translation which consists of borrowing, calque, literal translation. And indirect or oblique translation which consists of transposition and equivalence. Meanwhile, quality of the translation of the accounting terms was in the grade 3 or “Good” level.

REFERENCES

- Aliminsyah and Padji. (2003). *Kamus Istilah Akuntansi (Inggris-Indonesia, Indonesia- Inggris)*. Bandung: Yrama Widya.
- Depari, O.M. (2011). *Kendala Budaya Dalam Penerjemahan*. Madiun: Unpublished Paper.
- Eastwood, J. (1994). *Oxford Guide to English Grammar*. Oxford: Oxford University Press.
- Fraenkel, J.R and Wallen, N.E. (2006). *How to Design and Evaluate Research in Education 6th Edition*. New York: McGraw-Hill.
- Fraenkel, J.R, Wallen, N.E and Hyun, H.H. (2009). *How to Design and Evaluate Research in Education 8th Edition*. New York: McGraw-Hill.
- Gomez, P.I. (2009). *Nominal Modifier in Noun Phrase Structure: Evidence from Contemporary English*. Edinburgh: Univesidade De Santiago Computela
- Greenbaum, S and Nelson, G. (2002). *An Introduction to English Grammar*. London: Pearson Education Limited.
- Hartono, R. (2009). *Teori Penerjemahan: A handbook for Translation Inggris-Indonesia dan Indonesia-Inggris*. Semarang: Cipta Prima Nusantara.

- Haugen, E. (2006). *The Analysis of Linguistic Borrowing*. Linguistic Society of America
- Larson, L.M. (1984). *Meaning-based Translation*. New York: University Press of America.
- Munday, J. (2001). *Introducing Translation Studies: Theories and Applications*. Oxon: Routledge.
- Moleong, L.J. (2007). *Metodologi Penelitian Kualitatif*: Bandung : Remaja Rosda Karya.
- Newmark, P. (1988). *A Text Book of Translation*. United Kingdom : Prentice Hall International (UK) Ltd.
- Srikandi, C.N. (2009). *Borrowing in the Translation of D. H. Lawrence's Lady Chatterley's Lover into Indonesian*. Medan: Unpublished Paper.
- Sugiyono. (2010). *Memahami Penelitian Kualitatif*. Bandung: Alfabeta.
- Wehmeir, S. (2000). *Oxford Advanced Learner's Dictionary*. Oxford: Oxford University Press.
- Wishon, G.E and Burks, J.M. (1980). *Let's write English*. New York: Litton Educational Publishing International.