

**BỘ GIÁO DỤC VÀ ĐÀO TẠO
TRƯỜNG ĐẠI HỌC DÂN LẬP HẢI PHÒNG**



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FOREIGN LANGUAGES DEPARTMENT**

GRADUATION PAPER

**A STUDY ON THE TRANSLATION OF ENGLISH
TERMS RELATED TO MANAGEMENT
ACCOUNTING FROM ENGLISH INTO VIETNAMESE**

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Class:

NA1001

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HAI PHONG - 2010

BỘ GIÁO DỤC VÀ ĐÀO TẠO
TRƯỜNG ĐẠI HỌC DÂN LẬP HẢI PHÒNG

Nhiệm vụ đề tài tốt nghiệp

Sinh viên:.....Mã số:.....

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1. Nội dung và các yêu cầu cần giải quyết trong nhiệm vụ đề tài tốt nghiệp

(về lý luận, thực tiễn, các số liệu cần tính toán và các bản vẽ).

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2. Các số liệu cần thiết để thiết kế, tính toán.

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3. Địa điểm thực tập tốt nghiệp.

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Đã nhận nhiệm vụ ĐTTN

Sinh viên

Đã giao nhiệm vụ ĐTTN

Người hướng dẫn

Hải Phòng, ngày tháng năm 2010

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GS.TS.NGƯT *Trần Hữu Nghị*

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1. Đánh giá chất lượng đề tài tốt nghiệp về các mặt thu thập và phân tích tài liệu, số liệu ban đầu, giá trị lí luận và thực tiễn của đề tài.

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Ngày..... tháng..... năm 2010

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PART I: INTRODUCTION

1. Reason of the study

There is old saying in business that “you can not manage what you can not measure”. The same goes for an accounting system. Accounting is one of the fastest-growing fields in the modern business world. Accounting is the recording, classifying, summarizing, and interpreting of those business activities that can be expressed in monetary terms.

In modern society, accounting plays an important role. Accounting is a basic and vital element in every modern business, especially is management accounting. None of the business organization can operate without it.

Management accounting or managerial accounting has its roots in the industrial revolution of the 19th century. It is concerned with the provisions and use of accounting information to managers within organizations, to provide them with the basis to make informed business decisions that will allow them to be better equipped in their management and control functions.

With its important, nowadays, learning and teaching English in accounting terms, especially management accounting, is very necessary. As the matter of fact, this field has recently become more and more popular and the amount of learner goes up much more than it has ever. One recognizable feature of management accounting terms is that its translation is much different from literature translation owing to the exaction and fidelity. Certainly, students have to face up with confusion when they begin their specialist translation. I want to help everybody to understand clearly and exactly accounting documents, so that everybody know the definition accounting and I wonder what is the best way for translating English Public Relation terminologies into Vietnamese. It is the driving force inspiring me to do this research on translation related to management accounting terms of my thesis.

2. Aims of the study

The study on translation of basic management accounting terms aims to figure out an overview on translation strategies and procedures commonly employed in translation of basic management accounting terms.

In details, my graduation paper aims at:

- Collecting and presenting basic English terms in management accounting
- Providing their Vietnamese equivalences or expressions.
- Preliminary analyzing translation strategies and procedures employed in the translation of these English terms into Vietnamese.
- Providing students major in the subject and those who may concern a draft and short reference of basis English terms in management accounting and their corresponding Vietnamese.

I hope that this study can provide readers with overall comprehension about the information from written text and from visual forms of presentation relates to management accounting terms help them translate it effectively.

3. Scope of the study

The terms used in management accounting field would require a great of effort and time to study. However, due to limitation of time and my knowledge, my study could not cover all the aspect of this theme. I only focus the study on translation and translation strategies in general and contrastive analysis between specific basic management accounting terms in English and in Vietnamese.

4. Methods of the study

Documents for study of management accounting terms are found out from several sources such as: management accounting books, accounting dictionaries, specialist books which are used in the universities and internet.

Then, from the collected data I will analyze their futures to find the suitable procedures used to translation them from English into Vietnamese.

5. Design of the study

This study includes three main parts:

Part I is an **Introduction**, consist of reason of study, scope of study, method of study, design of study.

Part II is the main part of this paper which is entitled **Development**, containing 3 parts:

- The first is the theoretical background with definitions, types, strategies of translation general and ESP translation in general, ESP in management accounting terms, translation equivalence and non-equivalence.
- The second part is the study on translation of basis English terms related to management accounting from English into Vietnamese with terms and translation strategies.
- The third part is implication of study with difficulties and some suggestion for management accounting translation.

Part III is the **Conclusion** include summary of the study and suggestion for further study.

PART II: DEVELOPMENT

CHAPTER I: THEORETICAL BACKGROUND

I. Translation theory

I.1. Definitions

Translation is an operation performed on languages. It has existed in every corner of our life. Translation is considered as an indispensable part in the field of not only literature, culture and religion but also commercial advertisement, popular entertainment, public administration, immigration and education... Thus, definitions of translation are numerous and a great number of books and articles have been written about this subject. The following are some typical definitions that are basic theoretical background for this study:

❖ Translation is the replacement of text material of this language (source language) with text material of another (target language)

Cartford1965:20

❖ Translation is the process of changing something that is written or spoken into another language.

Advanced Oxford Dictionary

❖ Translation is the interpreting of the meaning of the text and the subsequent production of an equivalent text, likewise called a “translation” that communicates the same message in another language. The text to be translated is called the “source text” and the language that it is to be translated into is called the “target language”, the final product is sometimes called the “target text”

Wikipedia

❖ Translation is basically a change of form...in translation the form of the Source Language is replaced by the form of the receptor (Target Language).

Linguists, Larson, M.L, 1984:3

❖ Translation is the process of finding a target language equivalent for a Source Language utterance.

Pinhhuck,1977:38

❖ Translation is a transfer process, which aims at the transformation of a written SL text into an optimally equivalent TL text, and which requires the syntactic, the semantic and the pragmatic understanding and analytical processing of the SL.

Wilss1982:3

❖ Translation is the act of transferring through which the content of a text is transferred from the SL into the TL.

Foster 1958:1

❖ Translation is an act of communication which attempts to relay, across cultural and linguistic boundaries, another act of communication.

_ Hatim and Mason 1997:1_

❖ Translation is rendering a written text into another language in a way that the author intended the text.

Bui Tien Bao- Ha Noi National University

❖ Translation consists of reproducing in the receptor language the closest natural equivalent of the source language message, first in terms of meaning and secondly in terms of style.

Nida 1984:83

❖ Translation is a bilingual mediated process of communication which ordinarily aims at the production of a TL text that is functionally equivalent to a SL text.

Reiss, 1971:161

❖ Translation involves the transfer of meaning from a text in one language into a text in another language.

_ Bell 1991:8_

❖ Translation is a process of communication whose objective is to import the knowledge of the original to the foreign reader.

_ Levy (1967:148)_

❖ Translation is to be understood as the process whereby a message expressed in a specific source language is linguistically transformed in order to be understood by readers of the target language.

_ Houbert (1998:1)_

❖ Translation is a text with qualities of equivalence to a prior text in another language, such that the new text is taken as a substitute for the original.

_ David Frank (Wordpress.com)_

These concepts, in spite of slight differences in the expression, share common features that they all emphasize the important finding the closest equivalence in meaning by the choice of appropriate target language's lexical and grammatical structures, communication situation, and cultural context. Some sorts of movement from one language to another also insist on the different types of translation which will be taken into consideration in the next part.

I.2. Types of translation

A translator can use various types to express his or her opinion, recognition or to find out the most extract explanation for the main issue. The central problem of translating is whether to translate literally or freely. It all depends on some factors such as the purpose of the translation, the nature of readership and the text types.

As stated by Peter Newmark (1988:45) there are eight method of translation. And basing on the degree of emphasis on the SL and TL, he puts it in a flattened diagram as below:

SL Emphasis

Word-for-word translation

Literal translation

Faithful translation

Semantic translation

TL Emphasis

Adaptation

Free translation

Idiomatic translation

Communicative translation

I.2.1. Word-for-word translation

This is often demonstrated as interline translation, with the TL immediately below the SL words. The source language word order is preserved and the words translated by their most common meaning. Cultural words are translated literally. The main use of this method is either to understand the mechanics of the source language or to construe a difficult text as pre-translation process.

For example:

Mary is a student living and learning in America.

Mary là một sinh viên đang sống và học tập tại Mỹ

I.2.2. Literal translation

Literal translation is a boarder form of translation, each SL word has a corresponding TL word, but their primary meaning may differ. The SL grammatical constructions are converted to nearest TL equivalent but the lexical items are again translated out of context. Literal translation is considered the basic translation step both in communication and semantic translation, in that translation starts from there. As pre-translation process, it indicates problem to be solved.

For example:

I did not receive any sum of bonus in last year.

Tôi đã không được nhận bất kỳ một khoản tiền thưởng nào trong năm ngoái.

I.2.3. Faithful translation

This method tries to reproduce the precise contextual meaning of the original within the constraint of the TL grammatical structures. It transfers cultural words and preserves the degree of grammatical and lexical deviation from source language norms. It attempts to be completely faithful to the intention and the text-realization of the source language writer.

For example:

Whoever wants to hurt her shall first go over my corpse.

Đứa nào muốn đụng tới cô ấy thì bước qua xác tao đã.

I.2.4. Semantic translation

Semantic translation differs from faithful translation only in as far as it must take more account of the aesthetic value of the SL text, compromising on “meaning” where appropriate so that no assonance, word-play or repetition jars in finished version. It does not rely on cultural equivalent and makes very small concession to the readership. While “faithful” translation is dogmatic, semantic translation more flexible. New Mark (1982:22) says that “...semantic constraints of the target language, to reproduce the precise contextual meaning of the author”.

For example:

It's never too late to learn.

Học không bao giờ muộn.

I.2.5. Adaptation

This is the “freest” form of translation. It is used mainly for plays and poetry: themes, characters, plot preserved, SL culture is converted into the TL culture

and is rewritten. Dung Vu (2004) points out: “adaptation has a property of lending the ideas of the original to create a new text used to by a new language more than to be faithful to the original. The creation in adaptation completely objects in content as well as form”.

For example:

Below the bridge runs the current pure and clear

And there the grass grows soft, by the bridge.

Ngồi đầu cầu nước trong như lọc

Đường bên cầu cỏ mọc còn non.

I.2.6. Free translation

Free translation is the translation which is not close to the original but the translation just transmits meanings of the SL in her/his own words. It reproduces the matter without the manner, or the content with out of the form of the original. Usually, it is a paraphrase much longer than original. Therefore, the advantage of this type of translation is that the text in TL sounds more natural. On the contrary, the disadvantage is that translating is too casual to understand the original because of its freedom.

For example:

**Winter snows, I thought, had drifted through that void arch, winter rains
beaten in at those hollow casement.**

Tôi đã tưởng tượng ra ngưỡng hạt tuyết mùa đông đã buồn qua khung cửa tò
vò, rồi những cơn mưa rơi tí tách đập vào khung cửa sổ rỗng tuếch đó.

I.2.7. Idiomatic translation

Idiomatic translation reproduces the “message” of the original but tends to distort nuances of meaning by preferring colloquialisms and the idiom where these do not exists in the original.

For example:

As the call, so the echo

Ác giả, ác báo.

I.2.8. Communicative translation

Communicative translation attempts to render the exact contextual meaning of the original in such a way that both content and language are readily acceptable and comprehensible to the readership.

“But even here the translation still has to respect and work on the form of the source language text as the only material basis for his work” (Peter Newmark, 1982:39).

For example:

Shut up!

Im đi! Tôi không muốn nghe nữa

I.3. Translation equivalences:

The comparison of texts in different language inevitably involves a theory of equivalence. According to Vanessa Leonardo “Equivalence can be said to be the central issue in the translation although its definition, relevance, and applicability within the fields of translation theory have caused heated controversy, and many different theories of the concept of equivalence have been elaborated within the past fifty years”. Here are some elaborate approaches to translation equivalences:

➤ Equivalence-oriented translation is a procedure which replicates the same situation as in the original, whilst using completely different wording.

Vinay and Darbelnet

➤ Translation equivalence exists between forms in a source language and a

target language if their meaning matches. In other words, translation equivalence should answer the question “What do the speakers of this language actually say to express the desired meaning?”

Wayne Leman (Wordpress.com)

➤ Equivalence, when applied to the issue of translation, is an abstract concept and actually refers to the equivalence relationship between the source text and the target text.

Asian social science (CCSE)

◆ **Types of equivalences:**

Koller (1979) considered 5 types of equivalences:

1. Denotative equivalence

The source language and the target language words refer to the same thing in real world. It is an equivalence of the extra linguistic content of a text.

2. Connotative equivalence

This type of equivalence provides additional values besides denotative value and is achieved by the translator’s choice of synonymous words or expressions.

3. Text-normative equivalence

The source language and the target language words are used in the same or similar context in their respective languages.

4. Pragmatic equivalence

With readership orientation, the source language and the target language words have same effect on their respective readers.

5. Formal equivalence

This type of equivalence procedures an analogy of form in the translation

either exploiting formal possibilities of target language, or creating new forms in target language.

Based on Nida's theory, equivalence was divided into 2 kinds:

1. Formal equivalence focuses attention on the message in form. The message in the receptor language should match as closely as possible the different element in the some languages.
2. Dynamic equivalence, or function equivalence follows the principle of equivalent effect, that is the relationship between the receptor and the message should aim at being the same as that between the original receptor and the source language message. It attempts to render receptor words from one language to another, and caters to receptor's linguistic competence and cultural need.

I.4. Case of non-equivalence

According to Mona Baker, the concept of non-equivalence at word level is more and less as follow: "non-equivalence at word level means that the target language has no direct equivalence for a word which occurs in the source text".

Non-equivalence happens occasionally in translation due to differences between SL and TL. It is quite possible that there is no identical TL version of a SL text which has been translated by various translation competences and even if the outward condition for the translation of the particular text are identical.

One of the cases of non-equivalence in translation happens due to the self-nation concept.

II. Translation of ESP

II.1. Definition of ESP

ESP is the abbreviation for English for specific purpose. It is defined in the

other ways. Some people described ESP as simply being of English for any purpose that could be specified. Others, however, were more precise, describing it as the teaching of English used in academic studies or the teaching of English for vocational or professional purposes.

Tony Dudley-Evans, co-editor of the ESP Journal gives an extended definition of ESP in terms of 'absolute' and 'variable' characteristics (see below).

Definition of ESP (Dudley-Evans, 1997)

Absolute Characteristics

1. ESP is defined to meet specific needs of the learners
2. ESP makes use of underlying methodology and activities of the discipline it serves.
3. ESP is centered on the language appropriate to these activities in terms of grammar, lexis, register, study skills, discourse and genre.

Variable Characteristics

1. ESP may be related to or designed for specific disciplines
2. ESP may use, in specific teaching situations, a different methodology from that of General English.
3. ESP is likely to be designed for adult learners, either at a tertiary level institution or in a professional work situation. It could, however, be for learners at secondary school level.
4. ESP is generally designed for intermediate or advanced students.
5. Most ESP courses assume some basic knowledge of the language systems.

II.2. Types of ESP

David Carter (1983) identifies three types of ESP:

- ◆ English as a restricted language.
- ◆ English for Academic and Occupational Purposes.
- ◆ English with specific topics.

- The language used by air traffic controllers or by waiters are examples of English as a restricted language. Mackay and Mountford (1978) clearly illustrate the difference between restricted language and language with this statement:

“... The language of international air-traffic control could be regarded as 'special', in the sense that the repertoire required by the controller is strictly limited and can be accurately determined situation, as might be the linguistic needs of a dining-room waiter or air-hostess. However, such restricted repertoires are not languages, just as a tourist phrase book is not grammar. Knowing a restricted 'language' would not allow the speaker to communicate effectively in novel situation, or in contexts outside the vocational environment”.

- The second type of ESP identified by Carter (1983) is English for Academic and Occupational Purposes. In the 'Tree of ELT' (Hutchinson & Waters, 1987), ESP is broken down into three branches:

- a) English for Science and Technology (EST)
- b) English for Business and Economics (EBE)
- c) English for Social Studies (ESS)

Each of these subject areas is further divided into two branches:

- ✓ English for Academic Purposes (EAP)
- ✓ English for Occupational Purposes (EOP).

An example of EOP for the EST branch is 'English for Technicians' whereas

an example of EAP for the EST branch is 'English for Medical Studies'.

- The third and final type of ESP identified by Carter (1983) is English with specific topics. Carter notes that it is only here where emphasis shifts from purpose to topic. This type of ESP is uniquely concerned with anticipated future English needs of, for example, scientists requiring English for postgraduate reading studies, attending conferences or working in foreign institutions.

However, I argue that this is not a separate type of ESP. Rather it is an integral component of ESP courses or programs which focus on situational language. This situational language has been determined based on the interpretation of results from needs analysis of authentic language used in target workplace setting.

III. Management accounting ESP translation

Management accounting ESP translation is recently very important because most management accounting documents are written in English language which needs to understand deeply. And, it is impossible to contrast a complete translation. The captures the universal meaning of the SL in the management accounting text without the full understanding about management accounting terms which is an issue relevant to technical translation.

III.1. Definition of technical translation

Sofer (1991) as follow distinguishes technical translation from literal translation: “the main division in the translation field is between literary and technical translation”. According to him, literal translation covers such areas as fictions, poetry, drama, and humanities in general and is done by writers of the same kinds is the target language, or at least by translator with the required literary attitude. Meanwhile, technical translation is done by much greater number of practitioners and is an ever-going and expanding field with excellent opportunities.

Newmark (1981) differently distinguishes technical translation from Institutional translation: “Technical translation is one part of specialized translation, institutional translation the area of politics, commerce, finance, government etc...is the other”. He goes on to suggest that technical translation is not confined to one speech community. The terms in technical translation, therefore, should be translated. On the contrary, institutional translation is cultural, so, in principle, the terms are transferred unless they are connected with international organization. These two authors, though having different approaches to technical translation, they both view it as specialized translation with its essential element-“specialized translation”.

III.2. Translation in the management accounting field

Management accounting field is regarded one kind of business and economic that require an exact and pragmatic transference. Supposed we have duty on translating some documents like poetry, drama, literature, the style which is used for each case will be actually different from technical documents. Hence, in order to gain a good management accounting translation text, it is compulsory for translators to own a comprehensive knowledge about specialist field or at least researchers should collect information and feature of management accounting from practice source. For example, we should get opportunities to visit a company, ask documents and take note them. Whether researchers perform these steps in a good order or not, the main point for having a good translation text in terms of management accounting field is known about characteristic or using.

CHAPTER II:
A STUDY ON TRANSLATION OF MANAGEMENT
ACCOUNTING TERMS FROM ENGLISH INTO
VIETNAMESE

I. Definitions of terms

In “Dictionary of Linguistic Terminology” (1997) there are 15 different definition of terminology. According to Nguyen Van Tu (1960:176): “terminology is a word or combination of words that is used in science, technology, politics, art... and it has specific meaning, denotes precise concepts and names of above- mentioned scientific areas”.

According Russian author in “Russian Encyclopedia” (1976:473-474) “terminology is a word or a combination of words that denotes the concept precisely and its relationship with other concept in specific area. Terminology is a specialized and restricted expression on things, phenomenon, characteristic, and the relationships in specific profession”.

Many Vietnamese linguistics such as Do Huu Chau (1998), Luu Van Lang (1979), also provided definitions of terminology. Do Huu chau claims: “terms are specialist words used within a scientific field, a profession or any technological field”. Yet, the newest and most informative definition was the one by Nguyen Thien Giap (1985:308-309). He claimed that terminology, which is understood as a specific linguistic unit of a language, consist of word and fixed phrase that provides precise definition on objective that belong to a particular scientific area. In “the conference on Building Terminology System” held by the State Community of Science (1969,Ha Noi) general criteria of terminology were discussed the concluded that the following qualities should be in terminology: (1) accurateness, (2) systematize, (3)

internationalism.

II. Popular procedures applied in the translation of management accounting terms from English into Vietnamese

II.1. Procedures applied in the Equivalence translation

II.1.1. Literal translation

This is translation that follows closely the form of the source language. It is also known as word-for-word translation. The translators have no need to make any changes.

English term	Vietnamese equivalence
Labor cost	Chi phí lao động

The first prominent feature of this term is that its meaning is directly transferred from English into Vietnamese. In SL, **labor cost** is compound noun which is created from the combination of two nouns **labor** and **cost**, and in TL “**chi phí lao động**” is also compound noun which is created from two nouns “**chi phí**” and “**lao động**”. It is clear that TL is grammatically correct and translator does not need to make any changes other than those that are obviously required by the TL itself. In addition, no new information and no explain is added into transference product in TL. In other words, Vietnamese equivalence used the same expression to translate this term. Because of this feature, we call this strategy as literal translation.

Many management accounting terms are translated from English into Vietnamese by using this procedure:

English term	Vietnamese equivalence
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Opportunity cost	Chi phí cơ hội
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This is useful concept in evaluating alternate opportunities. Obviously, **cost** is noun in English. Its equivalence in Vietnamese is noun, too: **chi phí**. We can easily realize that each SL word has a corresponding TL word: **cost: chi phí, opportunity: cơ hội**.

Readers can face up this term without any difficulties. There are not many changes between the word in English and in Vietnamese because the term is handled with direct transference. The following is the collection of management accounting terms which are translated into Vietnamese with the same procedure:

English terms	Vietnamese equivalence
Material cost	Chi phí nguyên vật liệu
Nature of depreciation	Bản chất của khấu hao
Equivalent unit cost	Giá thành đơn vị tương đương
Cost application	Sự phân bổ chi phí
Profit	Lợi nhuận
Cash flow	Sự chu chuyển tiền mặt
Capital budgeting	Ngân sách vốn

Mixed cost	Chi phí hỗn hợp
Product cost	Chi phí sản phẩm
Cost structure	Kết cấu chi phí
Additional budget	Ngân sách bổ sung
Expenditure account	Tài khoản chi tiêu
Expenditure budget	Ngân sách chi tiêu
Fixed asset	Tài sản cố định
Cash ratio	Tỉ suất tiền mặt
Selling expense	Chi phí bán hàng
Control of expenditure	Sự kiểm soát chi xuất
Current cost accounting	Hạch toán chi phí hiện tại
Manufacturing cost	Chi phí sản xuất
General and administrative expenses	Chi phí chung và chi phí quản lý

II.1.2. Shift or transposition

This is one of the most popular strategies applied in translation of compound terms. It is the translation procedure reflects the grammatical change that occurs in translation from SL to TL. One type, the change in the word order is named “automatic translation”, and offers translators no choice.

For example:

English term	Vietnamese equivalence
<u>Discounted</u> <u>cash flow</u> Adj Noun	<u>Chiết khấu</u> <u>lưu lượng tiền mặt</u> Verb Noun

Discounted cash follow is a system for evaluating investment opportunities that discount or reduces the value of future cash follow.

In Vietnamese, this term can be understood as “**chiết khấu lưu lượng tiền mặt**”. If taking a careful analysis for this term, readers can easily recognize that **discounted** is considered as an adjective in English. However, after translator’s applying shift and transposition procedure to translate this term, it changes into a noun. The SL is quite equivalent to the TL and the lexical meaning and linguistic meaning are not different in both TL and SL. The only different is changing of term’s part of speech from adjective to noun. This strategy refers to shift and transposition.

If the process of looking for equivalence between SL and TL, we will discover that shift and transposition can be exploited in various illustration.

English term	Vietnamese equivalence

<u>Asset management</u> Noun	<u>Quản lý tài sản</u> Verb
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Obviously, **management** is a noun in English. But it is translated in Vietnamese with the function of a verb “**quản lý**”. It means that the term in translation product has kept another function because of the shift between the term in English and Vietnamese. However, this status proves that level of faithfulness still stays the same even though it is considered in original word or after word is transferred into another language with existed aim.

Looking at these terms, it is realizable that automatic shift is applied in translating flexibly, and all words in these terms are naturally converted from English into Vietnamese without adding any expression. Thank for automatic shift strategy application, translators can feel more simple and unconfused when dealing with some redundant or additional words during the translation process of the terms. The following examples are also translated with the application of this strategy:

English terms	Vietnamese equivalence
<u>Installation cost</u> Noun Noun	<u>Chi phí lắp đặt</u> Noun Verb
<u>Administrative budget</u> Adj	Ngân sách <u>điều hành</u> Verb
Asset <u>reversion</u> Noun	Tài sản <u>được thu hồi</u> Adj
Cost <u>allocation</u> base Noun	Cơ sở <u>phân bổ</u> chi phí Verb
<u>Appropriation</u> of profit	<u>Phân phối</u> lợi nhuận

Noun Income <u>deduction</u> Noun	Verb <u>Khấu trừ</u> thu nhập Verb
Cost <u>prediction</u> Noun	<u>Dự đoán</u> chi phí Verb
<u>Conversion</u> cost Noun	Chi phí <u>hoán đổi</u> verb

II.2.Procedures applied in non-equivalence

II.2.1. Translation by paraphrase using unrelated words

If the concept expressed by the source item is not lexicalized at all in the TL, the paraphrase might be based on modifying a super ordinate or simply on unpacking the meaning of the source item, particularly if item in the question is semantically complex.

For example:

English	Vietnamese
Variable cost	Phí tồn khả biến

In this example, the adjective “**variable**” is “**biến đổi, thay đổi**”. When it is converted into specialist term, its meaning is “**khả biến**”. This state shows that there is a bit change between translate from English into Vietnamese. When a word is put into technical context, its meaning is not as the same as that in normal conversation. Readers can easily realize this characteristic, so this measure is called recognized strategy. As the same as the name of this procedure, no new information or not explanation is added into transference product in TL. The word “**variable**” keeps its meaning as “**khả biến**” in

compound noun “**phí tổn khả biến**” and readers may recognize immediately in both normal background and accounting background. Then it is not difficult to translate and analyze it.

Many accounting terms are translated between two languages, English and Vietnamese, by using this strategy.

English	Vietnamese
Current ratio	Hệ số lưu hoạt

In the illustration above, recognized strategy has been applied to translate the management accounting terms. The noun “**current**” is translated as “**hiện tại**” and when it has function of management accounting term, its meaning is “**lưu hoạt**”. Readers face up no difficult in studying about this accounting term. There is not much change between the words in English and Vietnamese because the term is treated with direct transference even though the difference is analyzed on the extent of various situations. It is likely to understand that the meaning is “**vô hình**”.

Another example:

English	Vietnamese
Overdraft	Nợ thấu chi

In general translation, its means “**số tiền chi trội**”, but in management accounting field, this term is understood as “**nợ thấu chi**”. It is clear that this term is translated by using unrelated word based on unpacking the meaning of the source item.

The following is the list of management accounting terms which are translated into Vietnamese by using strategy:

English terms	Vietnamese equivalence
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Margin	Tỉ suất lãi trên bán
Mark-up	Tỉ suất lãi trên giá vốn
Gross profit	Lãi gộp
Activity based costing	Giá thành đảm phí
Net profit	Lãi ròng
Net book value	Giá trị thuần
Contribution margin	Hiệu số gộp
Discounts allowed	Chiết khấu bán hàng
Operating leverage	Đòn bẩy kinh doanh
Cash flow statement	Báo cáo ngân lưu
Opening stock	Tồn kho đầu kì
Cumulative preference shares	Cổ phiếu ưu đãi có tích lũy
Conversion cost	Chi phí chế biến
Compensating errors	Lỗi tự triệt tiêu
Fixed cost	Định phí

Absorption costing	Giá thành tổng hợp chi phí
Working capital	Vốn lưu động
Sunk cost	Hao phí ngầm
Break even point	Điểm hoà vốn
Net realizable value	Giá trị thực hiện được
Profit and loss account	Tài khoản kết quả
Depreciation	Khấu hao
Cost behavior	Tác động của chi phí
Advanced to employees	Tạm ứng
Calls in arrear	Vốn gọi trả sau

II.2.2. Translation by paraphrase using related words

This strategy tends to be used when the concept expressed by the source item is lexicalized in the target language but in a different form, and when the frequency with which a certain form is used in the source text is significantly higher than would be natural in TL. This strategy can also be used when translating an English word or concept that exist in Vietnamese, or when the

Vietnamese terms for it include all the meaning conveyed by the English terms for the same concept.

For example:

English term	Vietnamese equivalence
Non-manufacturing cost	Chi phí phi sản xuất

When considering this term, it is easily to see a fact this term in SL “**non-manufacturing**” does not contain the word “**phi**”, however, it is translated as “**phi sản xuất**”. It can be seen that the prefix “**non-**” indicate negative meaning, and it is known as “**không**” in Vietnamese. In contrast, this management accounting term is not translated as “**chi phí không sản xuất**”. Hence, the word “**non-manufacturing**” in English is lexicalized when it is transferred into Vietnamese, translation result may become more redundant. Its prefix “**non**” that replace for the word “**phi**” has used in illustration so that readers can understand it with the meaning “**phi sản xuất**” even though there is no word “**phi**” existing in TL. In order to avoid poorly become more poorly in translation, related word are used in transference in case of this term.

The next example are continuously mentioned here to analyze this procedure

English term	Vietnamese equivalence
Prepaid expense	Chi phí trả trước

This example is one prominent case of the procedure paraphrase using related words. The meaning of “**prepaid**”, but it is impossible to see the word “**trước**” in original term. In fact, the word “**paid**” means “**trả**”. It is change

into “**prepaid**” due to the addition of the prefix “**pre**” which is symbolized for “**trước**”.

Another example:

English terms	Vietnamese equivalence
Illegal profit	Lợi nhuận không chính đáng

When reading the translation into Vietnamese, the word “**không**” make learners wonder which source it is selected from. In fact, if we want to express the meaning “**lợi nhuận không chính đáng**”, we should use the word “**not**” or “**no**” in SL. However, paraphrase using related words measure helps us eliminate this superfluous step. The prefix “**il**” has negative meaning and its addition makes the word “**illegal**” to be understood as “**không chính đáng**” without writing “**no**” or “**not**” in the word. Hence, the prefix “**il**” and the word “**illegal**” are combined with each other to have a new word and change the meaning from positive meaning to negative meaning. It is the reason explaining for the existence of the word “**không**” in TL.

The following examples are also translated with the application of this strategy:

English terms	Vietnamese equivalence
Reinvestment rate risk	Rủi ro về lãi suất tái đầu tư
Non-cumulative preference share	Cổ phần ưu đãi phi tích lũy
Indirect cost	Chi phí gián tiếp

Oversubscription of share	Đăng kí cổ phần vượt mức
Predetermined application	Hệ số phân bổ chi phí định trước
Non-controllable cost	Chi phí phi kiểm soát
Intangible account	Tài khoản vô hình
Nontaxable gross income	Tổng thu nhập không tính thuế
Cost reapportionment	Tái cân đối chi phí

II.2.3. Reduction translation

This procedure is often used to translate phrases by omitting word in order to avoid redundancy in translation text.

For example:

English terms	Vietnamese equivalence
Causes of depreciation	Các nguyên do khấu hao

The appearance of nouns “**causes**” and “**depreciation**” means in turn “**các nguyên do**” and “**tính khấu hao**”. Of course, we can get the Vietnamese translation text by word-for-word method as “**các nguyên do của khấu hao**”. That is the way to understand this phrase, but we should translate by omitting

word “of” to avoid the boringness in translation text “**các nguyên do khấu hao**”.

With this strategy, the content of SL is not changed, and translator can gain a better and more natural Vietnamese TL. Furthermore, this strategy gives out a simple understanding and avoids confusion during translation of complex compound words or complex phrases that cases reduction are mostly reduced that preposition as the following examples:

English terms	Vietnamese equivalence
Cost of good sold	Nguyên giá hàng bán
Depreciation of goodwill	Khấu hao uy tín
Provision for depreciation	Dự phòng khấu hao
Provision for discount	Dự phòng chiết khấu
Disposal of fixed assets	Thanh lý tài sản cố định
Increase in provision	Tăng dự phòng
Variable cost of unit	Biến phí đơn vị
Simple rate of return	Tỉ lệ sinh lời giản đơn
Margin of safety ratio	Doanh thu an toàn

Cost of good manufacturing	Chi phí sản xuất hàng hoá
Issue of shares	Phát hành cổ phần
Output in equivalent units	Lượng sản phẩm tính theo đơn vị tương đương

We can realize that translating complex phrase become easier by this way.

II.2.4. Translation by addition

Addition is the translation in which additional information is supplied in a TL in order to help the reader understand it exactly. For example:

English term	Vietnamese equivalence
Periodic stock	Phương pháp theo dõi tồn kho định kỳ

Normally, it will be translate “**tồn kho đầu kì**”, but if it is translated as “**phương pháp theo dõi tồn kho định kỳ**”, it will be more clearly, and the reader will be able to understand it more deeply when meeting it in management accounting document. The following is the list of management accounting terms which are translated into Vietnamese by using strategy:

English terms	Vietnamese equivalence
Overhead application base	Tiêu thức phân bổ chi phí quản lý phân xưởng

Predetermined application rate	Hệ số phân bổ chi phí định trước
Factory overhead expenses	Chi phí quản lý phân xưởng
Horizontal accounts	Báo cáo quyết toán dạng chữ T
Perpetual stock	Phương pháp theo dõi tồn kho liên tục
Process cost system	Hệ thống hạch toán chi phí sản xuất theo giai đoạn công nghệ
Capital redemption reserve	Quỹ dự trữ vốn bồi hoàn vốn cổ phần
Depreciation recapture	Sự thu hồi khấu hao cơ bản
Variable overhead efficiency variance	Sự biến động thực của tổng chi phí biến đổi
Variable rate loan	Vay nợ theo tỉ lệ lãi biến động
Plant wide overhead rate	Tỉ lệ chi phí gián tiếp cho toàn bộ phân xưởng
Interpretation of accounts	Phân tích báo cáo quyết toán
Return on investment	Tỉ lệ hoàn vốn đầu tư

Preparation of Master Budget	Qui trình thiết lập ngân sách chi phí
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III. Common management accounting abbreviation

Abbreviations are words or phrases that have been abbreviated. They are used in written and spoken communication in management accounting field to save the time and space. Abbreviations sometimes represent the first letter of several words or the first letters of just one word. This study will provide you with some of the most common accepted abbreviations using in management accounting terms:

Abbreviation	Full form	Vietnamese equivalence
IMA	Institution of management	Viện kế toán quản lý.
ASRS	Accounting series releases	Thông tư qui trình kế toán.
BOM	Bill of material	Hoá đơn nguyên vật liệu.
CVP	Cost-volume-profit	Chi phí - khối lượng - lợi nhuận.
IRR	Internal Rate of Return	Tỉ suất lời nội bộ
LIFO	Last in, first out	Phương pháp nhập sau, xuất trước
FIFO	First in, first out	Phương pháp nhập trước, xuất trước
MIS	Management information	Hệ thống thông tin quản lý

	system	
NPV	Net present value	Phương pháp hiện giá thuần
ARR	Accounting rate of return	
ROCE	Return on common equity	Phương pháp tỉ suất lợi nhuận kế toán.
ROE	Return on equity	Tỉ suất lời trên vốn cổ phần thường.
P/E	Price-earnings ratio	Tỉ suất lời trên vốn chủ sở hữu.
EPS	Earning per share	Tỉ số giá thị trường so với lợi tức trên một cổ phiếu.
FL	Financing leverage	Thu nhập trên mỗi cổ phiếu thường.
OL	Operating leverage	Đòn bẩy tài chính
TLS	Total leverage	Đòn bẩy kinh doanh
ROIC	Return on investment capital	Đòn bẩy tổng hợp
D/A	Debt/assets	Suất sinh lời của tổng vốn đầu tư.
E/A	Equity/assets	Tỉ lệ nợ trên tài sản
D/E	Debt/equity	Tỉ lệ vốn chủ sở hữu trên tài sản.
ASB	Accounting standards board	Tỉ lệ nợ trên vốn chủ sở hữu

APIC	Additional paid-in-capital	Ủy ban chuẩn mực kế toán Vốn góp bổ sung
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CHAPTER III: FINDING

I. Difficulties in translation of management accounting terms:

Translation is process which required learners and researchers not only study hard but also try their best to improve knowledge in every sector in daily life. Especially, translation of specialist field like accounting is more difficult and complicated.

In researching process, to find out about difficulties in translation of terms as well as management accounting terms, I had surveyed nearly 100 third-year students in English department. Most of them also gave the idea which I myself realized very difficult after completing my thesis.

The following are some problems:

Firstly, in general, we do not familiar with management accounting terms or the knowledge about this area is limited. It is clear that the main job of the translators of terminology is to transfer the meaning of the SL terms to the TL in natural way. To do this, the translators must have a good knowledge about the field they are doing research, especially the understanding of the terms to be translated as well as to find out the appropriate equivalents for the

translation which is expressed in natural way. A term in normal context has popular meaning, but when it is put in specialist context, its meaning changes and translators sometimes feel confusing. Therefore, it is difficult to translate management accounting terms in different contexts precisely or sometimes we translate it well but we do not understand it well and the reader asked them for the term's explanation, they will not be able to answer.

The second difficulty is the large scope of management accounting. It has giant content such as: cost-volume-profit analysis, strategic planning, sales and financial forecasting...Each kind has a lot of specialized terms. So that, translator may choose suitable and exact information to supply for readers.

The final difficulty is the lack of knowledge about mother tongue language or lack of experience about translation. This is very critical background for translating effectively but it seems to be that nobody focuses on improving their mother tongue language knowledge or learning experience about translation. It explains why most of translators find it easier for them to translate from English to Vietnamese smoothly because they can not find a suitable word in mother tongue language to apply in their translation document despite of their understanding that document very well.

II. Some suggestions for management accounting translation

With above difficulties, a best translation should be performed by some following steps:

The first suggestion is that translator should spend time for improving their mother tongue language and knowledge about translation, especially in terms of management accounting. There are many methods to do that. They can read Vietnamese books, newspapers which are related to the translation, accounting, especially management accounting or we can also take part in accounting club. If translators have knowledge about translation, they can

choose the best equivalent from English into Vietnamese and avoid misunderstanding. Improving mother tongue language, translator can not only collect some Vietnamese management accounting terms, their meaning or using but also understand more and more about accounting in Vietnamese and on the world. Therefore, we will be able to translate accounting documents not only precisely but also smoothly and easy to understand.

In my second recommendation, translator should spend more time visiting accounting websites and collect information about its. Because internet is a useful source for studying, it is possible find out necessary reference documents. Although internet plays an important role in our work, it can provide some unbelievable information, we had better try to choose and select document for studying.

The third is that translator may buy some accounting terminology dictionaries. So that, we not only can look up for new word in any sector of accounting field to apply in translating documents but also in improving our accounting vocabulary understanding.

PART III: CONCLUSION

I. Summary of the study

With the aim of presenting the translation procedures employed in the process of looking for their equivalences in Vietnamese, my thesis is divided into 3 parts:

Part I is an Introduction. In this part, I mention to the reason, aims, scope, method, design of the study.

Part II is the main part which is subdivided into 3 chapters:

Chapter one reviews the translation theory. In this chapter, I define the definition of translation and divide types of translation into 8 methods and then I mention to translation of ESP.

Chapter two focuses on studying the translation management accounting terms. In this chapter, I begin with the methods and procedures that are employed to translate these English terms into Vietnamese. In case of equivalence, I use two strategies to translate management accounting terms from English into Vietnamese, they are: literal translation, shift or transposition. In addition, in case of non-equivalence, I apply four procedure, they are paraphrase using related words, paraphrase using unrelated words, reduction translation and translation by addition. Apart from, there are some management accounting abbreviations.

Chapter three is the finding of my study. In this chapter, I give difficulties that I have met in process of researching thesis and suggest some solutions to solve these difficulties.

Part III includes the summary of my study and my recommendation for further study.

Due to limitation of time and comprehensive knowledge of mine in this field,

there are certainly weaknesses in this research paper. Hope that all the weaknesses would receive thoughtful consideration and generous view.

Finally, I would like to express my deepest gratitude to my supervisor, Mr. Mai Van Sao as well as all of my teachers in Foreign Language Department for their guidance and comments.

II. Suggestion for further study

My thesis is conducted to investigate the English-Vietnamese translation of management accounting terms based on the analysis of grammatical and semantic features of the terms in this field. I am fully aware that my study is just a small research in the field of terms in management accounting, because it has a lot of concerted terms. Thus, I really hope that I can further extend my study on: collecting more English and Vietnamese management accounting terms and then analyzing those terms in order to understand clearly. In addition to, finding more strategies which help avoid mistake as well as overcome difficulties when meeting or translating terms in management accounting English.

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