

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



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GRADUATION PAPER

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

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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:.....

Lớp:Ngành:.....

Tên đề tài:

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Nhiệm vụ đề tài

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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Họ và tên:.....

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Cơ quan công tác:.....

Nội dung hướng dẫn:.....

Đề tài tốt nghiệp được giao ngày 12 tháng 04 năm 2010

Yêu cầu phải hoàn thành xong trước ngày 10 tháng 07 năm 2010

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Đã giao nhiệm vụ ĐTTN

Sinh viên

Người hướng dẫn

Hải Phòng, ngày tháng năm 2010

HIỆU TRƯỞNG

GS.TS.NGƯT Trần Hữu Nghị

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1. Tinh thần thái độ của sinh viên trong quá trình làm đề tài tốt nghiệp:

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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.

2. Cho điểm của người chấm phản biện :

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PART I: INTRODUCTION

1. Rationale

Accounting is very important to our modern society. Accounting is a vital element of business. It records and classifies the financial activities of a business. None of the business organization can operate without it. Thus, knowing basic accounting terms can help you reach your potential in any industry.

With “open” policies for all countries in the world and the integration process of the globalization, there are more and more foreign investors in Vietnam. This creates chances for economic development. Therefore, teaching and learning English is quite essential, especially in business field. However, teaching and learning accounting terms to apply in business is not easy for everyone. Students must be requested to acquire a certain level of English in this field. Thus, the development of the accounting study is an urgent need.

A number of Vietnamese learners get trouble in translating accounting terms. I myself often become confused with accounting terms whenever I deal with them. Hence, it is very necessary for me to acquire certain accumulation of linguistic and cultural knowledge in both native language and foreign languages. Moreover, I am also interested in translation skills, especially in translation of accounting terms. That is the main reason inspiring me to carry out this research. More importantly, studying this theme offers me a chance to have thorough understanding about technical translations.

2. Aim of the study

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

In details, my Graduation Paper aims at:

- Collecting and presenting basic English terms in accounting.
- Providing their Vietnamese equivalents or expressions.
- Preliminarily analyzing translation strategies and procedures employed in the translation of these English terms into Vietnamese.
- Providing students majoring in the subject and those who may concern a draft and short reference of basic English terms in 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 accounting terms, help them translate it effectively.

3. Scope of the study

The terms used in accounting field would require a great amount 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 Accounting terms in English and in Vietname

4. Method of the study

This Graduation paper is carried out with view to help learners enlarge their vocabulary and have general understanding about translation and translation of financial and accounting terms.

All of English and Vietnamese terms in my graduation paper are collected from: Internet, the dictionary of Accounting terms and reference book. These data are divided into groups based on their common character, and then I carry out my research on procedures used to translate them into Vietnamese.

5. Design of the study

My graduation paper is divided into three parts, in which the second, naturally, is the most important part

- *Part I* is the INTRODUCTION in which rationale, aim of the study, scope of the study, method of the study, design of the study are presented
- *Part II* is the DEVELOPMENT that includes 3 chapters:
Chapter I is an overview of theoretical background which includes the definition, methods, procedures of translation in general and ESP translation, and definition of term.

Chapter II deals with an investigation on Accounting terms and their Vietnamese equivalents including popular construction of Accounting terms.

Chapter III focuses on strategies and procedures applied in the translation of accounting terms into Vietnamese.

Chapter IV deals with an implication of the study.

- *Part III* is the CONCLUSION which includes strength and weakness of the thesis, suggestions for further studies.

PART II: DEVELOPMENT

CHAPTER ONE: THEORETICAL BACKGROUND

I. TRANSLATION THEORY

I.1 Definitions

Translation has existed in every corner of our life. It 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. There are so many concepts of translation, which are developed by lot of famous linguistics of translation. The following are some typical definitions that are basic theoretical background for this study.

“Translation is the replacement of the textual material in one language (SL) by equivalent textual material in another language (TL)” (Catford, 1965)

“Translation consist of in reproducing in the target language (TL),the closet natural equivalent of the source language (SL) message, firstly in terms of meaning and secondly in terms of styles”(Nida an Taber in 1974)

“Translation is made possible by an equivalent of thought that lies behind its different verbal expressions (Savory, 1968)

“Translation is rendering the meaning of a text into another language in the way that author intended the text.”(Newmark-1988)

“Translation is the interpreting of the [meaning](#) of a 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 can be generally defined as the action of interpretation of the meaning of a text, and production of an equivalent text that communicates the same message in another language.” (WikiAnswers)

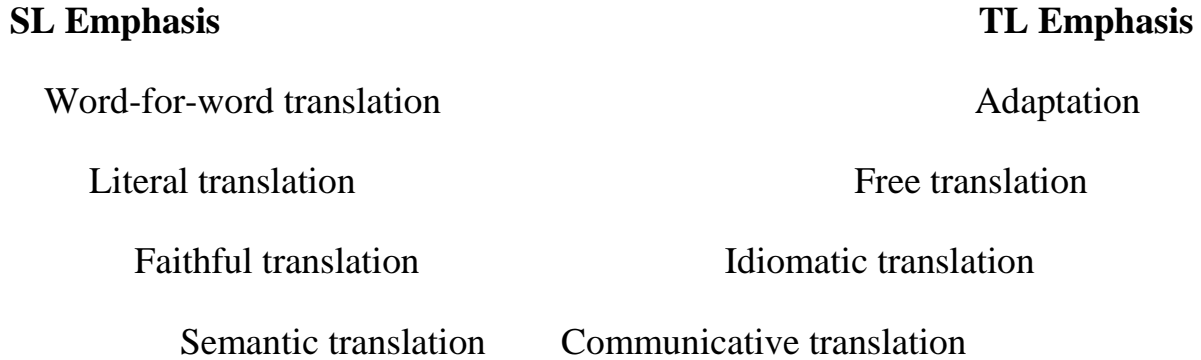
Although these definitions are different in expression, they share common features that they all emphasize the importance finding the closest equivalence in meaning by the choice of appropriate target language’s lexical and grammatical structures. Some sorts of movement from one language to another also insist on the different methods of translation which will be taken into consideration in the next part.

I.2 Translation methods

There are various methods by which the text may be translated. 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 methods of translation, namely word-for-word translation, literal translation, faithful translation, semantic translation, adaptation, free translation, idiomatic translation and

communicative translation. And basing on the degree of emphasis on the SL and TL, he puts it in a flattened diagram as below.



(*) The methods closest to the source language:

- **Word-for-word Translation:** in which the SL word order is preserved and the words translated singly by their most common meanings. 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
- **Literal Translation:** This is a broader form of translation, each SL word has a corresponding TL word, but their primary meaning may differ. The SL grammatical forms are converted to their nearest target language equivalents. However, the lexical words 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 problems to be solved.
- **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 SL norms. It attempts to be completely faithful to the intentions and the text-realization of the SL writer

- Semantic Translation: It 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 the finished version.

(*) The methods closest to the target language:

- Adaptation: This method is the freest form of translation. It is frequently used for plays (comedies) and poetry: themes, characters, plots preserved, SL culture converted to TL culture and text is rewritten. Dung Vu (2004) points out that: “Adaptation has a property of lending the ideas of the original to create a new text used by a new language more than to be faithful to the original. The creation in adaptation is completely objective in content as well as form”.
- 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 without the form of the original. Usually it is a paraphrase much longer than the original. Therefore, the advantage 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

- Idiomatic Translation: Idiomatic translation is used for colloquialism and idioms whose literalism is the translation, by which the translator does not transfer the literalism of the original, uses the translation of colloquialisms and idioms.
- Communicative translation: This method 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 translator still has to respect and work on the form of the source language text as the only material basic for his work” (Peter Newmark, 1982:39)

I.3 Equivalence in translation

The dictionary defines equivalence as being the same, similar or interchangeable with something else. In translation terms, equivalence is a term used to refer to the nature and extent of the relationships between SL and TL texts or smaller linguistic units.

The problem of equivalence is one of the most important issues in the field of translating. It is a question of finding suitable counterparts in target language for expressions in the Source language.

The comparison of texts in different languages inevitably involves a theory of equivalence. According to Vanessa Leonardo “Equivalence can be said to be the central issue in translation although its definition, relevance, and applicability within the field of translation theory have caused heated

controversy, and many different theories of the concept of equivalence have been elaborated within this field in the past fifty years.” Here are some elaborate approaches to translation equivalence:

- Translation equivalence is the similarity between a word (or expression) in one language and its translation in another. This similarity results from overlapping ranges of reference.
- Translation equivalence is a corresponding word or expression in another language.

Nida argued that there are two different types of equivalence, namely formal equivalence - which in the second edition by Nida and Taber (1982) is referred to as *formal correspondence* - and *dynamic equivalence*. Formal correspondence “focuses attention on the message itself, in both form and content”, unlike dynamic equivalence which is based upon 'the principle of equivalent effect' (1964:159). In the second edition (1982) of their work, the two theorists provide a more detailed explanation of each type of equivalence.

Formal correspondence consists of a TL item which represents the closest equivalent of a SL word or phrase. Nida and Taber make it clear that there are not always formal equivalents between language pairs. They therefore suggest that these formal equivalents should be used wherever possible if the translation aims at achieving formal rather than dynamic equivalence. The use of formal equivalents might at times have serious implications in the TT since the translation will not be easily understood by the target audience (Fawcett, 1997). Nida and Taber themselves assert that 'Typically, formal correspondence

distorts the grammatical and stylistic patterns of the receptor language, and hence distorts the message, so as to cause the receptor to misunderstand or to labor unduly hard' (ibid: 201).

Dynamic equivalence is defined as a translation principle according to which a translator seeks to translate the meaning of the original in such a way that the TL wording will trigger the same impact on the TC audience as the original wording did upon the ST audience. They argue that 'Frequently, the form of the original text is changed; but as long as the change follows the rules of back transformation in the source language, of contextual consistency in the transfer, and of transformation in the receptor language, the message is preserved and the translation is faithful' (Nida and Taber, 1982:200).

Newmark (1988) defined that: "The overriding purpose of any translation should be achieved 'equivalence effect' i.e. to produce the same effect on the readership of translation as was obtained on the readership of the original". He also sees equivalence effect as the desirable result rather than the aim of any translation except for two cases: (a) If the purpose of the SL text is to affect and the TL translation is to inform or vice versa; (b) If there is a pronounced cultural gap between the SL and the TL text.

Koller (1979) considers five types of equivalence:

- Denotative equivalence: the SL and the TL words refer to the same thing in the real world. It is an equivalence of the extra linguistic content of a text.
- Connotative equivalence: This type of equivalence provides additional value and is achieved by the translator's choice of synonymous words or expressions.

- Text-normative equivalence: The SL and the TL words are used in the same or similar context in their respective languages.
- Pragmatic equivalence: With readership orientation, the SL and TL words have the same effect on their respective readers.
- Formal equivalence: This type of equivalence produces an analogy of form in the translation by either exploiting formal possibilities of TL, or creating new forms in TL

Although equivalence translation is defined with different point of view of theorists, it is the same effective equivalence between SL and TL.

II. Translation of ESP

II.1. Definition of ESP

English for specific Purpose (ESP) is a worldwide subject. Hutchinson and Waters (1987) note that two key historical periods breathed life into ESP. First, the end of the Second World War brought with it an " ... age of enormous and unprecedented expansion in scientific, technical and economic activity on an international scale · for various reasons, most notably the economic power of the United States in the post-war world, the role (of international language) fell to English". Second, the Oil Crisis of the early 1970s resulted in Western money and knowledge flowing into the oil-rich countries. The language of this knowledge became English.

The general effect of all this development was to exert pressure on the language teaching profession to deliver the required goods. Whereas English had previously decided its own destiny, it now became subject to the wishes, needs and demands of people other than language teachers (Hutchinson & Waters, 1987, p.7).

The second key reason cited as having a tremendous impact on the emergence of ESP was a revolution in linguistics. Whereas traditional linguists set out to describe the features of language, revolutionary pioneers in linguistics began to focus on the ways in which language is used in real communication. Hutchinson and Waters (1987) point out that one significant discovery was in the ways that spoken and written English vary. In other words, given the particular context in which English is used, the variant of English will change. This idea was taken one step farther. If language in different situations varies, then tailoring language instruction to meet the needs of learners in specific contexts is also possible. Hence, in the late 1960s and the early 1970s there were many attempts to describe English for Science and Technology (EST). Hutchinson and Waters (1987) identify Ewer and Latorre, Swales, Selinker and Trimble as a few of the prominent descriptive EST pioneers.

The final reason Hutchinson and Waters (1987) cite as having influenced the emergence of ESP has less to do with linguistics and everything to do with psychology. Rather than simply focus on the method of language delivery, more attention was given to the ways in which learners acquire language and the differences in the ways language is acquired. Learners were seen to employ different learning strategies, use different skills, enter with different learning schemata, and be motivated by different needs and interests. Therefore, focus on the learners' needs became equally paramount as the methods employed to

disseminate linguistic knowledge. Designing specific courses to better meet these individual needs was a natural extension of this thinking. To this day, the catchword in ESL circles is learner-centered or learning-centered.

As for a broader definition of ESP, Hutchinson and Waters (1987) theorize, "ESP is an approach to language teaching in which all decisions as to content and method are based on the learner's reason for learning". Anthony (1997) notes that, it is not clear where ESP courses end and general English courses begin; numerous non-specialist ESL instructors use an ESP approach in that their syllabi are based on analysis of learner needs and their own personal specialist knowledge of using English for real communication.

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 situational, 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 (pp. 4-5).

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), and c) English for Social Studies (ESS). Each of these subject areas is further divided into two branches: English for Academic Purposes (EAP) and 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'.

Hutchinson and Waters (1987) do note that there is not a clear-cut distinction between EAP and EOP: "· people can work and study simultaneously; it is also likely that in many cases the language learnt for immediate use in a study environment will be used later when the student takes up, or returns to, a job" (p. 16). Perhaps this explains Carter's rationale for categorizing EAP and EOP under the same type of ESP. It appears that Carter is implying that the end purpose of both EAP and EOP are one in the same: employment. However, despite the end purpose being identical, the means taken to achieve the end is very different indeed. I contend that EAP and EOP are different in terms of focus on Cummins' (1979) notions of cognitive academic proficiency versus basic interpersonal skills. This is examined in further detail below.

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. According to the types of ESP above, accounting lies in English for Business and Economics (EBE).

III. Terminology

III.1. Definition of terminology

Up to now there are various definitions of terminology by many linguists. In the Russian Encyclopedia (1976) terminology is defined as “a word or a combination of words that denotes the concepts precisely and its relationship with other concepts in a specific area. Terminology is a specialized and restricted expression on things, phenomena, characteristics, and the relationship in a specific profession.” This definition has many features in common with those approached by many Vietnamese linguists such as the one proposed by Nguyen Van Tu (1960:176) “Terminology is a word or combination of words that is used in science, technology politic, art ...and it has a specific meaning, denotes precise concepts and names of the above-mentioned scientific areas.”

Do Huu Chau (1998) claims “terms are specialist words used within a scientific field, a profession or any technological field”. According to Nguyen Thien Giap(1981), “terminology is a section of special lexis of a language. It consists of fixed words and groups of words which are accurate name of concepts and subjects belonging to different specialized fields of human beings”. It is clear

that though these definitions are given at different times and from different situation, they all share the common characteristics of terminology. There are “special linguistic units in specialized fields or branches of human knowledge.” Not only that, terminology is also important lexicon in each language. Terminology can show the development of science, technology of that society.

III.2. Characteristics of terminology

As a special unit in the lexical system of language, terminology has its own distinctive features. According to many linguistics, terminology should have the following qualities: accurateness, systematism, internationalism, nationalism, practicality and popularity.

III.2.1. Accurateness

The first quality of terminology is accurateness, that is, it expresses a scientific concept or definition concretely and precisely so that it can help to avoid the misunderstanding one concept for another. It is necessary for each term in a typical professional scale, denotes only one concept in that system. The meaning of a term is normally the combination of linguistic signals not only the sum of it component’s meanings. Luu Van Lang (1977) claims that each linguistic signal poses one basic nuclear meaning and vice versa a concept also has a typical linguistic signal in a concrete situation. Newmark (1988) also said that concept –words are notorious for their different meanings in various technologies. Therefore, when a term is created in a specific field, it is necessary to take into account its homophone or synonymy which is often seen in linguistics.

III.2.2. Systematism

Systematism is the second criterion of a scientific term. As a part of a language, each term has its own position in the system of concepts and belongs to a terminological system. Each term requires its meaning in the relationship with other terms in its system. Once separated from its system, its meanings are vague. Therefore, systematism is seen as one of the most important features of terminology. There is the difference in the viewpoints about the characteristics of terminologies among terminologists. Some say the typical characteristic of terminology is the systematic formation, whilst others claim that it is the features of content. However, it is the combination of both content and expression form. It is impossible to separate a concept from the system to make a term but it determines its position in the system. In the system of accounting terms suffixes -ing, -or, are used to indicate objects, thus there are creditor, debtor...

III.2.3. Internationalism

As mentioned above, terms are special words expressing common scientific concepts. Together with the development, cooperation and scientific and technological exchanges among countries throughout the world, terms are internationalized. The globalization enables terminology to be used more popularly in different languages so as to make the international science develop faster. As a result of this process, there exists a number of terms being internationalized in different languages namely medicine (names of illness, medicines, physics, telecom, computer and especially in accounting acronyms including: ASB (Accounting Standards Board), FASB (Financial Accounting Standards Board)....etc...

In a word, these are the important characteristics of terminology in their common used. Based on the criteria of terminology, each language may require other principles in accordance with its culture.

Accordingly, terminology in Vietnamese is not an exception; it has its typical characteristics including nationalism and popularity.

III.2.4. Nationalism

It is undeniable that term is special linguistic unit of a language used in specific profession; it clearly belongs to national language. As a result, terminologies in Vietnamese should be imbued with Vietnamese culture and characteristics of Vietnamese language. They should be appropriate to Vietnamese people from the lexicology to the grammatical composition.

III.2.5. Popularity

It is this characteristic of terminology which can bring scientific and technological progress to all people. As a component of linguistics, terminology plays an important role in pushing up the development of science, hence it should be comprehensible to all people in its way of reading, writing, speaking and memorizing.

In summary, the general characteristics of terminology have been reviewed. They are the vital principles in the creation and existence of terminologies in science and technology.

III.3. Creation of terminology

According to the International Standardization Organization (ISO 1988), the following factors are of essential consideration in the creation of terminology.

Firstly, terms must persistently show typical features of the concepts they denote so as to bring about the exact reference. In addition, they need to be economical to avoid giving rise to homonymy. Besides, terms should be lexically systematic and conform to the phonological and morphological rules of the language. Furthermore, terms should follow the common rules of word – formation of the language, that is, they should allow composition and derivation where necessary. Lastly, the meaning of term should be context-free. Term creation, including primary and secondary, is under various influences and subject to different motivations. When a new concept appears, primary term formation is created meanwhile secondary term formation appears to name the monolingual revision of a given terminology or the terms in TL after a process of transferring knowledge from one linguistic community to another. It is common knowledge that technological terminology is volatile due to the changes and continual development of science and technology. Both primary and secondary term formation in technology is affected by a proliferation of variants and synonyms which occur to satisfy the need for popular versions of scientific terms and product differentiation.

III.4. The distinction between terms and words

It is necessary to distinguish between terminology and ordinary words. Baker (1988) claims that “terms differ from words in that they are endowed with a special form of reference, namely that they refer to discrete conceptual entities, properties, activities or relations which constitute the knowledge space of a particular subject field.”

In addition, meanwhile words function in general reference or a variety of subject field, terms have special reference within a particular discipline and

they keep their lives and meanings only when they serve the system of knowledge that create them.

Despite the distinction between terms and words mentions above, the boundary between them is not a clear cut, as many terms become ordinary words when they are closed to daily life and used with frequency, and many words become terms when they are used in specialized field.

CHAPTER 2: AN INVESTIGATION ON ACCOUNTING TERMS AND THEIR VIETNAMESE EQUIVALENT.

I. The popular construction of accounting terms

The terms that make up the language of accounting are quite available and their word building are also based on different ways but majority of Accounting terminologies are in single terms and compound terms. This study will provide you some of them using in the Accounting terms.

I.1. Single terms

ENGLISH	EXPLANATION	VIETNAMESE
Capital	An amount of money put into the business (often by way of a loan) as opposed to money earned by the business	Vốn
Discount	It is a decrease in value (often due to interest to be earned) or decrease in price	Chiết khấu
Draw	The money taken out of a business by its owner for personal use	Rút vốn
Invoice	An original document either issued by a business for the sale of goods on credit or received by the business for goods bought	Hóa đơn
Journal	A book or set of books where transactions are first entered	Nhật ký chung

Loss	It is when expenses exceed sales or revenues, goods or services are sold for less than their cost	Lỗ
Profit	The positive gain from an investment or business operation after subtracting for all expenses opposite of loss	Lãi
Post	The copying of entries from the journal to the ledger	Vào sổ tài khoản
Asset	Property with a cash value that is owned by a business or individual	Tài sản
Cash	Cash refers to money in the physical form of currency	Tiền mặt
Debenture	This is a type of share issued by the limited company	Giấy nợ
Material	Physical goods are used in the manufacture of a product, often including direct material and indirect material	Nguyên vật liệu
Entry	Part of a transaction recorded in a journal or posted to a ledger	Bút toán

Creditor	The entities to which a debt is owed by another entity	Chủ nợ
Dividend	A portion of the earnings of the business that is paid to the shareholders of the company	Cổ tức
Liquidity	The ability of business to meet current obligations with cash or other assets that can be quickly converted to cash	Tính thanh khoản
Debtor	A person or persons who owe money to the business	Người nợ
Allowance	A discount given to customers in the event of provision of unsatisfactory goods or services	Khoản miễn giảm
Allocation	The act of distributing by allotting or apportioning; distribution according to a plan	Sự phân bổ
Depreciation	The decrease in the value of an asset due to age and use	Khấu hao
Revenue	The money that comes from selling goods and providing services to customers	Doanh thu
Arrears	Arrears is a debt that has not been paid yet	Tiền còn nợ

I.2. Compound terms

Accounting terms are majority in compound terms which are formed by joining two or more words together. It is important to be able to recognize how such compounds are formed in order to understand what they mean. Below are the discussions how these accounting compound nouns are formed:

Noun + Noun

ENGLISH	EXPLANATION	VIETNAMESE
Cash book	It is the book that records all payments and receipts of business transactions by cash, check or credit card	Sổ tiền mặt
Cash discount	It is a refund of some fraction of the amount paid because the purchase price is paid by the buyer in cash	Chiết khấu tiền mặt
Balance sheet	It is the list of all the assets and liabilities of the business	Bảng cân đối kế toán
Accounting period	It is the time period for which accounts are prepared, usually one year	Kỳ kế toán
Closing stock	It is the remaining stock at the end of the accounting period such as finished products, raw materials	Tồn kho cuối kỳ

Opening balance	Opening balance is the balance carried forward of the account to the next accounting period	Số dư đầu kỳ
Adjusting entry	It is special entry that must be made when business close the books at the end of an accounting period	Bút toán điều chỉnh
Cost allocation	It is the budget allotted to the various cost centers in the business	Phân bổ chi phí
Bank deposit	It is the money deposited in a bank	Tiền gửi ngân hàng
Income statement	It is a type of financial statement that gives operating result for a specific period in a company: profit or loss	Báo cáo thu nhập
Cash flow	It refers to the movement of cash into or out of a business, a project, or a financial product. It is usually measured during a specified, finite period of time	Luồng tiền
Account distribution	It is the process by which debits and credits are identified to the correct accounts	Phân loại tài khoản

Adjective +noun

Fixed asset	It is the asset that are required for normal conduct of business	Tài sản cố định
Fixed cost	It is the cost that does not vary depending on production or sales levels, such as rent, property tax, insurance, or interest expense	Chi phí cố định
Fixed income	The type of income which you get from an investment. Interest on bank savings is an example of fixed income	Thu nhập cố định
Intangible asset	It is an asset that is not physical in nature like copyrights, patents, intellectual property, or goodwill	Tài sản vô hình
Tangible asset	Tangible assets are those which can be seen or touched like machines, equipments	Tài sản hữu hình
General ledger	General ledger is the book recording all accounting entries	Sổ cái
Actual cost	It is the exact amount business pays to buy a fixed asset as opposed to the market value or production cost	Chi phí thực tế

Bad debt	It is the amount owed to the business but cannot be recovered. It is a loss	Nợ khê
Current asset	It is the asset in the hands of the company that are usually sold or converted into cash within a year	Tài sản lưu động
Doubtful debt	It is the debt owed to the business but the recovery is not certain	Khoản nợ khó đòi
Double entry	Double entry is the principle of accounting which requires that every transaction has two effects one of which is a debit and the other of which is a credit of the same amount	Bút toán kép

II.ACRONYMS IN ACCOUNTING TERMS

Acronyms are words formed from the initial letters of the several words in the name. They are used in written and communication in accounting field to save time and space. This study will provide you with some of the most common accepted acronyms using in accounting terms.

ACRONYM	FULL FORM	VIETNAMESE
BEP	Break-Even Point.	Điểm hoà vốn

BOM	Bill of material	Phiếu vật tư
LIFO	Last in first out	Nhập sau xuất trước
FIFO	First in first out	Nhập trước xuất trước
NIFO	Next in first out	Nhập thay xuất trước
VAT	Value added tax	Thuế giá trị gia tăng
ACB	Adjusted cost base	Điều chỉnh chi phí cơ bản
AGI	Annual gross income	Tổng thu nhập hàng năm
ASB	Accounting standards board	Ủy ban chuẩn mực kế toán
AAR	Average accounting return	Tỷ lệ lợi nhuận ghi sổ
AR	Accounts receivable	Khoản phải thu
NWC	Net working capital	Vốn lưu động ròng
FASB	Financial accounting standards board	Ban tiêu chuẩn kế toán tài chính
EBT	Earnings before taxes	Thu nhập trước thuế
AP	Accounts payable	Khoản phải trả

CA	Chief accountant	Kế toán trưởng
LIFO	Last in last out	Phương pháp nhập sau xuất sau
FIFO	Highest in first out	Phương pháp hàng có giá trị cao xuất trước
NPV	Net present value	Giá trị hiện tại ròng
ROE	Return on equity	Thu nhập về vốn cổ phần

CHAPTER 3: STRATEGIES AND PROCEDURES APPLIED IN THE TRANSLATION OF ACCOUNTING TERMS INTO VIETNAMESE

I. Shift or transposition translation:

This is a common translation strategies applied in translation of the compound term. Transposition is a translation procedure involving a change in the grammar from SL to TL. One type, the change in the word order is named “Automatic translation”, and offers translators no choice. Thus, the compound “**account distribution**” is translated as “**phân loại tài khoản**” in Vietnam equivalence. It is clear that the position between two nouns has changed when it is translated into Vietnamese. The other term “**fixed asset**” is known as “**tài sản cố định**” in Vietnamese. There is also change in the order of these words, in English the word “**fixed**” stand before the noun “**asset**”, however, when it is translated into Vietnamese, the word “**fixed**” comes after the noun. 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 these terms. The following examples are also translated with the application of this strategy:

ENGLISH	EXPLANATION	VIETNAMESE
Gross profit	It is the excess of sales over production cost	Lợi nhuận tổng
Adjusting entry	It is the entry done at the end of the accounting period to update certain items that are not recorded as daily transactions	Bút toán điều chỉnh
Accounting period	It is the frame of time during which the accounts are prepared. An accounting period is usually an year	Kỳ kế toán
Accounting equation	It is the mathematical expression used to describe the relationship between the assets, liabilities and owner's equity of the business model	Phương trình kế toán
Direct expense	It is the expense which is directly	Chi phí trực tiếp

N N	V N
<u>Account distribution</u>	<u>Phân loại tài khoản</u>
N N	V N
<u>Trade discount</u>	<u>Chiết khấu thương mại</u>
N N	V N
<u>Distribution cost</u>	<u>Chi phí phân phối</u>
N N	N V

II. TRANSLATION BY USING A LOAN WORD PLUS EXPLANATION

This strategy is very useful when the translator deals with concepts or ideas that are new to Vietnamese audience, culture-specific items, and buzzwords. Using loan word is dramatically strong method applied for the word which have foreign origin or have no equivalence in TL. Whenever a loan word is used, it is better to give an explanation. Taking following example:

ACRONYM	FULL FORM	VIETNAMESE
LIFO	Last in first out	LIFO (Phương pháp nhập sau xuất trước)
FIFO	First in first out	FIFO (Phương pháp nhập trước xuất trước)
VAT	Value added tax	VAT (Thuế giá trị gia tăng)
AGI	Annual gross income	AGI (Tổng thu nhập hàng năm)

ASB	Accounting standards board	ASB (Ủy ban chuẩn mực kế toán)
AAR	Average accounting return	AAR (Tỷ lệ lợi nhuận ghi sổ)
CA	Chief accountant	CA (Kế toán trưởng)
DIT	Depreciation, interest, taxes	DIT (Khấu hao, lợi tức, thuế)
PBT	Profit before taxes	PBT (Lợi nhuận trước thuế)
HIFO	Highest in first out	HIFO (Phương pháp hàng có giá trị cao xuất trước)
PAT	Profit after taxes	PAT (Lợi nhuận sau thuế)
AP	Accounts payable	AP (Khoản phải trả)
LIFO	Last in last out	LIFO (Phương pháp nhập sau xuất sau)

III. TRANSLATION BY OMISSION

This strategy could be applied when we translate words or phrases that would require lengthy explanations, awkward paraphrases, or literal and unnatural translation. In accounting terms, this strategy is applied when translating terms have the form as “Noun + of +Noun”. Take a compound term “balance sheet of bank account” as an example. In Vietnamese, compound term “balance sheet” is equivalent with “**bảng cân đối**” and “of bank account” is equivalent with “**của tài khoản ngân hàng**”. However, it does not sound natural enough in

Vietnamese when it is translated as “**bảng cân đối của tài khoản ngân hàng**”. As a result of the translation process from English into Vietnamese, the content of the compound term “balance sheet of bank account” is realized by the reduced form in Vietnamese as “**bảng cân đối tài khoản ngân hàng**”. What is noticeable during translation process of the compound term of this type is the omission of the functional word-the preposition “of” in the SL to make the term sound more natural and readable in Vietnamese. Taking following example:

ENGLISH	VIETNAMESE
Currency of payment	Đồng tiền thanh toán
Rate of income tax	Thuế suất thuế thu nhập
Depreciation of fixed asset	Hao mòn tài sản cố định
Cost of goods sold	Giá thành hàng đã bán
Backlog of order	Đơn hàng tồn đọng
Book of account	Sổ sách kế toán
Book of double entry	Sổ kế toán kép
Book of estimate	Sổ ước tính
Cost of capital	Phí vốn
Date of maturity	Ngày đáo hạn
Deferral of taxes	Hoãn thuế
Head of account	Đề mục tài khoản
Chart of account	Biểu đồ kế toán

Balance of account	Số dư tài khoản
Bill of cost	Bản kê chi phí
Bill of payment	Hóa đơn thanh toán

IV.LITERAL TRANSLATION

Literal translation is considered the basic translation step, both in communication and semantic translation. Taking an example “**income**” to indicate this strategy. In SL, “**income**” is a noun and this term is equivalent with “**thu nhập**” in TL. It is also a noun when converted to TL. We can clearly see that TL is grammatically correct and translator does not need to make any changes when converting to TL. Furthermore, no new information and no explanation is added to transference product in TL. When translating, we can deal with 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 are examples to indicate this strategy:

SOURCE LANGUAGE	TARGET LANGUAGE
Tax	Thuế
Loan	Khoản vay
Material	Nguyên vật liệu
Income	Thu nhập
Interest	Tiền lãi

Invoice	Hoá đơn
Loss	Lỗ
Profit	Lãi
Revenue	Doanh thu
Asset	Tài sản
Entry	Bút toán
Arrears	Tiền còn nợ
Cash	Tiền mặt
Debt	Khoản nợ
Capital	Nguồn vốn
Inventory	Hàng tồn kho
Debenture	Giấy nợ
Journal	Nhật ký chung

V. TRANSLATION BY PARAPHRASE USING UNRELATED WORD

This strategy is applied in the translation of accounting terms that are not lexicalized at all in Vietnamese. The paraphrase might be based on modifying a super ordinate or simply on unpacking the meaning of the source item, particularly if the item in the question is semantically complex. Taking consideration to the SL **doubtful debt**, we can see that this term is created by adjective doubtful which means **đáng nghi** and noun debt which means **món nợ**. If we translate this term by word for word translation, the TL will be **món nợ đáng nghi**. However, translating into TL correctly, the product has a different meaning. In accounting, this term means **món nợ khó đòi**. 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 collection of accounting terms translated into Vietnamese with the same procedure:

ENGLISH	VIETNAMESE
Liquidity	Tính thanh khoản
Clearing account	Tài khoản bù trừ
Bad debt	Nợ khê
Dead stock	Hàng tồn kho khó bán
Call deposit	Tiền gửi không kỳ hạn
Call loan	Khoản vay không kỳ hạn
Matching fund	Vốn tương đáp
Hard cash	Tiền mặt
Dead loan	Khoản vay không trả được

VI. TRANSLATION BY PARAPHRASE USING RELATED WORD

This strategy is 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. When translating SL **non-production cost** into TL, it means **chi phí ngoài sản xuất**. We can see the word **ngoài** in TL which is equivalent with the word **out**. However, there is no existence of word **out** in this term. It means that there is no direct equivalence in the TL. In this case, we can see prefix **non**, which indicates negative meaning, is added before the word **production** to create a new word. Hence, the word “**non-production**” in English is lexicalized when it is transferred into Vietnamese. In accounting, there are many terms which are combined with suffixes and prefixed to create different meaning in the TL. On the whole,

translators should pay attention to the meaning of suffix, prefix to convert SL into TL perfectly. The following are terms translated by using related word:

ENGLISH	VIETNAMESE
Creditor	Chủ nợ
Debtor	Người nợ
Intangible asset	Tài sản vô hình
Undistributed profit	Lợi nhuận chưa phân phối
Non-cash charge	Chi phí ngoài tiền mặt
Non-current asset	Tài sản không lưu động
Non-trade debt	Nợ phi mậu dịch
Non-performing loan	Khoản vay không còn hiệu quả
Non-cash asset	Tài sản ngoài tiền mặt
Non-cash input	Đầu vào phi tiền mặt
Non-trade receipt	Thu nhập phi mậu dịch
Allocation	Sự phân bổ
Dividend	Cổ tức
Depreciation	Khấu hao
Financial statement	Báo cáo tài chính
Deduction	Khấu trừ
Distribution sheet	Bảng phân bổ
Investment capital	Vốn đầu tư
Indirect cost	Chi phí gián tiếp

CHAPTER 4: IMPLICATION OF THE STUDY

I. Difficulties in the translation of accounting terms

Translation is never an easy task. It is considered as a field which requires learners and researchers not only study hard but also try their best to improve knowledge in every sector in daily life.

Especially, translation of a specialist field like accounting will be much more difficult and complicated. As for me, I was so confused when faced with difficulties in translation of accounting terms.

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

The second difficulty is that translator does not understand deeply about accounting field. Therefore, they cannot translate accounting terms in different contexts precisely or sometimes, they translate it well but they do not understand it well and the reader asked them for the explanation of term. They will not be able to answer.

The third difficulty is the large scope of accounting terms and translator cannot cover all sectors of accounting. Therefore, translators are confused when facing to accounting terms.

II. Suggestion to deal with difficulties in translation of accounting terms

In the process of studying, I myself have to face up with the above difficulties and the following are some suggestion for those problems:

The first suggestion is that translator should spend time for improving their mother tongue language in terms of accounting. There are many methods to do that. We can read Vietnamese books, documents related to accounting. By doing that, we can not only collect many Vietnamese accounting terms, their meaning, their using but also understand more and more about accounting in Vietnamese and in the world. Therefore, we will be able to translate accounting terms not only precisely but also smoothly.

In my second recommendation, translator should spend more time searching websites and take part in accounting clubs which are available nowadays. By learning and exchanging knowledge, translator can have an overview of accounting and understand more and more about accounting terms.

The third suggestion is that translator may buy some accounting dictionaries which are sold widely in bookshops now. 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

This chapter provides a conclusion for this thesis. Firstly, the strengths and weaknesses of the thesis are discussed. Secondly, suggestions for further research and a final comment are made.

1. Strength and weakness of the thesis

Though there are many books on translation so far, few of them discuss English-Vietnamese translation and particularly. This thesis, however discusses in detail the issues with relevant examples. It is organized in a way that helps readers find it easy to get general ideas about it.

Nevertheless, there are some limitations in this study that may affect the final results. First, due to the limited time of research, this thesis just studies on the basic accounting terms which are often met in accounting document, and on some popular strategies applied in translating accounting terms, and the terms in the study are not all analysed in particular context or at more deep level. Hence, the analysis can hardly provide a comprehensive approach to the issue. Second, due to the research's limited knowledge in the realm of linguistics and translation studies, mistakes in the course of analysis are unavoidable. Finally, a part of terms selected for analysis are somewhat not updated, which might affect comprehensiveness of the study in terms of translation quality.

2. Suggestion for the further research and final comments

In the time to come, economy is more and more developing in Vietnam. To have stable development, the business needs to have a good accounting system. Therefore, accounting becomes an important job; and interpretation concerning accounting field is more interesting. This progress requires translations of high quality. Thus, more studies should be carried out so that translating accounting document becomes easier. These studies should touch up on translation from different perspectives, especially the impacts of the translations on their readers because it is the readers that are the final and most important assessors of translations.

In conclusion, I would like to contribute to the study of English-Vietnamese translations in universities and on the media this thesis. In my opinion, it can be considered a companion of all people who are seeking to improve their English-Vietnamese transition skills as well as the quality of their translations. Hopefully, readers of this thesis can find it useful in their future work and study or at least see it as a reference worth looking at.

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APPENDIX

Popular accounting terms in English and their Vietnamese equivalence

English	Vietnamese
Arrears	Tiền còn nợ
Allocation	Sự phân bổ
Allowance	Khoản miễn giảm
Asset	Tài sản
Capital	Vốn
Cost	Chi phí
Cash	Tiền mặt
Creditor	Chủ nợ
Debtor	Người nợ
Debenture	Giấy nợ
Dividend	Cổ tức
Discount	Chiết khấu
Draw	Rút vốn

Post	Vào sổ tài khoản
Profit	Lãi
Invoice	Hóa đơn
Journal	Nhật ký chung
Inventory	Hàng tồn kho
Entry	Bút toán
Liquidity	Tính thanh khoản
Material	Nguyên vật liệu
Revenue	Doanh thu
Cash book	Sổ tiền mặt
Cash discount	Chiết khấu tiền mặt
Balance sheet	Bảng cân đối kế toán
Accounting period	Kỳ kế toán
Closing stock	Tồn kho cuối kỳ
Opening balance	Số dư đầu kỳ
Adjusting entry	Bút toán điều chỉnh
Cost allocation	Phân bổ chi phí
Fixed asset	Tài sản cố định
Fixed cost	Chi phí cố định
Fixed income	Thu nhập cố định
Tangible asset	Tài sản hữu hình
Intangible asset	Tài sản vô hình
General ledger	Sổ cái
Actual cost	Chi phí thực tế
Bad debt	Nợ khê

Current asset	Tài sản lưu động
Doubtful debt	Nợ khó đòi
Gross profit	Lợi nhuận tổng
Accounting equation	Phương trình kế toán
Direct expense	Chi phí trực tiếp
Accrued expense	Chi phí tích lũy
Accrued liability	Khoản nợ tồn đọng
Trade discount	Chiết khấu thương mại
Bank loan	Khoản vay ngân hàng
Bank deposit	Tiền gửi ngân hàng
Long term borrowing	Vay dài hạn
Short term borrowing	Vay ngắn hạn
Single interest	Lãi đơn
Cash flow	Luồng tiền
Dead stock	Hàng tồn kho khó bán
Call deposit	Tiền gửi không kỳ hạn
Matching fund	Vốn tương đáp
Net asset	Tài sản thuần
Net profit	Lợi nhuận thuần
Net revenue	Doanh thu thuần
Non-cash charge	Chi phí ngoài tiền mặt
Non-current asset	Tài sản không lưu động
Non-trade debt	Nợ phi mậu dịch
Non-performing loan	Khoản vay không còn hiệu quả

Non-cash asset	Tài sản ngoài tiền mặt
Non-cash input	Đầu vào phi tiền mặt
Non-trade receipt	Thu nhập phi mậu dịch
Currency of payment	Đồng tiền thanh toán
Rate of income tax	Thuế suất thuế thu nhập
Depreciation of fixed asset	Hao mòn tài sản cố định
Cost of goods sold	Giá thành hàng đã bán
Backlog of order	Đơn hàng tồn đọng
Book of account	Sổ sách kế toán
Book of double entry	Sổ kế toán kép
Book of estimate	Sổ ước tính
Cost of capital	Phí vốn
Date of maturity	Ngày đáo hạn
Deferral of taxes	Hoãn thuế
Head of account	Đề mục tài khoản
Chart of accounts	Biểu đồ kế toán
Balance of account	Số dư tài khoản
Bill of charge	Hóa đơn thanh toán
Bill of material	Phiếu vật tư
BEP	Điểm hoà vốn
BOM	Phiếu vật tư
LIFO	Nhập sau xuất trước
FIFO	Nhập trước xuất trước

NIFO	Nhập thay xuất trước
VAT	Thuế giá trị gia tăng
ACB	Điều chỉnh chi phí cơ bản
AGI	Tổng thu nhập hàng năm
ASB	Ủy ban chuẩn mực kế toán
AAR	Tỷ lệ lợi nhuận ghi sổ
AR	Khoản phải thu
NWC	Vốn lưu động ròng
FASB	Ban tiêu chuẩn kế toán tài chính
EBT	Thu nhập trước thuế
AP	Khoản phải trả
CA	Kế toán trưởng
LILO	Phương pháp nhập sau xuất sau
HIFO	Phương pháp hàng có giá trị cao xuất trước
NPV	Giá trị hiện tại ròng
ROE	Thu nhập về vốn cổ phần

PBT	Lợi nhuận trước thuế
PAT	Lợi nhuận sau thuế