CHAPTER I

INTRODUCTION

1.1.   Background of the Study

Many books have been translated into Bahasa Indonesia, both fiction and non-fiction. The translation is the fundamental base in transfering the knowledge and culture among countries since it is one of the media that may connect the differences among countries. Translation gives great contribution in the development of education, translation market, entertainment sectors etc that can support the acceleration of development of the country as well. It is important to do research in translation product in order to know the quality of the translation products.

There are several scholars who defined the translation based on their definition. Newmark (2001: 7) defined the translation as follows:

> "Translation is a craft consisting in the attempt to replace a written message and/or statement in one language by the same message and/or statement in another language".

While Nida and Taber (1969: 12) defines the translation as reproducing the closest natural equivalence of the source language message in the target language. Besides he explained that the translation should also pay attention to the aspect of meaning and aspect of style.

Some scholars agree that the translation is about the transfering the message of source language to another language by the equivalence. As Nida and Taber (1969: 12) explained that the translation need the closest and natural

equivalent. In addition he said that the best translation does not sound like a translation.

By this definition, it is clear that there are several requirement for the translators as what Procházka explained in Venuti (2000 : 131). The translator must understand the original word thematically and stylistically, then he must overcome the differences between the two linguistic structures and he must reconstruct the stylistic structures of the original work in his translation. Procházka wanted to show that the translator has to master both source and target languages not only in the the aspect vocabulary but also in the language system. He also emphasized some aspects that must be overcame by the translator. Such as the aspect of linguistics system in the source and terget language because of the different linguistic structute among the languages. The other aspect is the stylistic. He state that the translator has to be able to reconstruct the stylistic structures of the original work in his translation.

As it has been described above that in Indonesia there are many books that have been translated from several languages into Bahasa Indonesia such fiction and non-fiction books. This research took non-fiction or scientific book to be analyzed. It will focus on the analysis of translation product considering on field of accounting term.

The term is not something easy to translate. Consider the quotation by Nida (2001: 3) :

> "Professional translator need not only an excellent general vocabulary but also a mastery of technical term in two or three expanding areas of international communication, for example, merchandising, computer technology, and environmental issues."

Nida in his book *Contexts in Translating* (2001: 3) showed that the translators have to master the term of field that they want to translate. Indirectly it is explained that the terms have to be translated accurately based on its field. Therefore this research is important to do to find out the quality of the translation especially in the use of accounting term.

The term has its own specific meaning based on its field. Let us consider the example of the word *'interest'*. The word *'interest'* can be translated into several meanings according to its field. This word may be translated into 'minat' or 'perhatian' in some texts. While Based on *An English-Indonesian Dictionary*: John M. Echols and Hassan Shadily, it may be translated into 'bunga' in the finance field.

The study took an accounting book written by Warren Reeve Fess entitled *Accounting* and its indonesian version as the data source. This book is the reference book fot the accountancy course in Unipdu (Universitas Pesantren Tinggi Darul 'Ulum) Jombang. It is used by the students of accounting for their handbook in studying the acounting. Besides, it contains many terms that they may find in this book. Therefore, it is important to analize the accuracy and the acceptability of the translation. Hopefully, it is usefull for the accountants, accounting students and the people who engage in the translation field.

In a book entitled *Accounting* (2005) written by Warren Reeve Fess there are many accounting terms. Consider the following quotation (Accounting: 2):

SL: You can probably list some examples of companies with which you have recently done ***business***.

TL: Anda mungkin dapat membuat daftar contoh perusahaan yang pernah berhubungan ***bisnis*** dengan anda akhir-akhir ini.

SL: In general, a ***business*** is an organization in which basic resources (inputs), such as materials and labor, are assembled and processed to provide goods or services (outputs) to customers.

TL: Secara umum ***perusahaan*** *(business)* adalah suatu organisasi dimana sumber daya (input), seperti bahan baku dan tenaga kerja diproses untuk menghasilkan barang atau jasa (output) bagi pelanggan.

The two sentences above are quoted from the both source language and target language texts from the book entitled *Accounting* (2005) by Warren Reeve Fess 21th edition and its Indonesian version, *Accounting Pengantar Akuntansi* (2005) translated by Aria and friends. In the two sentences above, there is a same term in two sentences but the translator translated the term with different meaning. In the first sentence the word 'business' is translated as 'bisnis', whereas in the second sentence the same term was translated into 'perusahaan'.

This is a phenomenon that is interesting to be analyzed. The analysis of the translation acceptability, for example, however there is the same term in the different sentence and it is translated differently whereas it was in the same field. If we analyze the examples above by using the technique of translation, the term 'Business' is translated as 'Bisnis' by applying the theory of borrowing technique. In the same case the term may be translated as 'perusahaan' as in the second example. It means that using a specific translation techniques can influence the accuracy and acceptability of the translation.

1.2.   Statement of the Problem

Based on the background of the study above, The research problems that would be analyzed in this study are:

1. What kinds of translation techniques applied in translating the accounting terms in *Accounting* rendered into *Accounting Pengantar Akuntansi*?

2. How is the accuracy of the term translation in the target language text *"Accounting Pengantar Akuntansi"*?

3. How is the acceptability of the term translation in the target language text *"Accounting Pengantar Akuntansi"*?

1.3.   Objective of the Study

Based on the statement of the problem above, this study intend:

1. To find out translation techniques applied in translating the accounting terms in *Accounting* rendered into *Accounting Pengantar Akuntansi*.

2. To explain the the accuracy of the term translation in the target language text *"Accounting Pengantar Akuntansi"*.

3. To explain the acceptability of the term translation in the target language text *"Accounting Pengantar Akuntansi"*.

1.4.   Significance of the Study

This study is expected to provide benefits for everyone both theoretical benefits and practical benefits.

    1.   Theoretical Significance

Theoritically, the study result may contribute:

(1) To give the information about the translation technique used in translating the Accounting terms.

(2) To determine the translation accuracy and acceptability of the term translation in the book of Accounting by Warren Reeve Fess.

    2.   Practical Significance

The study result may contribute to the translation field and it is hoped

(1) To inform those who learns translation about the translation technique especially the techniques of translating accounting terms.

(2) To inform about the translation accuracy and acceptability of the term translation in the book *"Accounting Pengantar Akuntansi".*

1.5.   Scope and Limitation

The scope of this research is in the translation field and the research will be limited on

1. The data are 150 sentences containing Accounting term taken from *Accounting* by Warren Reeve Fess and its indonesian version in chapter I, chapter II, and chapter III.

2. The translation quality assessment will be limited in the accuracy and acceptability.

1.6.   Definition of Key Terms

1. Translation

Translation is a craft consisting in the attempt to replace a written message and/or statement in one language by the same message and/or statement in another language. (Newmark, 2001: 7)

2. Translation technique

Translation technique is the procedures to analyze and classify how translation equivalence works. (Molina and Albir, 2002: 509)

3. Accounting termt

Accounting terms are the word or phrase used to express the concept or specific reference in the accounting field.

4. Accuracy

The accuracy refers to the evaluation of equivalence of the source language text and target langauge text.

5. Acceptability

Acceptability refers to the acceptance in culture or the norm.