

TRANSLATION TECHNIQUES USED BY ACCOUNTING STUDENTS IN WRITING ABSTRACTS

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DOI: 10.35473/po.v5i2.1878

First received: August 29, 2022

Final proof received: October 21, 2022

Abstract

This study discusses the translation techniques used by students in the abstract part of the final project from Indonesian to English by using the translation techniques of Molina and Albir. This study used a qualitative evaluation to study the results of the analysis of translation techniques. In this study, the data collected by the researchers chose the abstracts that were present in the 50 final projects abstract text of the Associate Degree (Diploma 3) Accounting Study Program in Politeknik Harapan Bersama year 2021 with a simple random sample technique of data collecting method for all students. The abstracts were then analyzed and classified based on translation techniques based on Molina and Albir classification (2002). The data were calculated to find the dominant translation technique. Finally, the authors report the findings that there are 247 analyzed data found from Indonesian to English. From 18 translation techniques from Molina and Albir, the translator found 5 different techniques. The analysis findings are as follows: Translation techniques found in the abstract: literal 190 times, borrowing 33 times, calque 10 times, adaptation 10 times, and compensation 4 times. Based on the above findings, the translation technique used by many translators in the translation of abstract texts in the final project is the literal translation.

Keywords: translation techniques, abstract, accounting

INTRODUCTION

English as a lingua franca must be understood for countries around the world to exchange information and know what is happening in every detail of aspects of life. Language as part of communication to exchange information is very important. The importance here is what we have and what we need in conveying information. Countries around the world have different languages, although some of them

share the same language or dialect, they have different understandings of their own vocabulary and language concepts. People from Indonesia will not be good inventors of tools that can benefit people around the world if they only inform them in Indonesian, they must convey what they have done to people around the world in the context of language everyone will understand and make discoveries have benefits for all. They must share with people all over the world

in the right language that has been agreed upon by a group of people. In this case, English as an international language will help convey this great discovery to be known by others, throughout the world.

The way to find out the relationship between languages is to translate them, Toury (2021) said that translation is a kind of activity that certainly involves at least two languages and two cultural traditions. Bilingual involvement between the source language and the target language must be cleansed and the same perception of the same information to be conveyed. The translation is not only exchanging word-to-word meanings from source to target language; translators must also know the context that is applied in certain information. The quality of translation techniques can affect the validity of the results (Ali, 2016).

A good translator aims to translate automatically, by making many adjustments to the form. In other words, the purpose of the translator is the ability to reproduce the text in the target language that communicates ideas or messages that are the same as the source language but uses natural grammatical and lexical choices from the target language (Larson, 1984). Translation studies have evolved to the extent that phenomena, problems, and aspects related to translation are analyzed and defined within the discipline itself based on methods and techniques specifically developed for it (Đorđević, 2017). The linguistic structure may be changed, modified, or gone due to the limit of the translator's knowledge on how to transfer ideologies in the target language seamlessly from the source language (Nasution, 2020).

Another definition by Nida & Taber, (1982) said that translating consists of reproducing in the language of the nearest natural equality receptor from the source language message, first in terms of mean-

ing and second in terms of style. This means that when translating text, it is not only looking at words, but also to look at the rules of grammar and style because each language has its own style and grammar, both the source language and the target language.

The translation is the process of changing something written or spoken into another language. Anggrain (2014) stated that equality in translation is dynamic equality: equivalent under the target language and culture, the context of a particular message, and the audience of the target language reader by making diversions such as deletion, substitution, and change. As one of the tools that allow people who speak different languages to understand each other, translation is applied in several aspects of human life, such as business, education, and even the entertainment industry (Burliani & Winiharti, 2016).

Translating a novel is more difficult than translating academic texts (Hartono, 2009). New translators (genetic factors) usually have problems translating figurative languages (metaphors, similes, personifications, etc.) and idiomatic expressions because they have to reproduce the target language (TL), the closest natural equivalence of the source language (ST) message, first in terms of meaning and second in terms of socially accepted social styles. Other problems come from translated documents (eg English novels translated into Indonesian) and readers of translated novels. Translation documents (objective factors) have errors in word equality. Some expressions are not translated into acceptable languages in the target language. Readers of translated novels (Affective Factors) are often confused as to what they are reading because some sentences cannot be understood. Their solution to the problem is to provide practical translators with several translation

guides for a novel to produce high-quality translation products. It also has similarities to what researchers have done in analyzing abstract translations. Abstract translations also have problems in terms of errors and difficulties in words with certain terms.

Another study conducted by Lestiyawati et al., 2014 titled *Translation Techniques Used by Students in Translating News Items English*. This study aimed to analyze translation techniques such as those proposed by Molina & Albir (2002) used by sixth-semester students from the English Department in translating news texts from English into Indonesian. It also measures the quality of translations related to aspects of accuracy, clarity, and naturalness. Finally, this implies students' problems with translation. The findings show that, after analyzing and interpreting 225 sentences, the dominant literal translation is used as a technique in translating the source text with the highest technique used in which 149 of the 225 sentences apply the technique. This research also has a method similar to what I would do in the analysis of translation techniques classified by Molina and Albir (2002).

The abstract is the essence of a study, in this case, the Final Project graduates of the D-III Accounting Study Program of Politeknik Harapan Bersama. The abstract can be an indication of students' understanding of English. The intended understanding is the understanding gained in learning English during lectures on campus. Understanding how students can absorb and understand every form of speech and text in English. An abstract is an important part of a research paper. The abstract is the last thing being written, but the first thing people read when they want to have a quick overview of the whole paper. Abstracts are important for both selection and indexing purposes. In selecting, abstracts allow read-

ers who may be interested in the paper to quickly decide whether it is relevant to their purposes and whether they need to read the whole paper. In general, the structure of the abstract that must be written as the result of research consists of three major parts: opening, body, and closing. 1) Opening tells a brief explanation of the topics and the reason for choosing and conducting the research; 2) Body is the main activity of the research, the kind of identity of research, the statement of the problems, the aims, and methodology supported by some theories; and 3) Closing, the final result of the research, conclusion, and its implications, and suggestion (Fitria, 2018).

Students that wrote abstracts were taught English subjects since the first semester and learn how to develop words, phrases, and sentences, despite the learning method they applied during the English subject in the pandemic era. Any mediums such as chat groups and messaging-based applications firstly implied to force supporting the e-learning process but it was far from the limit of the presence of features needed in conducting classroom as usual (Fauzi & Brilianti, 2021). In this research, the quality of their understanding can be measured at glance, whether the English subject they had studied before has taken space in their knowledge or not.

METHODS

The technique of collecting data was by note-taking from the source data. The note-taking technique is identifying and classifying data based on translation techniques, in order to formulate the analysis. The data collected in this study is primary data because it is collected directly from the data source using observation methods and note-taking techniques. The abstracts text of 247 students' final projects were analyzed by using Molina and Albir transla-

tion techniques and analyzed descriptively. The first step is to read closely the source language text and the target language text. All examples of translation techniques in the source language and their translation in the target language are underlined, noted, and then taken as data for analysis. Translating techniques are more related to procedures taken by translators to translate or find problems between the source and the target language (Sodiq et al., 2020).

FINDINGS AND DISCUSSION

In the research that has been carried out, found 5 of 18 translation techniques based on the classification of Molina & Albir (2002). Those findings can be distributed in the table below:

Table 1. Translation Techniques Found

Translation Techniques	Frequency	Percentage
Literal Translation	190	77%
Borrowing	33	13%
Calque	10	4%
Compensation	4	2%
Adaptation	10	4%
Total	247	100%

In Table 1 above, the entire text is dominated by literal translation techniques. Other sequences are occupied by borrowing, calque, compensation, and adaptation techniques. There are no other techniques found outside the 5 techniques above. More details will be explained in the discussion point below. The literal translation technique is the most common and basic translation technique used in translation. Where this technique only changes the meaning of the original text/source text (ST) to the target text (TT). Literal translation can be found in the form of the

word-for-word translation or phrase-per-phrase in sentences. Foreigners usually translate what they are without considering whether the meaning created can be meaningful, acceptable, or not. This literal translation is the same as the Grammar Translation Method (GTM) introduced by Larsen-Freeman. Larson, (1984) said that the application of this method (GTM) is a method used by native speakers as an effective and natural method an intermediary for communication.

Table 2. Literal Translation found

Source Text	Target Text
<i>Pajak sebagai salah satu penerimaan negara yang memiliki peran yang sangat besar dan semakin diandalkan dalam kepentingan pembangunan serta membiayai pengeluaran pemerintah</i>	Tax as state revenue has a very large and increasingly relied on role in the development expenditure

The above example used the literal translation technique which only changes meaning directly from Indonesian to English. This change does not change the meaning or structure of the sentence from the source text to the target text. Although there are differences in sentence structure rules, as a whole does not change the meaning and message conveyed in the sentence. The literal translation appeared in the text frequently, it is assumed as the usage of electronic dictionary translation that is commonly used by students. Some of the “unpredictable meanings” appeared and were categorized as an error in translation. It makes the reading flow confusing and some meaning lost. Students like to do literal translation manually also, instead of making the paraphrased sentence. Some proof was shown during the data analysis.

The translated text (English version) was translated back to Bahasa Indonesia and the results of the translation are quite similar to the original Indonesian version. Even Bahasa Indonesia uses MD pattern (*menerangkan-diterangkan*) on noun phrases, and the translated version of the abstract is directly converted to DM (*diterangkan-menerangkan*) version that is used in English. Also, another seems using manual translation, keeping the error shown by not changing the MD to DM pattern while they translated the text. Translators need and are required to be able to choose techniques that prioritize the accuracy and completeness of information so that the implied message can be understood by the reader (Ardi, 2017).

Borrowing techniques are applied by borrowing native vocabulary/phrases from the source language to be used in the target language. This borrowing technique is often used when there are no matching words or words that are translated from the source language. Thus, the text as is adapted in the translation without changing the writing at all. the use of borrowing techniques may be inappropriate in some cases which ultimately causes the reader not to understand the true meaning of the original text. Some cultural phrases should be translated using descriptive or adaptation techniques according to the translation technique proposed by Molina and Albir. By applying different translation techniques, some expressions will have their fidelity to the original text and the message will be successfully conveyed (Nasution & Sinar, 2017)

Table 3. Borrowing Translation found

Source Text	Target Text
... <i>dokumentasi pada data keuangan PDAM Kabupaten Tegal</i>	... documentation on the financial data of PDAM Tegal Regency

One of the borrowing technique samples appeared in the target text usually the exact same form as the source text. The “PDAM” abbreviation in Indonesia has a similar meaning in the English version. The writer used the borrowing technique may cause of some factors such as the lack of knowledge of the English name of “PDAM”. The use of borrowing techniques can be limited dealt with a deeper analysis of word choice. We can still other words or similar things that can be applied in English abbreviation that has the same specific purpose as “PDAM”.

Borrowing or borrowing techniques are applied by borrowing native vocabulary/phrases from the source language to be used in the target language. This borrowing technique is often used when there are no matching words or words that are translated from the source language. Thus, the text as is adapted in the translation without changing the writing at all. translation theorists attach great importance to outcome assessment, i.e. proving the capacity to deal with the translated text with the original text, being able to assess income and loss, and demonstrating self-correction capacity. This is an accurate revision of the output that is sure to result in a higher-quality final translation (Permatasari, 2020).

The calque technique is almost the same as the literal translation and borrowing technique, the words are translated word by word. Those three techniques are considering the DM and MD pattern and also calque. At glance, the calque translation seems changed a little (using the original language structure but it doesn't totally) because following the Calque used in translation sentences or expression word for word. Calque adapted to the target language structure.

Table 4. Calque found

Source Text	Target Text
<i>Pinjaman didistribusikan secara merata ke seluruh pengguna jasa.</i>	Loan is distributed equally to all of service user.

Checking the target text, there are some ineffective words "... to all of the service users". It might be better as "... to the service users". It is not wrong in grammatical structure but we can say it wastes more words to be written. This, happened commonly when using an electronic dictionary that should translate all of the words typed on the input for complete and better results, even when it does not need.

Besides borrowing and calque, there is another similar technique, compensation. The compensation technique is a form of borrowing words from the source language into the target language due to the absence of equivalent words/phrases both in the target language and in the source language. Unlike borrowing, this compensation usually occurs more frequently in source language expressions that become "local wisdom". Compensation is a strategy most definitely worth considering, while

it can be used as one a possible strategy for dealing with idioms and quite an effective one for compensating the loss caused by translating (Motallebzadeh & Tousi, 2011).

Table 5. Compensation Translation found

Source Text	Target Text
<i>... RW, RT, dan perwakilan tokoh masyarakat</i>	<i>... representative of community leaders</i>

The use of abbreviations RW and RT in the translation is used because in the target language (English) there is no equivalent, or whose understanding is more or less the same as the rules of RT and RW in Indonesia. So that this compensation technique becomes a form of announcement in the use of the terms RT and RW.

Adaptation or adaptation techniques become similar techniques to borrowing but usually experience slight changes/adjustments in the source language/target language which is usually due to easy pronunciation. This technique deals also with the culture of the source/target language. It can be the culture of life, administration, or governance. Even if we translate it back to the source language, using the compensation technic is still better applied for some terms like in the example.

Table 6. Adaptation Translation found

Source Text	Target Text
<i>Analisis kebijakan kredit pada CV Prima Perkasa</i>	The analysis of the credit policy at CV Prima Perkasa

There is the use of the word "analysis" in Indonesian is an absorption word from the English language "analysis" and the word "credit" which comes from "credit"

which comes from English. Two examples of these words are words of adaptation, which originally were not found in Indonesian but were developed to facilitate writing and pronunciation. This adaptation technique is found in more than two words above and is very popular in Indonesian, although sometimes the absorption words from foreign languages have words with different translations, many authors use adaptation techniques to equalize the perception between the text in the source language and the target language.

CONCLUSION

From the research that has been carried out on analyzing abstract translation techniques of final assignments, the Graduated students of DIII Accounting Study Program in Politeknik Harapan Bersama year 2021 used Molina and Albir classification, the most translation techniques are literal translation or literal translation reaching 190 times of translation or 77% in the sample studied. Followed by borrowing techniques 33 times or 13%, calques and adaptations 10 times or 4%, and other techniques found were compensation 4 times or 2% of the total 25 abstract samples of student final assignments in translating from original Indonesian language texts to the English target text.

The use of literal translation as the most common technique found occurs in Indonesian to English translations because it only changes language in structure without changing meaning too far. This literal translation has also been known as the easiest technique in the practice of translating written works in general.

Although the literal translation is the largest and easiest technique in theory, sometimes translation from Indonesian to English also requires translation skills that do not merely translate as is. Several terms

can be translated using other terms or substituting vocabulary that is more appropriate/different from the source language. It doesn't necessarily change the meaning of words easily like adaptation or compensation methods

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