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**Equivalence in bilingual and multilingual
specialised dictionaries:
The reference to conceptual systems.**

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INTRODUCTION

- Starting-point
 - Translation of accounting texts
 - Spanish/German
- Terminological equivalence and conceptual fields
- Structure of dictionaries
 - Onomasiological vs. semasiological approach

EQUIVALENCE

- Translational equivalence
- Equivalence of legal terminologies
 - Is absolute equivalence between legal terminologies possible?
- Terminological equivalence
- Functional equivalence

CONCEPT SYSTEMS IN DICTIONARIES

- Onomasiological vs. semasiological approach
- Concept system
 - Accounting: *amortización* = *Abschreibung*;
 - Finance: *amortización* = *Tilgung*.

SYSTEMS OF ACCOUNTING

- IAS/IFRS
 - Regulation (EC) No. 1606/2002
 - Definitions: IAS/IFRS; Framework
- National systems Austria/Germany
 - UGB
 - HGB
- National system Spain
 - Plan General de Contabilidad
- Terminology used in practice
 - Daimler, Siemens, OMV
 - Repsol, Endesa, Inditex

CONCEPTS

- Elements of Consolidated Financial statements (Abschluss/estados financieros)
 - IAS as from 2009

English	German	Spanish
statement of financial position	Bilanz	estado de situación financiera

- IAS valid until 2008

English	German	Spanish
balance sheet	Bilanz	balance

CONCEPTS

- Terminology used in practice
 - Statement of financial position / balance sheet / Spain 2009

Company	Spanish version	English version
Repsol	balance (de situación)	balance sheet
Endesa	balance (de situación)	balance sheet
Inditex	balance (de situación)	balance sheet

CONCEPTS

- Statement of financial position / balance sheet
Germany/Austria 2009

Company	German version	English version
Daimler	Bilanz	balance sheet
Siemens	Bilanz	statement of financial position
OMV	Bilanz	balance sheet

CONCEPTS

- Classification in the statement of financial position / balance sheet (IAS; Consolidated statements)
 - Elements of the balance sheet
 - assets (Vermögenswerte; activos)
 - liabilities (Schulden; pasivos)
 - equity (Eigenkapital; patrimonio neto)
 - Classification of assets
 - non-current assets
 - current assets

CONCEPTS

- Classification in the statement of financial position/balance sheet (Separate statements: Austria/Germany)
 - Elements of the balance sheet
 - Aktiva (assets)
 - Passiva (liabilities and equity)
 - Classification of assets
 - Anlagevermögen
 - Umlaufvermögen
 - (This distinction is largely identical with the current/non current distinction)

CONCEPTS

- Classification in the statement of financial position/balance sheet (Separate statements: Spain)
 - Elements of the balance sheet
 - activos (assets)
 - pasivos y patrimonio neto (liabilities and equity)
 - (The Spanish legislation follows the classification set down in the Framework)
 - Classification of assets
 - activos no corrientes
 - activos corrientes

CONCEPTS

- Terminology used in practice
 - Consolidated statements/Spain

Repsol

Spanish version	English version
activo	assets
activo no corriente	non-current assets
activo corriente	current assets
pasivo y patrimonio neto	liabilities and equity

Endesa

Spanish version	English version
activo	assets
activo no corriente	non-current assets
activo corriente	current assets
patrimonio neto y pasivo	equity and liabilities

CONCEPTS

Inditex

Spanish version	English version
activo	assets
activo no corriente	non-current assets
activo corriente	current assets
pasivo y patrimonio neto	equity and liabilities

– Consolidated statements/Germany/Austria

Daimler

German version	English version
Aktiva	assets
Langfristige Vermögenswerte	non-current assets
Kurzfristige Vermögenswerte	current assets
Passiva	equity and liabilities

CONCEPTS

Siemens

German	English
Aktiva	assets
No global designation	No global designation
Kurzfristige Vermögenswerte	current assets
Passiva	liabilities and equity

OMV

German	English
Vermögen	assets
Langfristiges Vermögen	non-current assets
Kurzfristiges Vermögen	current assets
Eigenkapital und Verbindlichkeiten	equity and liabilities

CONCEPTS

- Separate statements

Spain/Repsol

Spanish version	English version
activo	not available
activo no corriente	not available
activo corriente	not available
patrimonio neto y pasivo	not available

Germany/Daimler

German version	English version
Aktiva	assets
Anlagevermögen	fixed assets
Umlaufvermögen	non-fixed assets
Passiva	equity and liabilities

CONCEPTS

Austria/OMV

German version	English version
Aktiva	assets
Anlagevermögen	fixed assets
Umlaufvermögen	current assets
Passiva	Liabilities

- Repsol: Plan General de Contabilidad = IAS/IFRS
- Daimler, OMV: HGB/UGB
- English version: Mix of traditional accounting terminology and IAS/IFRS terminology.

TRANSLATION AND EQUIVALENCE

- **Terminological differences between the three systems**

- Consolidated statements

In Spanish, the *statement of financial position/balance sheet* is called *estado de situación financiera* in 2009 and *balance* en 2008, whereas in German it is *Bilanz* for both years.

- Separate statements

In Spanish, the elements of the statement of financial position/balance sheet are classified into *activos, pasivos y patrimonio neto*;

The assets comprise *activos corrientes* and *activos no corrientes*; in both cases, the terminology follows the IAS classification;

In German, the parts of the statement of financial position/balance sheet are *Aktiva* and *Passiva*;

The assets have to be classified into *Anlagevermögen* and *Umlaufvermögen*.

TRANSLATION AND EQUIVALENCE

- Terminology used in practice

In the concrete reports prepared by the companies there are a couple of terminological differences to the rules:

None of the Spanish companies examined uses *estado de situacion financiera*; giving preference instead to the traditional term *balance (de situacion)*;

In the other cases studied, the Spanish companies follow the classification of the IAS terminology both in the consolidated and in the separate statements;

In German, however, two companies use in their consolidated statements *Passiva* instead of the IAS term *Eigenkapital und Verbindlichkeiten*;

The HGB/UGB denominations *Anlagevermögen/Umlaufvermögen* are used in the separate statements rather than the IAS terms *Langfristiges Vermögen/Kurzfristiges Vermögen*.

TRANSLATION AND EQUIVALENCE

- **Equivalence**

- Translation strategy

- Consolidated statement

German	Spanish option I	Spanish option II
Bilanz	balance	estado de situacion financiera

- Separate statement

Spanish	German option I	German option II
activo no corriente	Anlagevermögen	Langfristiges Vermögen
activo corriente	Umlaufvermögen	Kurzfristiges Vermögen
patrimonio neto y pasivo	Passiva	Eigenkapital und Verbindlichkeiten

DICTIONARIES

- Becher (German-Spanish)

German	Spanish
Vermögenswerte	valores patrimoniales, bienes, elementos del activo, haberes
Eigenkapital	capital propio, capital de accionistas, pasivo propio, valor (o patrimonio) neto, fondos propios
Aktiva	activo, cuentas del activo, valores positivos, recursos, data

- Grünberger, English for Accountants (German-English)

German	English
asset	Aktivseitiges Vermögen, Anlage- und Umlaufvermögen
current assets	Umlaufvermögen
noncurrent assets	Anlagevermögen

DICTIONARIES

- Wulf, International Financial Reporting Standards Wörterbuch/Dictionary (German-English)

This dictionary is specialised in IAS/IFRS terminology; Examples of entries:

German	English
Bilanz	Statement of financial position. A statement showing an entity's financial position at the end of the reporting period.... IAS 1 changed the title "balance sheet" to "statement of financial position"
Aktiva	Vermögenswerte
Kurzfristiger Vermögenswert	Current asset

DICTIONARIES

- Schellenberg Accounting A-Z (German-English-French-Italian)
 - Foreword:
....Übersetzungsvorschläge...; werden sie doch je nach angewandter Norm unterschiedlich übersetzt.
Wo immer möglich, werden zu den Fachbegriffen die anwendbaren Buchführungs- und Rechnungslegungsvorschriften der Schweiz, Deutschlands und/oder der EU (IFRS) vorgestellt. Dem Leser wird damit ein vergleichender Einblick in die drei Normensysteme ermöglicht.
 - First part *Fachbegriffe Deutsch-Français-Italiano-English*
List with terms in German and the other three languages without notes or comments.
 - Second part
Explanation (in German) of a number of the German terms.

DICTIONARIES

– Examples of entries

Abschluss	
Fachbegriffe	Abschluss; état financier; bilancio; financial statement
Explanations	Concept of a financial statement; elements of financial statements according to IFRS, to Swiss and to German legislation, some remarks on differences in accounting rules between the legal systems.

Bilanz	
Fachbegriffe	Bilanz; bilan, compte de patrimoine; bilancio, stato patrimoniale; balance sheet, statement of financial position
Explanations	Definition and purposes of balance sheet

DICTIONARIES

Aktiven	
Fachbegriffe	Aktiven; actifs; attivi; assets
Explanations	Definition; classification into <i>Umlaufvermögen</i> and <i>Anlagevermögen</i> ; reference to <i>Vermögen</i>
Vermögenswert	
Fachbegriffe	Vermögenswert; actif, bien; attività, bene; asset
Explanations	Definition; IAS 1 differentiates between <i>kurz-fristige Vermögenswerte</i> and <i>langfristige Vermögenswerte</i>
Anlagevermögen	
Fachbegriffe	Anlagevermögen; actif fixe, actif immobilisé, bien de capital; attività non correnti, attivo fisso, capitale immobilizzato, immobilizzazione; capital assets, fixed assets, non-current assets
Explanations	Definition

DICTIONARIES

- Alcaraz Varó/Hughes (Spanish-English)

- Foreword

The main addressees of the book are translators;

Terms are classified according to the fields of application, such as banking, law, finance insurance; accounting/contabilidad = ACCTS/CONT

Spanish	English
estado financiero	ACCTS balance sheet; statement of financial position; assets and liabilities statement; financial statement

English	Spanish
statement of financial position	balance general o de situación

Spanish	English
balance	ACCTS balance; balance sheet

DICTIONARIES

English	Spanish
balance sheet	CONT balance de ejercicio; balance de situación; hoja de balance; balance general; estado contable; estado financiero

Spanish	English
activos	assets
activos no corrientes	no entry
activo no circulante	ACCTS non-current assets
activo inmovilizado o activo fijo	ACCTS fixed/permanent/slow assets, long-term operational assets, capital assets, fixed capital, fixed and other non-current assets
activos corrientes	current/floating assets
Activo circulante	working/current/circulating/floating/quick/liquid assets.

DICTIONARIES

- Other information for the translator
 - Time
 - Non-current assets/Consolidated statements

Period	German	Spanish
2004	Anlagevermögen	inmovilizado
2005-2007	Langfristiges Vermögen	activo no corriente
2008	Langfristiges Vermögen	activo no corriente
2009	Langfristiges Vermögen	activo no corriente

Non-current assets/Separate statements

Period	German	Spanish
2004	Anlagevermögen	inmovilizado
2005-2007	Anlagevermögen	inmovilizado
2008	Anlagevermögen	activo no corriente
2009	Anlagevermögen	activo no corriente

DICTIONARIES

- Different legal systems

Endesa Spanish	Endesa English	Endesa Spanish	Endesa English
informe anual	annual report	memoria anual	annual report
cuentas anuales	annual accounts	estados financieros	financial statement
balance de situación	balance sheet	estado de situación financiera	statement of financial position
memoria	notes	notas	notes

Dictionary of Alcaraz Varó/Hughes:

Memoria: memorandum; statement; report; S. informe. [Exp: memoria anual (COM, FIN annual report, annual financial report, company report), memoria anual de la sociedad (COMP LAW chairman's report, directors' report; S. informe del presidente del consejo de administración), memoria económico-financiera (COMP LAW financial statement; S. estado financiero).

CONCLUSIONS

- In specialised language translation the principle of functional equivalence should be applied.
- Concepts should not be studied in an isolated way, but in any case within the terminological structures of the relevant field.
- I have distinguished between three conceptual systems: IAS/IFRS; national systems; terminology used in practice.
- The translator must be aware of this terminological situation if he/she wants to respect the principle of equivalence.

CONCLUSIONS

- None of the dictionaries contains all the necessary information a translator would need for a correct translation.
- There are other types of information the translator needs, such as changing terminology in the time course and between different legal systems.
- Is an ideal dictionary possible?

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