

INTRODUCTION

To provide a straightforward explanation of what translation is, we can say that it is the process of conveying the message, in the target language, in a manner that is as close to the original message's intended significance as possible while maintaining the flow of the original language's vocabulary. The term "translation" refers to the process of determining the meaning of a text and creating an equivalent text that expresses the same message in a different language. This is a broad definition of what is meant by the term "translation." When discussing the scope of translation, Hatim and Munday (2006) defined translation into:

1. Translation is the process of transferring written text from one language to another. The two languages involved in the process of translation are referred to as the source language and the target language, respectively. Within the confines of a specific sociocultural environment, translators are responsible for carrying out this procedure.
2. The completed piece of writing, also referred to as the target text, which is the result of the procedure described above and which serves a function within the socio-cultural context of the TL.
3. The cognitive, verbal, visual, cultural, and ideological phenomena, all of which are essential components of 1 and 2.

Then Nida (1984) brings up the point that translation is the process of recreating, in the receptor language, the message that was in the source language as closely as possible to its closest natural counterpart, first in terms of the meaning, and then in terms of the style. This is done in order to ensure that the message is understood correctly by the target audience. In a similar vein, Bell (1991) says that translation "involves the transfer of meaning from a text written in one language into a text written in another language (p. 8)." Yuwono & Amilia (2020) stated that translation is the change of form (words, phrases, clauses, sentences, or paragraphs) and also a process of transferring the meaning from its original language into the target language (p. 2).

Newmark (1988) defines translation as the process of conveying the message of a text into another language while maintaining the author's original

intent for the work. When translating a text from its source language (SL) into a target language, it is necessary for translators to have an understanding of the author's intent within the text as well as the meaning communicated within the source language (SL). When moving text from one language to another, a translator must take into account a great deal of information before proceeding.

According to Newmark (1988), there are also a number of additional problems in translation, such as sound and sense, the emphasis on order, grammar, or naturalness, the figurative and the literal, neatness and comprehensiveness, concision and accuracy.

Through translation, cultures and societies can communicate. According to Newmark (1988), the relationship between language and culture saying that it is “the way of life and its manifestation that are peculiar to a community that uses a particular language as its means of expression. Translation is responsible for preserving the identity of the culture by conveying and transforming it by means of language transfer.

In order to achieve equivalence, translators conduct a translation process. According to Nida and Taber (1982), the translation process can be broken down into three stages: analysis, transfer, and restructuring. In the analysis process, the surface structure consisting of grammatical relation and meaning of words and their combination is examined. In the second process, that is transfer, the aspects that have been analyzed are transferred from the source to target language, and this process happens in the translator's mind. The last stage, that is restructuring, refers to the process in which the transferred aspects are reconstructed in the target language. The restructuring process must be done in such a way that results in comprehensible message for the target audience.

According to Newmark (1988:151), “technical translation is one part of specialized translation; institutional translation, the area of politics, commerce, finance, government etc., is the other.” The profession of translator is co-extensive with the rise of technology, and staff translators in industry (not in international organizations) are usually called technical translators, although institutional and commercial terms are ‘umbrella’ components in all technical

translation. Technical translation is primarily distinguished from other forms of translation by terminology, although terminology usually makes up about 5-10% of a text. Its characteristics, its grammatical features (for English, passives, nominalisations, third persons, empty verbs, present tenses) merge with other varieties of language. Its characteristic format is the technical report, but it also includes instructions, manuals, notices, publicity, which put more emphasis on forms of address and use of the second person.

Unavoidable issues will arise along the process of translating the text. One of these relates to terminologies, which serve as the basis for all translation. The vocabulary, phrases, and technical words needed to define and build sentences. Since the beginning of the profession of translation, technical translators have constructed word lists for translation purposes. Most lists have two columns, one containing terms in the source language and the other containing the same phrase in the target language. Scientific translation, such as accounting terminology, differs from other types of translation in that it goes beyond just translating words from one language to another. It is rather regarded as a tool that assists people all around the world in developing and progressing in the field of science. Thus, translators must assure accurate information delivery while also demonstrating faithfulness and commitment to the source and target languages and the field they focus on.

In order to solve the problems, translators may apply some procedure. Newmark (1988) introduced eighteen translation procedures. The procedures are:

1. Cultural Equivalent: It entails substituting a culturally distinctive item or expression with a target language item having a different propositional meaning.
2. Functional Equivalent: The translator comprehends the concept in the source language and finds a way to convey it in the target language such that the equivalent conveys the same meaning as the original by employing a culture-neutral phrase.
3. Synonymy: The approximate TL equivalent of an SL word for which there is no exact TL counterpart. When there is no clear equivalence and

the term is unimportant in the text, this procedure is employed.

4. Translation Label: Label is a provisional translation of the SL term. This approach is frequently considered appropriate by the translator when translating a new institutional word that should be introduced in inverted commas and can be omitted later. It is possible to accomplish this through literal translation.
5. Compensation: when a meaning, sound effect, metaphor, or pragmatic effect that was lost in one part of a sentence is made up for in another section of the sentence or in a subsequent sentence.
6. Paraphrase: An additional explanation of the meaning of a section of text. This is because the section in question contains either implied or missing meaning, and as a result, the meaning of the section needs to be explained or paraphrased so that it can be understood more easily.
7. Literal Translation: In literal translation, the translator turns the grammatical constructs of the source language (SL) into their closest equivalents in the target language (TL), but the lexical words are still translated individually.
8. Transference: Transference refers to the process of transferring a word from one language to another. It also encompasses transliteration, which refers to the process of converting text written in one alphabet to another.
9. Naturalization: The process of converting a term from one language to another by giving it the pronunciation and word forms of the target language.
10. Descriptive Equivalent: refers to the process of providing the TL with an explanation of the ST phrase using multiple words. Unlike functional equivalent, descriptive equivalent focuses on articulating the cultural expressions. Descriptive equivalent and functional equivalent are necessary elements in translation.
11. Through-Translation: This procedure is additionally referred to as other names like calque. This procedure is the literal translation of names of organizations that have already got recognized terms. However, it may be applied for components of compounds or phrases.

12. Shifts or Transpositions: The grammatical change that takes place when moving from the source language to the target language is referred to as transposition or shift. It is a process that focuses mostly on the form of words and their positions in sentences.
13. Modulation: Refers to the process by which a message from the ST is altered in the TL text due to differences in point of views between the SL and TL. Despite the change in point of view, the message remains the same, and no peculiarity occurs in the TL.
14. Recognized Translation: When there is an official or generally recognized translation of any institutional term, the translator will often adhere to the procedure of recognized translation.
15. Reduction and Expansion: In a lot of situations, reduction and expansion are carried out in an instinctive manner. Due to the absence of a precise equivalent in the TL, expansion involves re-expressing the meaning of an SL word through the use of additional words in the target translation (TT). On the other hand, reduction entails leaving out parts of the ST that are deemed to be unimportant.
16. Notes: Providing supplementary information within a translation" (p. 91). It's possible that a translator will need to use this method in order to supplement the text with additional information that's cultural, linguistic, or technical. There are three different places that notes can be added: within the body of the text itself, at the bottom of a page, or at the end of a chapter or book.
17. Couplets: occurs when a translator uses two different procedures to solve a single problem.

Several studies on economic translation have previously been conducted. Noviaty (2012) investigated the methods utilized to translate financial terms from English to Indonesian in financial statements. Seven of the translation procedures described by Vinay and Darbelnet were found to be applied in her study. The translation used were borrowing, calque, literal translation, reduction, modulation, transposition, and equivalence.

Buansari, Supriatno and Pangestu (2020) did a related study in which

she analyzed the translation procedure used in translating banking term in legal documents of BCA. The writer chooses Newmark theory of translation procedure since it contains more detail information and explanation. According to the findings of the study, from the total number of 98 terminologies occurred in Financial Review of BCA, the writer only found ten out of eighteen procedures of Newmark applied in translating banking terminology. The procedures that commonly used was Literal Translation.

The data source distinguishes this study from the previous two research. Previous studies looked at how economic terminology were translated in financial accounts, textbooks, and an economic dictionary. Meanwhile, this study looks from different data resources. Because it contains many accounting terms, the book was chosen as the data source. It contains accounting-related material and is designed not only for persons with accounting backgrounds, but also for people with diverse backgrounds.

The English version is written by Warren, Reeve, and Duchac, and it is translated by Suhardianto and Kalajanti. The English version was published by Cengage Learning and its translation was published by Penerbit Salemba Empat. This book contains 19 chapters in a total of 901 pages.

The aim of the study is to identify the procedures applied in translating the accounting terms in *Accounting: Indonesia Adaption*. The procedures are investigated by using Newmark's translation procedures.