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## Lingua-Cultural Approach to Special Language Terminology Based on Equivalence

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### ABSTRACT

The present paper introduces the results of the research which aimed to explore specialized taxation terminology in the English and Slovak languages. Since some Slovak taxation terminology has been translated or borrowed from English, the comparative and contrastive analysis is applied in order to assert the degree of equivalence between the Slovak taxation terminology and the British taxation terminology (as used by the HMRC). The Slovak translation equivalents are divided into absolute, relative and zero equivalents. The examples of zero equivalence are further subjected to qualitative analysis in search for pragmatic equivalence. The comparative analysis of English and Slovak taxation terminology has discovered that even though some Slovak terms from this field have been translated or borrowed from the English language, they have been adapted to Slovak culture and conventions regarding their conceptualization and with regard to their form, they follow the principles of the Slovak language system.

**Keywords:** *Special Language, Equivalence, Taxation Terminology, English Language, Slovak Language*

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### 1. Introduction

With the world becoming a “global village” and with the global nature of science and technology, communication within the scientific community goes beyond the borders of one country or one cultural and/or linguistic community (Dolník, 2008). The cumulative need for global communication and the importance of an international language of communication (Lingua Franca) have resulted in the need for translating texts from one language into a Lingua Franca (Dolník, 2008). The major language of international communication is currently English, and so the new achievements in science and technology are chiefly mediated through English written academic and professional texts.

Academic and professional texts provide an accurate and objective description and interpretation of facts and thus high-quality translations of such texts may be regarded as transfer of accurate and objective information from the source language (SL) into the target language (TL). The focus of translating academic and

professional texts is specific terminology, style and typical genre features (abstract, study, synopsis, etc.) (cf. Newmark, 1988; Bilá, 2016; Bilá, Kačmárová, & Vaňková, 2017).

The aim of the present study is to provide a deeper analysis and receive more detailed information of terminological differences. The present case study is quantitative in its nature, the analysed terms represent absolute, relative and zero equivalence in the terminology of income tax and reflect two different institutional systems.

### 2. Terminology and Language for Special Purposes

#### 2.1 Terminology

General theory of terminology developed through practical experience and is based on the nature of concepts, expressing concepts through terms and accounting for their relationships (cf. Kačmárová et al., 2016), which is an onomasiological process; the cognitive aspect of terminology includes the manner of thought and conceptualization.



Nowadays terminology of different fields has undergone major changes, such as the emergence of new concepts, constant updating of vocabularies, scientific, technical, cultural and commercial exchange resulting from multilingualism, widespread need for information storage and retrieval, the dissemination of terminology distinguishing the generalized and specialized lexicons and finally standardization processes (Cabr , 1999, p. 4). Terminology plays an important role in specialist communication because it differentiates between special language usage and general language usage. Whereas LGP (language for general purposes) texts manifest features such as variability, originality and figurativeness, LSP (language for special purposes) texts are concise, precise and accurate in their content (Doln k, 2010).

### **2.2 Special Language**

All languages have a set of language means and rules which constitute general language, the so-called unmarked language. Special languages used in specialized subject fields are referred to as marked languages (Cabr , 1999). They consist of a set of sub-codes that “partially overlap with the sub-codes of the general language” (Cabr , 1999, p. 59), in other words, they represent interrelated and intertwined sets sharing the general language features. General languages and special languages can coexist within one natural language (Cabr , 1999). Therefore “the difference between general and special languages is a difference of degree rather than kind: the degree to which fundamental characteristics of language are maximized or minimized in special languages” (Cabr , 1999, p. 56).

### **3. Translation and Equivalence**

An inevitable component of a translator’s competence when dealing with specialized terminology is their ability to understand the conceptualization of the term in the SL, to comprehend the perspective applied in such conceptualization (Ka m rov  & Bil , 2016), to identify the use of culturally or historically-related metaphors in the SL, to select appropriate conceptualization in the TL (if necessary, in collaboration with the experts in the field in question) and to opt for the appropriate formal expression in accordance with the linguistic requirements for the TL terms (Furd k, 1990). Thus, the appropriate Slovak terms derive from the Slovak linguistic tradition (Mas r, 1991), as well as pragmatic aspects (thus supporting the systemic nature of Slovak terminology

and creating conceptually-based terminological systems of various branches of science).

Standard equivalence degrees as defined by International Organization for Standardization (ISO, 1985) comprise five types. The first one, exact equivalence means that the TL term is identical in meaning and scope with the SL term in the SL and thus that term can function as a preferred term in the TL. Terms from different languages referring to the same concept should be treated as exact equivalents, they may be morphologically related, unrelated or they may express the same concept from different perspectives. The second type, near equivalence, means that the SL term is different from the TL term in that it denotes the same general concepts; however, the meanings of the respective terms are not absolutely equal. The third equivalence degree is partial equivalence. In this case, the SL term cannot be matched with an exactly equivalent TL term; nevertheless, a near translation can be achieved by selecting a term with a slightly broader or narrower scope of meaning. The fourth case, single-to-multiple term equivalence means that the SL term cannot be matched with a TL term, but the concept to which the SL term refers can be expressed by a combination of two or more existing preferred TL terms. The fifth equivalence is non-equivalence, i.e. the TL does not contain a term which corresponds in meaning, either partially or approximately, to the source language term. In other words, the term can be an abstract and, as a rule, a culture dependent concept, uncommon for the users of the TL (ISO, 1985, p. 8).

### **4. Research: Material and Methods**

The objective of the present paper is to compare the Slovak taxation terminology with the British taxation terminology and observe the degree of equivalence as some Slovak terms have been translated or borrowed from English. The English text used for comparative analysis was downloaded from Her Majesty's Revenue and Customs (HMRC) website.

In the process of translation, the relations between language and culture are commonly taken into consideration. Translating is a process of making decisions; a translator may have a variety of options. However, the choice of an appropriate TL term may be a strenuous task, especially if the SL term denotes a concept for which an exact equivalent cannot be found. The Slovak equivalents of

the English taxation terms are adapted to Slovak culture and conventions; some concepts or institution related to taxation system may exist in the UK, some may be different and some may not exist at all (Kačmárová & Bilá, 2016; Kačmárová et al., 2008).

In the subsequent analysis, also the quantitative approach is applied, the terms are divided into three subgroups, namely absolute equivalence (T) found in the specialized HMRC terminology; relative equivalence (NT) found in the British National Corpus and zero equivalence (NE) without any correspondence with any English terms.

## 5. Findings and Discussion

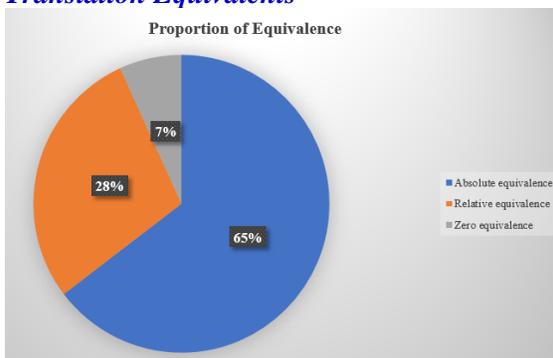
While comparing the whole lexical items, it was impossible to mark them as the terms falling into either category of absolute equivalence or relative equivalence, they would fit into zero equivalence category. Thus, the terms are divided into smaller units to be easily found in the British National Corpus or in the HMRC terminology.

In the present analysis, I found out that the terms belonging to absolute equivalence represent the largest group, more than 60 % of all terms in question. The second largest terminological bank consists of nearly 30 % of relative equivalence terms. Lastly, zero equivalence represents nearly 7 % of the terminology considered. The results with their descriptions are shown below.

**Table 1: Overview of the Slovak Translation Equivalents**

Type of Equivalence						Terms in total
Absolute (T)		Relative (NT)		Zero (NE)		
Number	%	Number	%	Number	%	
1,907	64.62	651	28.59	232	6.79	2,790

**Chart 1: The Proportion of the Slovak Translation Equivalents**



Even though English as a Lingua Franca globally mediates written scholastic and specialised texts in specialized subject fields, some English equivalents of the Slovak taxation system are absent. The subgroup of zero equivalence reflects subtle deficiencies in the English professional

terminology. Furthermore, the demand of the precise and objective information transfer from the source language (SL) into the target language (TL) enables to create newly formed professional vocabulary that may make no sense for English native speakers. This fact raises the question whether the translated English equivalents are straightforwardly comprehensible in the divergent English taxation system. Additional inquiry is what degree of compatibility of both culturally and institutionally disparate systems may be achieved in the qualitative research.

### 5.1 Absolute Equivalence

2,790 terms of this specialized field are explored. The terms falling into the group of absolute equivalence include 1,907 (64.62%) in total and can be found in the HMRC terminology. They may be exemplified by the following terms:

1. *Majetková hodnota* – *Assets/T*
2. *Konkurzné konanie* – *Bankruptcy proceedings/T*
3. *Kúpna cena* – *Redemption price/T*
4. *Nedoplatok dane* – *Tax arrears/T*

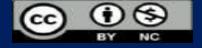
### 5.2 Relative Equivalence

The terms representing relative equivalents of Slovak counterparts are found in the British National Corpus (having no occurrence in the HMRC terminology). Each item has been searched for individually and as thoroughly as possible. As a rule, these terms refer to the concepts that are easy to comprehend and are combination of a general and a specialized language item. The number of relative equivalents is 651 in total (28.59%) and some examples are shown below.

1. *Hnuteľná vec* – *Movable property/assets/NT*
2. *Jednorazové príjmy* - *Non-recurring payments/NT*
3. *Konkurzná podstata* - *Bankruptcy estate/NT*
4. *Nezdanené sumy* - *Non-taxed amount/NT*

### 5.3 Zero Equivalence

These terms do not have any equivalents in English since they refer to the concepts or institutions which occur in the Slovak taxation system and accountancy and are non-existent and not functioning in the British system. Therefore, it is impossible to find any corresponding equivalents. Out of 2,790 terms 232 (6.79%) are related to non-existent concepts. For such Slovak terms, descriptive or functional equivalents are provided (as illustrated in the examples below).



1. *Základné imanie - Registered capital/NE*  
- Means owner's money invested in a company.
2. *Zamestnanecká prémie - Employment premium/NE*  
- Means a tax bonus provided for employees with low income.
3. *Závislá činnosť - Dependent activity/NE*  
- Means employment.
4. *Finančné riaditeľstvo - Financial directorate / Slovak Tax Headquarters/NE*  
- Means a department of a government in charge of an area of taxes, fees and customs duties. In the UK, the equivalent of this institution is HMRC.

## 6. Conclusion

The comparative analysis of English and Slovak taxation terminology has revealed that even though some Slovak terms from this field have been translated or borrowed from the English language, they have been adapted to Slovak culture and conventions regarding their conceptualization and with regard to their form they follow the principles of the Slovak language system. This eventually contributes to their effective functioning in specialized professional (Bilá et al., 2015; Kačmárová et al., 2008).

The terminology of special subject field seems to be undoubtedly one of the most challenging and debatable topic in translation studies and practice. In each language, the use of specialized language is limited to a small community of its users – either originators or recipients. Furthermore, the specialized language is defined by the degree of expertise of a special field. It is generally expected that the more professional language is, the fewer professional users it has. The boundary distinguishing between a general language and a professional one is blurred, and the terms as the major feature of specialized language are on constant move and new ones emerge. Once the term has become familiar with its users in general, it loses its position of marked vocabulary and it gets into the group of unmarked lexis.

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### Endnotes:

Her Majesty's Revenue and Customs was created by joining the financial and customs office and has been effective as the supreme tax authority since 18 April 20

### Appendix: 1 Corpus of the study (sample)

Order number	Source language (SL)	Target language (TL)	Equivalents found in the target language (TL)
1/1.	Akciová spoločnosť	Joint stock company	Joint stock company (U.S.) / corporations / limited companies / unlimited companies (U.K.) / NT
2/3.	Alikvotná časť	Aliquot portion	Aliquot portion / NT
3/5.	Banské diela	Mining plants	Mining plants / T
4/9.	Bezpodielové spoluvlastníctvo	Entirety of spouses	Entirety of spouses / T
5/11.	Bežný účet	Current account	Current account / T
6/14.	Budúci predaj	Preliminary / future sale	Preliminary / future sale / T
7/25.	Cenné papiere	Securities	Securities / T
8/27.	Cenová prírážka	Trading margin	Trading margin / NT
9/31.	Cestovná náhrada	Travel allowances	Travelling allowance / T
10/32.	Cirkevné úkony	Services provided by churches	Services provided by churches / NT
11/58.	Daňová evidencia	Tax records	Tax records / T
12/59.	Daňová kontrola	Tax audits	NE
13/62.	Daňová povinnosť	Tax obligation / tax liability / tax duty	Tax obligation / tax liability / tax duty / T
14/63.	Daňová strata	Tax loss	Tax loss / T
15/65.	Daňové odpisy	Tax depreciations	Depreciations / T
16/66.	Daňové priznanie	Tax return	Tax return / T
17/67.	Daňové výdavky	Tax expenses	Expenses / T
18/75.	Daňový bonus-suma daňového zvýhodnenia na vyživované dieťa žijúce s daňovníkom v domácnosti	Tax bonus with respect to a dependent child sharing a common household with the taxpayer	Tax bonus / NE with respect to a dependent child / sharing a common household with the taxpayer / NT
19/76.	Daňový nedoplatok	Taxes arrears	Taxes arrears / T
20/77.	Daňový preplatok	Tax overpayment	Tax overpayment / T
21/78.	Daňový výdavok	Tax expense	Expense / T
22/91.	Depozitné certifikáty	Certificates of deposit / deposit letters	Certificate of tax deposit scheme / T, deposit letters NE

Complete corpus can be requested through email to [julianafecusova@gmail.com](mailto:julianafecusova@gmail.com)

### Appendix: 2 Overview of groups with types of equivalence

Group number	Type of equivalence						Terms in total
	Absolute (T)		Relative (NT)		Zero (NE)		
	Number	%	Number	%	Number	%	
1.	206	62.05	87	26.20	39	11.75	332
2.	28	54.90	14	27.45	9	17.65	51
3.	216	73.47	52	17.69	26	8.84	294
4.	63	66.32	23	24.21	9	9.47	95
5.	131	77.51	30	17.75	8	4.74	169
6.	78	62.40	30	24.00	17	13.60	125
7.	38	63.33	14	23.34	8	13.33	60
8.	7	77.78	0	0	2	22.22	9
9.	1	16.67	5	83.33	0	0	6
10.	7	50.00	6	42.85	1	7.15	14
11.	30	45.45	26	39.40	10	15.15	66
12.	12	60.00	8	40.00	0	0	20
13.	124	81.58	21	13.82	7	4.60	152
14.	27	75.00	6	16.70	3	8.30	36
15.	17	100.00	0	0	0	0	17
16.	1	100.00	0	0	0	0	1
17.	12	80.00	3	20.00	0	0	15
18.	5	50.00	5	50.00	0	0	10
19.	1	33.33	1	33.33	1	33.33	3
20.	3	42.86	4	57.14	0	0	7
21.	11	64.70	3	17.65	3	17.65	17
22.	35	66.04	13	24.53	5	9.43	53
23.	47	60.26	24	30.77	7	8.97	78
24.	15	68.18	7	31.82	0	0	22
25.	35	89.74	2	5.13	2	5.13	39
26.	52	71.23	14	19.18	7	9.59	73
27.	17	45.95	20	54.05	0	0	37
28.	73	62.39	31	26.50	13	11.11	117
29.	309	71.69	94	21.81	28	6.50	431
30.	16	84.21	3	15.79	0	0	19
31.	7	87.50	1	12.50	0	0	8
32.	7	50.00	6	42.86	1	7.14	14
33.	11	73.33	3	20.00	1	6.67	15
34.	111	73.51	25	16.56	15	9.93	151
35.	44	74.58	12	20.34	3	5.08	59
36.	8	100.00	0	0	0	0	8
37.	1	50.00	0	0	1	50.00	2
38.	5	35.71	8	57.14	1	7.15	14
39.	8	80.00	1	10.00	1	10.00	10
40.	7	58.33	5	41.67	0	0	12
41.	3	75.00	1	25.00	0	0	4
42.	27	72.98	9	24.32	1	2.70	37
43.	1	50.00	1	50.00	0	0	2
44.	4	100.00	0	0	0	0	4
45.	5	55.56	4	44.44	0	0	9
46.	13	72.22	3	16.67	2	11.11	18
47.	0	0	3	100.00	0	0	3
48.	2	100.00	0	0	0	0	2
49.	13	61.90	8	38.10	0	0	21
50.	1	25.00	3	75.00	0	0	4
51.	4	36.36	7	63.64	0	0	11
52.	3	75.00	0	0	1	25.00	4
53.	1	100.00	0	0	0	0	1
54.	2	40.00	3	60.00	0	0	5
55.	2	50.00	2	50.00	0	0	4
<b>In total</b>	<b>1,907</b>	<b>64.62</b>	<b>651</b>	<b>28.59</b>	<b>232</b>	<b>6.79</b>	<b>2,790</b>