

Universidad de Alicante

Máster oficial en traducción institucional

**Translation of specialised texts:
Analysis**

Final paper

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1. Introduction

The present paper is written as a final paper of the study programme *Máster oficial en traducción institucional* organised by the University of Alicante. The whole study programme deals with institutional translation from English, French or German into Spanish, and vice versa. Special focus is placed on texts of business, economical and legal character. The master's course is intended both for graduates of Translation Studies (and Interpreting) and for graduates of other fields, e.g. Law, Business, etc.

The programme consists of a common compulsory module of four subjects of general focus (15 ECTS), a specialised module for each language combination that includes five subjects specialising on legal and economic translation (20 ECTS), an complementary module of three optional subjects (each subject is worth 5 ECTS, the total of 10 ECTS has to be completed) and the choice between a "*Prácticum*", a kind of work experience that can either be virtual or real, or a research module (15 ECTS).

The last part of the programme (work experience, research) has to be followed by a final paper called "*Memoria*" that documents all the work done. I have chosen the option of "virtual" or "simulated work experience", i.e. the student is provided with a text by the university (which acts as the client). This paper describes the communication situation and work conditions, its content touches upon theoretical reflections on the types of texts in the same category as the original text supplied, the author analyses translation problems and strategies and presents a glossary elaborated during the translation.

The two texts that I have translated from Spanish into English are called *Sociedad Anónima (S.A.)* and *Cooperativa Trabajo Asociado (C.T.A.)* and they represent a set of information on the establishment of these two types of companies in the Autonomous Valencian Region, Spain.

2. Communicative situation and work conditions

In translation theory, the communicative situation refers to the subjects that participate in the communication (sender/client, translator, recipient), as well as to all other elements that take part in the situation (temporal and spatial characteristics, translation instructions – so called *translation brief*, linguistic and cultural differences, etc.).

As has already been mentioned above, this paper is a result of "simulated work experience", i.e. the sender/client is the university. The following conditions are stipulated by the client/university:

- working languages (in our case: from Spanish into English)
- type of text (business/economic specialised text)
- extent of text (approximately 15,000 words)
- deadline (text assigned at the beginning of April with two possibilities of handing it in: in the middle of June or in September).

2.1. Translation brief

Translation brief is a term introduced by Christiane Nord which refers to the set of instructions that the translator gets from the sender/client. Apart from procedural information, like the language combination or deadline, the brief should also contain specific information about the purpose of the translated text. The *skopos* theory of translation argues that it is the purpose of the translation that determines the translator's strategies and his/her decisions.

In practice, the clients often do not realise that the translator needs as much information as possible and the translation brief is usually very concise. It is then the translator's task to speak to the client, ask them questions and try to explain that the more information there is the better the translation will be. The willingness of the client to inform the translator about these issues depends on various factors; sometimes, clients are open and helpful and provide translators with every piece of information which may be relevant for them, but in other instances, the translator works for not very professional agencies that do not want to "waste time" getting all the necessary information from the client (agencies usually forbid their translators to contact the client directly). In some cases, it is easier for translators to deduce the brief from the text itself (informative texts, operating instructions, etc.) but they cannot be

sure whether the translation will serve the intended (and to the translator unknown) purpose. When a translation achieves the desired purpose, it can be called functional.

In our case of the "simulated work experience" the translation brief was very concise. Apart from the information mentioned above (languages and deadline) we did not receive any further information or instructions. Therefore, I had to rely on the text itself.

When I was researching terminology during the translation process, I first found out that some parts of the text had been taken directly from a cited legislation (Valencian Community Cooperatives Law 8/2003 of 24 March). When the translation was nearly finished, I came across the web pages where the original texts are published: *El Portal del Comerciante*, www.portaldelcomerciante.com.

Unfortunately, the portal does not offer any information of the "About us" type, so we do not know basic information, as when it was established or by whom. However, we can assume that it was an initiative of the Valencian Community as it features a logo of *Generalitat Valenciana - Consellería d'Industria, Comerc i Innovació*. At the bottom of the initial page of the portal we find that the portal probably falls under *Dirección General de Comercio y Consumo*. The pages contain practical information about how to set up a business issues in Spain.

Because the portal currently offers information only in Spanish and Valencian, we assume that the translated text would be published on these pages and would serve mainly to those who wish to establish a business in Spain (in particular, the Valencian Community) and master neither Valencian, nor Spanish.

2.2. Work conditions

The original documents were provided in .pdf version. My standard *modus operandi* was to work with computer-aided translation (CAT) tools, Trados Freelance 2007 in particular. Because the majority of CAT tools cannot process .pdf files (and even though Trados 2009 advertises a new, revolutionary technology of processing .pdf files, many translators have remained sceptical in different discussion forums and they have shown their disappointment, when they had the opportunity to work with the programme themselves), I first had to convert the documents into the .doc format. For this I used the free service of www.pdfword.com, with great success.

The documents contain a relatively high number of tables. First, I thought that it would be advisable to make use of the TagEditor sub-programme within Trados, in order not to have to worry about formatting. Nevertheless, the documents are so heavily formatted that running them through TagEditor almost does not leave a single sentence as a whole. That is why I opted for the simple use of Workbench and the .doc format. This posed some challenges when dealing with the tables. The rows had to be manually widened and then narrowed again, so that both the source and the target units could be seen when working with the tables.

There is no doubt that using a CAT tool has been a great help – the two texts use a standardized structure and some parts that contain general information (e.g. on social security and taxation) repeat themselves. This not only saves time but also ensures terminological and factual homogeneity in the translation.

3. Theoretical-practical reflections

In this part of the paper I would like to start with a more detailed analysis of the translation itself. First, I will analyse the original text, comment on texts with a similar topic in the target language and see whether there are any recommendations for the translation of such type of texts. In the next chapter, I will mention the major translation problems I encountered and then will outline the translation strategies used.

3.1. *Translatological analysis of the original*

For our analysis of the original, I will draw inspiration from the monograph *La traducción inglés-español: fundamentos, herramientas, aplicaciones* by Rosa Rabadán and Purificación Fernández Nistal (Rabadán, Nistal 2002). Even though the authors deal with the opposite direction of translation (Spanish into English) I believe this work can serve as a good point of departure for my analysis.

The authors suggest the following steps, among others, in the analysis of a translation task: the translation brief, the pedagogical objective of the task, the analysis of the original, and the analysis of the translation (when the pedagogical objective is the comparison of the original and the translation). When analysing the original, they advise to focus on:

- **Intentionality** – the sender's approach towards the purpose of the text; the overall meaning of the text; the pragmatic aspects; the translator's analysis and the decision as to what translation type (equivalence) is suitable in relation to the translation brief; the hierarchy of values applied during translation in relation to the translation brief.
- **Acceptability** – the reception by readers/audience; the adaptation of norms; the text format; the socio-historical situation of the text; language variants; the identification of possible translation problems; the possible necessity of adaptation to the norms of the target culture (e.g. footnotes, format, text type, intertextual references, etc.).
- **Situationality** - the identification of possible contextual differences and their solution; the correlation of the linguistic-textual and contextual aspects of the text and situation; the analysis of language register; terminology; the level of formality; the medium.

- **Intertextuality** - the possible dependence of the original on other texts or cultural aspects closely linked to the recipients' specific knowledge needed to understand the text; the identification of possible problems the recipients of the translation may have; culture-bound elements; the correspondence and differences in both cultures.
- **Informativeness** - new information and its distribution in relation to the text type and its function; the possible disparities with the translation taking into account the recipient; the information structures in the original and possible changes in the translation.
- **Coherence** – the textual meaning and its relevance in relation to the recipients; the identification of possible cultural gaps in the target recipients' knowledge of the world.

I will now consider each issue in relation to the two original texts. Possible solutions to the issues outlined below will then be discussed in the section on translation problems and strategies.

3.1.1. Intentionality

Both of the original texts are intended for anyone who wants to start a business in Spain, in particular wants to establish either a joint-stock company or a cooperative, and understands Spanish. The overall meaning of the texts consists in informing the potential business people of the particularities of these types of companies and the requirements for their establishment in Spain. These texts are purely informative, with a high number of tables and figures, quotation of legislative sources or names of various offices and governmental bodies; there are no persuasive or expressive elements.

With respect to the translation brief, I set myself (see above) the translation should retain the informative character of the original. Therefore, the hierarchy of values will be dominated by respect to the informational character, bearing in mind that the translation has to be easily understandable to persons who probably do not come from the geographic region (Valencian Community and, more broadly, Spain), i.e. special attention must be given to culture-related elements.

3.1.2. Acceptability

The original being an informative text there are no major acceptability differences for the target recipient (and culture). However, it must be kept in mind that texts in Spanish tend to make use of longer and more complicated sentences whereas English (especially specialised texts) place clarity and conciseness above everything else. In our case this is even more important as we can expect that the target recipients will not only be native English speakers but can also be persons of different nationalities whose level of English does not necessarily have to be the same as the level of native speakers. When making decisions on the target language variant, this also has to be considered. The above mentioned cultural specificity of some expressions requires a decision on how to make the necessary clarifications in the text (footnotes, explanations placed directly in the text, etc.).

When the socio-historical situation is concerned, let us say that I do not have any detailed information about the date of publication of the original text and the intended publication of the translation. In a real situation, I would probably notify the client that if the original was written a longer time ago, it is possible that some legislation might have been amended and that this should be taken into account, in order to ensure the up-to-dateness of the English version. I will not mention this issue in the chapter on translation problems and strategies.

Other topics that fall under acceptability (like textual norms, text format) do not need any special attention as the text format can remain the same without violating any textual norms in the target language/culture.

3.1.3. Situationality

The character of the originals makes them very specific from this point of view. These are texts that describe procedures and rules that bear a relatively high level of situationality because they are determined by a specific geographical area (even though I realise that it can be argued that the same or similar types of companies are established in other countries I still believe that these two texts are highly culture-bounded). On the other hand, the recipient of the target text will probably be very much aware of this culture boundedness and will expect it (it will most probably be a person who wants to establish a certain type of company in the

given geographical area). The culture-related and situational elements have to be maintained in the translation in order not to lose the informative value of the original but the recipient will probably not consider this a negative intervention in the text.

The language register, share of terminology and the level of formality of the original corresponds with the fact that it is an informative text on a specialised topic. The original uses professional register full of field-specific terminology (economy and business, social security, taxation). I believe that the degree of formality can be considered neutral - this is not a highly formal or an utterly informal text.

The text is transmitted via a world-wide written medium (freely accessible web pages, see above for more details) and the same applies to the translation (according to the brief set up above).

3.1.4. Intertextuality

The intertextuality of the two originals can be observed on two fronts: firstly, there is the intertextuality of similar texts on the web site describing the characteristics of different types of companies (i.e. with a similar structure, repeated sections or headings, etc.) and, secondly, the references to the valid legislation that governs the establishment and operation of the given type of company. As has already been mentioned, some parts of the text are directly copied from a Law (which on some places disturbs the coherence of the text - the sentences containing the reference '*esta Ley*' when the text itself is not an Act or a Law - and can cause certain confusion) and other parts contain references to various pieces of legislation, which constitutes another culture-bound element that has to be dealt with.

3.1.5. Informativeness

The degree of new information in the text will be perceived differently by each recipient. It depends heavily on the recipient's professional knowledge of the field. I did not have to possibility to get information about what type of readers visit the portal, whether they are experienced business people (with experience of business in Spain or in another European or non-European country) or whether they are small entrepreneurs with little experience.

Therefore, any type and piece of information may represent a possible problem, especially the culture-bound ones. My solutions and strategies are discussed below.

3.1.6. Coherence

The relevance of information perceived by the recipient depends again on the recipient's experience and knowledge in the given field. I consider the source texts adequate in the degree of information offered and, therefore, coherent with the situation. On the other hand, some lack of coherence with the communicative situation can be perceived by the target recipients in the case of the translation. The recipients will probably lack some culture-specific knowledge and need more explanations (types and location of bodies and authorities, types of procedures, types of certificates and documents, etc.). To tackle this possible drawback a more elaborate brief and translation strategy (explanation, additional information) might be needed.

3.2. Equivalent texts in the target language

In this subsection, I would like to point out that when translating the documents I came across a relatively high number of pages written in English that deal with business issues in Spain. Obviously, this is a fashionable and demanded topic. These resources were very useful in order to get general knowledge on the situation in Spain as well as inspiration for some terminological issues. I can mention for example the following ones (for details see the Bibliography chapter):

<http://spain.angloinfo.com> – Starting a business in Spain;

www.atrium-incorporators.com – Information on types of Spanish companies;

www.eyeonspain.com – Information on setting up companies in Spain;

www.investinspain.org – Investment in Spain;

www.linkpointlegal.com – Legal and Business Services, information on the establishment of companies in Spain

www.confecom.cat - Practical guide, How to open a business in Ciutat Vella;

www.strongabogados.com - Business and legal solutions in Spain;

<http://ec.europa.eu> - Your Europe, Business, Paying taxes in Spain.

I also came across useful information on the following web site:

www.bytestart.co.uk – The Small Business Portal.

3.3. Recommendations for the translation of specialised texts

Edyta Zralka in her paper *Teaching specialised translation through official documents* (Zralka 2007) points out, in relation to analysis of parallel texts, that specialised texts are characterised primarily by the following items:

- **layout** (text division, content of information, formulas)
- **vocabulary** (terminology, morphological features of typical vocabulary)
- **grammar** (typical grammatical structures, syntax)
- **register** (vocabulary and grammatical constructions used, communication strategies, stylistic features).

The author also mentions Nida's theory on equivalence. In that respect we can summarize the issue saying that there are two types of equivalence: **formal** (expression of the content of the message imitating its form) and **dynamic** (expression of the uniformity of sense). In the case of specialised texts, a higher degree of formal equivalence can be found because the notions have a specific meaning that is often expressed by terms. Nevertheless, even though the strategy to translate specialised texts may incorporate a higher degree of formal equivalence oriented translation, the translator should never forget the rules governing the target language.

The biggest challenge when translating specialised texts is their terminology. There are three possible scenarios when dealing with it:

- a) **congruence** (terms fully correspond to each other);
- b) **non-existing equivalence** in the target language;
- c) **partial equivalence**. (Zralka 2007)

For the last two cases the translator has the following possibilities: use an original term and give its literal translation in brackets, introduce a definition or description of the original term or use a neologism. The most important thing is that once a term is used, its meaning has to be retained throughout the text.

The author cites Lukszyn's (Lukszyn, in Zralka 2007, p. 83) criteria for a good translation:

- retaining **semantic unity** of the source text (i.e. minding so called *semantic dominants* - a network of direct connections between central terminological units);
- keeping the **normalised construction** of the text;
- using proper **chain of connectors** (a sequence of particular linguistic devices that keep the text unity);
- minding the unity by using **typical structures** marking the beginning and end of the text;
- minding proper **textual division** by using formal connectors.

In the end, Zralka emphasizes that the translator should not violate the conventions of the style.

In this chapter, I would also like to mention the paper by José Mateo *Adjusting Grice's Maxims to the Translation from English into Spanish*. Even though our direction of translation was opposite I can use the paper to point out the general differences in the two languages:

- English tends to use fewer words and synthesizes more than Spanish;
- English is less concrete and direct than Spanish in polite expressions and "concealment of truth" is unacceptable in English;
- English can be considered more practical than Spanish and it does not make use of circumlocutions or paraphrases;
- English is brief, clear and orderly whereas Spanish strives to achieve complexity through form.

I believe that the above mentioned characteristics are even more important with respect to the translation of specialised texts. In English specialised texts leave no room for verbosity, intangibility, wordiness or too complex structures. It is preferable that such texts are clear and

concise, even more so when the target reader can be expected not to be a native speaker of English.

4. Translation problems and strategies

In this chapter, I would like to analyse the major translation problems and the strategies that I adopted to overcome them. I would again like to point out that due to the lack of a translation brief I decided to adopt the most probable scenario and assumed that the translated text would be published at the same web site as the original and destined to anyone who wanted to establish a business in Spain but who did not speak Spanish or Valencian.

Before I start with the analysis itself I would like to mention two concepts introduced by Christiane Nord. She points out that there are two general strategies that can be adopted by translators: documentary and instrumental.

Documentary translation consists in respecting the foreign character of the original, expressly showing that the translation is really a translation, i.e. a text that does not belong to the target culture. This might make it more difficult for the recipient to process the text. Such a strategy is usually called '*extranjerización*' in Spanish.

Instrumental translation consists in the objective to present the translation to the recipient as a true original. The translation respects all the standards of the target language and culture and contains no foreign elements. Such a strategy is usually called '*domesticación*' in Spanish.

Nord (2006) says that many official documents require documentary translation. Often, these types of translated documents can be considered meta-documents as they give evidence on a reality rooted in the source culture, about a source-culture document. On the other hand, in the case of informative documents (or their parts) the main objective is the transfer of information and, therefore, an instrumental strategy can be adopted. These parts of the documents can be adapted to the target-culture standards, which makes it easier for the recipient to process the text.

The same happened in the case of our translation. There are passages that could easily be translated using the instrumental strategy and because the text is highly informative there was a relatively high number of such passages. Nevertheless, some pieces of information were highly culture-bound and could not be adapted to the target culture because in such a case the document would lose its informative character and would be of no use for the target recipient.

In the next section, I will make a detailed analysis of the translation problems I encountered and the strategies I adopted to overcome them. To make the analysis better-arranged, I will follow Rabadán's scheme for the analysis of originals, which, if we remember,

are: intentionality, acceptability, situationality, intertextuality, informativeness, and coherence.

4.1. Intentionality

PROBLEM

The general problem falling under this category has already been mentioned - the lack of a **translation brief**.

DESCRIPTION AND STRATEGY

Often, it is possible to deduce the translation brief from the character of the text to be translated. Our texts provide detailed information on how to establish a particular type of company in Spain, namely in the Valencian Community (*'Registro Mercantil de Valencia'*, p. 12¹; *'Oficina SERVEF'*, p. 12; *'Inscripción en el Registro de Cooperativas de la Generalitat Valenciana'*, p. 2; *'Ley 8/2003, de 24 de marzo, de Cooperativas de la Comunidad Valenciana'*, p. 3, etc.). I was able to find the original texts on a particular web site. Therefore, I could deduce the brief and formulated it to myself. Nevertheless, in real situation, it is always more convenient to ask the client as many questions as needed to be completely sure of what is expected from us.

A general strategy related to the brief should put special emphasis on the accurateness of information and terminology (the translators task in relation to the accurateness of figures or names is greatly aided by the use of CAT tools - the tool can copy each source unit to the target unit by default and the translator then only changes that part of the information that needs to be transferred to another language, i.e. leave phone numbers, addresses, names of offices and governmental bodies in their original form, where desired), clearness and conciseness of information, explanatory translation of culture-bound expressions contained in the text.

¹ Citing of the originals and translations is done chronologically, i.e. the first text (*Sociedad Anónima, S.A.*) is always cited first.

4.2. Acceptability

PROBLEM

Acceptability falls under the issue of **language variants**. I had to make a decision on the target language variant used in the text.

DESCRIPTION AND STRATEGY

As I did not get any specific instructions on the target language variants used, I decided to use the British English variant. This decision was motivated by the fact that the target text will be published in Spain, Europe. Therefore, I based my decision on geographical proximity. Of course, as its target recipients may come from any part of the world, the fact that among them would probably (and most likely to a large extent) be even non-native speakers was taken into account during the translation.

PROBLEM

Another issue related to acceptability is the issue of **errors** in the original. Even though Rabadán does not expressly state this issue under acceptability I decided to put it under this category because I believe that a text with spelling errors will not be acceptable for the majority of recipients.

DESCRIPTION AND STRATEGY

In the texts there were several spelling errors ('*Código de Cuenta de Cotización*', i.e. *cuenta*, p. 13; '*Régimen Espacial de Trabajadores Autónomos*', i.e. *especial*, p. 13; '*reglamentación técnica*', i.e. *técnica*, p. 18) and there were also inconsistencies in the name of legislation: the original text includes the expression '*Ley a las Sociedades Anónimas*', p. 15, while the proper name of the legislation is *Ley de las Sociedades Anónimas*.

Of course, I tried to produce a translation of the best quality, without any spelling or substantive mistakes. Where the error mentioned in the quote of a piece of legislation appeared, I made the corresponding correction.

4.3. Situationality

PROBLEM

The major issue under situationality is the question of specific **offices, bodies and organisations** of the region or the country.

DESCRIPTION AND STRATEGY

The last section of the originals contains information on procedures necessary to establish a company in Spain. The information is presented in the form of a table where the third column contains information on where such a procedure must be completed. With respect to the character of the text the majority of information in the third column is culture bound. In my opinion, the information from the third column can be divided into bodies of three categories: common nouns (nouns with the most general sense designating a place where certain services are provided), bodies with an existing translation equivalent (umbrella institution whose equivalent can be found in other countries; there exists a generally-accepted equivalent in the target language) and bodies for which there exists no translation equivalent (institution specific for the given region with no generally-accepted equivalent in the target language) character.

Places designated by common nouns are, for example: *entidad financiera; notaria; delegación de Hacienda; administración de la Seguridad Social; Ayuntamiento.*

Bodies with an existing translation equivalent are, for example: *Registro Mercantil; Ministerio de Justicia; Consellería de Economía, Hacienda y Empleo; Consellería de Industria, Comercio y Energía..*

Bodies for which there exists no translation equivalent are, for example: *Registro Mercantil Central Dirección General de Sociedades Mercantiles; Registro de Cooperativas de la Generalitat Valenciana; Registro Mercantil de Valencia; Oficina SERVEF; IMPIVA.*

In the first case my strategy simply consisted of using the existing equivalent in the target language. I decided to use the same strategy in the second case. My reasoning is based on the fact that this type of informative text does not need to be loaded with a high number of original expressions in Spanish as it would have a disturbing effect on the recipient. It should not pose a big problem for the recipient to find the Spanish equivalent for the bodies of the second type.

In the third case it is clear that references to the bodies should be offered to the recipient in the original form. On the other hand, I also believe it is advisable to provide the reader with an English equivalent because, in many cases, the expression in English gives the reader a clue on what type of institution or body is concerned.

I had to make several decisions: Should I use footnotes? If not, how should I place the additional information in the text? If I used brackets, what expression should be placed in them - the English or the Spanish one? Should I include both versions (English and Spanish) every time the given expression appears in the text?

Here are my decisions and reasoning: I decided not to use footnotes for two reasons. Firstly, the expressions for which it is necessary to include additional information are not so many. Secondly, I believe that spatial proximity will make it easier for the recipient to process the text. If I decided to use footnotes, the reader would have to scroll down to get to the additional information. Therefore, I opted for brackets. In order not to disrupt the natural flow of the text, the text placed in brackets was the original Spanish text. Generally, the text placed in brackets is perceived as an addition, something less important. When I place the Spanish text in brackets, the user can choose to skip the additional text if it is not considered important and pay attention to it only when needed. The only exception to this rule was made in the sentence that states that the name of the company must also bear the designation of the company type. Because the companies established in Spain fall under correspondent Spanish legislation they must bear the Spanish denomination, not the English one. To make this absolutely clear I placed the original Spanish expressions directly in the text and their translation in brackets. I also made it express by adding the adjective 'Spanish':

“The name of the company must contain the Spanish expression “Sociedad Anónima” (Joint-Stock Company) or the abbreviation “S.A.” (J.S.C).”

“The name of the company must contain the Spanish expression "Cooperativa Valenciana” (Valencian cooperative) or the abbreviation “Coop. V.”. If the liability of members is unlimited, the cooperative’s name must clearly state it or use the abbreviation “Coop. V. Iltda.” (Unlimited Valencian cooperative).”

In relation to this issue, I also made a decision on including an explanation in the last part of the text, which concerns procedures. In my opinion, this part of the text could be read as a separate, independent text and, therefore, this explanation is well-founded:

“Make a deposit of the company capital to a bank account named “COMPANY NAME, S.A.” (standing for Sociedad Anónima) and request a certificate confirming such an action.”

“Majority shareholders who work (important) and members of the Board of Directors must always sign up for the special scheme for the self-employed (Régimen Especial de Autónomos).”

“Make a deposit of the company capital to a bank account named “COMPANY NAME, S.C.V.” (standing for Sociedad Cooperativa Valenciana) and request a certificate confirming such an action.”

The last decision concerned the necessity (or lack thereof) to add the original Spanish expression every time a culture-bound element appeared. I believe that one mention of the original Spanish reference for each new expression is enough and that the text does not need to be loaded with too many Spanish expressions. If the reader wishes to check this expression, he can simply scroll up and find it on a place where the institution, body, etc. was mentioned for the first time. This also applies to my quoting of legislation. I only opted for such repetition when I believed that the particular part of the text could be read as a separate, independent text.

The translation of these expressions was either based on an official English translation found on the official web page of the organisation (*IMPIVA, Oficina Española de Patentes y Marcas*) or on research of equivalent texts written in English (see above).

PROBLEM

Terminological issues.

DESCRIPTION AND STRATEGY

The texts I translated are highly specialised economic texts, specifically referring to the fields of commerce, social security and taxation. When I take into account the high number of terms used I must say that there was only a minimum share of culture-bound terms.

The translation strategy for "general" terms consisted of research and documentation. I made use of a number of specialised dictionaries and equivalent texts. In the case of culture-bound specialised terms (e.g. *boletín de cotización, certificación negativa, código de cuenta de cotización, contrato de relevo, contrato formativo, cuota a ingresar, cuota íntegra, empresa de trabajo temporal, Estatuto de Trabajadores, Fondo de Garantía Salarial, incapacidad temporal, Régimen Especial de Autónomos, Régimen General, Tesorería General de la Seguridad Social*) I have found several useful sources (for more information see the Bibliography chapter):

Your Europe – Business

An information portal of the European Commission that contains information on starting and managing and terminating a business, competition issues and all related formalities.

Eurofound

Eurofound, the European Foundation of the Improvement of Living and Working Conditions, is an EU body set up by the European Council. It provides information on, among others, working conditions, industrial relations and social policy in Europe. The most useful tool of this web site is the EMIRE database which is an online version of the European Employment and Industrial Relations Glossaries. The user can search the glossaries by country and then by the language of the glossary entries. Each entry consists of the Spanish original, its English equivalent and an explanation in English.

Proz.com

The portal for translators also emerged as a very useful tool. Many of the culture-bound terms were discussed as part of the Kudoz activity and one could read translation suggestions, as well as explanations for given terms.

GoogleBooks

This immense electronic library of scanned paper books became a valuable resource when it offered the scans of various specialised bilingual dictionaries: the *Accounting Dictionary - Diccionario de Contabilidad* by Nora Sánchez, the *Diccionario de términos económicos, financieros y comerciales* by Enrique Alcaraz Varó and Brian Hughes, and the *Diccionario politécnico de las lenguas inglesa y española* by Federico Beigbeder Atienza.

I believe that for the purposes of the translation and taking into account the informative character of the original texts it is not necessary to insert the Spanish originals for the majority of the culture-bound specialised terms mentioned above. Because I strived to facilitate the flow of information I only left the original expression in brackets in the following cases, which I consider extremely culture-bounded, with no wide-known and generally-accepted translation: *Régimen Especial de Autónomos*, *Régimen General*, *Estatuto de los Trabajadores*, *código de cuenta de cotización*, *Impuesto sobre Actividades Económicas*. In the case of *Impuesto sobre Actividades Económicas* cited in the table in the last part of the text I decided to add in brackets only the Spanish abbreviations because I think that adding the whole expression in Spanish would disrupt the format.

I also used the original expression in the titles of both documents because the titles designate a special type of company that can be established in Spain. I believe it is important for the recipient to know from the very beginning how this type of company is called in Spanish because this denomination will continuously appear in all related texts. The same approach had to be adopted when stating that there is a mandatory obligation to expressly state the type of the company in its name. Because, as I said above, the text is about the establishment of such companies in Spain, the Spanish legislation requires the companies to bear the Spanish denomination (*Sociedad Anónima, Cooperativa Trabajo Asociado*) or abbreviation of the type of company (*S.A., C.T.A.*), not its English equivalent.

4.4. Intertextuality

PROBLEM

Text **directly copied from a Law.**

DESCRIPTION AND STRATEGY

As I had mentioned above some parts of the original (especially the text *Cooperativa Trabajo Asociado*) contain text directly copied from a piece of legislation. The text contains the reference '*esta Ley*', which I believe is a bit confusing even in the original. Therefore, I decided to mitigate this effect and substituted the reference by a neutral 'legislation' in English. I believe it is a better solution than to add explanation on what piece of legislation is meant. The solution of simply “copying” the structure into English seems unacceptable to me.

PROBLEM

References to existing legislation.

DESCRIPTION AND STRATEGY

The references to existing legislation present extremely culture-bound technical expressions. My strategy was to find an existing translation of the given piece of legislation, use it in the translation and in brackets add the original Spanish name, in consistence with what was explained above. Similarly as in the case of offices, bodies and organisations I believe that it is suitable to use an English translation because it can outline the basic content of the act, law or decree.

4.5. Informativeness

PROBLEM

Possible new pieces of information.

DESCRIPTION AND STRATEGY

The perception of new information depends on each recipient and on his or her knowledge of the given field, as well as the geographical area. Even though it is possible that some culture-bound institutions or procedures may be unknown to the recipients and the recipients may find the translated text insufficient in terms of adequacy of information, I believe that any additions in the text apart from those described in this paper would be a major intervention and would require specific instructions from the sender/client. Therefore, I did not make any changes in the information structure, apart from the minor ones described here.

PROBLEM

Addresses, telephones, fax numbers, etc.

DESCRIPTION AND STRATEGY

Translators must not forget that (if not stated otherwise in the brief) the translated text should have the same functionality as the original. This also means that when the original contains information the translator should not forget to make sure that the information provided in the translation should work for the target recipient. Therefore, I decided to change the format of telephones and fax numbers, so that they are functional also when used from a foreign country. In order for addresses to be functional, they must remain in the original format.

4.6. Coherence

PROBLEM

Lack of culture-bound knowledge by the recipient.

DESCRIPTION AND STRATEGY

The same applies here as has been mentioned above, in the section Informativeness. Every recipient is different. Moreover, because of the expected target audience a higher degree of lack of information and understanding of procedures and institutions can be expected. However, in order to modify the original information or make additions to it, I would need

more explicit instructions. In my opinion, the changes I made and the strategies I adopted are adequate to the brief that I set out above.

The analysis of the main translation problems shows that most of them arise from the fact that the translation is culture-bound. Even though a similar amount of time was given to the verification of terminology (as the text is specialised in three main fields: commerce, social security and taxation), this can be considered a standard situation with respect to specialised texts. Moreover, most of the terminology, including the description or explanation of the terms, is provided in the glossary below. Therefore, in my analysis I focused on the culture-related issues.

5. Glossary

The Glossary below is the result of a systematic collection of terms, definitions and their equivalents during the translation practice. The structure was adopted from recommendations by Dr. Chelo Vargas Sierra, who taught, among others, the subject *Traducción para la exportación y el comercio exterior* during the master. Because one of the aspects of this subject was a focus on computer-aided translation (CAT), we were taught to create glossaries that could later be imported into various translation programmes.

The glossary was elaborated in an Excel spreadsheet (a format that can be imported into the majority of modern CAT tools) and, originally, the following structure was intended: Spanish term (including abbreviation), definition in Spanish, definition source, English equivalent, definition in English, definition source.

TERM_ES → DEFINITION → SOURCE → TERM_EN → DEFINITION → SOURCE

However, throughout the translation and terminology collection process I found out that the majority of definitions or explanations I came across (due to the character of reference texts, which were predominantly in English - the target language) were in English. Therefore, I thought it superfluous to include a 'Definition' column for the Spanish term when most of it would remain empty. In the end, I opted for a reduced version of the glossary, which has the following structure:

TERM_ES → TERM_EN → DEFINITION → SOURCE

Extending the glossary into its intended format would take much more time and research effort. I do not consider the conciseness of the glossary a hindrance and believe that even a single definition can be considered a valuable source of information. Moreover, it can always serve as a starting point for further research.

The following rules were respected during the creation of the glossary:

- when the term also exists or is used as an abbreviation, the abbreviation is put in brackets behind the term;

- when a term has more possible equivalents, the equivalents that were not used in the translation are put in brackets behind the term used in the translation;
- the majority of definitions found or available for the terms are in English; if a definition was available only in Spanish, the Spanish definition is included in the field Definition. I believe that a translator can work with definition in all his or her working languages. I did not provide definitions in both languages for the reasons mentioned above;
- the majority of the Spanish terms come from the original texts;; there are unique cases where I added, for informative reasons, a term that is related to the other terms researched but does not appear in the original texts
- the column Source usually contains the source of both the translation and the definition as I usually found both at the same place; if I found the translation and the definition in different sources, I stated the source of the definition;
- there are cases where I was not able to find any definition or explanation (e.g. when the term was found in a (specialised) dictionary or on a discussion forum like Proz.com and my main definition sources, like business dictionaries, did not contain the term); in such cases I stated the source of the English term found and left the Definition field empty;
- the complete list of the sources used can be found in the Bibliography chapter of this paper;
- the terms are presented in an alphabetical order to make the glossary more user-friendly.

The glossary follows:

TERM_ES	TERM_EN	DEFINITION	SOURCE
acción	share	Certificate representing one unit of ownership in a corporation, mutual fund, or limited partnership.	BUSdic
al portador (negociable)	negotiable	Issued by large banks are freely traded in secondary markets.	BUSdic
amortización	amortization	Preferred term for the apportionment (charging or writing off) of the cost of an intangible asset as an operational cost over the asset's estimated useful life. It is identical to depreciation, the preferred term for tangible assets. The purpose of both terms is to (1) reflect reduction in the book value of the asset due to usage and/or obsolescence, (2) spread a large expenditure proportionately over a fixed period, and thereby (3) reduce the taxable income (not the actual or cash income) of a firm. In effect, it is a process by which invested capital of a firm is recovered by gradual sale of the firm's asset(s) to its customers over the years.	BUSdic
anotación en cuenta	book entry	For a security represented by an entry in a register and not issued as a certificate.	BUSdic
aplicación del resultado	appropriation of earnings		DICrev
asamblea general	General Assembly	A legislative assembly.	DICtio
autónomo, trabajador por cuenta propia	self-employed	Sole-proprietor or partner in a partnership to whom the legal requirements under a contract of employment do not apply. He or she, however, may employ others under such contract. Self-employed individuals obtain their own work or sales and pay their own expenses.	BUSdic
balance	balance sheet	Condensed statement that shows the financial position of an entity on a specified date (usually the last day of an accounting period).	BUSdic
base imponible	tax base	Measure upon which the assessment or determination of tax liability is based. For example, taxable income is the tax base for income tax and assessed value is the tax base for property taxes.	BUSdic
base imponible negativa	negative tax base		PROZ
boletín de cotización	contribution form		DICrev
capital social	share capital	Alternative term for equity capital. Invested money that, in contrast to debt capital, is not repaid to the investors in the normal course of business. It represents the risk capital staked by the owners through purchase of the firm's common stock (ordinary shares).	BUSdic
capital suscrito	subscribed capital	Alternative term for issued share capital. Par value of that part of the authorized share capital which has been issued (sold) as shares whether their purchasers (shareholders) have paid for them or not. A firm can, at any time, issue new shares up to the full amount of authorized share capital. Also called subscribed capital, or subscribed share capital.	BUSdic

certificación negativa	negative certificate	Mediante la solicitud de certificación negativa, usted puede reservar ante el Registro Mercantil Central el nombre de la sociedad que pretende constituir.	DICjur
cesión de bienes	surrender of property		DICrev
cláusula de sometimiento al arbitraje	pre-dispute arbitration clause		PROZ
Código de Comercio	Commercial Code		DICrev
consejo de administración	Board of Directors	Governing body (called the board) of an incorporated firm. Its members (directors) are elected normally by the subscribers (stockholders) of the firm (generally at an annual general meeting or AGM) to govern the firm and look after the subscribers' interests.	BUSdic
consejo rector	board of regents		DICrev
contingencias comunes	common contingencies		STRabo
contrato a tiempo parcial	part-time contract		DICrev
contrato de interinos	interim contract	Substitute contract to temporarily replace an employee on leave.	PROZ
contrato de relevo	release contract	Contract to cover the remaining hours of a semi-retired employee working part time.	PROZ
contrato fijo	fixed-term contract	Fixed-term contract is any contract of employment that will terminate: -on the expiry of a specific term; -on the completion of a particular task; -on the occurrence or non-occurrence of any other specific event other than the attainment of retiring age	URBdic
contrato formativo	training contract	Training contract (usually for young workers 16-21 years old).	PROZ
contrato indefinido	permanent contract		PROZ
convenio colectivo	collective agreement	Agreement reached through the collective bargaining process . In Spain this term applies particularly to generally applicable collective agreements (i.e. agreements with erga omnes force) drawn up in accordance with the requirements laid down by the Workers' Statute, while other agreements, which are governed by ordinary contract law, are usually called convenios improprios (specially negotiated agreements), extra-statutory agreements or simply pactos . The content of collective agreements may cover all types of issues within the field of industrial relations; they essentially concern terms and conditions of employment and other matters relating to the contract of employment (pay, working hours, working time, health and safety, occupational groups and categories, promotion, vocational training, selection tests, geographical and functional mobility, disciplinary procedures, etc.) or relating to the collective aspects of labour relations (trade union rights, the rights of workforce representatives, bargaining levels, the joint collective agreement committee, settlement of disputes concerning the interpretation and application of the agreement, no-strike clauses, etc.). The content of a collective agreement is usually divided into substantive clauses and obligational clauses , and into minimum or compulsory content and possible content. In the public service, agreements have marked peculiarities (see public service agreements) . See	EURfou

		also duty to bargain , collective bargaining structure , collective bargaining , parties to collective bargaining.	
cooperativa de trabajo asociado (cooperativa de producción)	worker cooperative		WIKI
cuenta de cotización	social security account		PROZ
cuenta de pérdidas y ganancias	profit and loss statement	Summary of a management's performance as reflected in the profitability (or lack of it) of a firm over a certain period. It itemizes the revenues and expenses of past that led to the current profit or loss, and indicates what may be done to improve the results. In contrast to a balance sheet (which is a 'still photograph' taken at a certain time) an income statement is a 'movie' that depicts what happened over a month, quarter, or year.	BUSdic
cuentas anuales	annual report (annual accounts)	Alternative term for annual report. Presentation of a firm's audited accounts for the preceding year, as required in corporate legislation. In addition to the auditor's report, an annual report commonly includes (1) management's review of the operations of the firm and its future prospects, (2) balance sheet, (3) income statement (profit and loss account), (4) cash flow statement, and other supporting documents. Also called annual accounts.	BUSdic
cuota a ingresar	net tax liability		SBAfis
cuota íntegra	total tax liability	Total tax liability before deduction of allowances.	DICeco
cuota líquida	net tax payable	Tax liability net of all credits and allowances.	DICeco
cuota obrera	worker contribution		PROZ
cuota patronal	employer contribution		DICpol
derecho de suscripción preferente	preferential subscription rights		DICrev
dividendos pasivos	called-up share capital	Value of the issued shares which have remained fully or partially unpaid, and whose holders have now been called upon to pay the balance.	BUSdic
doble imposición	double taxation	Situation where a country levies tax on an income that has already been taxed in the same or another country. For example, corporate profits are taxed when they are earned, and then taxed again as personal income when distributed to stockholders (shareholders) as dividend or (in case of an owner-manager) as salary.	BUSdic

domiciliar el pago	make direct debit payment	Type of preauthorized payment under which an account holder authorizes a bank to pay a fixed amount (such as mortgage payment or rent) or variable amounts (such as those called for in bills or invoices) directly to a landlord, bank, supplier or utility company at regular (usually monthly) intervals. See also standing order.	BUSdic
domicilio social	registered office (registered address)	Under the UK corporate law, the legal address (which may not be the office address) of a firm that is entered in the official register of the registrar of companies, and to which all government and court communication is addressed. The location of this office must be in the jurisdiction in which the firm is registered, and any change in its address must be notified to the registrar within a specified period.	BUSdic
ejercicio económico	financial year	Accounting period that can start on any day of a calendar year but has twelve consecutive months (52 consecutive weeks) at the end of which account books are closed, profit or loss is computed, and financial reports are prepared for filing. It may or may not match a calendar year. Called fiscal year in the US.	BUSdic
ejercicio fiscal	fiscal year	1. UK: Twelve-month period covered by the government's yearly budget. Also called a tax year. 2. USA: Alternative term for financial year.	BUSdic
Empresa de Trabajo Temporal (ETT)	Temporary Employment Agency (TEA)	Service enterprise whose purpose is to meet demands for temporary or casual labour from other enterprises or organizations, which are referred to as empresas usuarias (user enterprises). It operates particularly in certain segments of the labour market (services in the home, seasonal or casual work, tasks requiring special skills, secretarial work, etc.) which are not satisfactorily covered by public employment offices.	EURfou
entidad gestora de la seguridad social	social security management company	Instituciones de Derecho Público con personalidad jurídica propia cuyo objeto primordial es la administración y gestión de la Seguridad Social bajo la dirección, vigilancia y tutela del Estado.	DICmap
escritura de constitución	certificate of incorporation (certificate of registration)	Registered firm's 'birth certificate' showing its legal name and date of incorporation. Also called certificate of registration.	BUSdic
escritura pública	public deed (public document)	Es una escritura firmada y ratificada por un notario que se inscribe en el Registro de la propiedad.	
Estatuto de los Trabajadores	Workers' Statute	Law passed on March 10, 1980, in accordance with the mandate laid down in Article 35.2 of the Spanish Constitution. It fundamentally altered Spanish labour legislation to suit the political and socio-economic situation which emerged in the 1970s. Except in strictly trade union matters, it is now the centrepiece of Spanish labour law.	EURfou
estatutos	articles of association	The internal 'rule book' that, according to corporate legislation, every incorporated firm must have and work by. And which, along with memorandum of association, forms the constitution of a firm.	BUSdic

fiscalidad	taxation	The act of levying a tax.	BUSdic
Fondo de Garantía Salarial	Wages Guarantee Fund	Fund modelled on similar European institutions, set up in Spain in 1976 to guarantee payment of wage/pay and compensation for termination of the employment contract when an enterprise becomes bankrupt or is in financial difficulties.	EURfou
gastos deducibles	deductible expenses		DICrev
hecho imponible	taxable event	Transaction or occurrence that has tax consequences.	INVwor
impuesto de transmisiones patrimoniales y actos jurídicos documentados	transfer tax and stamp duty		PROZ
impuesto sobre actividades económicas	business tax	All start-up companies are required to register for this direct tax with the City Councils and the Tax Office, while only trading companies whose turnover exceeds one million Euros are required to pay it.	YOUeur
impuesto sobre el valor añadido (IVA)	value added tax (VAT)	Indirect tax on the domestic consumption of goods and services, except those that are zero-rated (such as food and essential drugs) or are otherwise exempt (such as exports).	BUSdic
impuesto sobre la renta de las personas físicas (IRPF)	personal income tax	Tax paid on one's personal income as distinct from the tax paid on the firm's earnings. In an incorporated firm, the owners (shareholders) pay taxes on both their income (salary or dividend from the firm) firm's income (profits). In partnerships and sole-ownerships, the tax is paid only once on the firm's profits.	BUSdic
impuesto sobre sociedades	corporate tax	A tax that must be paid by a corporation based on the amount of profit generated. The amount of tax, and how it is calculated, varies depending upon the region where the company is located.	BUSdic
incapacidad temporal (I.T.)	temporary incapacity (T.I.)	Such temporary incapacity for work may last for a maximum of 12 months, with the possibility of extension to 18 or 30 months. While employees are classed as being in this situation their employment relationship is suspended and they are entitled to social security health care and financial and money benefits, sometimes with supplementary payments from the enterprise, particularly if their incapacity has been caused by an accident at work or occupational illness (benefits are usually increased by individual or collective agreement).	EURfou
informe de gestión	management report		DICrev
ingresos computables	countable income		PROZ
inmovilizados inmateriales	intangible fixed assets	The most important intangible fixed asset is goodwill. Other intangibles includes patents, copyrights and trademarks.	MONter
inmovilizados materiales	tangible fixed assets	Tangible fixed assets include physical assets such as land and buildings and equipment. Long term financial investments are also considered tangible.	MONter

Instituto de la Mediana y Pequeña Industria Valenciana	Institute for Small and Medium Industry of the Generalitat Valenciana		IMPiva
IVA repercutido	output VAT		PROZ
IVA soportado	input VAT		PROZ
junta extraordinaria	extraordinary (general) meeting	A meeting of a company or a formally constituted association, specially called by the board or a group of stockholders or members, to discuss a particular, and usually important, piece of business.	BUSdic
Junta General de Accionistas	General Meeting of Shareholders	General meeting of shareholders is the Company's highest decision-making body which deliberates and decides important issues concerning the Company, reflecting the opinions of shareholders.	SAMsun
junta general ordinaria	ordinary general meeting	A yearly gathering of members of an organization, at which officers are elected and the year's activities, including financial dealings, are discussed.	ENCart
libro de cuentas anuales	annual accounts book		DICrev
libro de inventario	inventory book		DICrev
libro diario	journal		DICrev
Libro Registro de Socios	Register of Members		PROZ
licencia de actividadess	busieness license	The "Licencia de Actividades e Instalaciones" in Spain (also called "licencia de apertura" is basically equivalent to the business license required in most US states before opening a business establishment to the public.	PROZ
licencia de apertura	license to open business premises	A licence to open business premises (Licencia Municipal de Apertura) must be obtained from the Town Hall. The cost of the licence depends on the intended business activities and there may be different requirements for the licence depending on the area or district in which the business is located. The only document necessary to present to the Town Hall is the public deed of incorporation.	ANGing
licencia de obras	building permit		PROZ
memoria	annual review		DICrev
micropyme (microempresa)	micro-enterprise	La definición exacta de una microempresa depende de la legislación de cada país. En la Unión Europea, y por tanto en todos los países que la forman, se entiende por «microempresa» a aquellas empresas que presentan como mínimo uno de los tres criterios siguientes: Número de empleados inferior a 10 personas. Volumen de negocio anual (facturación) igual o inferior a 2 millones de euros. Volumen de activos del año (balance general anual) igual o inferior a 2 millones de euros.	
minuta de honorarios	legal fees		PROZ

mutua	mutual insurance company		DICrev
nominativo	nominative	Used to refer to securities or accounting entries held by a person, giving name and surnames thereof, as opposed to bearer securities and entries.	AGBar
objeto social	corporate purpose	General objectives of a firm, as listed in its articles of incorporation or memorandum of association. See also mission statement.	BUSdic
obligaciones convertibles en acciones	convertible bonds	Bond that can be exchanged for the issuing company's other securities (common stock or ordinary shares, for example) under certain terms and conditions.	BUSdic
Oficina Española de Patentes y Marcas	Spanish Patent and Trademark Office		OFIesp
órganos colegiados	collective bodies		PROZ
período impositivo	tax period		DICrev
persona física	individual	A human being, as opposed to a juridical person created by law.	BUSdic
persona jurídica	legal person	Alternative term for juridical person. Entity (such as a firm) other than a natural person (human being) created by law and recognized as a legal entity having distinct identity, legal personality, and duties and rights. Also called artificial person, juridical entity, juristic person, or legal person. See also body corporate.	BUSdic
personalidad jurídica	legal personality	An individual or organization which is legally permitted to enter into a contract, and be sued if it fails to meet its contractual obligations.	BUSdic
Plan General Contable	General Accounting Plan		DICrev
pluriempleo	multiple jobholding	The practice of holding two or more jobs at the same time.	EURfou
primas	incentive bonus payments (premiums)	Element of pay intended to encourage employees to increase output or productivity . Also known as pay incentives . They constitute one of the elements of the variable component of pay.	EURfou
razón social	business name (trade name)	1. Title under which a sole-proprietorship (sole trader) or a partnership carries on its business. 2. Combination of words or symbols that uniquely identifies a business or firm instead of a good or service. Also called trade name. See also company name.	BUSdic
Registro Mercantil	company register (commercial register, register of companies, trade register, business register)		LINlex

responsabilidad	liability	Accounts and wages payable, accrued rent and taxes, trade debt, and short and long-term loans. Owners' equity also is termed a liability because it is an obligation of the firm to its owners. Liabilities are entered on the right hand-side of the page in a double-entry bookkeeping system.	BUSdic
seguridad social	social insurance		DICrev
sociedad anónima (S.A.)	joint-stock company (JSC; private limited company, PLC)	1. In the UK: The original (17th century) name for a corporation in which the liability of the owners is limited to the nominal value of the stock (shares) held by them. 2. In the US: Corporation with unlimited liability for the shareholders. Investors in a US joint stock company receive stock (shares) which can be transferred, and can elect a board of directors, but are jointly-and-severally liable for company's debts and obligations. A US joint stock company cannot hold title to a real property.	BUSdic
socio	partner, member	Individual who joins with other individuals (partners) in an arrangement (partnership) where gains and losses, risks and rewards, are shared among the partners.	BUSdic
socio mayoritario	majority shareholder	A single shareholder who controls more than half of a corporation's outstanding shares, or sometimes, one of a small group of shareholders who collectively control more than half of a corporation's outstanding shares.	BUSdic
socio trabajador	working member		DICrev
sujeto pasivo de IVA	subject to VAT		PROZ
Tesorería General de la Seguridad Social	General Treasury for Social Security		PROZ
tipo de cotización	contribution rate		DICrev
tipo impositivo	tax rate	Tax liability stated as a percentage of the taxable income, or in terms of a unit of the tax base.	BUSdic
título	certificate	Document attesting to the holder's ownership of a security, such as a share certificate.	BUSdic
valor de adquisición	acquisition value		DICrev
valor nominal	nominal value	The value of a share when issued.	BUSdic
valor residual	residual value	Estimated scrap value of an asset at the end of its economic or useful life.	BUSdic

Source: The author's research.

6. Translation techniques learned

This chapter serves as a personal reflection on the whole study programme of the *Máster oficial en traducción institucional*, its content and impact on a practical task (or, in our case, a simulated one), such as a specialised translation for a client.

First, I must point out that I find myself in a very specific situation. As a native speaker of Czech, with translator-interpreter training in the language combination Czech-English and Czech-Spanish, and as someone who only decided to study the master to improve her knowledge in the field and her skills in the two languages, I believe that I cannot serve as an objective evaluator of the programme. My objectives were slightly different than those of the majority of my fellow students. Nevertheless, I will try to make an honest reflection on the course of the programme.

After the common module of subjects whose aim was to refresh basic concepts to those with translation training and introduce them to those with a different type of training there came the 'specialised' module of five subjects. All these were focused on a particular specialised area: law and legal texts, sworn translation, international institutions, and business and economy. This was followed by two optional subjects also with high specialisation: intellectual property and international trade.

All these subjects drew special attention to the following techniques:

- **discourse-related approach:** comparison of parallel texts;
- **terminology-related approach:** use of existing dictionaries, glossaries and databases, as well as construction of one's own; sharing resources with fellow translators;
- **tool-related approach:** information on various tools useful for translators; practical use of CAT tools (in particular the programme CatCradle and DejaVu).

In my opinion, these three broad areas fully cover what the translators need for their work. We must not forget that translating is not a mechanical activity and that the fact that someone speaks two languages does not mean that they can be a good translator. A large portion of the translation activity consists in doing factual, textual and terminological research. These activities can be greatly supported by various technologies and it seems that nowadays the knowledge of translation-related technologies pose a significant competitive advantage.

My particular translation experience dates back to the year 2006 when I started with 'professional' translation activities, during my university studies. Soon I got more and more clients and became a professional translator (a novice one, though). A year before the end of my studies I bought Trados 2007 Freelance and I soon found out how useful this tool can be when working repeatedly for the same client or in the same field (which was both the case). I was also able to offer translations in various formats, like .htm, .inx, .ppt. After finishing university I was employed as a translator and interpreter in a financial company, where I could appreciate the pros of the CAT tool even more (the degree of concordance of various texts in the same company was extreme and I was able to have great productivity). After less than a year I decided to work as a full-time freelancer.

All this means that when I started to study the master I had already adopted various techniques and strategies, I had created various glossaries (both in Excel and using MultiTerm), I knew of useful and reliable resources. However, this was only for my 'normal' language combination, i.e. English and Spanish with Czech. So I can say that when I started the master I was a translation newbie, with no practical experience in translations between English and Spanish, with no knowledge of useful resources (especially English-Spanish dictionaries), etc.

Apart from providing a lot of new information, the master led us to develop **working techniques and strategies** for the new language combination, provided a large number of **useful resources**, both general and specialised, gave us the possibility to realise the **similarities and differences in the two working languages** (which also led us to consider the characteristics with respect to my mother tongue), provided more or less deep **knowledge** of the fields discussed, and let us improve both my working languages.

Here, I would like to point out that I respect the predominant opinion that a translator should work with their mother tongue only. My intention is, and never has been, to study this master in order to start translating between English and Spanish. I am very well aware that I can never produce a better output than a native-speaker translator. Nevertheless, I am grateful for this opportunity to improve my training, to get to know new information, learn new things and meet new people.

7. Conclusion

This final paper was written as part of the masters degree organised by the University of Alicante called *Máster oficial en traducción institucional*. The programme specialises primarily in economic and legal texts and is intended both for students with previous translation training as well as for students from other academic fields. The master consists of a common module of four basic subjects, a compulsory specialised module of five subjects, an optional module of two to three specialised subjects and a work experience module (either simulated or real work experience or academic research).

The final paper is the result of a simulated work experience. The university provided us with the working texts (specifying the length, working languages and deadline). The two texts are specialised texts published on *El portal del comerciante*, a web site in the Valencian Community. In particular, the texts deal with the conditions and procedures required to establish a joint-stock company (*Sociedad Anónima, S.A.*) and a worker cooperative (*Cooperativa Trabajo Asociado, C.T.A.*) in the given geographical region.

There were no particular instructions provided by the university (i.e. client), so we had to deduce the translation brief (which should be part of each translation order) from the character of the texts and the place where they are published. The translation brief I set myself is the following: The translated English texts will be published on the same web site as the original Spanish texts, aiming at recipients who are interested in establishing a business in Spain (and more strictly, in the Valencian Community) and who do not speak Spanish or Valencian. These recipients do not necessarily have to be the native speakers of English and may come from anywhere in the world.

My analysis of the original was based on the work by Rabadán and Nistal (2002) called *La traducción inglés-español: fundamentos, herramientas, aplicaciones*. Even though the authors deal with back translation than is our case I believe that the general foundations can be considered suitable even for my analysis. The topics that should be taken into account during an analysis of the original are: intentionality, acceptability, situationality, intertextuality, informativeness and coherence. I also used the same topics for the description of translation problems and strategies.

Even though the originals consist of informative text with a high degree of specialisation (namely in the fields of commerce, social security and taxation), I did not find this a major translation problem. I consider it a standard situation that highly specialised texts require a thorough terminological and factual research. Therefore, most attention was given to those

translation problems that were culture-bound. I had to adopt a strategy that would retain the degree of information in the text but, at the same time, had to adapt the information to the target recipient. This meant that in the case of specific bodies and organisations and procedures I had to add the original Spanish expression to the translation. In the majority of cases, I opted for the possibility to include these expressions in brackets, following the English equivalent. I tried to ensure a natural flow of the English text and only added the original expressions in the case of highly culture-bound concepts.

The above mentioned terminological research resulted in a bilingual glossary, which has also been included in this paper. The glossary includes both specialised terms typical for the given field and specific terminology related to the given geographical area, together with their descriptions or explanations and their sources.

The paper concludes with a personal reflection on the study programme as a whole and its impact on the translator's work practice.

8. Resumen

Esta Memoria ha sido elaborada como trabajo final del programa del *Máster oficial en traducción institucional* impartido por la Universidad de Alicante. El enfoque del programa yace en la traducción de textos jurídicos y económicos y está dirigido tanto a estudiantes de la carrera de traducción como a estudiantes de otras titulaciones universitarias. El programa consiste en un módulo común con cuatro asignaturas básicas, un módulo obligatoria con cinco asignaturas de especialización, un módulo de optativas con dos o tres asignaturas de especialización y un módulo del prácticas (o virtuales, o reales, o un trabajo de investigación académica).

La Memoria ha sido realizada con prácticas virtuales: la universidad me encargó dos textos de trabajo (determinando la extensión del trabajo, las lenguas de trabajo y el término de entrega). Se trató de dos textos especializados publicados en *El portal del comerciante* de las páginas web de la Generalitat Valenciana. El tema de los textos es, por un lado, la constitución de la Sociedad Anónima, S.A., y, por otro, la Cooperativa Trabajo Asociado, C.T.A., con las condiciones y procedimientos relacionados, en España, y la Generalitat Valenciana en particular.

Además de las especificaciones mencionadas arriba la universidad (el cliente) no me trasladó ninguna instrucción concreta, lo que significa que tuve que formular una instrucciones de traducción (lo que se denomina «*translation brief*» en la teoría de traducción) yo misma. Así pues, me encargué de confeccionar estas instrucciones y aplicar la finalidad según el carácter carácter de los textos originales y el lugar de su publicación. Presumimos que el texto traducido al inglés iba a publicarse en las mismas páginas web que los originales, dirigiéndose a receptores que desean constituir una empresa en España (o, en particular, en la Generalitat Valenciana) pero que no hablan español ni valenciano. Tampoco deben ser estos receptores hablantes nativos del inglés y pueden proceder de cualquier parte del mundo.

Basamos nuestro análisis de los textos originales en la obra de las autoras Rabadán y Nistal publicada en 2002 y titulada *La traducción inglés-español: fundamentos, herramientas, aplicaciones*. A pesar de que la publicación se enfoca hacia casos traducción directa, mientras que la nuestra es inversa, creo que los fundamentos teóricos son apropiados para mi análisis. Las áreas que deberían considerarse al hacer un análisis del texto original son las siguientes: intencionalidad, aceptabilidad, situacionalidad, intertextualidad, informatividad, coherencia. He utilizado las mismas áreas para la descripción de problemas de traducción y estrategias utilizadas.

Aunque los textos originales pueden caracterizarse como textos informativos con una gran proporción de términos especializados (en los campos de comercio, seguridad social e impuestos), no lo consideramos el problema de traducción mayor. Estoy convencida de que el hecho de que los textos especializados requieren una detallada investigación terminológica y fáctica presenta una situación estándar. Por lo tanto, me he centrado sobre todo en los problemas de traducción que están más relacionados con la cultura meta. Para tal fin, tuve que utilizar una estrategia que me dejara mantener el mismo nivel de información en el texto pero, al mismo tiempo, adaptamos la información de manera que fuera aceptable y útil para el receptor de la traducción. En el caso de órganos oficiales o procedimientos específicos decidí mantener la expresión original española en el texto después del equivalente inglés, utilizando paréntesis en mayoría de los casos. Mi objetivo era asegurar un flujo natural del texto inglés y añadir las expresiones solamente en conceptos de alto contenido cultural.

La investigación terminológica mencionada con antelación ha producido un glosario bilingüe, adjuntado a la memoria. El glosario ofrece los términos originales españoles, sus equivalentes en inglés, sus descripciones o explicaciones, y sus fuentes. Hemos incluido tanto los términos típicos del campo de especialidad como los términos estrechamente ligados con la cultura meta.

La Memoria concluye con una reflexión personal sobre el Máster en su conjunto y sus consecuencias prácticas para el trabajo futuro del traductor.

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Monolingual English glossary of the company Agbar

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ANGinf

AngloInfo – Starting a business in Spain

<http://spain.angloinfo.com/countries/spain/business.asp>

ATRinc

Atrium Incorporators

<http://www.atrium-incorporators.com/Incorporating%20a%20SL%20-%20Sociedad%20Limitada.htm>

BUSdic

Business Dictionary

www.businessdictionary.com

BYTsta

ByteStart – The Small Business Portal

http://www.bytestart.co.uk/content/19/19_1/limited-company.shtml

DICeco

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DICrev
Diccionario Reverso
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DICtio
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ENCart
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EURind
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EYEspa
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HOUban
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http://www.housebanc.com/glosario_de_terminos_financieros.htm

IMPiva
Instituto de la Mediana y Pequeña Industria Valenciana
www.impiva.es

INTcoo
International Co-operative Alliance
<http://www.ica.coop/al-ica/>

INVspa
Invest in Spain
www.investinspain.org

INVwor
Investor words - Investing glossary
www.investorwords.com

LINlex
Lingea Lexicon Dictionary

LINpoi
Link Point – Legal and Business Services (info in EN about how to establish an Ltd. in Spain)
<http://www.linkpointlegal.com/services/spanish-sl-company-set-up-costa-blanca>

MONter
Money terms
<http://moneyterms.co.uk>

OFIesp
Oficina Española de Patentes y Marcas
www.oepm.es

PRAgui
Practical guide
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SAMsun
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YOUeur

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