CHAPTER I

INTRODUCTION

1.1 Background of the Study

Translation is one of the ways to learn and understand English. The important thing in translation is that the translation must be natural without changing the meaning or the ideas. In translating, someone always tries to translate the text meaning. In translation English into Indonesian, there are some problems that a translator has to face. One of them is the difference in grammatical structure between source language (SL) and target language (TL).

Translation procedures refer to the strategies applied by a translator in rendering the meaning from source language (SL) text to target language (TL) text. Procedures as proposed by Newmark (1988: 81) are the terms frequently used to refer to how linguistic units at micro level from sentences, clauses and the smaller units of linguistics like phrases and words are translated (Pavlušo vá 2014). The term micro level here is used to compare to macro level which is a whole text summarized from the other Newmark's term i.e. translation methods. The application of translation procedures involving two languages with different system and culture leads to various interesting phenomena. In Indonesian context, translation has been accepted as one of the triggering factors of language development that is realized through the use of several translation procedures. The translation of a huge number of foreign terms into Indonesian results in several classifications showing different types of naturalization.

Transference or pure borrowing is often irrefutable in many fields of study to purely transfer the concept of the foreign terms to Indonesian. The popular

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examples of transference or pure borrowing are the terms *internet* and *print* that are used in Indonesian without undergoing spelling and pronunciation adaptation. Naturalization or naturalized borrowing in cluded in the chart of foreign term formation from the committee of the Indonesian language development (2006) shows that the 'absorption' of foreign language terms contributes to enhancement of vocabulary inventory as long as the process is applied in accordance with the rules determined in the Indonesian general guidance of term formation. The following examples represent how naturalization in Indonesian occurs based on the classification of the Indonesian language development committee. In presenting the examples and data, this paper uses the sym ol "→" which signifies the translation of the terms in the target language. For example, *camera* → *kamera* means *camera* is translated into *kamera*.

Three types of naturalization included in the chart of foreign term formation indicate that a great number of Indonesian vocabulary derives from other languages. In Indonesian context, the words or phrases adopted from other countries can be commonly used and be part of people's daily life. Or, they may only be utilized in specific fields of study for instance the use of medical terms, legal terms, culture-bound terms and so forth. Based on the concept of naturalization, the borrowed terms undergo certain adjustment as shown in the three examples namely camera /ˈkæmərə/ → kamera /kamera/, design /dɪˈzaɪn/ → desain /desain/, and bias /baɪəs/ → bias /bias/. From linguistic perspective, the changes can be comprehensively reported based on phonology theories and the spelling adaptation is made in accordance with the writing system in one language. The transfer of "camera" /ˈkæmərə/ to "*kamera*" /kamera/ shows the

changes in pronunciation and spelling. In other cases, adjustment can also occur only in the spelling of the terms while the pronunciation remains the same. The translation of "design" becomes "*desain*" is mentioned as the example of foreign term absorption that faces adjustment of spelling without adjustment of pronunciation. As clearly seen in the phonemic transcription of the two terms, i.e. /dɪˈzaɪn/ and /desain/ this study tries to further investigate through the cases in medical terms translation that, in fact, adjustment of pronunciation still takes place although the two terms are pronounced similarly.

In Indonesia, translation has been explicitly calculated in formation of the Indonesian term. In general guidelines for formation the term, the contribution of the translation is included in the scope of the discussion about matching foreign terms. Matching is done in three ways, namely (1) the translation process, (2) absorption, and (3) a combination of translation and absorption. This process occurs because of the efforts of scientists and pandits in disseminating information, findings, and results of thought that are useful for the progress of language and nation because there is an opportunity to come up with a concept science, technology and art in the creation of new terms (Pedoman Pembentukan Istilah Pusat Bahasa, 2007:11-13).

The creation of the Indonesian term is regulated through a guideline can be used in the creation of new terms as an effort to add wealth of Indonesian vocabulary. The Indonesian general guidance of term formation (PUPI) third edition prepared by the Language Center, Ministry of National Education based on the Decree of the Minister of National Education No 146 / U / 2004. This guide explains in detail the formation of the Indonesian language term occur

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through language contact between Indonesian and foreign language including one of them is English as the world's lingua franca language. Dendy Sugono (2007) who served as Head of the Center The language at that time emphasized that guidelines were aimed at achieving expectations accelerate the pace of development of the Indonesian language because people can create your own based on the procedures for forming the terms contained in guideline

Naturalization as a translation procedure shows the adaptation of SL word to normal pronunciation, then to normal morphology of TL (Newmark 1988: 82). This means that naturalization focuses on the adaptation of form as the result of translation activity, which is automatically followed by the transfer of meaning. The adaptation of form may be realized in spelling adjustments that can be thoroughly observed by identifying the changes in both the phonological systems. The adjustment of spelling is closely related to phonological translation showing the adjustment of written system from the SL to the TL . Meanwhile, the spelling adjustment can be seen from how the terms are written in accordance with the spelling standards determined in the target language.

The development of terms in science especially in accounting field grow rapidly, unfortunately it is only in English version. It makes many written works that were used Indonesian language in relation to accounting use many foreign terms (English terms). Based on the reason above, it is very important to find Indonesian terms for every field. Since the limitation of the time, the writer only focuses on the accounting terms

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Before conducting the research, the preliminary analysis of the accounting terms was done to study the efficiency of data analysis . The sample preliminary study was presented as following :

Data 1.

SL (English)	TL (Indonesian)	The Types of Spelling adjustment
Corporat-*ion* (p.3)	Korpora-*si* (p.4)	Adjustment of Affix

The first type in the process of naturalization is the adjustment that takes place through the adjustment of affix. Data above was an adjustment of affix because the word adjusted into the suffix [*ion*]. The Source language [Corporat-*ion*] undergoes spelling adjustment of affix into Target language [Korpora-*si*]. That spelling adjustments of suffix occur in this word because graphemic process. In graphemic process that he adjustment of affix occured in morphological factor. The word [Corporat-*ion*] consists of two morphemes, namely [*Corporate*] as free morpheme and -*ion* as bound morpheme. The suffix -*ion* changes the category of the base word from adjective into noun. The English term is constructed by suffix [*ion*] changed into [*si*] in Indonesian terms. These changes are in line with the rules in The Indonesian general guidance of term formation (*Pedoman Pembentukan Istilah*; PUPI) and The Indonesian general guidance of spelling formation (Pembentukan Umumu Ejaan Bahasa Indonseia;

PUEBI).

And second sample preliminary study was presented as following

Data 54.

SL (English)	TL (Indonesian)	The Types of Spelling adjustmnt
Management (p.258)	Manajemen (p.285)	Adjustment of Consonant Cluster

Based on data 54, The English naturalization word [*Manageme-nt*] in SL adapted into indoesian word [*Manajeme-n*] in TL. It can be analyze that there is adjustment of consonant cluster. The process of naturalization is the adjustment of consonant cluster that takes place through syllabic adaptation specially consonant inhibitory. The change from [*Manageme-nt*] to [*Manajeme-n]* demonstrates adaptations from consonant cluster [*nt*] to [*n*]. At the final pronunciation deleted phoneme [*t*] is seen in the TL word. The consonant clusters at the end of pasca vocal usually do not change and lost, even sometimes get addition. So, The terms that absorbed on this type of cluster usually the inhibition consonant is deleted. This adaptation shows the spelling adjustments which are done according to Indonesian systems of the term formation.

This study explores how naturalization takes place in the translation of accounting terms from English into Indonesia. Specifically, the investigation of naturalization in the translation of English-Indonesian accounting terms is worth doing since there is a high tendency of borrowing either pure or naturalized so that the result of the present study can significantly contribute to describe how foreign terms are adopted into Indonesian. It is done through the identification of spelling

adjustment adaptation taking place in accounting translation. The discussion includes pattern of naturalization which show the classification of adjustment made in the process of naturalizing the English terms.

Several studies on the translation of accounting terms from English into Indonesian had been conducted to map the translation procedures and determine unique phenomena that occurred in the translation of accounting translation. The predominant results found in the accounting translation from English into Indonesian involve two interesting phenomena, i.e. (1) borrowing in the form of transference and naturalization and (2) equivalence establishment to make the terms sound 'naturally Indonesian'. The former includes the process of naturalization in accordance with how the terms are commonly pronounced and written in Indonesian. The latter, equivalence establishment, indicates the adaptation of meaning that results in the creation of new terms that 'sound Indonesian.' It means that the terms do not undergo the adjustment of spelling and pronunciation yet the most appropriate equivalent is proposed after considering the concepts contained in the terms

Several researches conducted on the translation of accounting terms from English into Indonesian confirm the results of the implementation of the translation and adjustment procedures that occur Khaerun (2015) conducted a study using data in the form of translations of scientific terms in accounting from English into Indonesian. In his research the terms in the field of English accounting are not always easy to translate and look up in Indonesian so that many translation methods can be utilized. For example, borrowing, loan translation (translation per component) literal translation (translation of words per

word), transposition (translation by changing the form and function of grammatical), modulation (change of viewpoint), equivalence (use of different forms but the same function) , adaptation creates new words or gives new meaning to old words). Furthermore, this study found that whatever method was used, the translation had to be adapted to the original nature of Indonesian so that the readers could easily understand its meaning. His research similarities with this research when viewed from the analysis of translation products with a focus on procedures and methods of translation. The strength that can be seen from his research is the classification of form and meaning adjustments in translation Indonesian-English related to changes in various ways, for example: changes in spelling and speech (dividends to dividends However, his research have not further analyzed the linguistic phenomena that arise as a result of the implementation of the translation and adjustment procedures that occur.

Praekananta (2016) analyzed the strategies used in translating medical terms. The advantage of Praekananta's research with that of other studies examining translation products is the ability to provide an overview of two possible translation situations, namely trans-translated and untranslated. Data sources used in Praekananta research are medical terms, especially in the field of cardiovascular health which are divided into two classifications namely (1) terms that can be translated and (2) terms that cannot be translated. The translational that is meant by Praekananta is a medical term that can be translated and can be found its equivalent in Indonesian such as the word heart which functions as a modifier (modifier) is the equivalent of the word cardiac and pulmonary for pulmonary. The type that cannot be translated, the translator applies a number of strategies

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namely absorption and borrowing such as paroxysmal is absorbed into paroximal and the atrium is absorbed without changing into atrium. In terms of idiomatic translation, the term pacemaker has an equivalent pacemaker that is considered to experience a level shift because there is a change from compound words to phrases that are pacemakers. This study also found inconsistencies in the process of absorbing terms from English into Indonesian. This inconsistency can be avoided by mastering the correct absorption process as stated in Enhanced Spelling (EYD). There are two things that can be explained as a comparison of this research. The comparison that is meant is the similarities and differences of Praekananta's research and this research. First, in line with the results of Praekananta's study, this study also revealed two important phenomena in the translation of medical terms, namely the terms that can be translated and those that cannot be translated. This is an important phenomenon in translation because it must be realized that there will always be situations in which the terms of the source language can be translated or searched for in the target language. Second, this research trie to explore further how the borrowing process called naturalization is based on phonological theory and concept adaptation that utilizes semantic theory to explore deeper the linguistic phenomena that occur in the field of translation. Those previous studies are relevant to this study since the theories and the finding can give some contributions to lead the better understanding on the naturalization in translation used by researcher. It is expected that this study will give the potential contributions for the people who wants to be a professional translator or an interpreter. Because translation is not only about procedures but it

relates about semantic, pragmatic, culture and including sociolinguistic and other discipline knowledge.

Jayantini (20 4) examined the translation of multidisciplinary scientific terms in the fields of ecology, biology, and agriculture, especially those related to pests and plant diseases. The data source of this research is the biosecurity glossary which contains 482 terms of pests and plant diseases. In this study, it was found that there was an "adaptation" as a meeting point for the procedures of literal translation and literal translation. The adaptations referred to in Jayantini's research results are two types of adjustments occur in translation, namely (1) adaptation of forms resulting from borrowing translation procedures and (2) adaptation of meaning that occurs when adaptation procedures are applied. This, can be said as an advantage of Jayantini's research because it can map the interrelationship of each translation procedure used in scientific texts. However, just like the other studies mentioned above, Jayantini's research has not yet carried out an in-depth exploration of the adjustment of forms and meanings occurring with in scientific translation. In addition, this research into the translation of medical terms aims to uncover deeper adjustments to the forms and meanings that occur.

The aim of this research is to discover types of naturalization involving the adjustment of spelling adjustment and investigating whether naturalization has been appropriately applied based on the rules in the Improved General Guidance for Indonesian Spelling System (*Ejaan Yang Disempurnakan; EYD*), The Indonesian general guidance of term formation (*Pedoman Pembentukan Istilah*; PUPI) and The Indonesian general guidance of spelling formation (Pembentukan

Umumu Ejaan Bahasa Indonseia; PUEBI. The theories utilized in the investigation of accounting translation were related to the adaptation of form through the application of 'naturalization' (Newmark, 1988) .

Based on the elaboration above, it can be concluded that naturalization is applied because there are some adjustments of spelling from source language into target Language. The adjustment is done to get the closest meaning of a source language word and to get a good translation work. The adjustment is also done because it has no equivalent word in target Language

1.2 The Problems of the Study:

Based on the background of the research, the problems of the research are formulated as the following :

1. What types of spelling adjustment of naturalization are found in the translation of English accounting terms into Indonesian?

2. How is spelling adjustment of naturalization applied in the translation of English accounting terms into Indonesian?

3. Why are spelling adjustment of naturalization applied in English accounting terms into Indonesian as the ways they are?

1.3 The Objectives of the Study

Related to the problems of the study above, the objectives of the research are:

1. to investigate types of spelling adjustment of naturalization found in translation of English accounting terms into Indonesian

2. to analyze the process of spelling adjustment of naturalization applied in

translation of English accounting terms into Indonesian

3. to explain the reasons of spellling adjustment of naturalization applied in transaltion of English accounting terms into Indonesian.

1.4 The Scope of the Study

The scope of this study are words containing naturalization in translation of English accounting terms into Indonesian. In consideration of accounting terms, this research analyzed an English book entitled *Accounting 21e* in original version that was published in 2005 and the Indonesian version entitled *Pengantar Akuntansi 21 e* translated by Aria Farahmita was published in 2008. The book used as the main source in this research. The book was divided into ten chapters. And the ten chapters that made up of accounting terms. The aspect will be analyzed by using theory of translation procedure provided by Newmark (1988). This is study limited just one procedure, namely naturalization. The naturalization procedure of accounting translation were related to the adaptation that occur in the process of translation from English into Indonesian in Accounting Text Book is written by Carl.S. Warren

1.5 The Significance of the study

The findings of the study are expected to be relevant and significant theoretically and practically. The findings will give some contributions to all the readers for those who are concerned with this filed. In the following significances of the study are stated theoretically and practically.

Theoretically, the findings are expected to:

1. the finding of this research are potentially for other researchers to make further analysis, especially in the case of naturalization in the translation of spelling

Practically, the findings are useful for:

a. Readers,

   1. the readers are expected to have the larger knowledge about spelling adjustment of naturalization in translation of English accounting terms into Indonesian

   2. the readers are able to recognize the types spelling adjustment of naturalization in translation of English accounting terms into Indonesian

   3. the readers   gets the appropriateness of spelling adjustment of naturalization in translation of English accounting terms into Indonesian

b. Students ,

   1. the result of this research can be used as an additional knowledge to improve student ability in analyzing the types spelling adjustment of naturalization in translation of English accounting terms into Indonesian