

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

1.1 Conclusions

Having analyzed the data, conclusion of this study are drawn as follows:

1. There were types of spelling adjustment of naturalization in the translation of English accounting terms into Indonesian, namely : adjustment of affix , adjustment of vowel Spelling, adjustment of consonant spelling, adjustment of consonant combination spelling, adjustment of conconant cluster spelling and without adjustment of spelling. The results of spelling adjustments show how naturalization occurs in accordance with the Indonesian language rules and standards.
2. The process of spelling adjustment of naturalization in the translation of English accounting terms into Indonesian by using three ways, namely : grapheme, syllabic adaptation (double consonants become single consonant), and consonant inhibitory.
3. The reasons behind the occurance of spelling adjustment of naturalization in the translation of English accounting terms into Indonesian , they are change in morphology, transliteration, and monophthogization and pure phonology adaptation. Finally, in terms of spelling adjustment the translation of the English-Indonesian accounting terms has been done in accordance with the Indonesian rules determined in the Indonesian spelling standard.

1.2 Suggestion

In relations to conclusions, some suggestions were proposed as the following:

1. For the linguist and practioners

For the linguist and practioners of English who are interested in studying the translation process of English naturaliation words in *Bahasa Indonesia*, they can study further about the subject by using more references and always pay attention about the changes or adjustment of naturalization from SL to TL, especially of spelling, that must be adjusted with guidelines for the establishment of terms and guidelines spelling in *Bahasa Indonesia*. This is needed to have uniformity in using *Bahasa Indonesia* and a foreign language, especially English.

2. For further researcher

This study is far from being perfect because it only discusses the spelling changes of naturalization in the translation of English accounting terms into Indonesian. So, the researcher suggests to other researchers to discuss the pronunciation changes of the naturalization in the accounting terms. The study about the pronunciation changes will make this study complete.

3. For the authors

It is advisable to extend the matters contained literary value such naturalization that increasing the linguistic study and to be accepted and readability for the readers.