

Proceedings

The 5th Annual INTERNATIONAL SEMINAR on Transformative Education and Educational Leadership

Theme : Education Innovation in Globalization Practice

22 September 2020
Postgraduate School - Universitas Negeri Medan



Supported by :



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Schedule of The 5th Annual Internatioanal Seminar on Transformative Education and Educational Leadership (AISTEEL) 2020
Postgraduate School, Universitas Negeri Medan

22 September 2020

(Indonesian time)	Activities	PIC/Moderator
07.00 – 08.30 (am)	Preliminaries	committee
08.30 - 08.45 (am)	Opening Ceremony 1. MC Speech 2. Indonesian National Anthem 3. Pray 4. Chairperson Report 5. Welcoming speech of Director of Postgraduate School 6. Welcoming speech and official opening of Rector of Universitas Negeri Medan 7. Photo session	MC (Dr. Anni Holila Pulungan, M.Hum & Sofianto Gultom, S.Pd)
08.45 – 09.25 (am)	Keynote Speech 1: Prof. Dr. Syawal Gultom, M.Pd (Universitas Negeri Medan– Indonesia)	Dr. Rahmad Husein, M.Ed
09.25 – 10.05 (am)	Keynote Speech 2 Prof. Emmanuel Manalo (Graduate School of Education, Kyoto University, Japan)	Prof. Amrin Saragih, PhD
10.05 – 10.45 (am)	Keynote Speech 3 Dr. Susan Ledger (Head of Education, Murdoch University - Australia)	
10.45 – 11.25 (am)	Keynote Speech 4 Prof. Dr. Ekkarin Sungtong (Dean of Faculty of Education Prince of Songkla University - Thailand)	Mangara Simanjorang, PhD
11.25 – 12.05 (am)	Keynote Speech 5 Assoc. Prof. Yuri Uesaka (The University of Tokyo - Japan)	
12.05 – 13.30	Break	
13.30 – 15.30 (pm)	Parallel Session 1 (divided to 19 parallel rooms)	Moderator/Operator
15.30 – 15.35 (pm)	Break	
15.35 – 17.00 (pm)	Parallel Session 2 (divide to 19 parallel rooms)	Moderator/Operator
17.00 – 17.10 (pm)	Cloosing	committee

**Proceedings of the 5th Annual International Seminar on Transformative Education
and Educational Leadership (AISTEEL 2020)**

Preface

The fifth Annual International Seminar on Transformative Education and Educational Leadership (AISTEEL 2020) was held by virtual seminar on 22 September 2020. This seminar is organized by Postgraduate School, Universitas Negeri Medan and become a routine agenda at Postgraduate program of Unimed now.

The AISTEEL is realized this year with various presenters, lecturers, researchers and students from universities both in and out of Indonesia participating in, the seminar with theme “Educational Innovation in Globalization Practice”.

The fifth AISTEEL presents 4 distinguished keynote speakers from Universitas Negeri Medan - Indonesia, Kyoto University - Japan, Murdoch University – Australia, Prince of Songkla University – Thailand and from The University of Tokyo - Japan. In addition, presenters of parallel sessions come from various Government and Private Universities, Institutions, Academy, and Schools. Some of them are those who have sat and will sit in the oral defence examination. The plenary speakers have been present topics covering multi disciplines. They have contributed many inspiring inputs on current trending educational research topics all over the world. The expectation is that all potential lecturers and students have shared their research findings for improving their teaching process and quality, and leadership.

There are 180 articles submitted to committee, some of which are presented orally in parallel sessions, and others are presented through posters. The articles have been reviewed by double blind reviewer and 104 of them were accepted for published by Atlantis Press indexed by International Indexation, while 54 papers are published by digital library indexed by google scholar..

The Committees of AISTEEL invest great efforts in reviewing the papers submitted to the conference and organizing the sessions to enable the participants to gain maximum benefit.

Grateful thanks to all of members of The 5th Annual International Seminar on Transformative Education and Educational Leadership (AISTEEL 2020) for their outstanding contributions. Thanks also given to Atlantis Press for producing this volume.

The Editors

**Bornok Sinaga
Rahmad Husein
Juniastel Rajagukguk**

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Naturalization in Translation of English Accounting Terms into Indonesian

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Abstract—Naturalization is a translation procedure that is predominantly utilized in the translation of English accounting terms into Indonesian. This study focuses on identifying types of naturalization involving the adjustment of spelling. The method employed in this research is a qualitative descriptive. The data were taken from the translation of selected articles of accounting textbook, *Accounting 21e* (2008). The findings show that naturalization in English-Indonesian accounting terms occurred in three categories, namely (1) adjustment of spelling and pronunciation, (2) adjustment of spelling without adjustment of pronunciation, and (3) adjustment of pronunciation without adjustment of spelling. The products of naturalization have followed the guidance yet several new adjustment standards need to be included to enrich the pattern of foreign term adoption. In addition, this study recommends that types of absorption in the Indonesian guidance of term formation needs to be revisited in order to precisely classify how foreign terms pronunciation and spelling adjustment is made in the Indonesian language

Keywords— *Naturalization, translation procedures, accounting terms, adjustment of pronunciation, adjustment of spelling*

I. INTRODUCTION

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 (Pavlusova 2014) [1]. The term micro level here is used to compare to macro level which is a whole text summarized from the other Newmarks 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.

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. In the translation of the terms, the writer found out many terms that do not have equivalence in Indonesian. Therefore, a lot of foreign terms are naturalized into Indonesian. With this reason translators employed naturalization strategy in order to get the translation of the texts, words, of terms. Based on the fact above, the writer is interested in doing a research that is related to the naturalization of foreign words into Indonesian.

Based on the elaboration above, it can be concluded that naturalization is applied because there are some pronunciation adjustments 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. Pedoman Umum Pembentukan Istilah (2007) stated that there are four ways in making new terms using Naturalization. They are:

- adjustment of spelling and pronunciation.
- adjustment of spelling without adjustment of pronunciation.
- adjustment of pronunciation without adjustment of spelling
- adjustment without pronunciation and spelling adjustment

A problem that may emerge is not all words in source language can be translated into target language. Sometimes the translation result does not represent the meaning in Source language. In this condition, a translator must use a strategy or technique to ease the translation process.

One of previous study which conducts the study about translation Khaerun (2015) conducted a study using data in the form of translations of scientific terms in accounting from English into Indonesian [2]. Khaerun's research (2015) has 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 Khaerun's research (2015) is the classification of form and meaning adjustments in translation. However, Khaerun's research (2015) have not further analyzed the linguistic phenomena that arise as a result of the implementation of the translation and adjustment procedures that occur.

Other research related to the translation of scientific terms in economics was conducted by Anshori (2010) with a discussion on the techniques, methods and ideology of translating the book *Economic Concepts of IBN Taimiyah* into Indonesian [3]. This study also discusses the impact of applying the techniques, methods, and ideology of translation on the quality of the results of the translation assessed from three elements, namely accuracy, acceptability, and readability.

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 and pronunciation 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

In this research, the writer tries to find out the naturalization in the translation of accounting terms. The writer hopes that the result of this research can be a guideline for the translators and students in translating accounting terms. Hence, the writer chooses Naturalization in translation of English accounting terms into Indonesian as the title of the Research.

II. REVIEW OF LITERATURE

A. *Theory of Naturalization*

One of the procedures used in translation is naturalization. It is applied to get the most appropriate translation result. Naturalization is done through adaptation of the sound and spelling. As Newmark (1988: 82) stated that this procedure succeeds transference and adapts the SL word first to the normal pronunciation, then to the normal morphology (word-forms) of the TL. The transfer of meaning is done by adjusting the pronunciation and spelling from source language into target language.

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 terms do 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 not undergo the adjustment of spelling and pronunciation yet the most appropriate equivalent is proposed after considering the concepts contained in the terms.

B. *The Patterns of Naturalization*

The patterns of naturalization in this research are different to those of mentioned in the Indonesian general guidance of term formation called PUPI (2007) [4]. Here, the four types of naturalization are based on the translation of accounting terms that contribute much to add the number of foreign adopted terms into Indonesian. They are:

- adjustment of spelling and pronunciation.
- adjustment of spelling without adjustment of pronunciation.
- adjustment of pronunciation without adjustment of spelling
- adjustment without pronunciation and spelling adjustment

The pattern of naturalization that is closer to translation proper is the pattern that is made in accordance with the naturalness in the target language.

III. METHOD

This study will conduct by using descriptive qualitative research design. According to Bogdan and Biklen (1982) qualitative research is as direct source of the data and the researcher is the key instrument, qualitative means to find out how a theory works in different phenomena whose data

collected are in the form of words rather than number [5]. And qualitative research has the natural setting as the direct source. It means that qualitative research is study things in their natural settings, attempting to make sense or to interpret phenomena in terms of the meaning people bring to them. The aim of qualitative research is to truthfully present findings to others who were interested in what people were doing; it means that there are a descriptive and a qualitative of the data from the Source Language (SL) as well as from the product of the translation of business management terms. The data analyzed are in the form of words rather than numbers.

The data of the study are words containing naturalization in translation of English accounting terms into Indonesian . The source of data in this study is Accounting 21e text book by Carl S. Warren as 21 edition (2005) that translated by Aria Farahmita

In data analysis, the researcher was used the interactive model Miles, Huberman and Saldana (2014) state that this method consist of methodology, namely first data condensation consist of selecting, focusing, simplifying, abstracting and/or transforming, the second is data display and the verification/conclusion drawing [6].

IV. RESULT AND DISCUSSION

The Indonesian general guidance of term formation tated that there are four ways in making new terms in Bahasa Indonesia. The forming new terms is as the impact of the application of naturalization in translation. The result of the research shows that there are several data found. The terms are adapted into Indonesia by adjusting the spelling and the pronunciation.

A. Adjustment of spelling and pronunciation

Since the source language terms do not have their equivalent in the target language terms. The translators translate the terms by adopting the original terms of the source language by making some changes dealing with pronunciation and spelling. The translators transfer and adapt the source language term, first to the normal pronunciation then to the normal morphology (word-forms) of the target language texts. The terms capitalism, equity and variable in the source language terms are naturalized into equity, kapitalisme, in the target language terms. There are 20 (44%) out of 45 terms of English accounting terms that were naturalized into Indonesian by using adjustment of spelling and pronunciation.

SL : equity
TL : ekuitas

The naturalization from equity /ekwəti / becomes ekuitas / ekuitas / shows adjustment of spelling and pronunciation. the term equity is naturalized into ekuitas, where the suffix-ity in the source language term is change into suffix-itas. The alphabet /q/ in initial position for the word quality is changed into /k/, while for the word equity; the alphabet /q/ in middle position is also naturalized into /k/. This adaptation shows the pronunciation and spelling adjustments which are done according to Indonesian systems of the term formation.

SL : Capitalism
TL : kapitalisme

The term Capitalism is naturalized into Kapitalisme. The naturalization of this term is followed by adjusting the pronunciation and spelling. The adjustment of spelling is employed because the suffix-ism in the source language terms is changed into suffix-isme in the target language terms. The alphabet /c/ in initial position is change into /k/.

B. Adjustment of spelling without adjustment of pronunciation

There are 15 (33%) out of 45 terms of English accounting terms were naturalized into Indonesian by using adjustment of spelling without adjustment of the pronunciation. The translators transfer and adapt the source language term, first to the normal pronunciation then to the normal morphology (word-forms) of the target language texts. The terms system flexible in the source language terms are naturalized into fleksibel in the target language terms.

SL : Flexible
TL : fleksibel.

The term Flexible is adopted into fleksibel. The naturalization of this term is followed by adjusting the spelling. The adjustment of spelling is employed because the suffix-ble in the source language terms is changed into suffix-bel in the target language terms. The alphabet /x/ in English is change into /ek/

C. Adjustment of pronunciation without adjustment of spelling

There are 10 (22%) out of 45 terms of English accounting terms were naturalized into Indonesian by using adjustment of pronunciation without adjustment of the spelling. The translators transfer and adapt the source language term, first to the normal pronunciation then to the normal morphology (word-forms) of the target language texts. The terms program in the source language terms are naturalized into programr in the target language terms.

SL : Program
TL : Program

The term program is adopted into program. The naturalization of this term is followed by adjusting the pronunciation. The adjustment of pronounciaton is employed because the phonemes that construct the terms the pronunciation is program / prɔgram / → program /prɔgram/. in fact, adjustment of pronunciation still takes place although the two terms are pronounced similarly. the term is usually pronounced in Indonesian in accordance with its spelling.

The phenomenon of naturalization in the Indonesian language cannot be separated from the Indonesian general guidance of term formation called PUPI (Pedoman Umum Pembentukan Istilah) as the important reference of the adoption of foreign terms in Indonesian. In PUPI, the translators can consult how the adjustment of spelling has to be made. The adaptation of pronunciation can be seen from

the phonemic transcription of each compared terms, namely the English and Indonesian terms.

In the translation of English-Indonesian accounting terms, naturalization occurred in four categories, namely (1) adjustment of spelling and pronunciation(44%), (2) adjustment of spelling without adjustment of pronunciation(22%), (3) adjustment of pronunciation without adjustment of spelling (33%)

Table I below shows the finding concerning patterns of naturalization including their occurrence and percentage.

TABEL I. CONCERNING PATTERNS OF NATURALIZATION

No	Patterns	occurrence	percentage	Example
1.	adjustment of spelling and pronunciation	20	44,4	TI : Equity SI: Ekuitas
2	adjustment of spelling without adjustment of pronunciation	15	33,3	TI :Flexible SI : fleksibel
3.	adjustment of pronunciation without adjustment of spelling	10	22,2	TI: Program SI : Program
	Total	45	100	

The above data show that the occurrence of 45 naturalized terms in the selected book , 20 terms (44.4%) are adjusted in both spelling and pronunciation systems. For example, the translation of the term equity → equitas Meanwhile, naturalization that occurred through adjustment of spelling without adjustment of pronunciation was found in 15 terms (33.3%), for example Flexible → Fleksiblel ,The third pattern,naturalization through the adjustment of pronunciation without adjustment of spelling was applied only in 10 terms (22,2%). The transfer from program→ program showed that it is possible to see that naturalization in Indonesian takes place in the form of pronunciation adaptation yet no spelling adjustment is made.

Table I presents patterns of naturalization that occur in the translation of English accounting terms into Indonesian. There are three the pronunciation patterns and spelling adjustment of naturalization are found as the representation of naturalization in the Indonesian language. Each patterns has its own characteristics showing the adjustment of pronunciation and spelling occur.

This study has made different classification that is not exactly the same with the existing proposed term formation in Indonesian. The classification in this study is done on the basis of closer observation concerning the phonemic transcription comparison between the English and Indonesian terms. The most significant difference is on the classification of pronunciation adjustment. The committee of the Indonesian language development identified that naturalization only takes place in the form of spelling and pronunciation adjustments without differentiating the complexity of sound changes from English into Indonesian.

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. The adjustment of spelling cannot be separated from how the naturalized terms are pronounced. Several rules of spelling adjustment are applied perfectly in the translation. However, new adjustment standards must be considered whenever revision is made by the authority since several adjustments found in this study has not been covered in the guidance.

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