A Strategic Study of Accounting English Complex Sentences Translation form the Perspective of Communication

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ABSTRACT. The prominent feature of accounting English grammar is the high frequency of complex sentences. Long and complex sentences can be seen everywhere. In accounting English, a highly organized complex English sentence structure can logically carry a large amount of financial accounting information. Although there are some obvious features in the source text, in view of the systematic and scientific nature of accounting English. On the one hand, at the time of translation, translation always consciously or unconsciously puts some information readers in mind. The reader is the main reason to be considered. The realization of the conversion of accounting English from the translated source text to the target text, the transformation of the center to the information, and the deep translation and integration of the translator’s translation skills and the management accounting users' information. On the other hand, communicative translation attempts to maximize the benefits of its readers, and it is more natural, smoother, simpler, clearer, more direct, and more traditional, so that senior accounting executives can Save time when you first get the financial information or documents to see the target accounting information. Therefore, the paper combines some of the problems encountered in the translation process and the new challenge translation practice, and carries out a fine and precise system on the complex sentences. Analysis and more effective translation techniques and strategies have made accounting translations more accurate, clear, coherent and economical.

KEYWORDS: Accounting information; Communicative economy; accounting English; Complex sentence; strategy

1. Introduction

In accounting English, the long and complex sentence can be seen everywhere and the translation of sentences is more complicated compared with the translation of words. There are some obvious characteristics in the source text[1]. In view of the systematic and scientific nature of accounting English, translations of attributive clauses, passive voices and complex sentences are of great importance to translate the source text[2].

Because of the complex structure of complex sentences, translators are difficult
to understand them at first glance[3]. In teleological and communicative translation method, accounting English translation of the source text of the accuracy of the information and convenience the Chinese accountant should consider[4]. Therefore, the general rules applicable translate them into short, simple sentences instead of long, complex sentences in Accounting English. In this process, the translator may only need to reproduce the same order of the Chinese version, or they may need to change the structure of the original arrangement[5].

2. Adjust the order, clarify the context, and make the translation level clear and coherent

In English, a complex sentence is one of the four main types of sentence structures that consists of an independent clause and one or more dependent clauses, which makes the sentence longer and complex[6]. Complex clauses also reflect the logicality and strictness of texts in accounting English. What's more, it was a difficulty in the translation process, where the translator made some mistakes[7]. To solve this problem, I have summarized some pragmatic strategies and skills to solve this problem. When we encounter these complex clauses, we can analyze the sentence grammatically and divide it according to different clauses. Then we Can adjust the order of these clauses in order to make the translation clear and coherent.

Case1: These shares guarantee that if a dividend is paid, the preference shareholders will be entitled to the first part of it up to a maximum value.

Analysis: This was a complex sentence that the adverbial clause of condition guided by the conjunction "if" acted as a object of the main sentence. The adverbial clause of condition was translated before the main clause, which was in line with the Chinese expression habits.

Case2: This would give the lender the right, if the company fails to make the contractual payments, to seize the assets concerned, sell them and use the cash to rectify this failure.

Analysis: The subordinate clause “if the company fails to make the contractual payments” acted as a adverbial clause of condition. In English, complex sentence is used to put the key point in the first, while the Chinese language is just the opposite. Therefore, the subordinate clause was translated before the main clause in Chinese, which meant that the condition was first translated.

Case3: If a sole-proprietorship or partnership business finds itself in a position where liabilities exceed the business assets, the law gives unsatisfied creditors the right to demand payment out of what the sole proprietor or partner may have regarded as ‘non-business’ assets.

Analysis: The relative adverb “where” acted as the antecedent in this attributive clause “where liabilities exceed the business assets” to modify the word “position”. The attributive clause was translated into an independent clause, which made the translation concise and clear.
3. Group sorting, deep dissection, making the complex logical structure simple and clear

The responsibility in the original is that the next payment may be there, but the amount cannot be reasonably estimated, then the contingent loss should be disclosed in the notes of financial statements, because this information relating to financial statement users is full of disclosed principles which will disclose you[8].

In this example, there are four read out groups. The first are adverbial clause conditions. The second group is the main sentence contingent losses and liabilities which should be disclosed in the notes of financial statements. Because of the adverbial clause, the third group belongs to other causes. Then last group is the principle full of disclosure revealed here. This sequence of the four groups' senses retains the converted. It is because of the authentic English expression. In this case: conditional adverbial clause can be placed around the main clause and the adverbial clause. In the original, this part of the entire sentence is connected by a dash. Merged into a single sentence in the source language, a sentence can be copied into the target language with several sentences[9]. In English translation, a complex sentence in English usually divided into two or more sentences in Chinese.

In addition to maintaining the constant order of the original accounting English, the translation may have to reorganize the structure of the sentence, so that they are familiar with the accounting works of translation and Chinese accounting personnel and other readers. The residual value of the amount is expected to be at the end of its useful life, the sale of assets received[10].

4. Face the word “massive” and hold the “bovine nose” to let the grammatical structure release fission performance

Traditionally, all English sentences can be divided into three categories: simple sentences, compound sentences and complex sentences[11]. Compound sentence is one independent clause and at least one clause of the sentence. In English, using complex sentence is a trend to explain complex ideas and concepts by arranging information in a logical way[12]. The nature of the accounting text is inevitably filled with concepts, principles and descriptions. All this needs objective, logic and scientific method. That is why complex sentences are widely used in Accounting English. Here are some examples:

If the future payment is possible, but the amount of energy is not a reasonable estimate, then the responsibility of the contingent loss should be disclosed in the notes to the financial statements, because the information related to financial statement users shows the principles of full disclosure here.

Regardless of whether the debt is only to be retired or refinancing decisions in some other way, the accounting rules, the retirement of debt is to delete the payment of funds from the books, and that debt net book value and retire differences debt is recognized as a gain or loss.
The first example shows the process of accounting standards, the second under the accounting rules. In the two sentences, each one contains nearly 50 words and is arranged in a complicated manner. Accounting English has complex sentences as their existing. In the process of translation, therefore, it is very helpful to have a careful analysis of the grammatical structure of the sentence.

References