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TRANSLATION OF ACCOUNTING TEXTS: THEORETICAL AND PRACTICAL ISSUES

The present paper dwells on some theoretical and practical issues of translating accounting texts, as well as some challenges that translators are frequently faced with. The aim of the paper is to reveal the peculiarities of translating accounting texts, particularly focusing on the analysis of some lexical and grammatical problems in the process of translation, as well as the strategies for translating accounting. The article is of great theoretical and practical significance, as the field of accounting still needs a thorough investigation as an object of research for translators. The novelty of this paper is the very material studied in the paper, International Financial Reporting Standards and their Armenian translation, which has never been investigated and analyzed from the translation perspective before. Terminology is an essential element in accounting texts and one of the key challenges in the sphere of translation studies. To reveal the lexical and grammatical differences between the source and target languages, as well as the ways of achieving equivalence in the translation of accounting texts, the article focuses on the application of a number of translation transformations.

Key words: *translation approaches, accounting texts, IFRSs, formal equivalence, translation transformations*

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Introduction

Throughout history the accounting language has been a variety of business discourse and has played a very important role in people's lives. In every phase of human history people had the necessity of some accounting system in order to meet their demands. In general, accounting, as "a language of business", measures the results of an organization's economic activities and conveys this information to investors, creditors, management, regulators, etc. In parallel with the development of this increasingly globalized world, businesses need to convey their messages to their customers accurately. This conveyance of messages is to be carried out through an accurate transfer of business information as well.

Translating accounting texts, in general, and the accounting terminology, in particular, is a complex task, especially when new terms keep emerging along with other numerous developments in business life. This is one of the most scrupulous and time-consuming types of translation: the reason is that it requires accuracy and great attention to details. Although nowadays modern technologies have made people's life easier, and despite the fact that people can translate with the help of various Internet programs for machine translation, the sphere of accounting requires special knowledge and application of certain strategies on the part of translators in order to achieve equivalent rendering of such texts from the source language into the target one.

The novelty of the article consists in the fact that accounting texts have been discussed in this paper from the translation perspective, as this field has not been properly studied before. That is, in this paper accounting texts will serve as an object of study. The paper deals with the study of the main issues and challenges of translating accounting texts, as well as some lexical and grammatical problems encountered by the translators in the process of translating accounting texts. We will also investigate the transformations utilized in the translation process of accounting texts commenting on their proper application. As in other sciences, in this case, too, the translator specializing in the sphere of accounting should not only have respective skills and rich experience in translation, but also possess a profound background knowledge and a good understanding of economics, in general, and accounting, in particular.

This paper is of certain theoretical and practical significance. From the theoretical point of view, it will make some positive contributions to the linguistic study of accounting texts. From the practical point of view, it will

help translators to gain some special knowledge and skills for translating accounting texts, particularly from English into Armenian.

Literature Review

One of the most important conditions for an economic translation to be adequate is accuracy. It is important that the translators avoid altering the text. This means that while translating a translator should express precisely the ideas of the source text and reproduce not only the content, but also the form of the original text. Thus, the translator provides for the exchange of information between the users of different languages by producing in the target language a text, which has an identical communicative value with the source (or original) text (ST).

A recent study on the translation of technical texts has been provided by Maeve Olohan who suggests that terminology should be researched and managed monolingually or multilingually (Olohan, 2021). The principles of terminology research and management have been set out in international standards - ISO 704 Terminology Work – Principles and methods (“British Standards Institution”, 2010). Alongside publicly available termbases and glossaries, technical translators often have at their disposal some client-specific or project-specific terminological resources. In addition, they may conduct their own research, for example using term extraction tools to identify term candidates in the technical content they are translating and to assist in finding terminological equivalents in TL content.

According to Antia, by providing nothing but SL terms and TL equivalents, the glossary used by translators made it difficult to achieve that balance or control between convention and idiosyncrasy, which is critical to the postulation of competent translation behavior (Antia, 2001). Research on the use of tools in professional translation practices is growing, both in laboratory settings and in translators’ workplaces. Although predominantly concerned with tools use, many of these studies involve the practice of technical translation. They address questions related to the translator’s experience from various angles, including physical and cognitive ergonomics.

Discussing the issue of explicitation and implicitation in the translation of accounting texts, several authors have proved that in the translation process a general tendency of explicitation can be observed, during which the translator gives a more explicit, more detailed version in the target text.

However, according to Ildikó Dósa some translations may show the contrary and there may be several reasons for this (Dósa, 2009):

1. shortening, simplifying tendency characteristic of the English language,
2. compound words typical of the source language,
3. differences in grammar and sentence structure,
4. the Law on Accounting of the source language, the formulation of which determines the acceptable terminology, sentence structure,
5. no need for explicitness or explanation as the topic is well known for the reader. Accounting is very similar in all countries and, although differences must be specified; basically, the reader does not read an unknown text, as in case of a scientific or literary work (Dósa, 2009).

Various approaches have been proposed as to how such source text analysis should be carried out and how to deal with particular translation problems. According to Eugene Nida the process of translating consists of three basic stages: *analysis*, *transfer* and *restructuring*. It is very important that before handling any translation the translator should, first of all, analyze the text carefully, since this appears to be the only way of ensuring that the source text has been completely understood. It is concerned with grammatical, semantic and connotative meanings. Next comes the stage of transferring, that is, the very translation process. Here the translator just translates the source text into the target language issuing from the necessary analyses made in the previous stage. The final step is restructuring which is the most complicated stage as it focuses on the grammatical and lexical differences between the SL and TL. It also includes editing the translation, correcting all kinds of mistakes and polishing the work. This stage is followed by the process of proofreading. Only after this stage the target text is given to the reader to be read, assessed and criticized (Nida, 2003, pp. 156-192).

This works in the same way when translating accounting texts. Imagine you are engaged in translating a financial report. First, you will need to analyze it, that is, to get acquainted with the source text, identify the units of translation, etc. Then, you will need to start conveying the original message into the target one, namely into Armenian. And the last step will be reviewing your translated material, checking again to ensure you have preserved the original message, eliminating all the errors or mistakes; only after performing all these operations you will be ready to present your work.

Methodology

In order to accomplish the objectives of this paper the following qualitative research methods have been applied in the investigation:

1. descriptive method to describe the translation techniques utilized in the process of translating accounting texts and to evaluate the quality of the translations based on their accuracy;
2. exploratory research aimed at exploring some language peculiarities of the accounting discourse and the most applicable translation strategies applied for the solution of some problems arising in the process of their conveyance from the source language into the target one;
3. applied research aimed at analyzing the selected examples of the source texts and their translations and discussing the acceptability of various techniques.

Results and Discussion

General Features of Accounting Texts

Translating accounting documents, in general, and accounting terminology, in particular, is not a simple task. This is one of the most scrupulous and time-consuming translations that requires accuracy and attention to details. Translators can have difficulties in understanding the concepts and vocabulary. Different texts require distinct translation criteria. Faithfulness is the primary consideration. According to Nida, there are no identical equivalents, and while translating one should try to find the closest possible equivalent (Nida, 2003, pp. 52-57). If we discuss translation of accounting texts according to Nida's approach, who distinguishes two types of equivalence – formal and dynamic, we will see that accounting texts require to achieve formal equivalence, which focuses on the message itself in both its form and content. Here the translator is concerned with matching the receptor language as closely as possible with the different elements in the source language. From this follows that the target text is constantly compared with the source text to secure an accurate and correct translation. Formal equivalence translation is source-oriented, must clearly reflect the meaning of the original text. In other words, this is word-for-word translation (Nida, 2003). Thus, dynamic equivalence cannot be applied in the translation of accounting texts as it implies too many changes of the original text in order to

have the same impact on the reader of the target language as that on the receptor of the source.

The above-mentioned theory will be explained through an example from a financial report.

An entity shall apply this Standard for annual periods beginning on or after 1 January 2005. Earlier application is encouraged. If an entity applies this Standard for a period beginning before 1 January 2005, it shall disclose that fact (“International Financial Reporting Standards 8”, 2022).

Կազմակերպությունը պետք է սույն ստանդարտը կիրառի 2005 թվականի հունվարի 1-ին կամ դրանից հետո սկսվող տարեկան ժամանակաշրջանների համար: Վաղաժամ կիրառությունը խրախուսելի է: Եթե կազմակերպությունը սույն ստանդարտը կիրառում է 2005 թվականի հունվարի 1-ից առաջ սկսվող ժամանակաշրջանի համար, ապա նա պետք է բացահայտի այդ փաստը:

From the above example it is clear that the translator has focused on the conveyance of the original message keeping its form and not changing it. That is, he or she has translated resorting to the same grammatical structure and lexical types of words (composite, simple, etc.).

As a rule, accounting texts are devoid of phraseological units, stylistic devices (simile, metaphor, etc.). As for grammatical structures, mainly passive constructions are used in accounting texts, so this is another point, which needs to be taken into account when translating economic texts.

Translators of accounting texts should be aware of all innovations and modifications in the given sphere. Innovation can be viewed as the application of better solutions that meet new requirements. The term ‘innovation’ can be defined as something original and more effective and, as a consequence, new, that ‘breaks into’ the market or society.

In order to do a good translation and properly convey the message of the source text into the target language, it is necessary to thoroughly consider all the aspects of accounting texts, as well as to be acquainted with the related terms. This requires a lot of time and great concentration. In case of a quick and inefficient translation a company may suffer a loss and even go bankrupt. Only a good knowledge of the source language is not enough to be regarded as a professional translator of accounting texts; it is also necessary to have some general knowledge of the subjects, which deal with this sphere.

Accountants keep updating their knowledge and improving their employee status; so translators, too, need to keep in pace with the new developments in this field.

The task of translators of accounting texts has been greatly facilitated, as there is a glossary of terms extracted from the International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) approved by the IASB in 2007. This glossary includes accounting terms in English with their Armenian equivalents.

Lexical Issues in the Translation of Accounting Texts

The main challenge in translating accounting texts is terminology. As for the types of terminology problems, there may be several ones:

- 1) the source term has been omitted in the target text, because the target language lacks it,
- 2) the TL lacks the terminology and uses a descriptive phrase,
- 3) register - the standard term may be too technical for the target readers,
- 4) sometimes a common SL term is simply not used in equivalent TL texts because of the differences in the way certain entities or events are described. In such cases, the problem is whether to mechanically stick to the SL term or follow the natural TL conventions.

Translators can make use of the glossary of economic terms and words, in order to translate the texts accurately from the source to the target language. The words and terms, as a rule, are used in their referential meaning, for example: *environmental risk* (շրջակա միջավայրի ռիսկ). E.g.:

In certain circumstances, factors relevant to the assessment of inherent risk for the development of the overall audit plan may include the risk of material misstatement of the financial statements due to environmental risks.

Որոշակի պայմաններում, համընդհանուր աուդիտի պլանի մշակման համար բնորոշ ռիսկի գնահատմանը վերաբերող գործոնները կարող են ներառել շրջակա միջավայրի հետ կապված ռիսկերի պատճառով ֆինանսական հաշվետվությունների էական խեղաթյուրման ռիսկը:

Some specialized terms when combined with other terms usually give us collocation patterns that may sound odd in everyday English but are common

collocations in financial English, for example, *to retire a debt, debt service...* This kind of units give rise to ambiguity in meaning, and only a thorough knowledge of the field and the terms used in it will make for equivalent translation. E.g.:

simple - asset - ակտիվ, credit-պարտք,
composite – antidilution-հավանություն, allowance-նպաստ

There are also many polysemantic words with one or many specialized senses, for example, the word *interest* may have at least 4 meanings, one of which refers to *a financial subject*, e.g. տոկոսային, բաժնեմաս. The terminology of this kind of texts is full of *polysemantic* words. E.g.:

Active market

1. *A market in which all the following conditions exist,*
 - (a) *the items traded within the market are homogeneous,*
 - (b) *willing buyers and sellers can normally be found at any time; and*
 - (c) *prices are available to the public.*

2. *A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.*

Գործող շուկա

1. *Շուկա, որտեղ առկա են բոլոր հետևյալ պայմանները.*
 - ա) *շուկայում շրջանառվող միավորների համասեռ են*
 - բ) *սովորաբար ցանկացած պահի հնարավոր է գտնել պատրաստակամ գնորդների ու վաճառողների, և*
 - գ) *գները մատչելի են հանրությանը:*

2. *Ֆինանսական գործիքը համարվում է որպես ակտիվ շուկայում գնանշվող, եթե գնանշվող գները ազատորեն և կանոնավոր կերպով մատչելի են բորսաներից, դիլերներից, բրոքերներից, նյութային միավորումներից, գնանշող ծառայություններից կամ պետական կարգավորող գործակալություններից, և այդ գները ներկայացնում են շուկայում փաստացի և կանոնավոր կերպով տեղի ունեցող «անկախ կողմերի միջև զարծարքները»:*

So it is necessary to pay great attention to the context when translating polysemantic words so as to neither change the meaning nor cause serious problems.

While translating accounting texts, word-for-word translation is never acceptable. From this follows that translator should by no means be aware of the specialized terms and other sphere-specific words and expressions. E.g.:

- *property, plant and equipment* - հիմնական միջոց
- *cost* - սկզբնական արժեք
- *useful life* - օգտակար ծառայություն
- *equity* - սեփական կապիտալ
- *related party* - կապակցված կողմ
- *provision* – պահուստ

Below we shall examine some lexical aspects of terms and their translation.

Simple terms

According to Greenbaum, some of the most frequent words in the English language are simple: they cannot be divided into smaller meaning segments. In the accounting English they are such as *asset*, *tax*, etc. In Armenian it is the same: *սկզբիվ*, *հարկ*. These words are included in Glossary of Terms approved by the IASB.

Composite terms

Composite terms have their equivalents in Armenian, such as *recoverable* (*վնխահասանելի*), *provision* (*պահուստ*).

Compound terms

According to Longman Business English Dictionary, compound nouns make up a large part of the vocabulary of business English in general. Some compounds consist of verb + preposition construction, e.g. *write-down*-*իջեցում*.

So it is very important to always be aware of the terminology of this sphere in order that a translator can provide an accurate and efficient translation while translating from the source language to the target one.

Transformations in the Translation of Accounting Texts

We will discuss some issues of translating accounting texts by analyzing them according to the principles of translation changes proposed by L. Barkhudarov (Barkhudarov, 1975). First, we will dwell on the nature of translation transformations and then will analyze them in practice, through several examples extracted from IFRSs (International Financial Reporting Standards). Through these translation transformations we will make an attempt to reveal some lexical and grammatical differences between English and Armenian while translating the given material into the target language.

According to the prominent Russian linguist L. Barkhudarov, all translation transformations made in the process of translation, can be divided into the following four types (Barkhudarov, 1975):

1. transposition,
2. substitution,
3. addition,
4. omission.

However, it must be mentioned that this kind of division is approximate and conventional. These four types of translation transformations are often combined with each other, forming ‘complex’ transformations.

1. *Transposition* is a change of the arrangement of linguistic elements in the target language text as compared with the text of the original. The transposed elements can be words, word combinations, clauses of compound or complex sentences, etc. One of the common cases in the process of translation is the change of word order in the sentence structure.

In the process of translation, the arrangement of clauses in complex and compound sentences may also be changed.

Transposition, as a type of translation transformation, is widely used by translators of fiction; however, it is usually combined with various grammatical and lexical changes. i.e. transposition is often accompanied by *substitution*. Below you will see an example of transposition.

An entity shall not account for a non-current asset that has been temporarily taken out of use as if it had been abandoned.

Կազմակերպությունը ժամանակավորապես շահագործումից հանված ոչ ընթացիկ ակտիվը չպետք է հաշվառի այնպես, ինչպես եթե դրանից հրաժարված լիներ:

The arrangement of linguistic elements in the target language text as compared with the text of the original has been changed. The English construction in the sentence is: subject + predicate ... , while in Armenian it is: subject + other parts of speech + predicate.

2. *Substitution* is the most prevalent and diverse type of translation transformations. In the process of translation, both grammatical and lexical units can be substituted; this means that substitutions can be *grammatical* and *lexical*.

Grammatical substitutions include:

a) *substitution of word forms* (the number of nouns, the tense of verbs, etc.)

For example, the existing language phenomenon of sequence of tenses in the English language is not usually preserved in Armenian when translating corresponding passages:

b) *substitution of parts of speech*.

The simplest kind of this type of substitution is the replacement of nouns by pronouns, and vice versa.

c) *substitution of parts of sentence*. The common kind of this type of grammatical substitutions is the transference of English passive constructions into Armenian active constructions when the subject of the original text sentence becomes the object of the translation text sentence. This kind of transformation is often met and described in various grammar text-books. It can also be considered a *reversible* transformation, that is, transformation of a sentence from active to passive.

d) *syntactic substitutions of simple, compound and complex sentences*. The following types of syntactic transformations may take place in a sentence:

- i. substitution of a simple sentence by a complex one,
- ii. substitution of a complex sentence by a simple one,
- iii. substitution of a complex sentence by a compound one or vice versa.

A special kind of this type of transformation is the so-called *dismemberment* of complex or compound sentences into two and more sentences.

Lexical substitutions occur when certain lexical units of the source language are substituted by some lexical units of the target language which are not their dictionary equivalents and, taken separately, their referential meaning is quite different from the meaning of the source language units conveyed by them. There are three common types of lexical substitutions:

a) *concretization* - the substitution of source language words and word combinations with wider referential meaning by target language words and word combinations with narrower meaning.

It must be mentioned that translation from English into Armenian is usually characterized by necessary concretization of words with a general meaning (for example, depending on the context, *cost, credit, benefit, interest, etc.* can be translated as *սկզբնական արժեք, պարտքային, հասոցում, մասնակցություն և այլն*).

b) *generalization* - a phenomenon opposite to concretization, i.e. the substitution of source language words and word combinations with narrower referential meaning by target language words and word combinations with a wider meaning.

c) *the substitution of stable word combinations and phraseological units by their target language equivalents.*

Besides lexical and grammatical substitutions, there is also a complex lexical-grammatical substitution, which is called *antonymic* translation. The essence of this widely used substitution is that certain positive constructions are transformed into negative ones, when one of the words of the translated sentence is substituted by its antonym.

Below we shall examine some examples of various substitutions.

a) *Scope - Գործողության դիրք*

This is a lexical substitution, subtype of *concretization*. The meaning of the word *scope* has been concretized or specified in Armenian with the help of addition as discussed above.

b) *Events occur after the public announcement of profit or of other selected financial information - Ղեպքերը տեղի են ունեցել շահույթի կամ այլ ընտրված ֆինանսական տեղեկատվության մասին հրատարակված հայտարարելուց հետո:*

Events occur- ղեպքերը տեղի են ունեցել

In this sentence the translator has made use of a grammatical substitution in order to change the word forms: Present Simple in English has been changed into Present Perfect tense in Armenian.

c) *After the public announcement* - հրատարակումը հայտարարելուց հետո

In English the word ‘announcement’ is a noun while in Armenian it has been converted into a verb. Thus, we have a grammatical substitution of a part of speech.

3. *Addition*: in the process of translation, the reasons of making *additions* may be different. The main reason is the inexpressiveness of some semantic components of the source language. From the grammatical point of view, this may be presented as *ellipsis* or *omission* of those semantic elements which are present in the deep structure of the sentence. Below we can observe an example of addition:

Statement of comprehensive outcome.

Համապարփակ ֆինանսական արդյունքի մասին հաշվետվություն:

The word *ֆինանսական* has been added in the target text in order to fully convey the meaning of the source unit.

4. *Omission* is a phenomenon opposite to *addition*. In the process of translation, this transformation is usually applied to words that are semantically spare, i.e. their meaning can be guessed from the text. The elimination of semantically spare words of the original text enables the translator to perform the so-called ‘compression of the text’, i.e. to reduce its total volume. There are certain reasons for making omissions in the process of translation. Because of numerous additions and explanations introduced by the translator for pragmatic considerations, the target language text often becomes too overloaded. In order to balance this tendency, the translator tries to omit, wherever possible, some semantically spare elements of the source language text.

Below we shall examine an example of omission.

The approved financial statements are then filed with a regulatory body on 17 May 2012

Հաստատված ֆինանսական հաշվետվությունները 2012թ. մայիսի 17-ին հանձնվում են կարգավորող մարմնին:

In Armenian the word *then* has been omitted as a semantically spare unit.

To sum up, it should be mentioned once again, that the above-described translation transformations may often be combined with each other and applied simultaneously. Thus, the main purpose of making translation transformations is to establish semantic equivalence on the level of the whole target language text. In other words, there may be untranslatable parts, but there cannot be untranslatable texts in the field of accounting.

Conclusion

To conclude, accounting is a very demanded sphere. For an adequate translation formal equivalence is required which focuses attention on the source message, in both form and content. In order to provide an accurate translation, it is also crucial to have a profound background knowledge in this field in general, and terms, in particular. Terms can be considered as the body of such texts, so it is necessary and even obligatory to have a good command of the related terms. They may become a challenge in the process of translation, as it is sometimes difficult to find their proper equivalents in Armenian. The translation of such texts involves both lexical and grammatical differences between languages, as well. In order to be professionals in this field what learners, readers, and translators need is ‘another step’ (consolidation step): a method for vocabulary development through constant and hard practice.

The translator should be familiar with the terms of the given sphere, and at the same time he or she should clearly understand their meanings. Such an understanding will help avoid many translation errors and confusion of general and specific meanings of the terms in such texts.

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Ա. Խաչատրյան, Ա. Մովսիսյան – Հաշվապահական տեքստերի թարգմանություն. տեսական և գործնական հարցեր. – Սույն հոդվածում ներկայացված են հաշվապահական տեքստերի թարգմանական որոշ հիմնախնդիրներ և մարտահրավերներ, որոնց թարգմանիչները բախվում են առավել հաճախակի: Հոդվածի նպատակն է բացահայտել հաշվապահական տեքստերի

թարգմանական առանձնահատկությունները՝ մասնավորապես դիտարկելով այդ տեքստերի թարգմանության գործընթացում ի հայտ եկող բառային և քերականական խնդիրները և դրանց թարգմանության ռազմավարությունները: Հետազոտությունն ունի տեսական և գործնական որոշակի նշանակություն, քանի որ հաշվապահական տեքստերի թարգմանությունը դեռևս բավականաչափ ուսումնասիրված չէ և կարիք ունի մի շարք խնդիրների համակողմանի քննարկման: Հոդվածի նորույթը պայմանավորված է նաև հենց ուսումնասիրվող նյութով (Ֆինանսական Հաշվետվությունների Միջազգային Ստանդարտներ և դրանց հայերեն թարգմանությունը), որը թարգմանական տեսակետից նախկինում երբեք չի ուսումնասիրվել և չի ենթարկվել նման լեզվական վերլուծության: Այսպիսով, բացահայտվել է, որ հաշվապահական տեքստերի թարգմանության համար պահանջվում է պահպանել ձևային համարժեքության սկզբունքը: Կարևոր է նաև ունենալ բավարար գիտելիք տվյալ մասնագիտական ոլորտի, հատկապես տերմինների և դրանց ստույգ նշանակության վերաբերյալ, ինչը հաճախ ենթադրում է համատեղ աշխատանք համապատասխան փորձագետների հետ:

***Բանալի բառեր.** թարգմանական մոտեցումներ, հաշվապահական տեքստեր, տնտեսագիտական տերմինաբանություն, ՖՀՄՍ ստանդարտներ, ձևային համարժեքություն, թարգմանական փոխակերպումներ*

А. Хачатрян, А. Мовсисян – Перевод бухгалтерских текстов: теоретические и практические вопросы. – В данной статье рассматриваются некоторые проблемы, с которыми часто сталкиваются переводчики при переводе бухгалтерских текстов. Целью статьи является выявление лингвистических и переводческих особенностей бухгалтерских текстов. В частности, определяются лексические и грамматические проблемы, возникающие в процессе перевода бухгалтерских текстов, а также рассматривается применение соответствующих стратегий перевода для решения данных проблем. Исследование имеет определенное теоретическое и практическое значение, так как сфера перевода бухгалтерских текстов изучена еще недостаточно и нуждается в многостороннем обсуждении ряда проблем. Новизна статьи обуславливается самим изучаемым

материалом (МСФО – международные стандарты финансовой отчётности и их перевод на армянский язык), который прежде никогда не подвергался лингвистическому и переводческому анализу. Было выявлено, что при переводе бухгалтерских текстов, как правило, применяется принцип формальной эквивалентности. Также важно иметь достаточные знания данной профессиональной сферы, в особенности, терминов и их точного значения, что часто предполагает совместную работу с соответствующими специалистами.

***Ключевые слова:** переводческие подходы, бухгалтерские тексты, стандарты МСФО, формальная эквивалентность, переводческие трансформации.*