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CULTURAL APPROACH TO SPECIAL LANGUAGE TERMINOLOGY BASED ON EQUIVALENCE

Abstract. The paper offers the results of the research conducted on specialized terminology of taxation based on quantitative approach to equivalence. The Slovak taxation terminology has been carefully compared with the British terminology, with the terminology used by the HMRC and further with the terminology contained in the British National Corpus. The equivalents are divided into absolute, relative and zero. The examples of zero equivalence are further analysed through qualitative method based on pragmatic equivalence.

Keywords: culture, language, special language, terminology, HMRC, equivalence.

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КУЛЬТУРОЛОГИЧЕСКИЙ ПОДХОД К СПЕЦИАЛЬНОЙ ТЕРМИНОЛОГИИ НА ОСНОВЕ ТЕОРИИ ЭКВИВАЛЕНТНОСТИ

Аннотация. В статье представлены результаты исследования специальной терминологии налогообложения на основе количественного подхода к эквивалентности. Словацкая терминология налогообложения сравнивается с соответствующей британской терминологией, терминологией Управления по налогам и таможенным сборам Великобритании, а также терминологией налогообложения, включенной в Британский национальный корпус. Эквиваленты разделяются на абсолютные, относительные и нулевые. Примеры нулевых эквивалентов подвергаются качественному анализу на основе прагматического подхода к эквивалентности.

Ключевые слова: культура, язык, специальный язык, терминология, Управление по налогам и таможенным сборам Великобритании, эквивалентность.

1. Introduction

We are living in the overflow of the information; we communicate across borders and function as if we were one large community. However, there are some differences that distinguish us; such as our unique cultures and languages. From time immemorial, language and culture have been inseparably bound and, therefore, they have never existed independently.

The aim of the present study is to provide a deeper analysis and receive more detailed information of terminological differences. The present case study is quantitative in its nature, the analysed terms represent absolute, relative and zero equivalence in the terminology of income tax and reflect two different institutional systems.

2. Humankind and language

Languages and thoughts expressed by languages are formed mainly in accordance with denotative requirements of surrounding culture [10]. Language and thought reflect and rise from cultural needs. Therefore, incurred vocabulary in a certain group of people should be regarded as a cultural product. In this sense, terminology representing a specialized segment of lexis is also a cultural product. Furthermore, owing to fast development of modern societies language and terminology of social sciences are dynamic, changing, emergent and never-ending. The basis of the cultural approach to language is based on the claim that language and its users are both parts of the existing cultural world.

3. Terminological aspects

3. 1 Origins of standardized terminology

The first international association of standardization of terminology was founded in the 20th century and resulted from the scientists´ need to have a set of rules for formulating terms for their respective disciplines, the naming of new concepts and agreement on the used terms. Therefore, since then scientists and technologists have become the leaders and the direct users of terminology.

The second third of the 20th century was marked by cultural changes of a post-industrial civilization. The society influenced by the mass production and consumption became technologized and information became a commodity. Nowadays, terminology of different fields has undergone several changes, such as the appearance of new concepts, constant updating of vocabularies, scientific, technical, cultural and commercial exchange dealing with the multilingualism, a new need for information storage and retrieval, the dissemination of terminology, distinguishing the generalized and specialized lexicons and finally standardization processes of language subjects' terminology [8, p. 4].

3. 2 Special language

Among many theoretical forms concerning terminology, the general theory of terminology developed through practical experience involves the nature of concepts, naming concepts (an onomasiological process), relationships between terms and concepts that are regarded as a prime method in terminology [8].

The cognitive side of terminology consists of manner of thought and conceptualization. Terminology plays an important role in specialist communication because it differentiates special languages from the general language usage. While texts of LGP (language for general purposes) are

typified by such prevailing features as expression, variety and originality, texts of LSP (language for special purposes) meet the relevant criteria such as “concision, precision and suitability” [8, p. 47].

It is noteworthy that general languages and special languages can coexist within one natural language. Consequently “the difference between general and special languages is a difference of degree rather than kind: the degree to which fundamental characteristics of language are maximized or minimized in special languages” [8, p. 56].

Regardless of specialized or general communication, speakers´ needs are expressed by means of language subcodes. All languages have a set of units and rules that speakers are aware of and which form part of knowledge that constitutes general language the so-called **unmarked language.**

Contrariwise, special languages used in specialized subject fields are named as **marked language.** They consist of a set of subcodes that “partially overlap with the subcodes of the general language” [8, p. 59]. Both marked and unmarked languages represent interrelated and intertwined sets, which all share the general language, nonetheless each subset apart can form a special language.

3. 3 Classification of special languages

Special languages are classified by subject field comprising groups of subjects, subjects and sub-subjects with the style and degree of abstraction contents. As the diversity of subject fields is evident, the dispute over the idea of special language as one large unity is uncertain. Based on studying several special subject languages, Cabré (1999) found that they share sufficient features and abundant characteristics, which enable them to function as a singular discourse. However, other scholars have modified that statement and specified the special language (in singular) such that it consists of a variety of special subject field languages within which each of them possesses certain boundaries inside. Furthermore, it can be assumed that special subject field languages consist of variants of a common language code that is subdivided according to the degree of abstraction and function in communication. Despite these hypotheses, all special languages are perceived as a single type and are characterized as languages having a single purpose in a specific setting and communication and do not interfere with general languages. What is more, they have limited numbers of users, who voluntarily acquire knowledge of a special language [17].

Although special subject field languages have many traits in common, they do not correspond to the global structure to the same degree. As a result, there are always some fluctuations of LSP parts or the whole units without fixed boundaries between highly marked special languages and common languages. Figure 1 in the section 7 illustrates this complex classification showing the constant crossing over to other types [18].

4. Equivalence

The relationship between culture and equivalence is particularly complex. On a general level, culture can be understood an amalgam of customs, superstitions and ways of life of a community. It consists of several subcultures, which are subgroups of the main cultural group. There are geographic cultures and subcultures, which represent different groups and institutional differences. Bearing these facts in mind, there are different institutions in the Slovak and the British tax systems and thus the British tax system is not identical with the Slovak one; consequently, we face terminological differences causing substantial problems for translators.

4. 1 Standard equivalence degrees

The cultural phenomenon, which provides standard equivalence degrees is ISO 5964 defining five groups of equivalence [16, pp. 66–70]. The first case is **exact equivalence**, meaning that the target language (TL) contains a term identical in its meaning and scope to the term in the source language (SL) and can function as a preferred term in the TL. The terms from different languages referring to the same concept should be treated as exact equivalents, they may be morphologically related, unrelated or may express the same concept from different viewpoints [12].

The second case is **inexact equivalence**; a term in the TL expresses the same general concepts as the SL term, however the meanings of these terms are not precisely identical [ibid].

The third equivalence degree is called **partial equivalence**. The term in the SL cannot be matched by an exactly equivalent term in the TL, but a near translation can be achieved by selecting a term with a slightly broader or narrower meaning [ibid].

The forth case is **single-to-multiple term equivalence**; the term in the SL cannot be matched by an exactly equivalent term in the TL, but the concept to which the SL term refers can be expressed by a combination of two or more existing preferred terms in the TL [ibid].

The fifth type of equivalence is **non-equivalence**, the TL does not contain a term which corresponds in meaning, either partially or inexactly, to the SL term [ibid]. In other words, the term can be abstract and frequently a culture dependent concept, which is not common for the users of the TL.

4. 2 Quantitative approach

Apart from qualitative approaches such as functional-based approach by Nida and Taber (1982) resulting in two types of equivalence (dynamic and formal), other approaches may be introduced, such as a form-based approach by Baker (1992) yielding four equivalence types (equivalence at word level, grammatical, textual and pragmatic equivalence) and meaning-based approach by Koller (1979) yielding five types (denotative, connotative, text-normative, pragmatic

and formal equivalence), and, finally, the quantitative approach by Kade (1968) yielding four categories of equivalence. The first type is one-to-one equivalence in that a single expression in the TL stands for a single expression in the SL. The second one is one-to-many equivalence, i.e. more than one TL expression for a single SL expression are used. Thirdly, one-to-part-of-one equivalence happens, i.e. an expression in the TL covers part of a concept designated by a single equivalence. Lastly, nil equivalence occurs when there is no TL expression for a SL expression.

4. 3 Research: Materials and methods

In the process of translation, relation between language, culture and equivalence are taken into consideration. Translating is a process of making decisions, when we have many options to choose from. However, the choice of an appropriate translation procedure may be challenging if the term in the SL expresses a concept which cannot be substituted by the exact term equivalent in another language. The English equivalents of the Slovak tax terms are adapted to Slovak culture and conventions.

In the present case study, the English translation equivalents of the Slovak terms are compared, namely with the terminology of Her Majesty´s Revenue and Customs (HMRC). The terms that do not exist in the technical terminology of HMRC, are searched for in the British National Corpus. In the analysis, the quantitative approach is applied, the terms are divided into three subgroups namely **absolute equivalence – T**, representing the specialized terminology of the HMRC institution; **relative equivalence – NT** belonging to the British National Corpus and **zero equivalence – NE** without any correspondence with any English terms.

5 Findings

5. 1 Absolute equivalence

The terms falling into the group of absolute equivalence are the terms identical in the meaning in the TL and the SL. They represent the same usage and concept in the British tax system as in the Slovak one. The terms of special subject language field comprise 1,316 items divided into 2,790 units. Out of these, 1,907 (64.62%) represent absolute equivalence found in the HMRC terminology. The following are some examples of absolute equivalents in the two compared languages.

1. *Majetková hodnota – Assets/T*
2. *Konkurzné konanie – Bankruptcy proceedings/T*
3. *Kúpna cena – Redemption price/T*
4. *Nedoplatok dane – Tax arrears/T*

5. 2 Relative equivalence

The terms representing relative equivalence are the terms found in the British National Corpus without any occurrence in the HMRC terminology. They can be regarded as the terms divided into smaller units to be found in the British National Corpus. Without being divided, it is impossible to mark them as the terms falling into either group. For instance, the whole lexical item: *Vzájomné započítanie pohľadávok a záväzkov pri zlúčení alebo splynutí obchodných spoločností alebo družstiev – Mutual set-off of the debts receivable and liabilities in the reorganization or merger of companies or co-operatives,* may be found neither in the HMRC terminology nor in the terminology belonging to the British National Corpus, otherwise it would fit in zero equivalence category. Accordingly, the lexical item is divided into smaller units, which are easily matched to the three subgroups, the examples are shown below:

Mutual set-off/NE – represents zero equivalence;

the debts/NT, receivable/NT, liabilities/NT – belong to relative equivalence;

reorganization/T, merger/T, companies/T – represent absolute equivalence;

co-operatives/NE – represents zero equivalence.

Thus, every unit is searched for individually and as thoroughly as possible. There is a high probability that units may belong either to specialized language or general language. Nonetheless, the boundary distinguishing special language from general language of divided units seems to be highly vague. In that case, I considered the terms found in the British National Corpus as relative equivalents. Although they cannot be found in the HMRC terminology, their concepts are easily understood as they are a mix of general and specialized language. The number of relative equivalents is 651 (28.59%) units with the examples shown below.

1. *Hnuteľná vec – Movable property/assets/NT*
2. *Jednorazové príjmy – Non-recurring payments/NT*
3. *Konkurzná podstata – Bankruptcy estate/NT*
4. *Nezdanené sumy – Non-taxed amount/NT*

5. 3 Zero equivalence

These terms do not have any equivalents in English lexis. They name the concepts used in the Slovak special taxation and accountancy terminology. They can be found in the names of the Slovak institutions and organizations, which do not exist and do not function in the British system and, therefore it is impossible to find their corresponding equivalents. Out of 2,790 units, 232 (6.79%) are related to non-equivalence, the examples are shown below.

1. *Základné imanie – Registered capital/NE*

Meaning: owner´s money invested in a company.

2. *Zamestnanecká prémia – Employment premium/NE*

Meaning: a tax bonus provided for employees with low income.

3. *Závislá činnosť – Dependent activity/NE*

Meaning: employment.

4. *Finančné riaditeľstvo – Financial directorate / Slovak Tax Headquarters/NE*

Meaning: a department of a government in charge of an area of taxes, fees and customs duties. In the UK, the equivalent of this institution is HMRC.

6. Conclusion

The terminology of a special subject field seems to be undoubtedly one of the most problematic and controversial topics in translating. The usage of specialized language is limited by its users – either originators as producers of special language, or recipients as receivers of special knowledge. Furthermore, specialized language is defined by the degree of expertise of a special field. It is generally expected that the more professional language is, the fewer professional users it has. The boundary distinguishing general language and professional one is unclear, as the terms are on constant move and new ones emerge. Once the term has become familiar with its users in general, it loses its position of marked vocabulary and it gets into the category of unmarked lexical units.

In the present analysis, I found out that the terms belonging to absolute equivalence represent the largest group, more than 60% of all terms in question. The second largest terminological bank consists of nearly 30% of relative equivalence terms. Lastly, zero equivalence represents nearly 7% of the terminology considered. Consequently, I have used the zero equivalents for making an online questionnaire of legal terminology to find out the differences between Slovak and British terminology of taxation, which is a part of the qualitative research related to pragmatic equivalence.

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